

Policy Related to Political Campaigning and Lobbying Activities

As an institution of higher learning, the American Jewish University is committed to the free expression of political views by members of the university community and to the value of discourse and debate as an essential underpinning of a liberal education.

At the same time, the university must also comply with the provisions governing its tax exempt status under Section 501 (c) (3) of the Internal Revenue Code, as well as corresponding California statutory requirements, and ensure that activities engaged in by members of the university community or the university itself does not call into question the college's non-partisan, educational status. Federal law stipulates that non-profit, tax exempt institutions of higher education are prohibited from participating in, or intervening in, any political campaign on behalf of any candidate for public office.

The following guidelines and restrictions apply to campus involvement in political campaigns.

1. Every member of the university community has a right to participate or not, as he or she sees fit, in the electoral process. However, no member of the university community should speak for or act in the name of the university in a political campaign or other partisan electoral activity.
 - So long as student organizations are not using any University resources (e.g., funds, space, equipment), University student organizations may advocate publicly a position on a political issue, provided the organization clearly identifies itself and makes it clear in any public statement that it does not represent or speak for the school. Note: student activity fees, RLO fees and all other student fees are considered university resources.
 - Similarly, students, faculty, or staff may freely engage in comment on political issues or public policy as individual citizens, but should be careful to qualify that the opinions expressed are their own and do not represent the official position of University.
 - Use of the university's name, letterhead, or logo for partisan electoral purposes such as the solicitation of funds or other contributions in support of a political party or candidate or the endorsement of candidates for public office is prohibited.

2. Curricular activities and college-sponsored forums aimed at educating students with respect to the political process are encouraged. Every effort should be made, however, to ensure that appearances on campus of candidates for public office or their political representatives have a substantive educational purpose, in the form of an address or question-and-answer format, and that such visits not be conducted solely as campaign rallies or events.

- Unless a candidate for public office is of sufficient stature as to warrant an invitation from the Office of the President, hosting of political candidates for educational purposes should generally be left to faculty within academic departments or the appropriate student organization or club. Candidates for office, including elected officials seeking reelection, that approach the administration seeking opportunities to appear on campus and address the university community should accordingly be referred to the appropriate recognized student organization or academic department. If a faculty member, academic department or the college itself chooses to invite an individual candidate to speak, every attempt must be made to provide opposing candidates the same opportunity.
- Recognized student organizations and clubs may use college facilities for meetings, speeches, and events involving candidates for office and political parties. Use of space is subject to approval by building coordinators and such groups should consult with the Department of Student Life on appropriate campus spaces to be used for such activities.
- Off-campus organizations are ineligible for use of campus facilities to engage in partisan campaign activities, unless directly sponsored by a recognized student organization.
- Use of college facilities for campaign or party fund-raising activities is prohibited.

3. Electioneering and dissemination of campaign materials must adhere to the regulations regarding billboards and posting of notices and solicitation on campus. In addition, the following restricts use of college resources for partisan electoral purposes.

- Use of the campus mail service (other than U.S. mail), college mailing lists, college-provided office supplies, computers, telephones, facsimile machines, or copiers, for soliciting votes or campaign fund raising is prohibited.
- Campaign workers, including students, faculty, and staff, are not permitted to engage in person-to-person solicitation of funds through the campus mail service or the campus email service. Any mail solicitation must be through the U.S. Postal Service only.
- Members of the university community wishing to make available political literature in college facilities outside of individual mail boxes must request permission from the dean of students or residence hall director.
- No display or distribution of political campaign materials, such as posters, notices, handbills, and banners, shall be permitted except as specifically authorized by existing campus regulations on the posting of signs.
- Electioneering, pamphleteering, and the soliciting of votes by representatives of political parties, candidates, or campaign workers is subject to the regulations addressing general solicitation on campus. Outside entities must obtain written authorization from the dean of

students' office. Under no circumstances may such activity impede the general flow of traffic on campus.

4. Other provisions concerning campus involvement in political campaigns.
 - Organized voter registration activities, voter education programs, and "get out the vote" drives are exempt from the provisions outlined above, provided no attempt is made to advance or oppose individual candidates for office or a political party or to promote a position on a public referendum or issue up for vote.
 - Partisan editorial activities by the student publications supported by the AJU are prohibited.

Note: wherever the term "university" is used it covers all schools, departments, supporting organizations and any other entity located on the campus.

