



INTERNATIONAL COLLEGE OF DENTISTS
USA SECTION FOUNDATION

POLICY MANUAL



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Outline— Approved by BOT April 2016

Draft Document—Approved by BOT October 2016

(TMR March 2017)

Final Document – Approved by BOT May 17,2018

Revised 9-28-2023

<i>(Attachment A)</i>	<i>A of I= Articles of Incorporation</i>
<i>(Attachment B)</i>	<i>Bylaws= Foundation Bylaws</i>

1. **Authority to Govern and Purposes**

The USA Section Foundation (“Foundation”) is governed by its Articles of Incorporation, Bylaws, and IRS approval of its 501 (c) (3) status. Its primary purpose is to support the humanitarian activities of the ICD USA Section. The Articles of Incorporation and Bylaws may be amended by a two-thirds affirmative vote of the Trustees present at an official Board of Trustees (BOT) meeting if the proposed amendment was made at a previous BOT meeting and published in the minutes. Both may also be amended at any BOT meeting if a majority of the Trustees are present and there is a unanimous approval vote for the amendment. The current Strategic Plan (2016 - 2018) of the Foundation describes the following:

- Vision
- Mission
- Guiding Principles, Values, and Beliefs
- Core Values
- Goals
- Objectives
- Action Plans

References: A of I: II, IV, VII, VIII, X; Bylaws: IX; IRS 501 C 3(Attachment C); USA Section Foundation Strategic Plan (Attachment D)

2. **Membership and Organization Structure**

All Fellows of the USA Section of the ICD are members of the Foundation. The Foundation will be composed of a Board of Trustees (including Officers), committees and task forces. These groups will harmoniously promote the Foundation and Section, operate in an effective and efficient manner, identify appropriate altruistic activities to support, and secure necessary funding to accomplish Foundation goals.

References: A of I: II, IV, VII, VIII, X; Bylaws: IX; IRS 501 C 3(Attachment C); USA Section Foundation Strategic Plan (Attachment D)

3. **Board of Trustees — Membership, Officers, and Election Policies**

The Foundation will be governed by a Board of Trustees and Officers, elected by the membership. The Board of Trustees shall have exclusive power to make all decisions related to the Foundation’s efforts, operations, and financial support, except as allocated to the Executive Committee when acting on behalf of the Board.

The Board terms will be two years with a maximum of three terms. The offices of President, President-Elect, and Immediate Past President will be for one two-year term. The Treasurer position will be for a two-year term but can be re-elected.

Operational Policies

Officer Activities

Each Officer will provide an electronically submitted written report (one month prior to the BOT meeting) of his/her activities and propose any Action items for the BOT agenda.

BOT Activities

In order to make our BOT meetings more efficient, effective and focused, the following changes will be incorporated:

- All discussion will pertain only to the specific agenda items listed on the agenda. (No war stories!)
- There will be a “Consent Calendar” which will list items/issues that are accepted as informational without discussion. Any member may remove an item from the Consent Calendar for it to be discussed.
- Action items will include those specific items identified in committee reports, Officer reports, or Executive Committee actions/proposals.
- The Foundation BOT book will be sent to members electronically at least three weeks prior to meeting.
- Each BOT member may also upon request receive a printed copy of the Board Book.
- An agenda will be provided prior to any scheduled meeting.
- Officer reports will be presented/reviewed as necessary.
- Minutes of the meeting will be prepared and subsequently approved.
- New and Old Business items will be entertained.
- Personnel issues and the calendar of events will be reviewed as necessary.

References: A of I: VII; Bylaws: IV, V, VI

4. Meetings

The Fall and Spring meetings of the Board of Trustees will be held at the same time and place as the Fall and Spring USA Section Board of Regent meetings. Special Board of Trustee meetings can be called by the President or by the written request of Board members. Board members will be notified 30 days prior to any scheduled meeting and 7 days prior to special meetings. A published agenda will be provided for each Board meeting. The president will preside at all Board meetings. In the absence of the President, the President-Elect shall preside.

References: Bylaws: IV, S4.11

5. Office Protocols/Staff Responsibilities

Employment Policy and Procedure Handbook—USA Section (Attachment P)

The Employment Policy and Procedure Handbook of the USA Section will be applicable to the Foundation employment practices.

The Executive Assistant will be responsible for the following activities and will have an annual evaluation by a designated group from the Board:

- Key Room administration (with Foundation Task Force)
 - Ordering appropriate items
 - Conducting sales and inventories
- Supervise other non-volunteer Foundation employees.

- Develop and disseminate Foundation Board Books
- Assist the Foundation Officers and Trustees as necessary.
 - Assist with BOT meeting minutes.
 - Assist with financial reports.
- Submit monthly time sheets.
- Maintain a current “Tickler File” with annual timelines noted.
- Maintain a current Board roster.
- Maintain a current Board term and eligibility roster.
- Work with Section staff to implement Foundation activities.
 - Website
 - Financial reports
 - Foundation articles
 - Database
 - Meeting plans
- Assist with grant activities.
- Assist Foundation committees as needed and as prescribed by the President.

6. **Standing Committees and Policies**

- ***Duties and Functions:*** The duties and functions of all standing committees shall be detailed in the Policy Manual and Bylaws of the Foundation, as well as by assignments from the President or Executive Committee.
- ***Appointments:*** The President of the Foundation shall appoint the members of standing committees and shall name the Chairman of each, except as noted below or in the Policy Manual.
- ***Term:*** Members of standing committees shall be appointed for one calendar year. All terms shall begin and expire at one minute past midnight on December 31.
- ***Members:*** Unless otherwise restricted by the Bylaws or Rules of Order, any member of the Foundation, Section, including consultants and staff, duly appointed, may serve on standing committees.
- ***Committee Activities:***
 - Each committee will have specific duties and objectives derived from the Bylaws, Strategic Plan, and/or Presidential/Executive Committee assignments.
 - Each committee will execute its activities primarily by electronic means, utilizing phone and personal meetings only as necessary.
 - Each committee will develop an electronically submitted written report that summarizes its deliberations, recommendations, and any proposed BOT actions.
 - Each committee Chair will submit its electronic report in written format to the Foundation Executive Administrator one month prior to any BOT meeting.
- ***Committees:***
 1. **Executive Committee**

Purpose: The Executive Committee of the Foundation shall consist of all Officers of the Foundation. During intervals between meetings of the Board of Trustees, the Executive Committee shall have and exercise all the authority of the Board of

Trustees in the management of the Corporation, except where prohibited by law. The Executive Committee shall cause minutes of its proceedings to be kept and filed with the minutes of the proceedings of the Board of Trustees and shall present any official action taken for approval at the next scheduled Board of Trustees meeting.

Composition: President, President-Elect, Treasurer, and Immediate Past President

2. **Awards**

Purpose: The Awards Committee shall solicit and recommend award recipients and submit their names to the Board for approval. Awards to be considered include: Distinguished Deputy Regent; Officer or Trustee recognition (lapel pins/medallions); Special recognition.

Composition: Shall consist of three (3) to five (5) members appointed by the President.

3. **Communications**

Purpose: The Communications Committee shall develop a strategic process that builds mutually beneficial relationships with internal and external constituencies, including activities related to public relations, Foundation history, Foundation publications, and the Foundation website. These responsibility areas may be subcommittees within this committee. Effective communication modalities will be utilized to obtain and disseminate information about both USA Fellows and the Foundation. Appropriate efforts will promote the public relation image of the Foundation.

Appropriate media documents will be utilized. The history of the Foundation will be updated annually and stored in an appropriate format. The Foundation website materials will be kept current and utilized to promote the Foundation, recognize Foundation and USA Fellow accomplishments, and solicit financial support for the Foundation.

Composition: Shall consist of five (5) to eight (8) members appointed by the President in consultation with the Chair.

4. **Finance**

Purpose: The Finance Committee shall review and record all financial matters and actions of the Foundation and make appropriate recommendations to the Board of Trustees. The committee will adhere to the Foundation Financial Policy as stated in Attachment H. Financial reports will be provided at each BOT meeting. Financial matters covered shall include: budget proposals and reports; 990 Forms; audit policy implementation; CPA interaction; investment recommendations to the BOT; and other pertinent financial recommendations. BOT financial reports will include budgetary assessments, source of revenues, percentage of revenues earmarked for grants and projects, overall administrative costs.

Composition: The Treasurer shall serve as the Chair of this committee. Other committee members shall be the President-Elect and a Trustee appointed to the committee by the President.

5. Fundraising

Purpose: The Fundraising Committee shall identify and implement financial support strategies from Fellows, corporate sponsors, and others by appropriate methods, including estate planning, planned giving, stock gifts, annual dues solicitations, Century Club, KEY Room, advertising, and other such endeavors. Ongoing efforts of this committee will be a priority for the Foundation. Effective methods to appropriately recognize donors will be instituted.

Composition: Shall consist of three (3) to five (5) members appointed by the President.

6. Governance

Purpose: The Governance Committee shall periodically review, assess, and recommend revisions of, or amendments to, the Bylaws, Articles of Incorporation, and Policy Manual of the Foundation, as well as those presented to the Committee by the Board of Trustees.

Composition: Shall consist of three (3) to five (5) members appointed by the President.

7. Grants

Purpose: The Grants Committee shall receive, solicit, assess and submit its recommendations for grant proposals and project requests to the Board of Trustees for approval. The grant policy of the Foundation will be periodically reviewed, and any recommended changes submitted to the Board. The committee will adhere to the Grant Policies as presented in Attachment N.

Composition: Shall consist of three (3) to five (5) members appointed by the President.

8. Nominating

Purpose: The Nominating Committee shall solicit, receive, identify and submit nominees for Foundation Officers and Trustees to the Board of Trustees.

Composition: The Foundation President shall chair this committee and appoint two members from USA Section and two Trustees from the Foundation to comprise this committee.

9. Applied Strategic Planning

Purpose: The Applied Strategic Planning Committee shall develop and recommend proposals related to the strategic plan of the Foundation. It shall periodically review the mission, the vision, goals and objectives of the Foundation and recommend any necessary changes.

Composition: Shall consist of three (3) to five (5) members appointed by the President.

Reference: Bylaws: VI

7. Other Policies

- Articles of Incorporation—See Attachment A
- Foundation Bylaws—See Attachment B
- IRS 501 (c) (3) Approval Document—See Attachment C
- Foundation Strategic Plan—See Attachment D
- Conflict of Interest Policy—See Attachment E
- Core Values—See Attachment F
- Financial Policy—See Attachment G
- Gift Policy—See Attachment H
- Logo Use Policy—See Attachment I
- Whistle Blower Policy—See Attachment J
- Record Retention Policy—See Attachment K
- Sexual Harassment Policy—See Attachment L
- Travel Policy—See Attachment M
- Grant Policies-See Attachment N
- Removal of an Officer or Trustee from Office – See Attachment O
- E-mail Protocol—See Attachment P

Policy Manual Attachments

Attachment	Title	Page Number
A	Articles of Incorporation	pp. 7 - 12
B	Foundation Bylaws	pp. 13 - 21
C	IRS 501 (c) (3) Approval Document—10/3/91 (in USA Section Office)	pp. 22 - 26
D	Foundation Strategic Plan	pp. 27 - 30
E	Conflict of Interest Policy	pp. 31 - 32
F	Core Values	p. 33
G	Financial Policy	pp. 34 - 37
H	Gift Policy	p. 38
I	Logo Use Policy	p. 39
J	Whistle Blower Policy	p. 40
K	Record Retention Policy	pp. 41 - 45
L	Harassment Policy	pp. 46 - 48
M	Travel Policy	pp. 49 - 51
N	Grant Policies <ol style="list-style-type: none"> 1. Grant Protocol 2. Grand Funding Guidelines and Priorities 3. Grant Request Form 4. Grant Evaluation Form 5. Grant Report Form 	pp. 52 - 62
O	Removal of an Officer or Trustee from Office	p. 63
P	Email Protocol	pp. 64 - 65

Amended and Restated
Articles of Incorporation
of the International College of Dentists
USA Section Foundation

ARTICLE I

Name

The name of this organization shall be The International College of Dentists, USA Section Foundation (the "Foundation").

