



Donor Privacy Policy

Seeds of Hope International Partnerships respects the privacy of its donors and has put in place a Donor Privacy Policy to honor your rights.

Seeds of Hope International Partnerships collects and uses personal information such as: name, address, telephone number, and email address when a donor voluntarily provides it to us. This information is kept on file for IRS purposes and is also used in our development and communication activities.

Seeds of Hope International Partnerships does NOT sell, trade, or share its donor list with any other organization. Seeds of Hope International Partnerships never sends out mailings on behalf of other organizations.

Seeds of Hope International Partnerships subscribes to the Donor Bill of Rights.

The Donor Bill of Rights

The Donor Bill of Rights was created by the American Association of Fund Raising Counsel (AAFRC), Association for Healthcare Philanthropy (AHP), the Association of Fundraising Professionals (AFP), and the Council for Advancement and Support of Education (CASE). It has been endorsed by numerous organizations.

The Donor Bill of Rights

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To ensure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the nonprofit organizations and causes they are asked to support, we declare that all donors have these rights:

- I. To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- II. To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
- III. To have access to the organization's most recent financial statements.
- IV. To be assured their gifts will be used for the purposes for which they were given.
- V. To receive appropriate acknowledgement and recognition.
- VI. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.

- VII. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
- VIII. To be informed whether those seeking donations are volunteers or employees of the organization or hired solicitors.
- IX. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- X. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.



Accountable Expense Reimbursement Plan

Be it resolved, that employees of Seeds of Hope International Partnerships, Inc. be reimbursed for business expenses incurred on behalf of and authorized by the International Director, Administrator or Board of Directors (hereinafter referred to as "authorized business expenses") in accordance with the following criteria:

1. Business Purpose

Authorized business expenses covered by this plan must meet the requirements for deductibility as business expenses under Federal tax law. Such expenses must have been incurred by an employee in connection with the performance of services by such employee on behalf of Seeds of Hope;

2. Adequate Substantiation

Any employee requesting reimbursement for authorized business expenses hereunder must furnish to the US Accountant or Administrator adequate substantiation of expenses to be reimbursed. Adequate substantiation shall be accomplished by the timely submission to the US Accountant or Administrator of a company expenses reimbursement voucher properly completed in accordance with the substantiation requirements of Federal tax law, together with any relevant documentary evidence required under the substantiation requirement of Federal tax law. Such documentary evidence shall indicate the amount, description indicating the particular nature of the expense, time, place and business purpose or use of any authorized business expenses and any other necessary, related information;

3. Return of Excess Amounts

Any employee receiving payment from Seeds of Hope for an authorized business expense incurred by such employee on behalf of Seeds of Hope must return to the US Accountant or Administrator, within thirty (30) days after the incurrence of any such expense, any amount of such payment that exceeds the amount the employee has properly substantiated relating to such expense;

4. Request for Reimbursement

Any request for reimbursement for any authorized business expense hereunder must be submitted by any employee within ninety (90) days after the incurrence of such expense by such employee. Any request for reimbursement must be submitted via a properly completed and substantiated Seeds of Hope expense reimbursement voucher and related documentary evidence in accordance with the provision of paragraph (2) above;

5. Reimbursement of Transportation (Automobile) Expense

Authorized transportation (automobile) expenses hereunder shall be reimbursed to an employee at the rate of 50 cents per mile for properly substantiated mileage with an authorized company related business purpose;

6. Reimbursement of All Other Expenses

All other authorized business expenses hereunder shall be reimbursed in an amount equal to the actual cost thereof incurred by an employee;

7. Advances

In limited circumstances, advances of authorized business expenses to be incurred by an employee on behalf of Seeds of Hope may be granted by and at the sole discretion of the International Director or Administrator. The amount of money advanced by the US Accountant or Administrator to an employee MUST be reasonably calculated not to exceed the amount of anticipated expenditures and made on a day within sixty days of the day that the anticipated expenditures are paid or incurred. The employee receiving such advance must substantiate any related expense to the US Accountant or Administrator within thirty (30) days after incurring any such expense and return to the US Accountant or Administrator within thirty (30) days any advanced amount that exceed the amount the employee properly substantiated relating to such expense;

