SCP 2018

2018 Self-Certification Plus Appendixes and Resource Materials

ACCOUNTABILTY - TRANSPARENCY - EFFECTIVENESS

Membership & Public Engagement
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Appendix A

Audit Committee Role/Responsibility/Checklist (I.A.4)

Audit Committee
Roles and Responsibilities

This Audit Committee is appointed by the Board of Directors to assist the Board in fulfilling its oversight responsibilities. Duties of the committee include:

- Overseeing the integrity of the Corporation's financial accounting process and systems of internal controls regarding finance, accounting and use of assets;
- Overseeing the independence and performance of the independent auditors and staff with finance responsibilities;
- Overseeing the operation of the policies on conflicts of interest and the Corporation's board-staff communications;
- Providing an avenue of communication among the Corporation's independent auditors, management, staff, and the Board of Directors.

The Audit Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities, and it has direct access to the independent auditors as well as to anyone in the organization. The Audit Committee has the authority to retain, at the Corporation's expense, special legal, accounting, or other consultants or experts it deems necessary in the performance of its duties.

The Audit Committee shall be comprised of five members, three from the board and two from the state association network or qualified individuals. All members of the Audit Committee shall be independent non-staff directors, free from any relationship that would interfere with the exercise of his or her independent judgment.

The specific activities of the Audit Committee are outlined in the document titled "Checklist."

Activity Checklist

A. Review with Outside Auditors

☐ The annual financial statements and related footnotes and financial information to be included in the annual report to members.

☐ The scope and general extent of the outside auditor's annual audit. The committee's review should include an explanation from the outside auditors of the factors considered by the accountants in determining the audit scope, including major risk factors.

☐ The outside auditors should confirm to the committee that no limitations have been placed on the scope or nature of their audit procedures.

☐ Results of the audit of the financial statements and the related report therein and, if applicable, a report on changes during the year in accounting principles and their application.

☐ Significant changes to the audit plan, if any, and any serious disputes or difficulties with management encountered during the audit. Inquire about the cooperation received by the outside auditors during their audit, including access to all requested records, data, and information.

☐ Ask the outside auditors if there have been any disagreements with staff that, if left unresolved, would have caused them to issue a nonstandard report on the organization's financial statements.

☐ Receive written communication from the outside auditors concerning their judgment about the quality of the staff's accounting principles, and confirm that they concur with management's representation concerning audit adjustments.

☐ Obtain annually from the outside auditors a letter regarding the adequacy of internal controls.

☐ Meet with the executive director and the outside auditors to discuss any "material" or "serious" recommendations. The committee should review staff's responses to the letter of comments and recommendations from the independent accountants and receive follow-up reports on action taken to resolve recommendations.

☐ Inquire as to the independence of the outside auditors and obtain from the outside auditors (at least annually) a formal written statement delineating all relationships between the outside auditors and the organization.

☐ Review significant accounting and reporting principles, practices, and procedures used by the organization in preparing its financial statements.

☐ Discuss with the outside auditors their judgments about the quality--not just the acceptability--of the organization's accounting principles.

☐ Private session with outside auditors.

B. Executive Director

☐ Review with the audit committee and the outside auditors the methods used to establish and monitor the organization's policies with respect to unethical or illegal activities by organization employees that may have a material impact on the financial statements.

☐ As part of the review of annual financial statements, receive an oral report (at least annually) from the organization's general counsel regarding legal and regulatory matters that may have a material impact on financial statements.

C. Audit committee actions

☐ Recommend to the board the selection, retention, or termination of the organization's outside auditors.

☐ Reassess the adequacy of the committee charter and recommend any proposed changes to the board for approval.

☐ Discuss with the outside auditors the quality of the organization's financial and accounting personnel. Also, ask the executive director about the responsiveness of the independent accountants to the organization's needs.

☐ Subject to the prior approval of the board arrange for and monitor special investigations, as needed.

☐ Develop a policy and process for grievances associated with organizational financial practices.