ARTICLE II

Purpose

Section 2.1. Purpose:

The primary purpose of the Foundation shall be the advancement of educational, literary, scientific and charitable activities of the International College of Dentists USA Section ("USA Section"). The secondary purpose shall be to assist worthy individual entities, corporations, trusts, funds or foundations whose operations are charitable, scientific, literary or educational.

Section 2.2. Nonprofit Purposes:

- (a) The Foundation is organized and operated exclusively for charitable purposes and its activities shall be conducted in such a manner that no part of its net earnings shall inure to the benefit of any member, Trustee, Officer or other private person, except that the Foundation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Section 2.1.
- (b) No substantial part of the activities of the Foundation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Foundation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of any candidate for public office.
- (c) Notwithstanding any other provision of this Articles of Incorporation, the Foundation shall not carry on any other activities not permitted to be carried on:
 - i. By a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws, or
 - ii. By a corporation, contributions to which are deductible under Section 170(c)(2), Section 2055(a)(2), or Section 2522(a)(2) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws.

Section 2.3. Powers:

Subject to any limitation or restriction imposed by state law, any other law, or any other provisions of this Articles of Incorporation, the Foundation shall have the power:

- (a) To do everything necessary, advisable or convenient for the accomplishment of any of the purposes hereinbefore set forth, or which shall at any time appear conducive to or expedient for the protection or benefit of the Foundation, and to do all things incidental thereto or connected therewith which are not forbidden by law; and
- (b) To have, exercise and enjoy in furtherance of the purposes hereinbefore set forth all the general rights, privileges and powers granted to corporations by Florida law.

Section 2.4. Limitations on Powers:

If the Foundation is or becomes a private foundation (as defined in Section 509(a) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws), the Foundation shall be subject to the following requirements:

- (a) The Foundation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the taxes on undistributed income imposed by Section 4942 of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws.
- (b) The Foundation shall not engage in any act of self-dealing that would subject any person to the taxes imposed on acts of self-dealing by Section 4941 of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws.
- (c) The Foundation shall not retain any excess business holdings which would subject it to the taxes on excess business holdings imposed by Section 4943 of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws.
- (d) The Foundation shall not make any investments in such a manner as to subject it to the taxes on investments that jeopardize charitable purposes imposed by Section 4944 of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws.
- (e) The Foundation shall not make any expenditures which would subject it to the taxes on taxable expenditures imposed by Section 4945 of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws.

ARTICLE III

Distribution of Assets on Dissolution

In the event of the complete liquidation or dissolution of the Foundation, or the winding up of its affairs, the Board of Trustees shall, after paying or making provision for the payment of all the liabilities of the Foundation, including the expense of dissolution, distribute all the assets of the Foundation exclusively for the purposes of the Foundation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent Federal tax laws, as the Board of Trustees shall

determine.

ARTICLE IV

Authority

The Foundation shall have the authority to receive or acquire any gift, purchase, grant, testamentary donation, or other real and personal property of any kind whatsoever and wheresoever situated. Further, the Board shall have authority to use, expend, convey, invest, reinvest, manage and control the assets of the Foundation and on behalf of the Foundation may contract debts, borrow money, and acquire, receive, hold, sell, or dispose of all assets which from time to time become the property of the Foundation; and to do all things incidental to or necessary for carrying out the purposes stated in *Article II*.

ARTICLE V

Organization

Section 5.1. Incorporation:

The Foundation was organized and incorporated under the laws of the State of Florida.

The Registered Agent is:

ICD/USA Foundation Treasurer
610 Professional Drive, Suite 201
Gaithersburg, MD 20879

Section 5.2. Principal Office:

The principal office of the Foundation shall be the same as the central office of the USA Section, or in another location selected by the Board of Trustees and approved by written resolution of the Board of Trustees.

Section 5.3. Membership:

All Fellows of the USA Section who are members in good standing shall be members of the Foundation. Membership shall also be open to other individuals who have shown an interest in and support for the Foundation. Further qualifications, rights and obligations of members shall be delineated in the Bylaws.

Section 5.4. Fiscal Year:

The fiscal year of the Foundation shall be the calendar year.

ARTICLE VI

Governance

The governing authority of this Foundation shall be established in these Articles of Incorporation, outlined in the Bylaws, and detailed in the Policy Manual. These documents may be referenced as a whole or in part, as the context requires. If there is a conflict between the governing documents of the Foundation and the corresponding documents of the International College of Dentists or the USA Section, the Foundation documents shall be controlling for all matters and actions of the Foundation.

ARTICLE VII
Board of Trustees

The governing body of this Foundation shall be the Board of Trustees (the "Board"). The number of Trustees shall be as specified in or fixed in accordance with the Bylaws of the Foundation; provided, however, that the minimum number of Trustees shall be six (6). The term of office of a Trustee shall be as specified in the Bylaws. Trustees may be elected for successive terms and terms of office of Trustees may be staggered, as specified in the Bylaws.

ARTICLE VIII
Rules of Order

The rules contained in the most current edition of "Standard Code of Parliamentary Procedure, American Institute of Parliamentarians" shall govern the deliberations of all meetings of the Foundation where applicable and not in conflict with any provision within the Articles of Incorporation, Bylaws, or Policy Manual of the Foundation.

ARTICLE IX
Seal

The Seal of the Foundation shall be used to authenticate appropriate documents.

ARTICLE X
Amendments

The Articles of Incorporation may be amended by the approval of two-thirds of the Trustees present at any official annual or biannual meeting; provided, however, that the proposed amendment shall have been proposed at a previous meeting of the Board and published in the minutes of that meeting. The Articles of Incorporation may also be amended at the same meeting at which the amendments are proposed if that amendment receives the unanimous approval of all Trustees present, provided that a majority of the Trustees is present.

ARTICLE XI
Indemnification

Section 11.1. Rights to Indemnification and Advancement of Expenses:

The Foundation shall indemnify as a matter of right every person made a party to a proceeding because such person is or was:

- (a) A member of the Board of Trustees of the Foundation,
- (b) an Officer of the Foundation, or
- (c) while a Trustee or Officer of the Foundation, serving at the Foundation's request as an Officer, partner, Trustee, employee or agent of another foreign or domestic corporation,

partnership, limited liability company, joint venture, trust, employee benefit plan or other enterprise, whether for profit or not (each an "Indemnatee"),

against all liability incurred by such person in connection with the proceeding; if it is determined in the specific case that indemnification of such person is permissible in the circumstances because such person has met the standard of conduct for indemnification specified in the Act. The Foundation shall pay for or reimburse the reasonable expenses incurred by an Indemnatee in connection with any such proceeding in advance of final disposition thereof in accordance with the procedures and subject to the conditions specified in the Act. The Foundation shall indemnify as a matter of right an Indemnatee who is wholly successful, on the merits or otherwise, in the defense of any such proceeding against reasonable expenses incurred by the person in connection with the proceeding without the requirement of a determination that the Indemnatee has met the standard of conduct for indemnification specified in the Act.

Upon demand by a person for indemnification or advancement of expenses, the Foundation shall expeditiously determine whether the person is entitled thereto in accordance with this Article and the procedures specified in the Act.

The indemnification provided under this Article shall be applicable to any proceeding arising from acts or omissions occurring before or after the adoption of this Article.

Section 11.2. Other Rights Not Affected:

It is the intent of this Article to fully provide indemnification to Trustees and Officers now or hereafter permitted by law consistent with the terms and conditions of this Article. Nothing contained in this Article shall limit or preclude the exercise of, or be deemed exclusive of, any right under the law, by contract or otherwise, relating to indemnification of or advancement of expenses to any person who is or was a Trustee, Officer, employee or agent of the Foundation, or the ability of the Foundation to otherwise indemnify or advance expenses to any such individual.

Notwithstanding any other provision of this Article, there shall be no indemnification with respect to matters as to which indemnification would result in inurement of net earnings of the Foundation "to the benefit of any private shareholder or individual," or an "excess benefit transaction" within the meaning of Section 501(c) (3) or 4958 of the Internal Revenue Code of 1986, as amended, or similar provisions of any subsequent Federal tax laws.

Section 11.3. Definitions:

For Purposes of this Article:

- (a) The estate or personal representative of a person entitled to indemnification or advancement of expenses shall be entitled hereunder to indemnification and advancement of expenses to the same extent as the person.
- (b) The term "**expenses**" includes all direct and indirect costs (including, without limitation, counsel fees, retainers, court costs, transcripts, fees of experts, witness fees, travel expenses, duplicating costs, printing and binding costs, telephone charges, postage, delivery service fees and all other disbursements or out-of-pocket expenses) actually incurred in connection with the investigation, defense, settlement or appeal of a proceeding or establishing or enforcing a right to indemnification under this Article,

applicable law or otherwise.

- (c) The term "**liability**" means the obligation to pay a judgment, settlement, penalty, fine, excise tax or reasonable expenses incurred with respect to a proceeding.
- (d) The term "**party**" includes an individual who was, is or is threatened to be made a named defendant or respondent in a proceeding.
- (e) The term "**proceeding**" means any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative and whether formal or informal.

Bylaws of
the International College of Dentists
USA Section Foundation

ARTICLE I
Membership

Section 1.1. Membership:

Every member in good standing in the USA Section shall be considered a member of the Foundation.

ARTICLE II
Dues and Assessments

Section 2.1. Annual Dues:

No annual dues will be assessed through the USA Section Foundation. Annual operating revenues shall be dependent upon voluntary contributions to the Foundation.

Section 2.2. Assessments:

There shall be no assessments against the membership.

ARTICLE III
Annual Meeting

Section 3.1. Annual Meeting:

The annual meeting of the Foundation shall be held in the fall of each year during the week of the Annual Convocation of the USA Section, or at such other time as may be designated by the Board of Trustees. The failure to hold an annual or regular meeting at a time stated in or fixed in accordance with these Bylaws does not affect the validity of any action taken by the Foundation. The Annual Meeting shall be held at the place specified in the notice of the meeting; otherwise, such a meeting shall be held at the Foundation's principal office. At the Annual Meeting, the President and the Treasurer, or their designees, shall report on the activities and financial condition, respectively, of the Foundation.

ARTICLE IV
Board of Trustees

Section 4.1.

The Board of Trustees of the Foundation shall be comprised of 12 persons elected from among the Fellows in good standing of the USA Section. This includes four Officers (President, President-Elect, Immediate Past President and Treasurer) and eight Trustees. In addition, the Immediate Past President of the USA Section shall be a voting ex-officio member of the Board of Trustees, and any Emeritus Officers of the Board that have been authorized by the Board shall serve as non-voting ex-officio members of the Board of Trustees.

Section 4.2. Elections:

(a) Nominations. To fill a vacancy created when a current Trustee completes his or her term or when a vacancy is not otherwise filled pursuant to Section 4.2(c), the Nominating Committee shall submit nominations to the Board of Trustees, and the Board of Trustees shall elect Trustees as provided in **Section 4.2(b)**.

(b) Trustees. Except as otherwise provided in this **Section, 4.2**, the Trustees of the Foundation shall be elected at the Annual Meeting of the Trustees from among the individuals nominated by the nominating committee. The election of all Trustees shall be by majority vote. The President of the Foundation may vote only upon the occasion of a tie.

(c) Vacancy. If a vacancy occurs due to the death, resignation, or removal of a Trustee prior to the completion of his or her term, the Board of Trustees may appoint a Trustee to serve until the completion of that term of office. The President may call a Special Election of the Board where there is a vacant position(s) not previously filled. The Nominating Committee would be directed to bring forth candidate(s) for open positions. Roll call and vote of the Board may be accomplished by electronic communication.