CONFLICT OF INTEREST POLICY

SECTION 1. PURPOSE:

American Jewish University is a nonprofit, tax-exempt organization. Maintenance of its tax-exempt status is important both for its continued financial stability and for public support. Therefore, the IRS as well as state regulatory and tax officials view the operations of American Jewish University as a public trust, which is subject to scrutiny by and accountable to such governmental authorities as well as to members of the public.

Consequently, there exists between American Jewish University and its board, officers, and management employees and the public a fiduciary duty, which carries with it a broad and unbending duty of loyalty and fidelity. The board, officers, and management employees have the responsibility of administering the affairs of American Jewish University honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of American Jewish University. Those persons shall exercise the utmost good faith in all transactions involved in their duties, and they shall not use their positions with American Jewish University or knowledge gained wherefrom for their personal benefit. The interests of the organization must be the first priority in all decisions and actions.

SECTION 2. PERSONS CONCERNED:

This statement is directed not only to directors and officers, but to all employees and friends of the University (e.g., donors) who can influence the actions of American Jewish University. For example, this would include all who make purchasing decisions, all persons who might be described as "management personnel," and anyone who has proprietary information concerning American Jewish University.

SECTION 3. AREAS IN WHICH CONFLICT MAY ARISE:

Conflicts of interest may arise in the relations of directors, officers, and management employees with any of the following third parties:

1. Persons and firms supplying goods and services to American Jewish University.
2. Persons and firms from whom American Jewish University leases property and equipment.
3. Persons and firms with whom American Jewish University is dealing or planning to deal in connection with the gift, purchase or sale of real estate, securities, or other property.
4. Competing or affinity organizations.
5. Donors and others supporting American Jewish University.
6. Agencies, organizations, and associations which affect the operations of American Jewish University.
7. Family members, friends, and other employees.

SECTION 4. NATURE OF CONFLICTING INTEREST:

A conflicting interest may be defined as an interest, direct or indirect, with any persons or firms mentioned in Section 3. Such an interest might arise through:

1. Owning stock or holding debt or other proprietary interests in any third party dealing with American Jewish University.
2. Holding office, serving on the board, participating in management, or being otherwise employed (or formerly employed) with any third party dealing with American Jewish University.
3. Receiving remuneration for services with respect to individual transactions involving American Jewish University.
4. Using American Jewish University's time, personnel, equipment, supplies, or good will for other than American Jewish University approved activities, programs, and purposes.
5. Receiving personal gifts or loans from third parties dealing or competing with American Jewish University. Receipt of any gift is disapproved except gifts of a value less than \$50, which could not be refused without discourtesy. No personal gift of money should ever be accepted.

SECTION 5. INTERPRETATION OF THIS STATEMENT OF POLICY:

The areas of conflicting interest listed in Section 3, and the relations in those areas which may give rise to conflict, as listed in Section 4, are not exhaustive. Conflicts might arise in other areas or through other relations. It is assumed that the directors, officers, and management employees will recognize such areas and relation by analogy. The fact that one of the interests described in Section 4 exists does not necessarily mean that a conflict exists, or that the conflict, if it exists, is material enough to be of practical importance, or if material, that upon full disclosure of all relevant facts and circumstances it is necessarily adverse to the interests of American Jewish University.

However, it is the policy of the board that the existence of any of the interests described in Section 4 shall be disclosed before any transaction is consummated. It shall be the continuing responsibility of the board, officers, and management employees to scrutinize their transactions and outside business interests and relationships for potential conflicts and to immediately make such disclosures.

SECTION 6. DISCLOSURE POLICY AND PROCEDURE:

Transactions with parties with whom a conflicting interest exists may be undertaken only if all of the following are observed:

1. The conflicting interest is fully disclosed;
2. The person with the conflict of interest is excluded from the discussion and approval of such transaction;
3. A competitive bid or comparable valuation exists; and
4. The board or a duly constituted committee thereof has determined that the transaction is in the best interest of the organization.
5. Under no circumstance may a member of the board receive compensation for any work that they do or any work done by their firm.

Disclosure in the organization should be made to the chief executive officer (or if she or he is the one with the conflict, then to the board chair), who shall bring the matter to the attention of the Executive Committee. Disclosure involving directors should be made to the board chair, (or if she or he is the one with the conflict, then to the board vice-chair) who shall bring these matters to the Executive Committee.

The Executive Committee shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to American Jewish University. The decision of the Executive Committee on these matters will rest in their sole discretion, and their concern must be the welfare of American Jewish University and the advancement of its purpose.

