

We the People Public Schools

Conflict of Interest Policy

Purpose:

The purpose of the conflict of interest policy is to protect **We the People Public Schools** interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of We the People Public Schools or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Definitions:

1. Interested Person-

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

2. Financial Interest-

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

- a. An ownership or investment interest in any entity with which We the People Public Schools has a transaction or arrangement.
- b. A compensation arrangement with We the People Public Schools or with any entity or individual with which We the People Public Schools has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with any entity or individual with which We the People Public Schools is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

Procedures:

1. Duty to Disclose

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

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the Board of Directors meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board meeting but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the board of directors shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the board of directors shall determine whether **We the People Public Schools** can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

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

4. Violations of the Conflicts of Interest Policy

- a. If the governing board of directors has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board of directors determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action and/or up to immediate termination.

Records of Proceeding:

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

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present and the governing board of director's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Annual Statements:

Each board member, Executive Director, and member of a committee with governing board-delegated powers shall annually sign a statement that affirms such person

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands **We the People Public Schools** is a non profit and in order to maintain its federal tax exemption, it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

Periodic Reviews:

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

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

When conducting the periodic reviews, **We the People Public Schools** may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the board of directors of its responsibility for ensuring periodic reviews are conducted.

We the People Public Schools: Conflict of Interest Verification/Signature

I, _____, Board Member/Director/Officer of **We the People Public Schools** hereby certify that as of the date that this certification is made and accept as fully described in the signed statement attached hereto:

1. That I do not have and am aware that it is impermissible for me to have a financially beneficial relationship resulting in excess benefit transaction with any competitor, client, supplier or subordinate of **We the People Public Schools** which impairs my ability to exercise good judgment on behalf of **We the People Public Schools**, creating an actual or potential conflict of interest. I understand this includes family relationship by virtue of blood (i.e. grandparents, parents, brothers, sisters and children), marriage (including common-law marriage, if recognized by the State), or adoption with any officer, director, board member or partner.
2. That I have not and will not receive any compensation from the parties mentioned above for any services as an officer, board member or authorized agent or otherwise.
3. That if any of the types of relationships or situations described above should arise, I will immediately and fully disclose (not to exceed 10 business days) the relevant circumstances to an immediate supervisor or any other appropriate supervisor, for a determination as to whether a potential or actual conflict exists.
4. That if an actual or potential conflict is determined, **We the People Public Schools** may take whatever corrective action appears appropriate according to the circumstances and that failure to disclose facts shall constitute grounds for disciplinary action and/or up to termination.
5. That I have received and fully read **We the People Public Schools** Conflict of Interest Policy. I understand **We the People Public Schools** Conflict of Interest Policy and accept and agree to comply with the information contained within **We the People Public Schools** Conflict of Interest Policy.
6. I understand **We the People Public Schools** is a non profit organization and in order to maintain its federal tax exemption, it must engage primarily in activities that accomplish one or more of its tax exempt purposes.

Print Name

Sign Name and Date

Document Retention/Destruction Policy

This policy specifies how important documents (hardcopy, online or other media) should be retained, protected and eligible for destruction. The policy also ensures that documents are promptly provided to authorities in the course of legal investigations or lawsuits.

Document Retention Schedule

The following types of documents will be retained for the following periods of time. At least one copy of each document will be retained according to the following schedule.

Corporate Records

Article of Incorporation to apply for corporate status	Permanent
IRS Form 1023 to file for tax-exempt and/or charitable status:	Permanent
By Laws	Permanent
Letter of Determination granting tax exempt and/or charitable status	Permanent
Board Policies	Permanent
Resolutions	Permanent
Board Meeting Minutes	Permanent
Sales Tax Exemption Documents	Permanent
Tax or employee ID Number Designation	Permanent
Annual Corporate Filings	Permanent

Financial Records

Chart of Accounts	Permanent
Fiscal Policies and Procedures	Permanent
Audits	Permanent
Financial Statements	Permanent
General Ledger	Permanent
Check Registers/Books	7 years
Business Expenses Docs	7 years
Bank Deposit Slips	7 years
Cancelled Checks	7 years
Invoices	7 years
Investment Records(deposit, earning, withdrawals)	7 years
Property/asset inventories	7 years
Petty cash receipts /documents	3 years
Credit card receipts	3 years