Section 4.3. Term of Office:

The term of office for Trustees shall begin and end at one minute past midnight on the day following the last business day of the calendar year. Trustees shall serve a term of office for two (2) years with a maximum of three (3) consecutive terms. After an absence of one (1) year, an individual shall be eligible for additional service on the Board, if nominated. This term limitation shall not apply to any individual who has been elected as an Officer of the Board. Officers shall be governed by the provisions set forth in **Article V, Section 1.** of these Bylaws. An individual elected to fill an unexpired term of a Trustee shall be eligible to three successive full terms if the unexpired term was in its last half; otherwise, the elected Trustee shall be eligible for two successive full terms. The term of office of Trustees shall be staggered by dividing the total number of Trustees into groups. The groups shall be as nearly equal in size as possible. One group of Trustees shall be elected at each annual meeting of the Board of Trustees.

Section 4.4. Attendance:

Any Trustee who is absent from two consecutive meetings, without cause, shall be automatically removed from the Board and shall be so notified by the President of the Foundation. An absence may be excused by the Board in writing prior to or within thirty (30) days following that absence. An excused absence would not count toward the removal of a Trustee under **Section 4.4**.

Section 4.5. Restrictions:

Fellows of the International College of Dentists who are serving in elected positions within any of the USA Section's Districts of the College shall not be restricted from service on the Board of Trustees of the Foundation; however, the following Officers of the Section, President, President Elect, Vice President, and Treasurer, may not serve on the Board of Trustees, except that the Immediate Past President of the USA Section who shall be an ex-officio member of the Board of Trustees with a vote.

Section 4.6. Compensation:

Trustees may be reimbursed for reasonable and necessary expenditures and disbursements incurred while attending meetings of the Board of Trustees and for expenses incurred in the transaction of business of the Foundation.

Section 4.7. Quorum:

A majority of the Trustees in office when action is taken, but in no event fewer than four (4) Trustees, shall be necessary to constitute a quorum for the transaction of any business at a meeting of the Board of Trustees, provided that at least two (2) Officers are present. If a quorum is present when a vote is taken, the affirmative vote of a majority of the Trustees present when the act is taken shall be the act of the Board of Trustees, unless the act of a greater number is required by law, the Articles of Incorporation, or these Bylaws.

Section 4.8. Action by Consent:

Any action required or permitted to be taken at any meeting of the Board of Trustees may be taken without a meeting if the action is taken by all Trustees. The action must be evidenced by at least one (1) written consent describing the action to be taken, approved by each Trustee and included in the minutes or filed with the corporate records reflecting the action taken. Action taken under this section is effective when the last Trustee approves the consent, unless the consent specifies a prior or subsequent effective date.

Section 4.9. Authority:

The Board of Trustees shall have the authority to grant, contribute, sell, lease, convey, mortgage, or otherwise encumber or dispose of any and all of the assets of the Foundation at any meeting of the Board of Trustees with the following restrictions:

- (a) All proceeds derived from the disposition of any asset of the Foundation must be devoted to the purposes of the Foundation.
- (b) A written record of all dispositions of assets of the Foundation must be kept by the Board of Trustees and recorded in the minutes of the Foundation.
- (c) All grants and contributions shall conform to the guidelines and monetary restrictions delineated in the Policy Manual of the Foundation, which shall be an addendum to these Bylaws.
- (d) Assets or funds of the Foundation shall not be committed, expended, or disposed of without a majority vote of Trustees present at an official meeting of the Board of Trustees, except as executed by the Executive Committee when acting on behalf of the Board.

Section 4.10. Meetings:

- (a) **Fall Meeting:** The Fall Meeting of the Board of Trustees shall be held during the week of the Annual Convocation of the USA Section. The Board of Trustees may award grants and conduct other business of the Foundation.
- (b) **Spring Meeting:** The Board of Trustees shall meet in the spring of each year in conjunction with the biannual meetings of the USA Section's Board of Regents. At this meeting the Board of Trustees may award grants and conduct other business of the Foundation.
- (c) **Special Meetings:** Special meetings of the Board of Trustees may be called by the President of the Foundation at such time and place as may be necessary or advisable for the transaction of such business requiring attention or action prior to the next regularly

scheduled meeting of the Board. The President shall also call a special meeting upon the written request of three (3) Trustees.

- (d) **Notice of Meetings:** Trustees shall be notified at least thirty (30) days prior to all regular meetings and at least seven (7) days prior to special meetings. Notice must specify the date, time, place and purpose or purposes of the meeting, and must be given to each Trustee either personally or by regular mail, electronic mail, facsimile transmission or telephone.
- (e) **Participation:** A Trustee may participate in a special meeting of the Board of Trustees by or using any means of communication by which all Trustees participating may simultaneously hear each other during the meeting. A Trustee participating in this method is considered to be present in person at the meeting.
- (f) **Time and Place of Meetings:** The President of the Foundation shall determine the time and location for all meetings of the Foundation, in accordance with the requirements of this Section 4.10.
- (g) **Presiding Officer:** The President of the Foundation shall preside at all meetings of the Foundation. The President-Elect shall preside in the absence of the President.
- (h) **Agenda:** The published Agenda for meetings of the Board of Trustees shall include the following:
 - Call to Order
 - Recording of Attendance
 - Approval of Minutes
 - President's Report (Status of the Foundation)
 - President-Elect's Report
 - Treasurer's Report (Financial Status)
 - Committee Reports
 - Old Business
 - New Business
 - Nominations (if vacancy)
 - Election of Officers (if vacancy)
 - Next Meeting Date
- (i) When necessary or appropriate, any meeting may be conducted virtually with all members present participating contemporaneously through video and/or audio means. Such meetings shall constitute a legitimate meeting with full force and affect.

Section 4.11. Purposes

It shall be the duty of the Board of Trustees to state and promote the purposes of the Foundation and to prescribe how the funds of the Foundation shall be used in order to promote those purposes. The purposes shall be delineated in the Policy Manual and may be changed from time to time as determined necessary by the Board of Trustees.

Section 4.12. Scholarships and Grants:

It shall be the duty of the Board of Trustees to develop rules and regulations for the awarding of scholarships and grants from the Foundation assets, including guidelines related to grant recipients, amounts, terms, and durations. All rules and regulations shall be in writing and shall be delineated in the Policy Manual of the Foundation. The Trustees shall have the authority to amend the rules and regulations as necessary and in accordance with the procedures delineated in the Policy Manual.

Section 4.13. Projects:

The Board of Trustees shall have the responsibility to review the development, establishment, and creation of all projects proposed by the Grants Committee. They shall determine the amount of funding the Foundation will allocate to those projects. The Board of Trustees may consider and approve the funding of other projects that meet its purposes.

Section 4.14. Publications:

The Board of Trustees shall publish, or cause to be published, at appropriate intervals, in an official publication of the International College of Dentists including electronic publications, the purposes of the Foundation, the rules and regulations governing grants and scholarships, informative material on programs that promote the purposes of the Foundation, and requests for increased financial support. This information shall be for the general information of prospective recipients as well as the members of the Foundation.

Section 4.15. Continuing Education Programs:

The Board of Trustees, after consultation with the USA Section Board of Regents, shall review and determine the appropriateness of the Joint Continuing Education Program Committee's recommendations in providing the financial resources and necessary planning for proposed continuing education events.

Article V. Officers

Section 5. 1. Officers and Duties:

The Officers of the Foundation shall be the President, the President-Elect, the Treasurer, and the Immediate Past President. The Officers shall have the duties and exercise the powers usually pertaining to such office and such other duties and authority as designated in these Bylaws. Officers shall be elected by the Board of Trustees.

(a) **President:** The President shall:

- 1) Be the Chief Executive Officer of the Foundation
- 2) Establish the time for all meetings.
- 3) Preside at all meetings.
- 4) Appoint members and chairs of Standing Committees and Task Forces.

(b) **President-Elect:** The President-Elect shall:

- 1) Preside in the absence of the President.
- 2) Assist the President in the performance of his duties, when requested.
- 3) Succeed to the office of President at the end of the President's term of office.
- 4) Immediately assume the office of President and complete the term in the event of a vacancy in the office of President.

(c) **Treasurer:** The Treasurer shall:

- 1) Be the Chief Financial Officer of the Foundation.
- 2) Be responsible for the financial records, receipts, deposits and expense of all proceeds in accordance with the directives of the Board of Trustees.
- 3) Present written documentation of all Foundation activities as well as financial accounting to the Trustees at each meeting of the Board.
- 4) Furnish, at the expense of the Foundation, a suitable surety bond in an amount determined by the Board of Trustees.

(d) **Immediate Past President:** The Immediate Past President shall:

- 1) Assist the Executive Committee and Board of Trustees as directed or needed.

Section 5.2. Term of Office:

Officers shall be limited to a term of two years in any one position, except for the Treasurer and Secretary who may be re-elected to additional two-year terms.

ARTICLE VI
Committees

Committees shall be a vital part of the organizational structure of this Foundation. Chairs of all Committees shall submit a written report to the Board at each regularly scheduled Board meeting. Furthermore, the Board of Trustees or the President of the Foundation may request additional reports.

Section 6.1. Executive Committee:

The Executive Committee of the Foundation shall consist of the Officers of the Foundation. During intervals between meetings of the Board of Trustees, the Executive Committee shall have and exercise all the authority of the Board of Trustees in the management of the Corporation, except where prohibited by law. In addition, the Executive Committee, to the extent specified by the Board of Trustees, may exercise the authority of the Board of Trustees, except where prohibited by law. The Executive Committee shall cause the minutes of its proceedings to be kept and filed with the minutes of the proceedings of the Board of Trustees and shall present any action taken for approval at the next scheduled Board of Trustees meeting.

Section 6.2. Standing Committees:

- a) **Duties and Functions:** The duties and functions of all standing committees shall be detailed in the Policy Manual of the Foundation.
- b) **Appointments:** The President of the Foundation shall appoint the members of standing committees and shall name the Chair of each, except as noted below or in the Policy Manual.
- c) **Term:** Members of standing committees shall be appointed for one calendar year. All terms shall expire at one minute past midnight on the day after the last business day of the year.
- d) **Members:** Unless otherwise restricted by the *Bylaws* or *Rules of Order*, a member of the Foundation, Section, including consultants and staff, duly appointed, may serve on Standing Committees.

Standing Committees:

1. **Awards:** The Awards Committee shall receive, solicit, assess and submit its nominations for award recipients to the Board of Trustees for approval.
2. **Communications:** The Communications Committee and its sub-committees shall develop a strategic process that builds mutually beneficial relationships with internal and external constituencies, including activities related to public relations, history, Foundation publications, and the Foundation website.
3. **Finance:** The Finance Committee shall review and record all financial matters and actions of the Foundation and make appropriate recommendations to the Board of Trustees. The Treasurer shall serve as the Chair of this committee and the other committee members shall be the President-Elect and a Trustee appointed to the committee by the President.
4. **Fundraising:** The Fundraising Committee shall identify and implement financial support strategies from Fellows, ***corporate sponsors***, and others by appropriate methods, including estate planning, planned giving, annual solicitations, Century Club, KEY Room, advertising, and other such endeavors.
5. **Governance:** The Governance Committee shall review, assess, and recommend revisions or amendments of Bylaws, rules or policies of the Foundation presented to it by the Board of Trustees. The committee shall periodically review Bylaws, rules and policies of the Foundation and recommend any necessary changes.
6. **Grants:** The Grants Committee shall receive, solicit, assess and submit its recommendations for grant proposals and projects requests to the Board of Trustees for approval.
7. **Nominating:** The Nominating Committee shall receive, identify and submit nominees for Foundation offices to the Board of Trustees. The Foundation President shall appoint two members from USA Section and two Trustees from the Foundation to comprise this committee.

8. **Applied Strategic Planning:** The Applied Strategic Planning Committee shall develop and recommend proposals related to the applied strategic plan of the Foundation. It shall periodically review the mission, the vision, goals and objectives of the Foundation and recommend any necessary changes.