8. Additional Rules

Any reimbursement for expenses hereunder shall be payable to an employee by Seeds of Hope either (1) with a check separate and apart from the employee's regular paycheck, or (2) by a separate amount disclosed on the employee's regular paycheck. This plan shall be maintained on a calendar year (i.e., January 1 through December 31) basis and the method of reimbursement enumerated hereunder may not be changed by action of either Seeds of Hope or the employee at any time during a calendar year (i.e., once the method of reimbursement is used, it must be consistently followed for the rest of the calendar year).

9. Consequences of Failure

Consequences of failure by an employee to comply with any provision or provisions contained in paragraphs 1 through 8 above may, at the option of the US Accountant or Administrator, render the expenses related to such failure non-reimbursable.

Signature of Officer

Date

Title



Housing Allowance Policy

Seeds of Hope International Partnerships will only designate a ministerial housing allowance for individuals qualifying as a minister based on IRS guidance. Additionally, our organization will only provide tax-free housing to non-ministers if the housing qualifies as tax-free under the applicable IRS Code and Regulations.

The board of directors reserves the right to approve or deny housing allowance requests.



First Class Travel Policy

The following policies apply to first-class or charter travel involving an employee of our organization:

- Premium-class or charter travel must be approved by someone at the same level or higher authority in the organization or by the Board of Directors.
- Premium-class or charter travel will only be considered for certain staff members and/or specific situations, such as:
 - for trips over 14 hours,
 - when there is no coach class availability,
 - for security reasons,
 - inadequate sanitation on foreign air lines,
 - travel by an employee with a disability or special need,
 - for overall cost savings, or
 - when there is no commercial transportation reasonably available
- Staff are ineligible for premium travel when there is a break of one day between the end of travel and the beginning of the work even when it is a 14 hour or longer flight or if there is rest period either upon arrival at the duty site or enroute.
- Employees with physical impairments or special needs must submit annual certifications unless the employee has permanent impairments, which can then be submitted once.
- The board of directors reserves the right to approve or deny first class travel expenses.



Companion Travel Policy

Reimbursements of travel expenses for a spouse or dependent will be paid only if the travel expense qualifies as nontaxable working condition fringe benefits under IRS Regulations⁽¹⁾:

1. The travel of the spouse or dependent is for a bona fide business purpose.
2. The employee substantiates the time, place, amount, and business purpose of the travel under an accountable expense reimbursement plan.

The following criteria will be evaluated to determine whether a bona fide business purpose exists:

- The companion's function must be necessary; *i.e.*, result in desired business benefits to the organization.
- The companion's contributions to the organization must be those which cannot efficiently be performed (or performed at all) by the employee alone.
- The companion's services must augment the employee's purpose for the trip.
- The benefit to the organization's business must be substantial.
- The travel involves an extended period of time (1 month or longer).

If there is a bona fide business purpose for the travel, the following documentation of the companion's activities must be provided:

1. Document the purpose for companion attendance by having written requirements for the spouse such as functions which must be attended (ministry functions in addition to social functions would be helpful), roles which must be served during the meetings, and actively put these requirements into practice.
2. Document the companion's business role and mandatory presence in positions descriptions (a sample position description is on the following page) and meeting minutes.
3. Document the purpose for companion's attendance by having written requirements for the companion such as functions which must be attended (functions in addition to social functions would be helpful), roles which must be served during the meetings, and actively put these requirements into practice.

Reimbursements of companion expenses are generally considered taxable income unless the business purpose of the companion's travel has been established.

The board of directors reserves the right to approve or deny companion travel expenses.