Tax Records

Annual Tax Filing for the organization(IRS Form 990)	Permanent
Payroll Registers	Permanent
Filings of fees paid to professionals (IRS Form 1099)	7 years
Payroll tax withholdings	7 years
Earnings records	7 years
Payroll tax returns	7 years
W-2 statements	7 years

Personnel Records

Employee Offer Letters	Permanent
Confirmation of Employment Letters	Permanent
Benefits Descriptions Per Employee	Permanent
Pension Records	Permanent
Employee Application and Resumes	7 years after termination
Promotions, demotions, letter of reprimand, termination	7 years after termination
Job Descriptions, performance goals	7 years after terminations
Workers' Compensation Records	5 years
I-9 Forms	5 years after termination
Time Reports	3 years after termination

Insurance Records

Property Insurance Policy	Permanent
Directors and Officers Insurance Policy	Permanent
Workers' Compensation Insurance Policy	Permanent
General Liability Insurance Policy	Permanent
Insurance Claims Applications	Permanent
Insurance Dispersements/ Denials	Permanent

Contracts

All insurance Contracts	Permanent
Employee Contracts	Permanent
Construction Contracts	Permanent
Legal Correspondence	Permanent
Loan/mortgage Contracts	Permanent
Leases/Deeds	Permanent

Vendor Contracts	7 years
Warranties	7 years

Donations / Funder Records

Grant Dispersal Contract	Permanent
Donor Lists	7 years
Grant Applications	7 years
Donor Acknowledgments	7 years

Management Plans and Procedures

Strategic Plan	7 years
Staffing, programs, marketing, finance, fundraising and evaluation plans	7 years
Vendor Contracts	7 years
Disaster Recovery Plan	7 years

Pupil Records

Individual Student Record (<i>original or copy</i>)	Permanent*
(A) Legal name of pupil	
(B) Date of birth	
(C) Method of verification of birth	
(D) Sex of pupil	
(E) Place of birth	
(F) Name and address of parent of minor pupil	
1. Address of minor pupil if different than above.	
2. An annual verification of the name and address of the parent and the residence of the pupil.	
(G) Entering and leaving date of each school year and for any summer session or other extra session.	
(H) Subjects taken during the each year, half-year, summer session, or quarter.	
(I) If marks or credit are given, the mark or number of credits toward graduation allows for work taken.	
(J) Verification of or exemption from required immunizations.	
(K) Date of high school graduation or equivalent.	
Individual Student Injury Record for which a claim was filed.	1 year after the claim has been settled or after the statute of limitations has run.

	<i>*Option to store electronically and destroy original.</i>

Document Protection

Documents (hardcopy, online or other media) will be stored in the following manner by **We the People Public Schools (Best practice is to have both on-site and off-site storage)**

Document Destruction

Hardcopy of documents will be destroyed by shredding after they have been retained until the end of the Document Retention Schedule. Online copies will be destroyed by proven means to destroy such media after they have been retained until the end of the Document Retention Schedule.

Provision of Documentation for Investigations or Litigation

Documents requested and subpoenaed by legally authorized personnel will be provided within the timeframe required by the subpoena. The Board Chair and Executive Director will authorize provision. No documents will be concealed, altered or destroyed with the intent to obstruct the investigation or litigation.

Whistleblower Policy

We the People Public Schools is committed to lawful and ethical behavior in all of its activities and requires board members, executives, directors and employees to act in accordance with all applicable laws, regulations and policies and to observe high standards of business and personal ethics in the conduct of their duties and responsibilities.

The objectives of **We the People Public Schools** Whistleblower Policy are to establish policies and procedures to:

- Prevent or detect and correct improper activities
- Encourage each board member, executive, director, and employee (reporting individual) to report what he or she in good faith believes to be a material violation of law or policy or questionable accounting or auditing matter by **We the People Public Schools**
- Ensure the receipt, documentation, retention of records, and resolution of reports received under this policy protect reporting individuals from retaliatory action.