From American Society of Association Executives [http://www.asaenet.org/pdf/auditors.pdf]

Appendix B

Sample Conflict of Interest Policies (I.B.2)

Alternative One:

[Agency] employees are expected to adhere to the highest possible ethical standards in the performance of their duties and to support the interests of [Agency] and represent [Agency] in a positive and ethical manner. Employees may not engage in activities or conduct that might affect the judgments they exercise on behalf of [Agency] or appear to conflict with the interests of [Agency]. It is impossible to describe all of the situations that might cause or give the appearance of a conflict of interest. Thus, this policy is meant to provide only some examples as well as guidance about the general behavior that is expected of employees.

General

- Employees should avoid conflicts of interest and situations that create the appearance of conflicts of interest. Employees should advise their supervisors of any situations that might result in a conflict of interest and refer any questions to their supervisors.

- Employees should not engage in any activity where there is the potential for their professional, financial, or other personal interests to be opposed to the interests of [Agency] or where their outside and personal interests might influence their actions and judgments on behalf of [Agency] or interfere with their ability to act in the best interests of [Agency].

- Employees may not use their positions at [Agency] for personal benefit, for the benefit of friends or relatives, or to further any outside interests or personal agenda.

Outside Activities or Business Interests

- The outside activities of [Agency] employees should not interfere with job performance or conflict or compete with the activities and purposes of [Agency].

- Employees may not earn profit from outside employment or business interests which relate to their work at [Agency].

- Before engaging in outside employment or consulting, employees must obtain the consent of the President and CEO.

- Before accepting an invitation to serve as a trustee, director, officer, or advisor for organizations connected with or relevant to work at [Agency], employees must receive the authorization of the President and CEO. Employees are prohibited from serving as trustees, directors or officers of organizations that are [Agency] members.

- Employees with responsibility for issuing or approving orders for the purchase of supplies, equipment, transportation, or employment or service contracts with [Agency] must disclose to [Agency] any significant interest of themselves or family members in any supplier of such goods and services.

- Before engaging in outside speaking engagements, research, or writing, employees must obtain the consent of the President and CEO. Such activities must be performed on employees' own time and cannot involve use of organizational resources.

- Honoraria or other fees for speeches or other activities received by employees because of their relationship with [Agency] belong and must be remitted to [Agency].

- Any and all work product and intellectual property derived from the [Agency] funds or resulting from employment at [Agency] shall remain the sole property of [Agency].

<u>Gifts and Favors</u>

•All gifts, premiums, incentives, or discounts offered by suppliers for the purchase of their products are the property of [Agency]. In general, purchasing decisions should not be based on gifts, premiums, or incentives offered by a vendor unless such things would be of particular use to [Agency] and are approved by the President and CEO.

•Employees **[may or may not]** accept occasional meals or social invitations from third persons that are in keeping with the highest standards of business ethics and do not obligate you in any way.

Alternative Two:
Outside Work

[Agency] respects the right of its employees to pursue activities that outside their employment and private in nature so long as these activities do not interfere with job performance or conflict or compete with the activities and purposes of [Agency]. [Agency] expects that these activities will not embarrass [Agency], conflict with its programs, misrepresent or compromise its positions, or endanger its tax-exempt status. In addition, employees must notify the President and CEO of any paid employment. **If [Agency] determines that an employee's outside work interferes with performance, the ability to meet the job requirements, or constitutes a conflict of interest, employees may be asked to terminate outside employment.**

Unless other arrangements are approved by the President and CEO, any compensation or honorarium received by an employee must be paid to [Agency] if it is received for services performed on [Agency] time or received for services in connection with which the employee uses [Agency] stationary or title or identifies himself or herself as an [Agency] employee.

Appendix C
Sample Whistleblower Policy (I.E.2)
(adapted from National Council of Nonprofit Associations)

Sample Whistleblower Policy

General

[Organization name] (Organization) Code of Ethics and Conduct ("Code") requires directors, officers 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 Organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

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

No Retaliation

No director, officer or employee who in good faith reports a violation of the Code shall 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 Organization prior to seeking resolution outside the Organization.