CONFLICT OF INTEREST DISCLOSURE STATEMENT

Preliminary note: In order to be more comprehensive, this statement of disclosure/questionnaire also requires you to provide information with respect to certain parties that are related to you.

These persons are termed "affiliated persons" and include the following:

- a. your spouse, domestic partner, child, mother, father, brother or sister;
- b. any corporation or organization of which you are a board member, an officer, a partner, participate in management or are employed by, or are, directly or indirectly, a debt holder or the beneficial owner of any class of equity securities; and
- c. any trust or other estate in which you have a substantial beneficial interest or as to which you serve as a trustee or in a similar capacity.

1. NAME OF EMPLOYEE OR BOARD MEMBER: (Please print)

2. CAPACITY: _____ board of directors
_____ executive committee
_____ officer
_____ committee member
_____ staff (position): _____

3. Have you or any of your affiliated persons provided services or property to American Jewish University in the past year? _____ YES _____ NO

If yes, please describe the nature of the services or property and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

4. Have you or any of your affiliated persons purchased services or property from American Jewish University in the past year? _____ YES _____ NO

If yes, please describe the purchased services or property and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

5. Please indicate whether you or any of your affiliated persons had any direct or indirect interest in any business transaction(s) in the past year to which American Jewish University was or is a party? _____ YES _____ NO

If yes, describe the transaction(s) and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

6. Were you or any of your affiliated persons indebted to pay money to American Jewish University at any time in the past year (other than travel advances or the like)? _____ YES _____ NO

If yes, please describe the indebtedness and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

7. In the past year, did you or any of your affiliated persons receive, or become entitled to receive, directly or indirectly, any personal benefits from American Jewish University or as a result of your relationship with American Jewish University, that in the aggregate could be valued in excess of \$1,000, that were not or will not be compensation directly related to your duties to American Jewish University?

_____ YES _____ NO

If yes, please describe the benefit(s) and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

8. Are you or any of your affiliated persons a party to or have an interest in any pending legal proceedings involving American Jewish University?

_____ YES _____ NO

If yes, please describe the proceeding(s) and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

9. Are you aware of any other events, transactions, arrangements or other situations that have occurred or may occur in the future that you believe should be examined by American Jewish University's [board or a duly constituted committee thereof] in accordance with the terms and intent of _____'s conflict of interest policy? _____ YES _____ NO

If yes, please describe the situation(s) and if an affiliated person is involved, the identity of the affiliated person and your relationship with that person:

I HERBY CONFIRM that I have read and understand American Jewish University's conflict of interest policy and that my responses to the above questions are complete and correct to the best of my information and belief. I agree that if I become aware of any information that might indicate that this disclosure is inaccurate or that I have not complied with this policy, I will notify [designated officer or director] immediately.

Signature Date

GIFT POLICY AND DISCLOSURE FORM

As part of its conflict of interest policy, American Jewish University requires that directors, officers and employees decline to accept certain gifts, consideration or remuneration from individuals or companies that seek to do business with American Jewish University or are a competitor of it. This policy and disclosure form is intended to implement that prohibition on gifts.

Section 1. “Responsible Person” is any person serving as an officer, employee or a member of the board of directors of American Jewish University.

Section 2. “Family Member” is a spouse, domestic partner, parent, child or spouse of a child, or a brother, sister, or spouse of a brother or sister, of a Responsible Person.

Section 3. “Contract or Transaction” is any agreement or relationship involving the sale or purchase of goods, services or rights of any kind, receipt of a loan or grant, or the establishment of any other pecuniary relationship. The making of a gift to American Jewish University is not a “contract” or “transaction.”

Section 4. Prohibited gifts, gratuities and entertainment. Except as approved by the Chairman of the Board or his designee or for gifts of a value less than \$50 which could not be refused without discourtesy, no Responsible Person or Family Member shall accept gifts, entertainment or other favors from any person or entity which:

1. Does or seeks to do business with American Jewish University or,
2. Does or seeks to compete with American Jewish University or,
3. Has received, is receiving, or is seeking to receive a Contract or Transaction with American Jewish University.

GIFT STATEMENT

I certify that I have read the above policy concerning gifts, and I agree that I will not accept gifts, entertainment or other favors from any individual or entity, which would be prohibited by the above policy. Following my initial statement, I agree to provide a signed statement at the end of each calendar year certifying that I have not received any such gifts, entertainment or other favors during the preceding year.

Signature

Date

Code of Ethics for Board Members

Goal: To establish a set of principles and practices of the American Jewish University's Board of Directors that will set parameters and provide guidance and direction for board conduct and decision-making.

