

**ASIANetwork Conflict of Interest Statement
(Form 990, Schedule O)**

1. Purpose

A conflict of interest is defined as an actual or perceived interest by a Board Member or member of the staff of ASIANetwork in an action that results in or has the appearance of resulting in, personal, organizational or professional gain, or includes any bias or the appearance of bias in a decision-making process that would reflect a dual role played by a Board Member of ASIANetwork. It is in the interest of ASIANetwork, Board Members and individual staff, to strengthen trust and confidence in each other, to expedite resolution of problems, to mitigate the effect and to minimize organizational and individual stress that can be caused by a conflict of interest. The appearance of a conflict of interest can cause embarrassment to, and jeopardize the credibility of ASIANetwork. Any conflict of interest, potential conflict of interest or the appearance of a conflict of interest is to be reported to the Executive Director immediately.

2. Conflict of Interest Resolution

We, the Board Members of ASIANetwork, resolve that no member of the Board shall participate in any discussion or vote on any matter in which he or she, or his or her institution, or a member of his or her immediate family has potential conflict of interest due to having material economic or programmatic involvement regarding the matter being discussed. This includes, but is not limited to, the prohibition of Board Members applying for individual grants while on the Board; Board Member recusal from the discussion and vote on proposals whose applicant is from the same school as a committee member of the grant selection committee; for institutional grants, no member of the selection committee can come from an institution that is applying for the grant. When such a situation presents itself, the Board Member or individual staff member must announce his/her potential conflict, disqualify him/herself, and be excused from the meeting until discussion is over on the matter involved. The Chair of the meeting is expected to make inquiry if such conflict appears to exist and the Board Member has not made it known.

ASIANetwork
WHISTLEBLOWER POLICY
(Form 990, Schedule O)

1. Purpose.

ASIANetwork requires Board Members and staff to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and all Board Members and staff to comply with all applicable laws and regulatory requirements.

2. Reporting Responsibility.

ASIANetwork seeks to have an “Open Door Policy” and encourages Board Members and staff to share their questions, concerns, suggestions, or complaints regarding the ASIANetwork and its operations with someone who can address them properly. In most cases, a Board Member or staff member should present his or her concerns to the Board Chair or Past Chair designated by the Board. The Executive Director or Past Chair is generally in the best position to address a staff member’s area of concern regarding ASIANetwork.

- If a Board Member is not comfortable speaking with the Chair of the Board or Past Chair, or is not comfortable with the response of the Chair of the Board or Past Chair’s response, or
- If a staff member is not comfortable speaking with the Executive Director or Past Chair regarding an ASIANetwork concern or if the staff member is not satisfied with the response from the Executive Director or Past Chair regarding an ASIANetwork concern, then
- The Board Member or staff member is encouraged to speak with anyone on the Board whom the Board Member or staff member is comfortable in approaching.

3. No Retaliation.

No Board Member or staff member who in good faith reports a violation of a law or regulation requirement shall suffer harassment, retaliation, or adverse employment consequence. This Whistleblower Policy is intended to encourage and enable persons to raise serious concerns within ASIANetwork prior to seeking resolution outside ASIANetwork.

4. Compliance Officer.

ASIANetwork’s Executive Director or Past Chair, working with the Board Chair or designee, will act as ASIANetwork’s Compliance Officer. The Compliance Officer is responsible for investigating and resolving all Board Members’ or staff complaints and allegations concerning ethical or legal violations. The Board Chair or designee will take on the Compliance Officer role if the complaint involves the Executive Director or designee. If the complaint involves both the Executive Director or designee, and Board Chair or designee, the Vice Chair will carry out the functions of the Compliance Officer.

5. Accounting and Auditing Matters.

The Finance Committee of the Board shall address all reported concerns or complaints regarding ASIAnetwork accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Finance Committee of any such complaint and work with the Committee until the matter is resolved.

6. Requirement of Good Faith.

Anyone filing a complaint concerning a violation or suspected violation of the law or regulation requirements must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. 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.

7. Confidentiality.

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.

8. Handling of Reported Violations.

The Compliance Officer, or the person responsible for carrying out the Compliance Officer's role with respect to a reported or suspected violation, will acknowledge receipt of the reported violation or suspected violation by writing a letter (or e-mail) to the complainant within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

ASIANetwork
Document Retention and Destruction Policy
(Form 990, Schedule O)

I. Purpose

In accordance with the Sarbanes-Oxley Act, which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding, this policy provides for the systematic review, retention and destruction of documents received or created by ASIANetwork in connection with the transaction of organization business. This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate ASIANetwork's operations by promoting efficiency and freeing up valuable storage space.

II. Document Retention

ASIANetwork 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.

III. Corporate Records

Annual Reports to Secretary of State/Attorney General	Permanent
Articles of Incorporation	Permanent
Board Meeting and Board Committee Minutes	Permanent
Board Policies/Resolutions	Permanent
By-laws	Permanent
Construction Documents	Permanent
Fixed Asset Records	Permanent
IRS Application for Tax-Exempt Status (Form 1023)	Permanent
IRS Determination Letter	Permanent
State Sales Tax Exemption Letter	Permanent
Contracts (after expiration)	7 years
Correspondence (general)	3 years

Accounting and Corporate Tax Records

Annual Audits and Financial Statements	Permanent
Depreciation Schedules	Permanent
General Ledgers	Permanent
IRS 990 Tax Returns	Permanent
Business Expense Records	7 years
IRS 1099s	7 years
Journal Entries	7 years
Invoices	7 years
Grant Disbursements	7 years
Conference Registration Receipts	5 years

Petty Cash Vouchers	3 years
Cash Receipts	3 years
Credit Card Receipts	3 years
<i>Bank Records</i>	
Check Registers	Permanent
Bank Deposit Slips	7 years
Bank Statements and Reconciliation	7 years
Electronic Fund Transfer Documents	7 years
<i>Payroll and Employment Tax Records</i>	
Payroll Registers	Permanent
State Unemployment Tax Records	Permanent
Earnings Records	7 years
Garnishment Records	7 years
Payroll Tax returns	7 years
W-2 Statements	7 years
<i>Employee Records</i>	
Employment and Termination Agreements	Permanent
Retirement and Pension Plan Documents	Permanent
Records Relating to Promotion, Demotion or Discharge	7 years after termination
Accident Reports and Worker's Compensation Records	5 years
Salary Schedules	5 years
Employment Applications	3 years
I-9 Forms	3 years after termination
Time Cards	2 years
Donor Records and Acknowledgement Letters	7 years
Grant Applications and Contracts	5 years after completion
<i>Legal, Insurance and Safety Records</i>	
Appraisals	Permanent
Copyright Registrations	Permanent
Environmental Studies	Permanent
Insurance Policies	Permanent
Real Estate Documents	Permanent
Stock and Bond Records	Permanent
Trademark Registrations	Permanent
Leases	6 years after expiration
OSHA Documents	5 years
General Contracts	3 years after termination

IV. Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. 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.

V. Emergency Planning

ASIANetwork’s records will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to keeping ASIANetwork operating in an emergency will be duplicated or backed up at least every week and maintained off site.

VI. Document Destruction

ASIANetwork’s Executive Director and its Controller are 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.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

VII. Compliance

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against ASIANetwork and its employees and possible disciplinary action against responsible individuals. The Controller and finance committee chair 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.