Section 6.3. Ad Hoc Committees:

Special or ad hoc committees may be appointed by either the Board of Trustees or the President of the Foundation as needed. A special or ad hoc committee shall survive terms of office and shall continue to exist until the task for which it is created is complete.

ARTICLE VII

Finances and Financial Reports

Section 7.1 Safety and Preservation of Funds:

All funds of the Foundation shall be deposited by the Treasurer in such bank or other financial institution as the Board of Trustees of the Foundation shall designate and may be withdrawn for Foundation purposes as duly provided by the Board of Trustees of the Foundation. The safety and preservation of said funds shall be the prime consideration in the selection of a suitable depository. The financial policy of the Foundation shall be delineated in the Policy Manual.

Section 7.2. Surety Bond:

At the direction of the Board of Trustees, the Treasurer shall obtain, at Foundation expense, a Surety Bond in such amount as may be established by the Board of Trustees. Once obtained, the Surety Bond shall continue to be renewed until the expiration of the term of office expires, unless otherwise directed by the Board of Trustees. The Surety Bond shall be placed in safe keeping with a copy in the Record Book of the Foundation.

Section 7.3. Financial Reports:

Within ninety (90) days after the conclusion of the fiscal year, the President, together with the Treasurer, shall prepare a written report of activities of the Foundation during the preceding year. This report shall include a complete financial statement. Following a review by a Certified Public Accountant, the report shall be distributed to the Board of Trustees of the Foundation and to the Executive Director of the USA Section. If no written objection to the report is received from a member of the Board of Trustees within thirty (30) additional days, the President shall prepare a summary of the report to be distributed to the members of the Foundation by inclusion in the next official publication of the USA Section.

Section 7.4. Internal Revenue Service Reports:

The Treasurer shall, at Foundation expense, have the accountant timely file all necessary reports to the Internal Revenue Service. The financial report, identified in Section 3 of this Article VII shall be furnished to the accountant along with the two (2) previous years' tax returns. The Treasurer shall have the responsibility for follow-up to ensure the timely filing of all returns and the payment for all services.

ARTICLE VIII
Rules of Order

The Standard Code of Parliamentary Procedure, American Institute of Parliamentarians, latest revised edition, shall govern all matters not provided by these Bylaws and not in conflict with the Section, College or Laws of the land.

ARTICLE IX
Amendments

Any provision of these Bylaws may be amended in part or deleted in its entirety, by an affirmative vote of two-thirds of the Trustees in attendance at any official meeting of the Foundation, provided the proposed Amendment shall have been proposed at a previous meeting of the Board and published in the minutes of that meeting. These Bylaws may also be amended at the same meeting at which the amendments are proposed if that amendment receives the unanimous approval of all Trustees present, provided that a majority of the Trustees are present.

Revised October 19, 2016

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: **OCT 03 1991**

INTERNATIONAL COLLEGE OF DENTISTS
U S A SECTION FOUNDATION INC
1300 E PRAIRIE
WHEATON, IL 60187

Employer Identification Number:
26-0746596
Contact Person:
J. KOHLER
Contact Telephone Number:
(312) 886-1278

Accounting Period Ending:
DECEMBER 31.
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Begins:
FEBRUARY 18, 1991
Advance Ruling Period Ends:
DECEMBER 31, 1995
Addendum Applies:
NO.

Dear Applicant:

Based on information supplied and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization and not as a private foundation during an advance ruling period. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

Letter 1045(DO/CG)

INTERNATIONAL COLLEGE OF DENTISTS

If notice that you will no longer be treated as a publicly supported organization is published in the Internal Revenue Bulletin, grantors and contributors may not rely on this determination after the date of such publication. In addition, if you lose your status as a publicly supported organization and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that the Service had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date such knowledge was acquired.

If your sources of support, or your purposes, characters, or method of operation changes, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excises, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

Contributions to you are deductible by donors beginning FEBRUARY 18, 1991.

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file

Letter 1045(DO/CO)

INTERNATIONAL COLLEGE OF DENTISTS

the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided; check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less; and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Based on information you supplied, we recognize you as exempt from Federal income tax for the period FEBRUARY 19, 1991, your formation or incorporation.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



R. S. Mintrode, Jr.
District Director

Enclosure(s):
Form 872-C

Letter 1045(DO/CG)

**Consent Fixing Period of Limitation Upon
Assessment of Tax Under Section 4940 of the
Internal Revenue Code**

(See instructions on reverse side.)

OMB No. 1545-0056

To be used with Form
1023. Submit in
duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

SECTION
INTERNATIONAL COLLEGE OF DENTISTS USA FOUNDATION, INC.
(Exact legal name of organization as shown in organizing document)
1300 E. PRAIRIE, WHEATON, IL 60187
(Number, street, city or town, state, and ZIP code)

} and the District Director of
Internal Revenue, or
Assistant Commissioner
(Employee Plans and
Exempt Organizations)

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year DECEMBER 31, 1991
(Month, day, and year)

Name of organization (as shown in organizing document) <u>INTERNATIONAL COLLEGE OF DENTISTS USA SECTION FOUNDATION, INC.</u>		Date <u>1/31/91</u>
Officer or trustee having authority to sign Signature <u><i>Thomas E. Cunningham</i></u>		
For IRS use only		
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations) <u><i>Joan C. Custard</i></u>		Date <u>OCT 03 1991</u>
By <u><i>Joan C. Custard</i></u> Manager Group 7201		

For Paperwork Reduction Act Notice, see page 2 of the Form 1023 Instructions.



22 Oct. 1991

U.S.A. SECTION FOUNDATION
INTERNATIONAL COLLEGE OF DENTISTS

51 Monroe Street, Suite 1501
Rockville, Maryland 20850-2421

Dick - Here is the original copy of the IRS approval of the Foundation's tax exempt status. It will be up for review 31 Dec. 1995.

I thought the original would be safest deposited in Central Office. I have made copies for myself and Don Johnson.

If you can believe it, IRS Kansas City Office has not been informed ^(by themselves) of our tax exempt status and is now contesting the Form 990 tax filing which was sent to them some time ago. THE BEAT GOES ON!! Guess I can handle this bureaucratic debacle in the course of time too. They want us to pay a 15% corporate tax.

Regards to all,

Fraternally,

Tom

LIBRARY RESOURCES • RESEARCH • EDUCATION • SCHOLARSHIPS • GRANTS

APPLIED STRATEGIC PLAN (ASP) 2020 - 2023

VISION

We have become the primary benefactor and supporter of the
ICD USA Section and its mission.

MISSION

The ICD USA Section Foundation supports and promotes the educational, scientific, literary, and humanitarian efforts of the International College of Dentists' USA Section and other collaborating organizations and individuals.

GUIDING PRINCIPLES, VALUES AND BELIEFS

- Oral health is essential to the quality of life and an integral component to overall health.
- The dental profession promotes the improvement of oral health.
- Excellence in dental education and lifelong learning is critical to the future of the profession.
- Dental humanitarian and educational services are important and should be promoted throughout the world.

CORE VALUES

Integrity ~ Leadership ~ Service

GOALS

(Goals are Numbered & Objectives are Lettered – Both in Order of Importance)

Goal #1 - We provide financial support for both the humanitarian and educational activities of the USA Section and other collaborating organizations and groups

Goal 1 Champions – Dr. William Hunter and Dr. Gerald Karr

- a. Establish policy for disbursement of Foundation funds**
 - i. Monitor funds to be granted
 - ii. Develop joint ventures with GVF
 - iii. Assess current grant process and make any necessary changes
- b. Assess, enhance, and set goals for CURRENT fundraising efforts**
 - i. Place specific amount of ICDF contribution on dues statement?
 - ii. Expand Century Club to District, state, and individual Fellow levels
 - iii. Promote Key Room sales by updating catalog annually
 - iv. Assess the strategy for corporate contact
 - v. Identify appropriate measures to recognize donors including timely receipts for tax purposes
- c. Develop, implement, and set goals for NEW fundraising efforts**
 - i. Investigate the development and advertisement of a Planned Giving program –**DONE**
 - ii. Investigate the development and advertisement of an Estate Bequeath Program –**DONE**
 - iii. Establish criteria and incentives for additional Named Funds – **DONE**
 - iv. Develop a strategy to encourage former ICD officials to contribute

NOTE: Legacy Society has been implemented
- d. Support, promote, and assist implementation of Signature Project (NEW)**
 - i. Assist with Outreach Coordinator position
 - ii. Provide dedicated ICDF official to oversee, assist, direct Outreach Coordinator
 - iii. Assist with generating necessary information for program

Goal #2 - We have the appropriate financial strategy to enable support

Goal 2 Champion – Dr. Margaret Culotta-Norton

- a. *Assess current portfolio management policy and determine if changes are necessary*
 - i. Review current ICDF financial policy and recommend any necessary changes
- b. *Maintain sufficient funds in our corpus and provide adequate funding for our grant programs. Designate a minimum of 6% to provide funding for our grants program.*
 - i. Maintain constant communication with ICDF groups soliciting funds
 - ii. Provide periodic reports to BOT showing trends in revenue or expense categories and suggest appropriate changes

Goal #3 - We have effective communication and public relation strategies

Goal 3 Champions – Dr. Thomas Howley and Dr. Michael Bydalek

- a. *Establish effective ICDF website and database*
 - i. Assess and enhance ICDF website
 - ii. Assess and enhance ICDF database

(9/22: Ongoing. As needed. Status B)

- b. *Incorporate the use of social media and electronic communications*
 - i. Utilize social media modalities in communications
 - ii. Utilize electronic communication as primary means for ICDF functioning

(9/22: 2023 more activity. Ongoing. Status B)

- c. *Assess and enhance our Public Relations strategies*
 - i. Develop strategy to identify ICD Fellows' potential activities/programs/events that should be considered for support (local to national) and recognition
 - ii. Conduct periodic surveys of US Fellows in conjunction with the Section
 - iii. Develop and utilize a presentation about the ICDF-highlighting the history, purpose, and activities of the ICDF:
 - iv. Assure ICDF branding is appropriately utilized:

(9/22: All active. 2023 more activity. Status A)

- d. *Promote and recognize dental journalism excellence*
 - i. Continue the ICD support and recognition of excellence in journalism

(9/22: Continuing. Status B)

e. *Support dental education and dental students*

- i. Communicate with all US dental students about the ICD and what it does for students
- ii. White Coat Ceremony support
- iii. Mentoring support
- iv. International Student Experience
- v. Global Health Student Association
- vi. Recognize dental student leadership and humanitarianism
- vii. Recognize dental student leadership and humanitarianism

(9/22: Active and ongoing. Status B)

f. *Support Volunteerism*

- i. Support ICD Volunteer symposia
- ii. Collaborate with organizations that support and promote Volunteerism in Dentistry
- iii. Enhance the PR afforded to the ICD for volunteer efforts

(9/22: Active and ongoing. Status B)

Goal #4 - Enhance functioning of the International College of Dentists USA Section Foundation

Goal Champions – *Dr. Robert Frazer and Dr. Michael Bydalek (assisting)*

- i. Reassess “Committee” structure and functions
- ii. Evaluate staffing needs and timing for additional staff
- iii. *Review and update Foundation purposes and goals*
- iv. Assess Articles of Incorporation and Bylaws and recommend changes
- v. Review & update ICDF Policy Manual
- vi. Review & update Strategic Plan not less than every three years.

International College of Dentists USA Section Foundation

Conflict of Interest Policy

Officers, Trustees, members, employees and volunteers should be aware that conflicts of interest can arise through various relationships including, but not limited to, family relationships, economic relationships and personal or intimate relationships. More specifically a conflict of interest arises when a person in a position of authority over an organization, such as an officer or manager, may benefit financially from a decision he or she could make in such capacity, including indirect benefits such as to family members or business with which the person is closely associated.

No member, volunteer or employee of the International College of Dentists Foundation shall operate or act in any manner that is contrary to the best interests of the International College of Dentists Foundation.