Reporting Violations

The Code addresses the Organization'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 supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with someone in the Human Resources Department or anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to the Organization's Compliance Officer, who has specific and exclusive responsibility to investigate all reported

violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the Organization's open door policy, individuals should contact the Organization's Compliance Officer directly.

Compliance Officer
The Organization's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his discretion, shall advise the Executive Director and/or the audit committee. The Compliance Officer has direct access to the audit committee of the board of directors and is required to report to the audit committee at least annually on compliance activity. The Organization's Compliance Officer is the chair of the audit committee.

Accounting and Auditing Matters
The audit committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

Appendix D-1
Sample Document Retention Policy (I.E.3)

RECORDS RETENTION POLICY

This memo sets out [organization name]'s record retention policy. It specifies the length of time records shall be kept.

Records must be kept if they are needed to:

□ Provide Company with information and data needed for its operations.
□ Comply with requests of internal or external auditors.
□ Comply with federal, state, and local laws.
□ Comply with tax or other regulations of administrative bodies.

Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. All concerned must recognize that the cost of maintaining records is an expense, which can grow unreasonably if good housekeeping is not performed. Furthermore, the mass of records that exists makes it more difficult, as the mass increases, to find pertinent records.

GENERAL PROCEDURES

Records Custodian: Company will designate a records custodian.

The records custodian shall be accountable for storage and preservation of all records, whether written or electronic or in other forms.

The records custodian shall maintain an index generally showing what records presently exist and which records have been destroyed in the past. This index does not need to duplicate the index of electronics records maintained by the electronic data supervisor.

The records custodian will set retention periods for records not covered by this guide after consultation with Company's attorney.

Electronic Data Supervisor: Company will designate an "electronic data supervisor."

The electronic data supervisor will keep a catalog of all types of electronic data and where it exists.

The electronic data supervisor will be accountable to the records custodian for the storage, preservation, and destruction of electronic records.

The electronic data supervisor shall maintain an index showing generally what electronic records presently exist and what electronic records have been destroyed in the past. On a periodic basis, the updated version of the index will be given to the records custodian.

Time Records Kept: Records shall be maintained for the period of time specified in this memo. Records designated as permanent may be disposed of only upon the express authorization of the CEO of Company. Records not designated as permanent will be kept only for the period of time set forth in this memo.

Duplicate Copies: Duplicate copies of records should not be retained.

Unneeded Records: Records will be destroyed in accordance with this memo. Records should not be kept if they re no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. All concerned must recognize that the cost of maintaining records is an expense, which can grow unreasonably if good housekeeping is not performed. Furthermore, the mass of records that exists makes it more difficult, as the mass increases, to find pertinent records.

Employee Duty: All employees must obey the Company retention and destruction instructions.

Record of Destruction: The records custodian and the electronic data supervisor keep a permanent record of the records destroyed and the method of disposition. As records are destroyed, the destruction will be reported to the records custodian or electronic data supervisor in accordance with any procedures that they establish.

Annual Spring Cleanup and Audit: During the first full week of March in each year employees shall review records in their control and destroy those that are beyond their retention life. The destruction shall be reported to the electronic data supervisor or to the records custodian in such manner as they direct. The records custodian shall supervise a regular yearly audit of the employees' use of this policy, to ensure compliance. In addition the electronic data supervisor shall supervise his/her own separate regular semi-annual audit of the employees' use of this policy, to ensure compliance in regard to electronic data.

Confidential Records: Confidential records which are authorized for destruction shall be shredded or burned if they are written records, or other than electronic records. If they are electronic records, they shall be deleted or destroyed as instructed by the electronic data supervisor. Confidential records include records which would provide information to competitors or which would allow a criminal to access information to which they should not be allowed access. Confidential records also include personnel records, which would be useful only to the person, which is the subject of the record. Examples of confidential records are a bank account, internal profit or procedures, which give us competitive advantage in the marketplace, and health records of employees.
Electronic Data Time Periods: Electronic data and records shall be kept for the time periods specified for paper documents unless more specific instructions are given in this policy memo for electronic data.