Reporting Responsibility

Each reporting individual has an obligation to report what he or she believes is a material violation of law or policy or any questionable accounting or auditing matter by **We the People Public Schools**, its officers, directors, executives, employees, or other representatives. Reporters must also notify **We the People Public Schools** if an action needs to be taken in order for **We the People Public Schools** to be in compliance with law or policy or with generally accepted accounting practices. The types of concerns that should be reported include, for purposes of illustration and without being limited to, the following:

- Providing false or misleading information on the **We the People Public Schools** financial documents, grant reports, tax returns or other public documents
- Providing false information to or withholding material information from the **We the People Public Schools** auditors, accountants, lawyers, directors or other representatives responsible for ensuring compliance with fiscal and legal responsibilities
- Embezzlement, private benefit, or misappropriation of funds
- Material violation of **We the People Public Schools** policy, including among others, confidentiality, conflict of interest, whistleblower, ethics and document retention
- Discrimination based on race, gender, sexual orientation, ethnicity, and disability
- Facilitation or concealing any of the above or similar actions

Reporting Concerns

All We the People Public Schools Employees:

Whenever possible, employees should seek to resolve concerns by reporting issues directly to his/her manager or to the next level of management as needed until matters are satisfactorily resolved. However, if for any reason an employee is not comfortable speaking to a manager or does not believe the issue is being properly addressed, the employee may contact the Human Resources Manager or the Executive Director. If an employee does not believe that these channels of communication can or should be used to express his/her concerns, an employee may contact Chairman of the Board of Directors within **We the People Public Schools**. If for any reason the aforementioned communication lines is not a possibility, we highly encourage any **We the People Public Schools** employee to contact the third party administered “Fraud Hotline”.

The Fraud Hotline specializes in forensic auditing, fraud examination and asset misappropriation when and if these matters are in question or suspicion. We encourage any **We the People Public Schools** employee with serious concerns of violation of law or policies to follow the steps below.

- Contact the Fraud Hotline at <http://fraud.lacounty.gov>. The website will walk you through the reporting process as well as allow you to upload or attach any documents, pictures or other evidence you may have.
- Contact the Fraud Hotline by phone at 800-544-6861. The toll-free hotline number will connect you directly to a private voicemail where you will be asked to provide as much information as can. This number is monitored by an external fraud examiner who is not employed by **We the People Public Schools**.

Please be aware that the website and telephone call are 100% confidential. At no time will any information that personally identifies you be released to anyone, without your authorized approval. We encourage you to feel confident that you may use either or both reporting methods depending on your comfort level

Handling of Reporting Violations

We the People Public Schools will investigate all reports filed in accordance with this policy with due care and promptness. Matters reported internally without initial resolution will be investigated by the Executive Director or the HR Manager to determine if the allegations are true, whether the issue is material and what actions, if any, are necessary to correct the problem. **We the People Public Schools** staff will issue a full report of all matters raised under this policy to the Board of Directors. The Board of Directors may conduct a further investigation upon receiving the report from the Executive Director.

For matters reported directly to the Chairman of the Board of Directors, the Board of Directors shall promptly (generally within five business days) acknowledge receipt of the complaint to the complainant if the identity of the complainant is known and conduct an investigation to determine if the allegations are true and whether the issue is material and what, if any, corrective action is necessary. Upon the

conclusion of this investigation, the Board of Directors shall promptly report its findings to all pertinent parties. For those matters reported to the Fraud Hotline, an independent examiner will evaluate the information given and contact **We the People Public Schools** designated person where a course of action will be determined.

Authority of Investigative Parties

The Investigative Parties (Executive Officer, Human Resources Manager or Board of Directors) shall have full authority to investigate concerns raised in accordance with this policy and may retain outside legal counsel, accountants, private investigators, or any other resource that is necessary to conduct a full and complete investigation of the allegations.

No Retaliation

This Whistleblower Policy is intended to encourage and enable executives, directors, and employees to raise serious concerns within the organization for investigation and appropriate action. With this goal in mind, no executive, director, or employee who, in good faith, reports a concern shall be threatened, discriminated against or otherwise subject to retaliation or, in the case of an employee, adverse employment consequences as a result of such report. Moreover, an employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including termination of employment.