Conflict of Interest is created when:

- a. An Officer, Trustee, member, employee or volunteer, including a Board member, is a party to a contract, or involved in a transaction with the International College of Dentists Foundation for goods or services.
- b. An Officer, Trustee, member, employee or volunteer has a material financial interest in a transaction between the International College of Dentists Foundation and an entity in which the Trustee, Officer, employee or volunteer, or family member has an interest or relationship.
- c. An Officer, Trustee, member, employee or volunteer, (or family member of the foregoing) is engaged in some capacity or has a material financial interest in a business or enterprise that competes with the International College of Dentists Foundation.

A conflict of interest arises when a Board member or staff member has a personal interest that conflicts with the interests of the International College of Dentists Foundation or arises in situations where a Board/staff member has divided loyalties (also known as a “duality of interest”).

Other situations may create the *appearance of a conflict*, or present a *duality of interests*, with a person who has influence over the activities or finances of the International College of Dentists Foundation.

A conflict arising out of a personal interest can occur in situations that result in inappropriate financial gain to persons in authority at the International College of Dentists Foundation and can

lead to financial penalties and violations of the IRS regulations. Situations or transactions arising out of a conflict of interest also can result in either inappropriate financial gain or the appearance of a lack of integrity in the International College of Dentists Foundation decision-making process.

Typically persons who are affected by a conflict of interest policy are the International College of Dentists Foundation's Officers, Trustees, members, and senior staff. In some cases a major donor could also be in a conflict situation. The International College of Dentists Foundation takes a broad view of conflicts and Board/staff are urged to think of how a situation/transaction would appear to outside parties when identifying conflicts or possible conflicts of interest.

A person who must consider whether he/she has a conflict includes any person serving as an Officer, employee or member of the Board of Trustees of the International College of Dentists Foundation or a major donor to the International College of Dentists Foundation or anyone else who is in a position of control within the International College of Dentists or who has a personal interest that is in conflict with the interests of the International College of Dentists Foundation.

It is the duty of all Board members and staff to be aware of this policy, and to identify conflicts of interest and situations that may result in the appearance of a conflict and disclose those situations, conflicts or potential conflicts to (1.) the employee's supervisor, (2.) the Director, (3.) the President of the Board, or (4.) other designated person, as appropriate.

Board and staff are urged to disclose conflicts as they arise as well as to disclose those situations that are evolving that may result in conflict of interest. Advance disclosure must occur so that a determination may be made as to the appropriate plan of action to manage the conflict.

Staff should disclose to their supervisor/Director. Board members should disclose to the Board/President of the Board as soon as the person with the conflict is aware of the conflict, potential conflict or that the appearance of a conflict exists.

Employees should avoid situations in which they may be called upon to negotiate or do business with an organization in which the employee (or close relative of the employee or other person with whom the employee has a close personal relationship) has substantial ownership or other interest.

All such circumstances should be disclosed to the Board or staff, as appropriate, and a decision made as to what course of action the organization and/or individuals should take so that the best interests of the International College of Dentists Foundation are not compromised by the personal interests of stakeholders in the nonprofit.

In the event it is not entirely clear that a Conflict of Interest exists, the individual with the potential conflict shall disclose the circumstances to his or her supervisor or the Chair or the Chair's designee, who shall determine whether there exists a Conflict of Interest that is subject to this policy.

International College of Dentists USA Section Foundation

Core Values and Guiding Principles

The U.S.A. Section of the International College of Dentists Foundation (“Foundation”) believes in treating all individuals with dignity and respect, regardless of race, color, gender, age, marital status, genetic information, national origin, religion, sexual orientation, disability, or any other classification protected by law that is applicable to the ICD-USA Foundation. Diversity in backgrounds, experiences and perspectives enriches our lives and enhances the quality of our fellowship.

In keeping with our philosophy that “Together we can accomplish more than we could as individuals,” our commitment is to foster a culture among our Fellows that is not only free of harassment and discrimination as outlined in the organization’s Employment Policy and Procedure Handbook applicable to the ICD-USA Foundations’ employment practices, but also supports and encourages inclusiveness, so that all of our Fellows recognize that they are respected and valued.

We expect all of our Fellows, including those who serve in leadership positions, such as the Executive Committee, Board of Trustees and Officers, and those that serve Committees to strictly adhere to these core values and guiding principles at all times, including when:

- Nominating and selecting Fellows;
- Making employment related decisions;
- Communicating with other ICD Fellows, whether verbally, in writing, or electronically;
- Communicating as an ICD-USA Foundation representative with parties outside the ICD-USA Foundation; and
- Otherwise acting as a representative of the ICD-USA Foundation.

College of Dentists USA Section Foundation
Financial Policies (version7:3/2018)

Reserves

I. Introduction:

To secure a measure of financial independence and security, the International College of Dentists USA Section Foundation (Foundation), has set aside certain assets, in what it has historically been called the "Investments & Reserves". As these funds have grown substantially since their inception, it is the desire of the current Board of Trustees to set forth a policy to guide the investment of these funds and future investments.

II. Reserve Fund Investment Policy Objectives:

It is the objective of the Board of Trustees of the Foundation to seek long-term capital growth (five or more years) consistent with the preservation of principal. The Board believes that it is acceptable to take moderate investment risk to achieve this objective.

- ..1. The corpus of the Investment & Reserve Funds shall be invested in a conservative method that minimizes the risk to the value of the corpus. The corpus is considered 65% of the operating budget.
- ..2. The allocation of assets shall be determined with the independent money manager. The independent money manager shall manage the Fund to achieve the stated goals of the investment policy and monitored by the Foundation Treasurer. The fund will stand as self-directed and roll-over as per Finance Committee reviews.
- ..3. The following are the goals of the investment policy:
 - ..a. Risk Tolerance Low - Medium
 - ..b. Investment Return 5-6% after fees
 - ..c. Diversity of allocations

• Aggressive	• 4%
• Growth	• 11%
• Growth and Income	• 23%
• International Equities	• 12%
• Income	• 48%
• Cash	• 2%

- These are our set goals, but it is realized that these percentages may vary from time to time due to market changes.

III. Investment Criteria:

The investment portfolio of the Foundation may include the following:

- (a) Equities - Common Stocks
- (b) Bonds
- (c) Fixed Income
- (d) Cash Equivalents - Money Market Vehicles
- (e) Temporary Investments - T-bills, STIP and repurchase agreements

IV. Asset Allocation:

Asset Class

- Fixed income (Incl. Cash Equivalents)
- Equities
- Commodities
- Real Estate

V. Time Horizon

For the investments of the ICD USA Section Foundation to achieve their objective of long-term growth, the time horizon for holding the investments should be long-term. Long-term is defined by the Board as 5 years or more.

VI. Financial Policy for Reserve Fund:

1. The Foundation shall maintain a Reserve Fund that shall be at least 65% of the current fiscal year's operating budget (minus funds only held by the Section and passed to other entities).
2. If at fiscal year's end the fair market value of the Reserve Fund falls below the target percentage, the operating budget of the following fiscal year shall include a line item to replenish the Reserve Fund of an amount up to \$20,000 and continue for each succeeding fiscal year until the Reserve Fund shall reach the target percentage.
3. Income from the Reserve Fund may, at the Foundation's Board of Trustees direction, be reinvested in the Reserve Fund Corpus or may be used to supplement the operating budget so long as the balance of the Reserve Fund corpus does not fall below the target percentage.
4. The Reserve Funds shall be invested according to the stated investment policy of the Foundation and held in a custodial account of an independent money manager.

VII. Liquidity Risk:

The Board realizes that, from time to time, portfolio assets may be needed to fund the replacement of property and equipment. Funds may also be needed for use in operating the Foundation. The potential need to convert investment assets into cash in the short term is contrary to a long-term investment objective. There is an increased investment risk should the need to liquidate assets arise in a climate of adverse market conditions. The Board believes that such a risk is acceptable. The corpus (65% of the operating budget) of the Reserve Fund may only be utilized by the Foundations ' Board of Trustees in the event of an extreme financial emergency.

VIII. Monitoring Objectives:

All objectives and policies are in effect until modified by the Board. The fund will be monitored continually by the Treasurer for adherence to investment policies. This allocation and the performance of the Fund shall be reviewed annually/semiannually by the Executive Committee and the independent money manager at a meeting mutually determined. The Board will review the Fund at its regularly convened meetings. The review will include adherence to policies and attainment of investment goals.

This Statement of Investment was approved by the Board of Trustees on [May 3, 2017].

Policy for Fiscal Year Cash Surplus/Loss of Operating Budget

- I. At the end of each fiscal year a net cash surplus shall be used in the following ways at the direction of the Foundation's Board of Trustees.
 1. Reinvested in the Reserve Fund
 2. Transferred to the next year's operating budget as a cash carry forward line item
 3. A combination of 1. and 2.
 4. Used for capital acquisition projects such as office equipment and furniture.
- II. At the end of each fiscal year a net cash loss will be offset by a transfer from the Reserve Found. If this transfer caused the Reserve Fund to fall below the target percentage, the policy for restoring the Reserve Fund corpus shall be employed.

Reimbursement Policy

- I. Officers, Trustees, Staff, or any Fellow conducting business with approved travel shall be reimbursed for expenses utilizing the following guidelines.
 1. Ground transportation (including travel from residence to airport and return, travel from airport to meeting site and return, and airport parking) at a maximum of \$100.00 or actual cost based upon submitted receipts.
 2. Travel to Meetings – The section will reimburse for coach airfare upon submitted receipt. IF travel is made by vehicle, reimbursement will be made at the specified IRS mileage that is current.
- II. Officers, Trustees, Staff, or any Fellow conducting business of the USA Section Foundation, that requires an overnight stay(s), shall be reimbursed for the cost of a hotel room and taxes at the designated rate at the designated hotel based upon submission of receipts, or actual costs if less, for specified number of nights.
- III. Incidentals shall not be reimbursed for Official Business. Meals shall be reimbursed for Staff only on Official Business.
- IV. Reimbursement shall be for the Fellow conducting business and no reimbursement shall be made for spouses or dependents (unless mandated by contractual obligations).
- V. Copies of all pertinent receipts must accompany reimbursement requests.
- VI. Reimbursement form and receipts must be submitted within 60 days of the conducted business to be eligible for reimbursement.

**International College of Dentists
U.S.A. Section Foundation**

Gift Policy

Except for gifts of nominal value or meals and social invitations that are in keeping with good business ethics and do not obligate the recipient, Board members and employees and their immediate family members may not accept commissions, gifts, payments, entertainment, services, loans or promises of future benefits from any person or entity relating to his or her service with the International College of Dentists Foundation.

No Trustee, Officer, or committee/advisory Board member, staff member or volunteer of the International College of Dentists Foundation shall accept a gratuitous payment or article of monetary value of greater than seventy-five dollars (\$75.00) from actual or prospective contractors, suppliers or [clients], [grantees,] except (a) gifts presented to the International College of Dentists Foundation where the recipient is representing the International College of Dentists Foundation and thereafter presents the gift to the International College of Dentists Foundation or (b) gifts that are motivated solely by a family or personal relationship, but are in no way connected with the recipient's official duties as a Trustee, Officer, staff member or volunteer of the International College of Dentists Foundation. A recipient should make every effort to make clear that the gift is being accepted on behalf of, and will be presented to, the International College of Dentists Foundation.

Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Executive Committee.

**International College of Dentists
U.S.A. Section Foundation**

Use of the ICD Initials FICD and Logo

Individual Members

Abbreviation – **FICD** stands for **Fellow of the International College of Dentists**.

Members are encouraged to use the FICD abbreviation and/or logo on their business cards and personal stationary on which the member is identified by name. The member must adhere to the following rules:

The Logo is registered with the United States Patent and Trademark Office. The ® symbol must be used with the logo on the first reference.

Permission to use the Member Logo and FICD abbreviation is extended only during the time that the membership is valid. Permission is automatically withdrawn if the membership is not renewed.

The member's first and last name and the word "Member" must also appear on any material that includes the abbreviation and/or logo.