Whistleblower Policy

The whistleblower policy is intended to provide a mechanism for the reporting of illegal activity or the misuse of Seeds of Hope International Partnerships, Inc. assets while protecting donor, volunteer or employee who make such reports from retaliation.

This policy is designed to address situations in which a donor, volunteer or employee with the organization suspects another volunteer or employee has engaged in illegal acts or questionable conduct involving Seeds of Hope International Partnerships' assets. This conduct might include outright theft (of equipment or cash), fraudulent expense reports, misstatements of any accounts to any manager or to Seeds of Hope International Partnerships' auditors, or even a volunteer's conflict of interest that results in financial harm to Seeds of Hope International Partnerships.

Seeds of Hope International Partnerships encourages donors, and our employees and volunteers to report such questionable conduct and has established a system that allows them to do so anonymously.

If a donor, volunteer or employee suspects illegal conduct or conduct involving misuse of Seeds of Hope International Partnerships assets or in violation of the law, he or she may report it, anonymously and will be protected against any form of harassment, intimidation, discrimination, or retaliation for making such a report in good faith.

Employees and volunteers can make a report via phone, email, or snail mail to any of the following Seeds of Hope International Partnerships representatives at any time: Board of Directors or Executive Director.

Seeds of Hope International Partnerships will promptly conduct an investigation into matters reported, keeping the informant's identity as confidential as possible consistent with our obligation to conduct a full and fair investigation.

A donor, volunteer or employee who has made a report of suspicious conduct and who subsequently believes he or she has been subjected to retaliation of any kind by any Seeds of Hope International Partnerships employee or volunteer is directed to immediately report it to the organization's Board of Director President, or Executive Director as appropriate.

Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality as much as practicable, consistent with a full and fair investigation. The party conducting the investigation will notify the donor, volunteer or employee of the results of the investigation.

Seeds of Hope International Partnerships strongly disapproves of and will not tolerate any form of retaliation against donors, employee or volunteers who report concerns in good faith regarding Seeds of Hope International Partnerships' operations.

Any volunteer or employee who engages in such retaliation will be subject to discipline up to and including termination of service.

The “whistleblower” procedure is intended to describe the process through which concerns about the possible misuse of Seeds of Hope International Partnerships assets are handled pursuant to Seeds of Hope International Partnerships’ whistleblower policy.

1. A donor, volunteer or employee makes a report of suspected misuse of Seeds of Hope International Partnerships assets by reporting via phone, email, or snail mail to the Seeds of Hope International Partnerships United States office, or reporting anonymously to the Board of Director President or another Board of Director member.

2. The report is promptly reviewed by the Executive Director, as well as the Board of Director President, to determine whether the report constitutes a complaint or a non-complaint, unless one of them is allegedly involved in the misconduct, in which case the report should be reviewed by only one of them. (If both of them are alleged to be involved, the report should go directly to the Board of Directors Treasurer or Secretary.)

A **complaint** means any report involving (i) questionable accounting, auditing, financial reporting, or internal controls; (ii) suspected fraud, theft, or improper use of company assets; (iii) a violation of Seeds of Hope International Partnerships’ conflict-of-interest policy that results in a financial harm to Seeds of Hope International Partnerships; or (iv) a claim of retaliation against any donor, volunteer or employee making a good-faith report regarding any of the preceding matters.

A **non-Complaint** means a report of any other matter not involving a misuse of Seeds of Hope International Partnerships’ assets.

3. If the report is deemed to be a complaint, it will be promptly investigated and forwarded to the Board of Director members. If the report is deemed to be a non-complaint, it will be referred to the appropriate executive or manager for follow-up. Some non-complaints may involve serious matters and may require prompt investigation, but may nevertheless not involve misuse of Seeds of Hope International Partnerships’ assets.

4. Each complaint is fully investigated, and as far as possible handled so as to protect the privacy of the donor, volunteer or employee making the complaint. A written report of the outcome of each investigation is prepared and delivered to the Board of Director.