Year Computation: Except for records, which are required by law to be maintained on a calendar year basis, records shall be maintained by fiscal year. Time periods are measured from the end of the calendar year or fiscal year, as appropriate. Company's fiscal year ends on January 31.

Legal Interruption of Normal Operations: On occasion, the company attorney or CEO may issue instructions to employees to retain specific records required for legal actions or proceedings. When such instructions are issued the records are to be held until specific authorization is granted for their destruction. In addition, whenever an employee knows that there are pending controversies, claims, or disputes, the pertinent records shall be held until specific authorization is granted for their destruction.
General counsel, with assistance of the records custodian and electronic data supervisor, shall form a procedure for notifying all employees with dispatch if certain categories of documents are exempted by events such as pending, threatened, or reasonably foreseeable, litigation.

Additional Revisions and Questions: This policy memorandum is not all-inclusive and will be amended from time to time.

Employees should tell the records custodian of any changes, amendments, or additions, to this policy that seem helpful to the employee. The records custodian shall annually review, revise and update this policy and submit the revised plan to Company's general counsel for review before changes are made.

Where questions arise regarding retention periods for specific records, these should be referred for instructions first to the records custodian and second, if needed, to Company's general counsel.

RECORD RETENTION TIME PERIODS

1. Minutes of meetings

Minutes of meetings of the board of directors, the executive committee, and the shareholders of Company. A permanent record is to be maintained of all meetings of the board of directors, executive committee, and the shareholders of Company. Therefore, one complete set of such minutes shall be assembled and retained in a secure place. This set will be maintained by the executive assistant to the president. Every time a person issues a set of minutes for any of those three entities, a copy should be sent to the executive assistant to the president as soon as the minutes are issued.

Minutes of meetings of other committees or groups. Minutes of meetings of other committees or groups, including task forces, should be retained by the chair of the committee or group for a period of three years. If the chair wishes to keep the minutes longer than that period of time, specific requests should be made and authorization received from the CEO of Company.

Drafts of all meeting minutes of Company's board of directors, executive committee, and shareholders must be submitted to Company's general counsel for review before they are published or distributed. This is to remind you that after the draft has been approved by Company's attorney and the approved minutes have been issued, all other drafts and copies should be disposed of, as well as all notes used in preparing such minutes. This is necessary so that there will be no confusion in future years as to which document is official or last in time in a group of drafts.

2. Company Publications

Publications that Company provides to the public should be maintained permanently by the director of public affairs.

Drafts and work papers used in preparing material that is published should be kept only until the information is published. The drafts and work papers should then be discarded unless they are to be used for future publications that are presently contemplated.

3. General books of accounts, records, and reports

The following should be maintained permanently:

- ✓ General ledgers
- ✓ Journal books
- ✓ Disbursements books
- ✓ Check support
- ✓ Annual Reports (both financial statements and reports)

The following should be maintained seven years or after completion of an IRS audit, whichever is later:

- ✓ Voucher copies of checks
- ✓ Petty cash disbursement summaries
- ✓ Petty cash vouchers
- ✓ Approved travel expense vouchers
- ✓ Bank statements B all accounts
- ✓ Record or voided check
- ✓ Canceled checks other than for salaries and wages

The following records should be maintained seven years or after completion of the IRS audit, whichever is later:

- ✓ Canceled checks for salaries and wages
- ✓ Record of charge and bad checks returned from the bank
- ✓ Bank reconciliations
- ✓ Check requests
- ✓ Cash advance vouchers to employees for travel and related expenses