The typeface and graphic elements must not be altered or modified and must be clearly legible.

**International College of Dentists
USA Section Foundation
Whistleblower Protection Policy**

The International College of Dentists Foundations' Code of Ethics and Conduct ("Code") requires Officers, Trustees, members, volunteers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the International College of Dentists Foundation, we must practice honesty and integrity in fulfilling our responsibilities and complying with all applicable laws and regulations. A whistleblower policy encourages members, staff, volunteers and non-members who interface with the Foundation, the Section or the College to come forward with credible information on illegal practices or violations of adopted policies of the organization and specifies that the organization will protect the individual from retaliation.

It is the responsibility of all members, employees and volunteers to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

The Code addresses the International College of Dentists Foundation's open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's immediate supervisor is in the best position to address an area of concern. However, if she/he is not comfortable speaking with their supervisor or is not satisfied with the supervisor's response, she/he is encouraged to speak with someone on the Executive Board. Suspected violations of the Code of Conduct will be reported to the Executive Board.

A member or employee who in good faith reports a violation of the Code shall not suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the International College of Dentists Foundation prior to seeking resolution outside the International College of Dentists Foundation.

The International College of Dentists Foundation will not retaliate against an employee who in good faith, has made a protest or raised a complaint against some practice of the International College of Dentists Foundation or of another individual or entity with whom the International College of Dentists Foundation has a business relationship, based on a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, and appropriate corrective action will be taken if warranted by the investigation. If required, an investigator will be assigned, and the investigation will be initiated within two weeks of the report of the complaint. Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

International College of Dentists
USA Section Foundation
Record Retention and Destruction Policy

Attachment K

These policies cover all records regardless of physical form or characteristics which have been made or received by the International College of Dentists Foundation in the course of doing business. A record is any material that contains information about the International College of Dentists Foundations' plans, results, policies or performance. Anything that can be represented with words or numbers is a business record for purposes of these policies.

Electronic documents must be retained as if they were paper documents. Therefore, any electronic files, including information received online, that fall into one of the document types on the schedule must be maintained for the appropriate amount of time. [For example, if a user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder.] [Backup and recovery methods will be tested on a regular basis.]

The International College of Dentists Foundation Treasurer or other representative as designated by the President is responsible for the ongoing process of identifying its records which have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

These policies provide for the systematic review, retention and destruction of records received or created by the International College of Dentists Foundation in connection with the transaction of business. These policies cover all records, regardless of physical form, contain guidelines for how long certain records should be kept and how records should be destroyed.

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against the International College of Dentists Foundation and its employees and possible disciplinary action against responsible individuals. The Treasurer or individual designated by the President will periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations. Questions concerning these policies, the applicability of certain records to the retention or destruction policies, must be addressed to the Treasurer or other individual as designated by the President.

Record Retention - The International College of Dentists Foundation shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference, or to comply with contractual or legal requirements, or for other purposes as set forth below.

Where no retention period is specified by law. The retention period for the records that the organization is required to retain shall be specified in the Record and Retention destruction Schedule. Records shall be retained for a minimum of two years, although

such records may be treated as "storage records" and placed in storage at any time during the applicable retention period.

Where the Retention Period is Specified by Law

Where federal, state, or local law prescribes a definite period of time for retaining certain records, the International College of Dentists Foundation will retain the records for the period specified by law.

Record Types and Time Retention Requirements

The International College of Dentists Foundation follows the document retention procedures outlined below. Documents that are not listed but are substantially similar to those listed in the schedule will be retained for the appropriate length of time.

Non-permanent records - Certain records are not required by law to be permanently retained and may be destroyed after the passage of certain years or upon the passing of events as defined by these policies.

Employee Records	
Records Relating to Promotion, Demotion or Discharge	7 years after termination
Accident Reports and Worker's Compensation Records	5 years after termination of claim
Salary Schedules	5 years
Employment Application	3 years
I-9 Forms	3 years after termination
Timecards	2 years

Payroll and Employment Tax Records	
Earnings Records	7 years
Garnishment Records	7 years
Payroll Tax Returns	7 years
W-2 Statements	7 years

Bank Records	
Bank Deposit Slips	7 years
Bank Statements and Reconciliation	7 years
Electronic Fund Transfer Documents	7 years

Legal, Insurance and Safety Records	
Donor Records and Acknowledgement Letter	7 years
Grant Applications and Contracts	5 years after completion
Leases	6 years after expiration
OSHA Documents	5 years
General Contracts	4 years after termination

Accounting and Corporate Tax Records

These policies are designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate the International College of Dentists' operations by promoting efficiency and freeing up valuable storage space. Included in the federal laws necessitating compliance with these policies is the Sarbanes-Oxley Act ("The American Competitiveness and Corporate Accountability Act of 2002"), which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding.

Business Expense Records	
IRS 1099s	7 years
Journal Entries	7 years
Invoices	7 years
Dues Records	7 years
Cash Receipts	3 years
Credit Card Receipts	3 years

Corporate Records	
Contracts (after expiration)	7 years
Correspondence (general)	3 years

Permanent records - Permanent records are records required by law to be permanently retained and which are ineligible for destruction at any time for any reason. These records are necessary for the continuity of business and the protection of the rights and interests of the organization and of individuals. These include records such as organizational documents (Articles of Incorporation and Bylaws), Board minutes and policies, federal and state tax exempt status and independent audits.

While the listings below contain commonly recognized categories of records, the list should not be considered as having identified all records that the International College of Dentists Foundation may need to consider for permanent and non-permanent status. In particular, and as noted above, any documents that are, or may be involved in pending or threatened litigation, must be retained. The nonprofit's legal counsel should be asked to assist in determining what records must be retained.

Appraisals

- Copyright Registrations Environmental Studies Insurance policies
- Real Estate Documents Stock and Bond Records Trademark Registrations

Employee Records - Permanent

- Employment and Termination Agreements Retirement and Pension
- Plan Documents Payroll and Employment Tax Records -Permanent Payroll Registers
- State Unemployment Tax Records

Bank records - Permanent

- Check Register
- Accounting and Corporate Tax Records - Permanent
- Annual Audits and Financial Statements
- Depreciation Schedules General Ledgers
- IRS 990 Tax Returns

Corporate Records - Permanent

- Annual Reports to Secretary of State/Attorney General Articles of Incorporation
- Board Meeting and Board Committee Minutes Board Policies/Resolutions
- By-laws
- Fixed Asset Records
- IRS Application for Tax-Exempt Status (Form 1023) IRS Determination Letter
- State Sales Tax Exemption Letter

Historical Records - Historical records are records that are no longer of use to the organization but which because of their age or research value may be of historical interest or significance. Historical records may not be destroyed.

Current Records - Current records are records that for convenience, ready reference or other reasons are retained on-site in the office.

Pending Claims and Litigation - The retention periods set forth in the record retention schedule shall not apply to materials that are otherwise eligible for destruction, but which may be relevant to a pending claim or litigation against the organization. Once the International College of Dentists Foundation becomes aware of the existence of a claim against the organization, the organization will retain all documents and other materials related to the claim until such time as the claim or subsequent litigation has been resolved.

When the organization has reason to believe that one or more other related locations or entities have records relating to the claim or litigation, those departments will also be notified by the organization of the need to retain such records. Destruction will be reinstated upon conclusion of the investigation or claim.

Storage of Records - Records may be stored in the International College of Dentists Foundations' office if the records are in active use or are maintained in the office for convenience or ready reference. Examples of active files appropriately maintained in the organization's office space include active chronological files, research and reference files, legislative drafting files, pending complaint files, administrative files, and personnel files. Inactive records, for which use or reference has diminished sufficiently to permit removal from the International College of Dentists Foundations' office, may be sent to an off-site storage facility.

The International College of Dentists Foundation's records will be stored in a safe, secure and accessible manner. All documents and financial files that are essential to keeping the International College of Dentists Foundation operating in an emergency will be duplicated or backed up at least every week and maintained off site. All other documents and financial files will be duplicated or backed up periodically as identified by the Chief Financial Officer or other person as designated by the President and maintained off-site. Storage records are records that are retained off-site. Storage records are subject to the same retention requirements as current records. Examples of storage records include: invoices and payroll reports.

Records Not Addressed in the Retention Schedule - Records and other documents or materials that are not expressly addressed by the schedule may be destroyed at any time provided that they have been retained for the periods prescribed for substantially similar records.

No Retention Required - *Documents* and other materials that are not "records" need not be retained unless retention is otherwise required by local law or by the Record Retention and Destruction Schedule. Documents and other materials (including originals and duplicates) that are not otherwise required to be retained, are not necessary to the functioning or continuity of the organization and which have no legal significance may be destroyed when no longer needed. Examples include materials and documents generated for the convenience of the person generating them, draft documents (other than some contracts) that have been superseded by subsequent versions, or rendered moot by organizational action, and duplicate copies of records that are no longer needed. Specific examples include telephone message slips, miscellaneous correspondence not requiring follow-up or departmental action, notepads, emails, that do not contain information required to be retained under this policy and chronological files.

Once approved we would need to generate:

1. Periodic Review Log
2. Retention and Destruction Schedule
3. Destruction Log
4. Storage Log

Prohibition Against Sexual Harassment

The Foundation is committed to providing a work environment where all employees can work together free from discrimination and workplace harassment. This policy strictly forbids workplace harassment. It also applies to the conduct of the Foundation's vendors, guests, and patrons, when directed toward Foundation employees. Simply put, the Foundation's policy is to prohibit any conduct of an offensive nature where such conduct is based on race, gender, sexual orientation, age, disability, religion, color, or national origin (or any other characteristics protected by law), and to take appropriate measures to correct violations.

Policy Characteristics

Because harassment has proved so difficult to define, the Foundation has adopted a zero-tolerance policy that prohibits not just severe conduct that unquestionably constitutes a hostile environment, but any unwelcome conduct (no matter how minor or seemingly trivial) that suggests, approaches or could result in creation of a hostile environment. This policy applies to all communications, including telephone, e-mail, Internet, voicemail, memoranda, notes, etc.

It also provides a structure for the reporting of employee issues that relate to the detrimental application of policies, practices, or procedures to an employee and the improper or unfair administration of benefits or conditions of employment, such as scheduling, vacations, fringe benefits, promotions, retirement, holidays, performance review, salary, or seniority. (See Reporting Procedures, below.)

Scope

This policy prohibiting unlawful harassment applies to all employees, including Board members. This policy also applies to the Foundation's conduct toward guests, vendors, and visitors to the Foundation's offices and other work sites. Any violation of this policy as stated with respect to prohibiting unlawful discrimination or harassment is grounds for discipline, up to and including discharge.

Reporting Procedures

The Foundation encourages direct communication with anyone whose conduct appears to violate this policy, and for offended employees to make it clear that the behavior is unacceptable, offensive or inappropriate. However, such direct discussion is not required. Any employee who receives such a request to cease engaging in such conduct is required to immediately comply with the request and is forbidden from taking any retaliatory action against the requesting employee. Any complaints or concerns regarding sexual harassment or harassment of any other nature as described in the preceding section will be treated seriously and will be investigated and resolved as deemed appropriate under the circumstances. This includes not only the conduct of employees and management, but the conduct of the Foundation's guests, patrons, and vendors as well.

The Foundation will treat all such reports as confidentially as possible, informing only those people with a need to know. Employees must timely notify either the President or if it would be awkward speaking to the President regarding this topic, or otherwise inappropriate, President-Elect of the Foundation must be alerted to the incident of perceived or suspected harassment, sexual or otherwise. Employees are invited to report such matters directly to the Foundation's President if unsatisfied with the manner in which the report is handled. **Any member of management (including Officers or Board members) that receives written or verbal notification of harassment, sexual or otherwise, must notify the President or Officer immediately.**

The Foundation will take prompt and appropriate action if appropriate in order to remedy and correct any discovered violation of this Policy. The Foundation will not retaliate in any way against any employee for making a report of alleged sexual harassment or harassment of any other nature as described above, regardless of the outcome of the Foundation's investigation. The Foundation will not tolerate retaliation by the alleged harasser. Any alleged harasser who violates this policy will be disciplined severely, up to and including discharge. Any employees with questions or concerns about any type of discrimination in the workplace are encouraged to bring these issues to the attention of the President or an Officer of the Foundation. Employees can raise concerns and make reports without fear of reprisal.