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the matter raised is a serious violation of law or policy or a material accounting or auditing matter. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, with gross negligence, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

Confidentiality

Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible. However, consistent with the need to conduct an adequate investigation, **We the People Public Schools** cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by staff, directors, or others involved with the investigation of **We the People Public Schools** to individuals not involved in the investigation will be viewed as a serious disciplinary offense and, with respect to **We the People Public Schools** employees, may result in discipline, up to and including termination of employment. Depending on the circumstances, such conduct may also give rise to other actions, including civil or criminal lawsuits.

Compensation Review Policy

This policy on the process for reviewing the compensation structure of **We the People Public Schools** employees applies to the compensation of the following persons employed by the Organization:
Executive Director.

The process includes all of these elements: (1) review and approval by the Board of Directors, or Executive Director (2) use of data as to comparable compensation; and (3) contemporaneous documentation and recordkeeping.

1. **Review and approval.** The compensation of the person is reviewed and approved by the Board of Directors provided that persons with conflicts of interest with respect to the compensation arrangement at issue are not involved in this review and approval.
2. **Use of data as to comparable compensation.** The compensation of the person is reviewed and approved using data as to comparable compensation for similarly qualified, persons in functionally comparable positions at similarly situated organizations.
3. **Contemporaneous documentation and recordkeeping.** There is contemporaneous documentation and recordkeeping with respect to the deliberations and decisions regarding the compensation arrangement.

Expense Reimbursement Policy

Purpose

The Board of Directors of **We the People Public Schools** recognizes that board members, officers, and employees may incur expenses when conducting business and when furthering the objective of this nonprofit organization. The purpose of this Policy is to ensure that (1) adequate cost controls are in place, (2) travel and other expenditures are appropriate, and (3) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by personnel. It is the policy of **We the People Public Schools** to reimburse only reasonable and necessary expenses actually incurred by our personnel.

When incurring business expenses, **We the People Public Schools** expects all personnel to: Exercise discretion and good business judgment with respect to those expenses.

- Be cost conscious and spend money as carefully and judiciously as the individual would spend his or her own funds.
- Report expenses, supported by required documentation, as they were actually spent.

Expense Report

Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report. The Expense Report, which shall be submitted to the Director of Administration at least monthly or within two weeks of the expenditure must include:

- The individual's name
- If reimbursement for travel is requested, the date, origin, destination and purpose of the trip.
- The name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent (e.g., gifts, meals) in order to conduct **We the People Public Schools** business.
- An itemized list of all expenses for which reimbursement is requested.

Receipts

Receipts are required for all expenditures billed directly to **We the People Public Schools**, such as supplies, meals, services or travel charges. No expense in excess of \$5 will be reimbursed to Personnel unless the individual requesting reimbursement submits with the Expense Report written receipts from each vendor showing the vendor's name, a description of the services provided (if not otherwise obvious), the date, and the total expenses, including tips (if applicable). A credit card receipt or statement may be used to document the vendor and date of an expense, provided other required details of the expenditure are fully documented.

Organization Credit Cards

If a corporate credit card is issued to personnel for organization-related expenses, the requirements for regular expense reports, explaining charges, as described above under “Expense Reports” must still be met, and charges may not be made for “Non-Reimbursable Expenditures” as described below. Failure to meet the Expense Report requirements, or making of inappropriate charges will result in loss of the credit card.

Personal Cars

Personnel are compensated for use of their personal cars when used for **We the People Public Schools** business. When individuals use their personal car for such travel, including travel to and from our clients, mileage will be allowed at the currently approved IRS rate per mile.

Entertainment and Business Meetings

Reasonable expenses incurred for business meetings or other types of business-related entertainment will be reimbursed only if the expenditures are approved in advance by the Executive Director of **We the People Public Schools** and qualify as tax deductible expenses. Detailed documentation for any such expense must be provided, including:

- Date and place of entertainment
- Nature of expense
- Name, titles, and corporate affiliation of those entertained
- A complete description of the business purpose for the activity including the specific business matter discussed
- Vendor receipts (not credit card receipts or statements) showing the vendor’s name, a description of the services provided, the date, and the total expenses, including tips (if applicable).