4. Property and equipment records

- ✓ The following should be maintained permanently:
- ✓ Property ledger
- ✓ Depreciation computation schedules
- ✓ Lease agreements should be kept six years after termination of the lease or after completion of any IRS audit, whichever is later
- ✓ Property record cards should be kept seven years after disposal of the equipment or after completion of any IRS audit, whichever is later

5. Payroll and paid benefits records.

The following should be kept seven years after final payment of all employee benefits payable to a terminated employee, retiree, beneficiary, or joint annuitant:

- ✓ Earnings records cards (keep permanently)
- ✓ Employment history record
- ✓ Retirement plan records, including correspondence relating to employee status or procedure
- ✓ Group insurance records

The following should be kept seven years or three years after completion of any IRS audit, whichever is later:

- ✓ Payroll register
- ✓ Payroll distribution
- ✓ Payroll expense run
- ✓ Monthly summary
- ✓ Attendance records which form the basis for payroll should be kept seven years
- ✓ Group insurance policy records all in place should be kept while the plan is in affect and for four years thereafter
- ✓ Deduction authorization and records should be kept for seven years after termination of the employee
- ✓ Elective group insurance and employee insurance plan and benefit elections should be kept four years after termination of the employee or cancellation of the authorization deduction, whichever is later. This includes notices to discontinue deductions

The following should be kept seven years or after completion of IRS audit, whichever is later:

- ✓ Payroll tax and related forms
- ✓ Social Security forms
- ✓ Unemployment insurance forms
- ✓ Any employee's copy of W-2 earnings statement that is not deliverable
- ✓ State and local tax withholding reports should be kept seven years
- ✓ State income tax records declaration forms should be kept five years
- ✓ Employer's copy of W-2 earnings statement should be kept four years
- ✓ Employer's form W-4 should be kept four years after termination or cancellation

6. Personnel records

- ✓ Basic background data on people should be reviewed at least once a year and extraneous matter discarded
- ✓ Applications for employment of employees actually hired should be kept seven years after termination or retirement
- ✓ Applications for employment of potential employees that were not hired should be kept two years. Unsolicited resumes or job inquiries may be discarded immediately if there are no vacancies
- ✓ Job evaluation ratings should be kept while employee is current and for three years after termination
- ✓ Employee address records should be kept until superseded.
- ✓ Compensation insurance records on a claim should be kept four years after settlement of claim
- ✓ Records of occupational injuries and illness required under the Occupational Safety and Health Act should be kept five years after the end of the calendar year to which they apply

7. Purchasing and related records

- ✓ Vendor's invoices and reports of audited invoices should be kept seven years or after completion of IRS audit, whichever is later

8. Correspondence

- ✓ Correspondence to and from Company staff, which is desired for reference, shall be removed from the regular file and retained by the principal users for their reference. Correspondence, which is not so removed, shall be kept for the period specific below and then destroyed
- ✓ Internal procedures and other instructions should be kept until superseded
- ✓ Technical memoranda should be kept seven years
- ✓ Outside or third party correspondence, keep one year
- ✓ Other inter and intra department memos should be kept one year and then destroyed

9. Annual budget

- ✓ The annual budget should be kept four years. A copy is filed with the board minutes when finally approved and that should be the only copy kept after four years

10. Internal auditing records

- ✓ All auditing letters and reports issued should be kept six years
- ✓ Audit work papers should be kept six years
- ✓ Auditor's time reports should be kept one year

11. Contracts, insurance records, and other legal commitments

- ✓ Agreements, contracts, leases, and permits should be kept six years after expiration or termination of the agreement. One copy of these should be sent to the attorney for Company, and the attorney for Company may maintain them for longer periods of time if he/she feels is appropriate and necessary
- ✓ Certificates of insurance furnished by others or to others should be kept one year after the termination of the policy
- ✓ Insurance ledgers should be kept permanently
- ✓ Insurance procedures and manuals should be kept until superseded
- ✓ Premium invoices and statements should be kept one year after termination of the policy
- ✓ Bonds and insurance policies, keep six years after expiration or termination of the policy
- ✓ Beneficiary designations, keep until superseded or upon employee's termination of employment