Prohibition Against Sexual Harassment

While workplace harassment includes unwanted conduct related to factors other than sex, sexual harassment has been defined by the Equal Employment Opportunity Commission (EEOC) as follows:

Unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, (2) submission to or rejection of such conduct by an individual is used as a basis for employment decisions affecting such individuals, or (3) such conduct has the purpose or effect of unreasonable interference with an individual's work performance or created an intimidating, hostile or offensive work environment.

Forms of Harassment

Generally, there are two kinds of harassment. The first is referred to as **Quid Pro Quo** ("this for that" – for example, offering a promotion or raise in exchange for a subordinate providing sexual favors; firing a subordinate because of his/her refusal to provide sexual favors; or other like examples). The other is **hostile environment** (unwelcome and offensive verbal/non-verbal behavior in the workplace that focuses on the sexuality of another person or occurs because of the person's gender and is severe enough to affect the person's work environment-such as off-color jokes; unwelcome comments about body parts; unwelcome touching-brushing, pats, hugs or pinches; offensive telephone calls or electronic communications of a persistent or sexual nature; inappropriate gifts of a personal nature; or similar examples).

Note, again, that harassment based on other factors, such as sexual orientation, race, age, religion, national origin, or disability can also create a hostile environment. Both forms of harassment are prohibited by law and Foundation policy.

Hostile Environment

Hostile environment is difficult to define and may depend somewhat on the subjective feelings of the person targeted by the unwanted attention. It can take many forms. It may involve, without limitation, words, signs, offensive jokes, cartoons, pictures, posters, screensavers, computer wallpaper, e-mail jokes or statements, pranks, intimidation, physical assaults or contact, leering, or violence. Again, harassment is not necessarily sexual in nature. It may also take the form of other verbal activity including derogatory statements not directed to the targeted persons but taking place within their hearing. Other prohibited conduct includes visual material such as notes, photographs, cartoons, graffiti, articles of a harassing or offensive nature, and taking retaliatory action against an employee for discussing or reporting harassment.

Any employee who feels that she/he has been adversely affected by workplace harassment or has witnessed workplace harassment must report the incident(s) to his/her superior or the President or another Officer of the Foundation as soon as possible. Once reported, a swift and thorough investigation will ensue. Any employee found to have engaged in harassment will face disciplinary action up to and including termination. Any employee reporting harassment will be assured that no retaliation will ensue for reporting such prohibited behavior(s).

The Foundation recognizes also that false accusations of harassment can have serious effects on innocent women and men and will not be tolerated. We trust that all members and employees of the Foundation will continue to act responsibly to establish a pleasant working environment free of harassment and discrimination. The Foundation encourages all employees to raise questions they may have regarding harassment or discrimination with the President or Officer of the Foundation.

Reporting of harassment in no way precludes dismissal for cause, such as incompetence, failure to perform valid assigned duties, false accusations, unlawful actions and shall not be considered retaliation either for present or future actions.

Meetings, conferences, discussions, emails, social media, phone calls must be documented, saved, and signed in a specific logbook for future reference and as evidence if the case goes to trial or arbitration.

ICD USA Section Foundation
Travel Expense Report Policy

Appropriate business expenses will be reimbursed for Foundation Officers and Trustees' travel that is related to their duties.

For Spring and Fall Meetings:

The President is covered for 5 nights since Foundation personnel must attend the Section Executive Committee meeting and Board of Regents meeting.

Trustees are covered for 3 nights with the proviso that the Trustees attend a portion of the BOR meeting to build camaraderie and to support the Foundation. This would include arrival on the day before Foundation meetings, attendance of Foundation meetings (committees and Board of Trustees), and some attendance at the BOR meeting. A discretionary Foundation dinner with spouses may be held. This dinner is not an official action of the Foundation and is strictly voluntary. The administrative staff is not charged (This is built into the cost of the dinner). A set predetermined dollar amount, which includes the gratuity, is to be paid in advance by the participants to the Treasurer. The Treasurer uses the Foundation credit card to pay for the dinner.

The cost of the ICD Dinner Dance is covered for the Foundation staff personnel, if in attendance. Foundation personnel and others will be at the Key Room booth during the reception prior to the dinner.

Foundation Reimbursement Form

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

NAME OF MEETING: _____

DATES OF MEETING ATTENDED: _____

LOCATION: _____

1. AIRFARE COACH: _____

OR

2. MILEAGE x CURRENT IRS MILEAGE \$0.575 (not to exceed the cost of coach fare)

3. STANDARD ROOM HOTEL: _____

4. **TRANSPORTATION:** Maximum of \$100 based on actual submitted expense. *In case of extenuating circumstances an exception may be applied based on documentation.*

SHUTTLE OR TAXI: _____

AIRPORT PARKING: _____

5. TOTAL: \$ _____

Please Provide Receipts within 60 days

_____ OFFICE USE _____

DATE PAID _____ CHECK NO. _____ TOTAL \$ _____

International College of Dentists - USA Section Foundation		<div style="text-align: right;">verD</div>				
Submit to: Michael Bydalek, ICD USA Section Foundation Treasurer 409 Horsham Road Horsham, PA 19044		Tele: 215-956-9569 Fax: 215-956-9684 e-mail: michaelb409@yahoo.com				
Reimbursement Voucher						
Name:		Title:		Date:		
Street Address:						
Suite/Apt.:						
City:		State:		Zip:		
Meeting - (Location/Dates)		<div style="display: flex; justify-content: space-between;"> <div>Days</div> <div>Cost</div> <div>Receipt Y/N</div> <div>Finance</div> </div>				
1. Transportation	Will reimburse for coach fare. None for air miles					
a. Air Travel - coach						
b. Luggage						
c. Local Ground Transportation / parking	Up to \$100 reimbursement. You may have costs to/from airports, or parking.					
	Parking					
d. Auto - POV						
2. Lodging	Cap is?/night					
	President –? nights					
	Trustees – ? nights					
	Total Requested					
	Total Reimbursed					
Check #:						
"I certify that the above expenses were incurred by me on behalf of the International College of Dentists, Foundation".						
Signature:			Date:			
Please submit vouchers and receipts by (insert due date) via snail mail, fax, or PDF e-mail						

**International College of Dentists
USA Section Foundation
Foundation Grant Policies**

Protocol for Issuing Grants and Maintaining Historical Records

After grant applications have been submitted and the Board of Trustees have selected and approved Grants for the year, checks will be issued in January to the grant recipients utilizing the following protocol:

1. In January the Foundation Treasurer will write checks to those grants approved and will mail the checks to the Foundation Administrator* who will prepare them for proper disbursement.
2. A personalized letter will be sent from the President of the Foundation to the contact person representing each organization receiving a grant. This letter should be personal since the Foundation is in the business of building relationships. Included in the packet is a Grant Report Form with instructions. (See Attachment)
3. The *Foundation Administrator(s)* is to coordinate the process which will include keeping complete digital copies for historical purposes. The Historical Record** of all activities of the Grant Committee is to be preserved in an appropriate format for future reference. This is to include but not limited to the following:
 - a. Minutes of all Grant Committee meetings.
 - b. Grant Committee Reports.
 - c. All Grant applications, including those not selected.
 - d. Grant Evaluation Forms.
 - e. Grant Report Forms.
 - f. An Historical Spread Sheet of all grant activity and updated annually.

*** Present Foundation Administrator Kylie Evans**

******This historical record is to be evaluated each year by the Foundation History Subcommittee and reported at the Annual Meeting. An accurate record of the history of the Grant Committee is to be maintained for reasons of referencing, continuity, publicity, and IRS 501 C 3 Compliance. The History Subcommittee is to include this as part of the annual History Subcommittee Policy and Report.



GRANT FUNDING GUIDELINES & PRIORITIES

I. INTENTION OF FUNDS

All funds provided by the International College of Dentists USA Section Foundation grant program are intended to serve the public interest and fulfill the Foundation's mission to facilitate dental health and education by funding programs and services that promote oral health. All funds must be used in accordance with the purpose specified on the grantee's grant application and in accordance with IRS Code 501 (c) (3).

II. FUNDING CRITERIA

Dental Health and Education Related Programs Funded: (Eligibility Requirements and Criteria Considered)

1. **Benevolent Dentistry** – Clinics, programs, projects, and events which provide dental care and education to those unable to access care due to financial, physical, or geographical reasons.
2. **Public Education** – Programs which educate children and adults in dental self-care to improve oral health and establish life-long habits.
3. **Professional Education** – Programs that prepare the next generation of dental professionals that will advance the art and science of dentistry.
4. **Oral Health-Related Research Support Programs** – Initiatives that advance or support our core research objectives.

III. PREFERRED SERVICE MODEL

The Foundation seeks to support, encourage, and advance the volunteerism among dental professionals.

1. The ICD USA Section Foundation seeks to serve the public interest and fulfill its mission while encouraging practices which demonstrate fairness, efficiency, and sustainability. With this goal in mind, standards have been adopted to guide the ICD USA Section Foundation Board of Trustees in the funding decision process.
2. We fund dental health and education-related projects, programs and initiatives and *place emphasis on providing project seed money, with the ultimate goal being to have the grantee find additional funding sources for ongoing support of the project.*
3. **Type of Programs** – free or low cost to patients (priority given to free programs and those who serve the poorest segments of society).
4. **Dental Professionals** – Priority is given to volunteer programs versus salaried position programs. Consideration is given to involvement of ICD Fellows.

5. **Beneficiaries** – Children, elderly, disabled, other low-income adults.
6. **Geographic Area is the World** – Consideration given to projects in the USA and to developing areas worldwide.
7. **Impact** – Based on the number served, the significance of population served, educational and prevention impact, other relevant factors.
8. **Operational Efficiency** – Overhead costs compared to treatment costs (total cost per patient). Priority is given to programs with high benefit to patient ratios versus programs with high administrative costs.
9. **Longevity and Sustainability of Program** – Emphasis on initial seed money grants with a self-sustainability perspective whereby ongoing program costs are covered by other funding sources.
10. **Program Assets** – The reserve funds and other available funding sources will be taken into consideration when reviewing applications, with priority given to programs most in need of grant assistance.
11. **Patient Qualification and Proof** – Helping to ensure only those with the greatest need receive services.
12. Preference is given to matching money formulas.
13. Consideration will **NOT** be given to Federal Programs.
14. All repeating grant requests will be reviewed yearly and will require a new grant application.
15. Any future grant requests from an organization will be eligible for review provided required progress reports are received according to established guidelines.

NOTE: Grants are generally reviewed at the Fall ICD USA Section Foundation Meeting.

Therefore, notice of approval is usually forthcoming in the last quarter of the year (typically December).



GRANT APPLICATION INSTRUCTIONS

1. **Please read and follow all the directions for this application. Incomplete or improperly submitted applications will not be accepted.**
2. Applications may be submitted as a MS Word or PDF document.
3. **Email** the completed application form to: Foundation@usa-icd.org . This electronic submission is mandatory as well as the submission of a hard copy of the application. Facsimile submissions will **not** be accepted.
4. **DEADLINE:** To ensure consideration for funding the following year, the electronic copy of the grant must be received at the USA Section/Foundation central office prior to **August 1 and the hard copy post marked by July 31**. Submit a hard copy of the application, postmarked by the July 31 deadline to:

ICD USA Section Foundation

Attention: Foundation Grants
610 Professional Drive, Suite 201
Gaithersburg, Maryland 20879



GRANT APPLICATION FORM

Introduction

The Mission of the ICD USA Section Foundation is to support and promote educational, scientific, literary, and humanitarian efforts of the International College of Dentists, USA Section and other collaborating organizations and individuals.