5. The Board of Directors President decides whether the report involves a matter that is material. If it is deemed material, it is reviewed by the full Board, or may direct Executive Director to take actions to resolve the situation. If the report is deemed nonmaterial, it is not reviewed by the Board of Directors but is instead addressed by the Board of Directors President and Executive Director as appropriate.



CONFLICTS OF INTEREST

SECTION 1. Purpose.

The purpose of the conflict of interest policy is to protect this tax-exempt Organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest application to nonprofit and charitable organizations.

SECTION 2. Definitions.

2.1 Interested Person. Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2.2 Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- (a) An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- (b) A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- (b) A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a 5 of 10 Seeds of Hope International Partnerships, Inc. conflict of interest. Under SECTION 3.2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

SECTION 3. Procedures.

3.1 Duty to Disclose. In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

3.2 Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the



governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3.3 Procedures for Addressing the Conflict of Interest.

(a) An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

(b) The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

(c) After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

(d) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement. '

3.4 Violations of the Conflicts of Interest Policy.

(a) If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

(b) If, after hearing the member's response and after making further 6 of 10 Seeds of Hope International Partnerships, Inc. investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

SECTION 4. Records of the Proceedings.

The minutes of the governing board and all committees with board delegated powers shall contain:

(a) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any



action taken to determine whether a conflict of interest is present, and the governing board's or committee's decision as to whether a conflict of interest in fact exists.

(b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

SECTION 5. Compensation.

5.1 A voting member of the governing board who receives compensation, directly or indirectly, from the Organization is precluded from voting on matters pertaining to that member's compensation.

5.2 A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

5.3 No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

5.4 The majority of our Board of Directors will be non-salaried and will not be related to salaried personnel or to parties providing services. In addition, all compensation decisions will be made by the Board of Directors.

5.5 Further, all compensation paid will be reasonable and will be based on the following factors:

- (a) the type and amount and type of compensation received by others in similar positions,
 - (b) the compensation levels paid in our particular geographic community,
 - (c) the amount of time the individual is spending in their position,
 - (d) the expertise and other pertinent background of the individual,
 - (e) the size and complexity of our organization, and
 - (f) the need of our organization for the services of the particular individual.
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SECTION 6. Annual Statements.



Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- (a) has received a copy of the conflicts of interest policy,
- (b) has read and understands the policy,
- (c) has agreed to comply with the policy, and
- (d) understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

SECTION 7. Periodic Reviews.

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- (a) Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining; and
- (b) Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

SECTION 8. Use of Outside Experts.

When conducting the periodic reviews as provided for in SECTION 7, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.



DOCUMENT MANAGEMENT POLICY

Accounts payable ledgers and schedules: 10 years

Accounts receivable ledgers and schedules: 10 years

Audit reports of accountants: Permanently

Bank statements: 10 years

Capital stock and bond records: ledgers, transfer payments, stubs showing issues, record of interest coupon, options, etc.: Permanently

Cash books: 10 years

Checks (canceled, with exception below): 10 years

Checks (canceled, for important payments; i.e., taxes, purchase of property, special contracts, etc. [checks should be filed with the papers pertaining to the underlying transaction]): Permanently

Contracts and leases (expired): 10 years

Contracts and leases still in effect: Permanently

Correspondence, general: 4 years

Correspondence (legal and important matters): Permanently

Depreciation schedules: 10 years

Donation records of endowment funds and of significant restricted funds: Permanently

Donation records, other: 10 years

[Note: Donation records include a written agreement between the donor and the charity with regard to any contribution, an email communication or notes of or recordings of an oral discussion between the charity and the donor where the representative of the charity made representations to the donor with regard to the contribution on which the donor may have relied in making the gift.]