12. Workers' Compensation

- ✓ Accident and claim reports should be kept seven years after termination of the claim
- ✓ Loss prevention reports, payroll records, and premium worksheets should be kept three years after termination of the policy

13. Legal Claims against the company

- ✓ Claims or threats of claims against the company should be referred to the general counsel. The general counsel will maintain these files for a period of time determined by the applicable statues of limitation

14. FCC and other regulatory filings, publications, and related items

- ✓ Drafts of filings should be kept only until a final filing is made and then discarded
- ✓ One copy of each FCC filing should be kept by the staff director or department head involved, and one copy should be kept by the executive assistant to the president

- ✓ FCC regulations, requests, and publications should be kept as needed. Ordinarily superseded regulations, requests, and publications should be immediately discarded, to prevent confusion and inadvertent reference or adherence to outdated regulatory materials

Appendix D-2
Sample Document Retention Policy (I.E.3)

Document Destruction
The Sarbanes-Oxley Act addresses the destruction of business records and documents and turns intentional document destruction into a process that must be carefully monitored.

Nonprofit organizations should have a written, mandatory document retention and periodic destruction policy. Policies such as this will eliminate accidental or innocent destruction. In addition, it is important for administrative personnel to know the length of time records should be retained to be in compliance.

The following table provides the minimum requirements.
This information is provided as guidance in determining your organization's document retention policy.

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation Schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense Analyses/expense distribution schedules	7 years
Year End Financial Statements	Permanently
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials, and supplies	7 years

Invoices (to customers, from vendors)	7 years
Minute books, bylaws and charter	Permanently
Patents and related Papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

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More information on document retention policies can be found at the National Council of Nonprofits website www.councilofnonprofits.org or Board Source www.boardsource.org.

Appendix E -1
Sample Evidence for Minimum Operating Security Standards (MOSS) (II.F.1-5)

These samples seek to assist InterAction members in the incorporation of InterAction's Minimum Operating Security Standards (MOSS) in their respective institutional approaches to security. Recognizing that every organization will have differing needs, the "Suggested Guidance" section for each standard below represents point(s) to consider, rather than requirements, for implementing InterActions' Security Standards. Not every point is necessarily appropriate for every organization or for every situation.

Component One
Materials recording the organization's requirements for preparing security plans at both the field and headquarters levels.
Examples:

1. An organization has a security strategy and organizational security standards
2. Any general or specific security plans used by your organization
3. Emergency or crisis management plans used by you organization
4. Individualized country office security plans (if any)
5. Contingency plans (influenza, kidnap, BCP)

Component Two
Materials recording the organization's security-related resource allocations and/or budget guidelines regarding security related expenditures.
Examples

1. **Security resources**
   Security resources applied by your organization (funding, personnel, material)

   Budget line items applied toward security
   Percentage of operational budget
2. **Source of security resources**

   Grants
   Organization's own restricted funding
   Percentage of international staff fringe rate

Component Three

Materials recording the organization's procedures for preparation and support of staff prior to, during, and after field assignments relating to security risks.

Examples:

1. List of Emergency Contacts/Emergency Tree
2. Staff wellness and security included among staff support strategies
3. Staff receive security briefing prior to travel and are tracked while traveling
4. Appropriate insurance coverage is maintained for all staff

Component Four

Materials recording the organization's instructions for personnel evaluations related to security.

Examples:

1. Security responsibilities are clearly outlined in staff position descriptions
2. Implementation of and adherence to security policies and procedures is part of staff evaluations
3. Organizational rewards for staff are linked to activities that foster improved security

Component Five

Materials recording the organization's policy regarding sharing of security information and other participation in efforts to enhance mutual security with other NGO's.

Examples:

1. Willingness to share organizational security policies, practices and/or resources
2. Membership and active participation on InterAction's Security Advisory Group
3. Collaboration and coordination with UN security entities