Non-reimbursable Expenditures

We the People Public Schools maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed. Expenses that are not reimbursable include, but are not limited to:

- First class tickets or upgrades
- When lodging accommodations have been arranged by **We the People Public Schools** and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by **We the People Public Schools**. Reimbursement shall not be made for transportation between the alternate lodging and the meeting site.

- Limousine travel
- Movies, liquor, or bar costs
- Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organization
- Clothing purchases
- Business conferences and entertainment which are not approved by the Executive Director of **We the People Public Schools**
- Valet service
- Car washes
- Expenses for spouses, friends, or relatives. If a spouse, friend or relative accompanies Personnel on a trip, it is the responsibility of the Personnel to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request.

Joint Venture Policy

This Joint Venture Policy of **We the People Public Schools** requires that the Organization evaluate its participation in joint venture arrangements under Federal tax law and take steps to safeguard the Organization's exempt status with respect to such arrangements. It applies to any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity as further defined in this policy.

A. Joint ventures or similar arrangements with taxable entities. For purposes of this policy, a joint venture or similar arrangement (or a "venture or arrangement") means any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity without regard to: (1) whether the Organization controls the venture or arrangement; (2) the legal structure of the venture or arrangement; or (3) whether the venture or arrangement is taxed as a partnership or as an association or corporation for federal income tax purposes. A venture or arrangement is disregarded if it meets both of the following conditions:

- (a) 95% or more of the venture's or arrangement's income for its tax year ending within the Organization's tax year is excluded from unrelated business income taxation [including but not limited to: (i) dividends, interest, and annuities; (ii) royalties; (iii) rent from real property and incidental related personal property except to the extent of debt-financing; and (iv) gains or losses from the sale of property]; and
- (b) the primary purpose of the Organization's contribution to, or investment or participation in, the venture or arrangement is the production of income or appreciation of property.

2. Safeguards to ensure exempt status protection. The Organization will: (a) negotiate in its transactions and arrangements with other members of the venture or arrangement such terms and safeguards adequate to ensure that the Organization's exempt status is protected; and (b) take steps to safeguard the Organization's exempt status with respect to the venture or arrangement. Some examples of safeguards include:

- (i) control over the venture or arrangement sufficient to ensure that it furthers the exempt purpose of the organization;
- (ii) requirements that the venture or arrangement gives priority to exempt purposes over maximizing profits for the other participants;
- (iii) that the venture or arrangement not engage in activities that would jeopardize the Organization's exemption; and
- (iv) that all contracts entered into with the organization be on terms that are arm's length or more favorable to the Organization.

Gift Receiving Policy

The purpose of the Gift Receiving Policy is to delineate policies and guidelines governing the acceptance of gifts by **We the People Public Schools** and to provide guidance to prospective donors if making gifts to the organization.

Although we appreciate any donor who is interested in donating a gift to our organization, **We the People Public Schools** will not engage in any of the following gift receiving practices:

- Accepting gifts that violate federal or municipal laws
- Accepting gifts that require **We the People Public Schools** to provide special consideration or treatment to any client, donor, entity etc.
- Accepting gifts that require **We the People Public Schools** to deviate from its normal hiring, promotion or contracting procedures
- Accepting gifts in any cash amount without first being approved by the Executive Director
- Accepting contributions in the form of patents, licenses, retirement plans, and life insurance.
- Accepting contributions in the form of property, trusts, bequests, and securities without proper review of obligations or liabilities.
- Accepting gifts from organizations whose core activities may be in direct conflict with the mission of **We the People Public Schools** or which may limit our ability to provide our services.

When required, the Executive Director will consult with the Board of Directors regarding all gifts prior to acceptance. With that said, **We the People Public Schools** respectfully reserves the right to refuse any gift it believes is not in the best interest of the organization. Additionally, **We the People Public Schools** employees may not accept any gifts on behalf of **We the People Public Schools** without the prior consent of the Executive Director. Under no circumstances shall an **We the People Public Schools** employee accept monetary gifts consisting of but not limited to gift certificates, coupons, entertainment tickets etc. from prospective donors. The only gifts acceptable to receive without the prior consent of the Executive Director are those marginal, peripheral gifts including small food baskets or edible treats (i.e. food baskets, chocolate treats, pastries, etc).