Duplicate deposit slips: 10 years

Employee personnel records (after termination): 7 years

Employment applications: 3 years

Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc., for travel and other expenses: 10 years

Financial statements (end-of-year): Permanently

General ledgers and end-of-year statements: Permanently

Insurance policies (expired): Permanently

Insurance records, current accident reports, claims, policies, etc.: Permanently

Internal reports, miscellaneous: 3 years

Inventories of products, materials, supplies: 10 years

Invoices to customers: 10 years

Invoices from vendors: 10 years

Journals: 10 years

Minute books of Board of Directors, including Bylaws and Articles of Incorporation: Permanently

Payroll records and summaries, including payments to pensioners: 10 years

Purchase orders: 3 years

Sales records: 10 years

Scrap and salvage records: 10 years

Subsidiary ledgers: 10 years

Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of tax liability: Permanently

Time sheets and cards: 10 years

Voucher register and schedules: 10 years

Volunteer records: 3 years

Warning: All permitted document destruction shall be halted if the organization is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or the Chief Executive Officer.



SEEDS OF HOPE INTERNATIONAL PARTNERSHIPS

Credit Card Security Policies **PCI DSS 2.0**

Version 1.0 - April 9, 2012

CONFIDENTIAL INFORMATION

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Introduction and Scope

Introduction

This document explains Seeds of Hope International Partner's (SHIP) credit card security requirements as required by the Payment Card Industry Data Security Standard (PCI DSS) Program. SHIP management is committed to these security policies to protect information utilized by SHIP in attaining its business goals. All employees are required to adhere to the policies described within this document.

Scope of Compliance

The PCI requirements apply to all systems that store, process, or transmit cardholder data. Currently, Seeds of Hope does not store cardholder data in electronic format, nor does it process or transmit any cardholder data on their systems or premises. Retention of cardholder data, if any, shall be limited to paper reports or receipts.

Due to the limited nature of the in-scope environment, this document is intended to meet the PCI requirements as defined in Self-Assessment Questionnaire (SAQ) A, ver. 2.0, October, 2010. Should Seeds of Hope implement additional acceptance channels, begin storing, processing, or transmitting cardholder data in electronic format, or otherwise become ineligible to validate compliance under SAQ A, it will be the responsibility of Seeds of Hope to determine the appropriate compliance criteria and implement additional policies and controls as needed.

Requirement 9: Restrict Physical Access to Cardholder Data

Physically Secure all Media Containing Cardholder Data

Hard copy materials containing confidential or sensitive information (e.g., paper receipts, paper reports, faxes, etc.) are subject to the following storage guidelines:

All media must be physically secured. (PCI requirement 9.6)

Strict control must be maintained over the internal or external distribution of any kind of media containing cardholder data. These controls shall include:

Media must be classified so the sensitivity of the data can be determined. (PCI Requirement 9.7.1)

Media must be sent by a secure carrier or other delivery method that can be accurately tracked. (PCI Requirement 9.7.2)

Logs must be maintained to track all media that is moved from a secured area, and management approval must be obtained prior to moving the media. (PCI Requirement 9.8)

Strict control must be maintained over the storage and accessibility of media containing cardholder data. (PCI Requirement 9.9)

Destruction of Data

All media containing cardholder data must be destroyed when no longer needed for business or legal reasons. (PCI requirement 9.10)

Hardcopy media must be destroyed by shredding, incineration or pulping so that cardholder data cannot be reconstructed. Container storing information waiting to be destroyed must be secured to prevent access to the contents. (PCI requirement 9.10.1)

Requirement 12: Maintain a Policy that Addresses Information Security for Employees and Contractors

Service Providers

Seeds of Hope shall implement and maintain policies and procedures to manage service providers. (PCI requirement 12.8)

This process must include the following:

- ❑ Maintain a list of service providers (PCI requirement 12.8.1)
- ❑ Maintain a written agreement that includes an acknowledgement that the service providers are responsible for the security of the cardholder data the service providers possess (PCI requirement 12.8.2)
- ❑ Implement a process to perform proper due diligence prior to engaging a service provider (PCI requirement 12.8.3)
 - ❑ Monitor service providers' PCI DSS compliance status (PCI requirement 12.8.4)