The ICD USA Section Foundation ("Foundation") is honored to have the opportunity to support projects which address the mission of the Foundation. Project progress reports to the Foundation are required of each individual or organization receiving a grant and are due July 1st and December 31st of the year that the grant is received. Additional grants will not be considered if grant reports are not received by the required deadlines of July 1st and December 31st of the award year.

Foundation Funding Guidelines and Priorities are appended to the end of this grant application.

Please read the instructions carefully and complete all required sections. Incomplete or improperly submitted grant applications will NOT be considered for funding.

Date of submission:

Name of Organization:

Address of Organization:

Contact Person and Title:

Phone:

Fax:

Email:

Organization Website (if applicable):

Name of Project:

Proposal Abstract (to include name of the project, purpose and summary of the project including project history, objectives, project plan, amount of support requested, summary of entire budget, project timeline, and evaluation of outcomes).

Specific Project Details:

I. Organizational Information: To include a brief summary of organization's mission and history, description of current programs and accomplishments.

II. Purpose of Grant

Statement of needs/problems to be addressed; description of how community group and/or organization will benefit; description of project goals and objectives (measurable if possible); timetable for implementation (if applicable); other organizations, if any, participating in the project.

III. Grant Proposal Details (expand on Abstract): (List)

1. **Name of the Project:**
2. **Objectives:** (The intended impact or result a program or project is trying to produce for a specified population). Purpose and project summary including project history.
3. **Procedures:** (Describe the plan or organized undertaking to achieve the intended result within a specific time period)
4. **Evaluation:** (A plan to evaluate how success will be defined and measured)
5. **Project timeline:**

IV. Financial Information

1. **Total Annual Organizational Budget:** (Attach detailed budget)
2. **Total Project Budget:** (Attach *detailed* budget)
 - a. **Dollar Amount Requested from the Foundation:**
3. **Statement regarding organization's audit procedures:**
4. **Description of how the organization plans track grant expenditures including administrative costs:**
5. **List other sources of project income:**
6. **List any previous support from the International College of Dentists (ICD), ICD USA Section and or ICD USA Section Foundation:**

V. Evaluation

An explanation for monitoring and evaluating success. Include all outcomes measures such as economic impact, numbers of persons served, etc.

VI. Attachments

The following attachments must be included in all Grant Applications:

1. A copy of the current IRS determination letter indicating 501(c)(3) status.
2. Anti-discrimination statement (where applicable).
3. The previous year IRS Form 990.
4. Listing of Board of Directors and/or organizational officers.
5. Organizations Conflict of Interest Statement.

Reporting Requirements:

*****Please note:** A same calendar year July 1st and December 31st Report to the FOUNDATION is required of each grant recipient specifying project progress and how monies were used. (See separate Grant Report Form). Failure to adhere to the reporting requirements will jeopardize the receipt of future grants.

____ Initial Here to Commit to Reporting Requirements

Signature _____ **Date** _____

Signature of Executive Director
or President of organization

Mail original and email digital copy of the completed, signed application along with required supporting documentation by July 31 of the year prior to requested funding to:

ICD USA Section Foundation

(**Attention:** Foundation Grants)
610 Professional Drive, Suite 201
Gaithersburg, MD 20879-3413

Email to: Foundation@usa-icd.org



Grant Review and Evaluation Form

Members of the Grant Evaluation Committee:

Please complete this form, including comments, and submit to the Foundation office by the stipulated deadline.

*Denotes items to be completed by Foundation staff before distribution to committee members

*Name of Project:

*Name of organization:

*Date submitted:

*Contact person:

*Contact information: Address, phone, email

*Does this organization have a website? ___Yes ___No

*If yes, what is the URL?

*Proposal Abstract (to include name of the project, purpose and summary of the project including project history, amount of support requested, summary of entire budget, project timeline. This abstract is found in the grant application):

*Is this proposal the first submission to the Foundation by this organization? ___ Yes ___No

*Is this proposal a new project submission by this organization? ___Yes ___No

*Is this proposal for continued funding of an existing project? ___Yes ___No

*Brief history of previous experience with this organization:

*Have any previous grant proposals been rejected by the Foundation? ___Yes ___No

***Reason(s) if rejected:**

*Is the organization a 501(c)3 entity? ☐ Yes ☐ No

*Please check if requested supporting documentation was submitted:

☐ IRS 501(c)3 determination letter, if applicable

☐ IRS Form 990 from previous tax year

☐ List of Board of Directors and/or organizational officers

☐ Complete project budget for stipulated period

☐ Organization Conflict of Interest Statement

☐ Agreement to submit 6 and 12 month follow up reports to the Foundation central office

To be completed by Foundation Grant Committee member:

Does the organization and project complement the vision and mission of the Foundation?

☐ Yes ☐ No (please comment) Comments:

Overall Rating:

☐ Approve

☐ Potential for support, need more information submitted by Committee meeting date.

☐ Reject, with reasons for rejection

Comments:

Grant Committee Member: _____ Date: _____

Grant Committee Member Signature: _____



Grant Report Form

The Mission of the ICD USA Section Foundation is to support and promote educational, scientific, literary, and humanitarian efforts of the International College of Dentists, USA Section and other collaborating organizations and individuals.

Grant reports are the primary tools in measuring the achievements of the projects supported by the Foundation and help strengthen the Foundation's grant program by highlighting new directions and issues to address. The Foundation expects honest, critical attention in forwarding reports. The Foundation is interested in what contributed to the success of the supported project, as well as reasons that may have made goals more difficult or impossible to achieve.

Each project has its own goals and aspirations and therefore each report will vary somewhat in the reporting process. The Foundation would like to share with ICD Fellows what grants were awarded including inspirational stories and photos. A "Disclaimer" and a "Consent to Publish" (indicating this report may be published in ICD publications) should be included in the report.

The Foundation is honored to have the opportunity to support projects which address the mission of the Foundation. Project progress reports to the ICD USA Section Foundation ("Foundation") are required of each individual or organization receiving a grant and are due July 1st and December 31st of the year that the grant is received. Additional grants will not be considered if grant reports are not received by the required deadlines of July 1st and December 31st of the award year. **Guidelines:**

A. Grant Information (description of grant received):

Date Submitted:

Dental Project/Project Name: Report submitted by (name and title):

Grant Amount Received:

Date of project:

Matching Funds and source:

Project Budget and disbursement of grant funds:

B. Summary of Project to include short narrative suitable for ICD publication:

Include:

- Photos (high resolution preferred) of the project in action.
- Number of patients served (include demographics), types (Preventive, Immediate Care, Restorative, etc.) and numbers of services provided.
- Benefits and impact to community being served.
- Volunteers who participated (demographics).
- Partnership with the entity being supported and collaborative efforts outlined.
- Stories to be shared and accompanied by a Disclaimer and Consent to Publish Form.
- Press releases or clippings of articles about this project.

Disclaimer and Consent to Publish: The stories, views and opinions expressed in this report are those of the authors and do not necessarily reflect the official policy or position of the International College of Dentists, USA Section. Authorization to publish photos, names of organization and persons included in this report has been received.

Signature: _____ **Date:** _____

Organization represented:

Title:

Date:

Send digital copy to:

International College of Dentists, USA Section Foundation: foundation@usa-icd.org

ICD USA SECTION FOUNDATION

Removal of an Officer or Trustee from Office

The Foundation Board of Trustees may rightfully notify an elected official (Officer, Trustee) in writing that said official be removed from office, and the reason for removal specified. The notified official may submit a written reply or, if desired, request an appearance before the Board. If no reply is received within 14 days, the official shall be removed from office. If a written response and/or a request to appear before the Board is received within 14 days of notification, the official shall be advised within 7 days of the written response and/or Board appearance of the Board's decision regarding removal.

Some causes for removal may include:

1. Conviction of a felony.
2. Legal and/or fiduciary breach of duties.
3. Willful neglect or violation of the duties of the office as designated in the Foundation Bylaws.
4. Professional misconduct detrimental to the honor of the Foundation.
5. Failure or refusal to disclose necessary information on matters of Foundation interest.
6. Repeated unexcused absences from Board meetings.

2017 USA Section Foundation e-mail protocol

Guidelines: July 2017 (version D)

Issue: To keep Foundation e-mail threads focused and productive, we need clarification on protocol. Often times e-mail threads are diluted with topics not germane to the topic at hand and or outside issues introduced to the subject topic not appropriate for that thread. This makes tracking topics more cumbersome. “Replying” and “Replying to all” is an important technique to keep the thread active and current.

Here are guidelines for us to follow...

A) Do have a clear subject line. Most of us must compete with the hundreds of emails clogging our inbox every day, so the clearer your subject line, the more likely your message will be read. For example, if you’re sending a proposal to someone, be specific and write, “The 2017 Foundation Budget Proposal Is Attached.”

B) Do keep responses in proper thread. Every email should be specific enough to respond accordingly, thus keeping comments to each e-mail logical and sequential. Do not mix e-mail thread responses into other, non-related thread discussions. Better to have multiple proper labeled subject threads verses a single convoluted multiple topic thread. Know when the group needs a response (*Reply all, see M below*) or if just the sender needs a singular *Reply*.

C) Don't forget your signature. Every email should include a signature that tells the recipient who you are and how to contact you. Set it up to automatically appear at the end of each email. Include all your contact details so the recipient doesn't have to look up your address, email or phone number.

D) Do proofread your message. Don't be surprised if you're judged by the way you compose an email. For example, if your email is littered with misspelled words and grammatical errors, you may be perceived as sloppy, careless, or even uneducated. Check your spelling, grammar and message before hitting “send.”

E) Don't assume the recipient knows what you are talking about. Create your message as a stand-alone note, even if it is in response to a chain of emails. This means no “one-liners.” Include the subject and any references to previous emails, research or conversations. It can be frustrating and time consuming to look back at the chain to brush up on the context. Your recipient may have hundreds of emails coming in each day and likely won't remember the chain of events leading up to your email.

F) Do use a professional salutation. Using “Hey,” “Yo,” or “Hiya” isn’t professional, no matter how well you know the recipient. Use “Hi” or “Hello” instead. To be more formal, use “Dear (insert name).” Using the person’s name in the salutation -- “Hello Robert” -- is quite appropriate but remember not to shorten a person's name unless you're given permission to do so.

G) Do reply prudently to all emails. Give a timely and polite reply to each legitimate email addressed to you. Even if you do not have an answer at the moment, take a second to write a response letting the sender know you received their email. Judgment if it’s REPLY ALL, see M below. Inform the sender if their email was sent to the wrong recipient, too.

H) Don't shoot from the lip. Never send an angry email, or give a quick, flip response. Give your message some thoughtful consideration before sending it. If you feel angry, put your message into the “drafts” folder, and review it again later when you are calmer and have time to formulate an appropriate response.

I) Do keep private material confidential. It is far too easy to share emails, even inadvertently. If you must share highly personal or confidential information, do so in person or over the phone. Ask permission before posting sensitive material either in the body of the email or in an attachment.

J) Don't overuse exclamation points. Exclamation points and other indications of excitement such as emoticons, abbreviations like LOL, and all CAPITALS do not translate well in business communications. Leave them off unless you know the recipient extremely well. It’s also not professional to use a string of exclamation points!!!!

K) When thread is finalized with a decision/task on the topic, the SUBJECT line should be changed to reflect the words FINAL by the person in charge sending the concise, decision-based e-mail

L) Respond to “Read Receipt” request. If someone sends you an email that requests a “read receipt”, please accept it and say “yes” to the receipt because it means the sender needs confirmation of receipt of that message.

M) Respond to the group using “Reply All” only when necessary. Lots of email and email chains are already well written and need no additional input for individuals. When you agree with what is written, there is no need to do “reply all” to respond with things like “looks good”, etc. as this creates a lot of unnecessary emails in everyone’s inboxes.

The exceptions would be when the email requests acknowledgement by everyone or a vote is needed.