Code: Members of the Board of Directors of American Jewish University are committed to observing and promoting the highest standards of ethical conduct in the performance of their responsibilities on the board of American Jewish University. Board members pledge to accept this code as a minimum guideline for ethical conduct and shall:

Accountability

1. Faithfully abide by the Articles of Incorporation, by-laws and policies of American Jewish University.
2. Exercise reasonable care, good faith and due diligence in organizational affairs.
3. Fully disclose, at the earliest opportunity, information that may result in a perceived or actual conflict of interest.
4. Fully disclose, at the earliest opportunity, information of fact that would have significance in board decision-making.
5. Remain accountable for prudent fiscal management to association members, the board, and nonprofit sector, and where applicable, to government and funding bodies.

Professional Excellence

6. Maintain a professional level of courtesy, respect, and objectivity in all American Jewish University activities
7. Strive to uphold those practices and assist other American Jewish University members of the board in upholding the highest standards of conduct

Personal Gain

8. Exercise the powers invested for the good of all members of the organization rather than for his or her personal benefit, or that of the nonprofit they represent.

Equal Opportunity

9. Ensure the right of all board members, students, faculty and staff to appropriate and effective services without discrimination on the basis of

geography, political, religious, or socio-economical characteristics of the state or region represented.

10. Ensure the right of all board members, students, faculty and staff to appropriate and effective services without discrimination on the basis of the organization's volunteer or staff make-up in respect to gender, sexual orientation, national origin, race, religion, age, political affiliation or disability, in accordance with all applicable legal and regulatory requirements. As a faith-based organization, the American Jewish University may discriminate in terms of religion for certain academic programs and positions where ones faith is an essential element of the program or position.

Confidential Information

11. Respect the confidentiality of sensitive information known due to board service.

Collaboration and Cooperation

12. Respect the diversity of opinions as expressed or acted upon by the American Jewish University's board, committees and service community, and formally recognize dissent as appropriate.
13. Promote collaboration, cooperation, and partnership among members of our community.

Approved: _____ Board of Directors, {Date}

Whistleblower Policy

General

The AJU requires directors, officers, students, faculty 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 American Jewish University, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. This includes the University's Honor Code.

Reporting Responsibility

It is the responsibility of all directors, officers, students, faculty 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, student, faculty 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 or student status. This Whistleblower Policy is intended to encourage and enable employees, students and others to raise serious concerns within the AJU prior to seeking resolution outside the American Jewish University.

Reporting Violations

The Code addresses the American Jewish University'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 HR Director (currently VP Yalovsky), 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 Senior VP directly.

Compliance Officer

For faculty related matters, the Compliance Officer is the Chief Academic Officer (CAO) of her/his designee. If the CAO is vacant, it is the Senior Vice President. For staff it is the Human Resource Officer, the Vice President of Finance, Administration and Student Affairs or her/his designee. For students it is the Vice President for Finance, Administration and Student Affairs or his/her designee. [Note – this may change if we alter the admin structure for student life/services] All efforts of the Compliance Officers are coordinated by the Senior Vice President.

The Organization's Compliance Officers are responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his/her discretion, shall advise the President and/or other appropriate senior manager. Working with the Senior Vice President, the Compliance Officers has access to the Executive Committee of the board of directors. The Senior Vice President shall report to the Executive Committee compliance activity.

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 Senior Vice President of any such complaint. As needed such complaints shall be reported to the Audit Committee.

Acting in Good Faith

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.

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.

Handling of Reported Violations

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Documents Disclosure Policy

The AJU has determined that the most efficient way to provide transparency is to place appropriate documents on its web site. In compliance with the Internal Revenue Code and the California Nonprofit Integrity Act the following documents shall be posted:

- IRS letter of tax-exemption
- Past 3 years Form 990
- Past 3 years Form 990T
- Past 3 years external audit

As it determines from time to time, the University is also posting on its web site an array of policy documents:

- Student honor code
- Residence life policies
- Employee Handbook
- Faculty Handbook
- Conflict of Interest
- Whistleblower
- Non-discrimination

GIFT ACCEPTANCE POLICY

The following are procedures for receiving Gifts-In-Kind:

- 1.** The Development Office will require a letter from the Donor stating a desire to donate the property to the University and that they are not expecting anything in return. In the letter, the donor will need to describe the property being donated and any designation they require. The donor may list a dollar value if they would like.
- 2.** The University Department that will be maintaining the property must issue a statement in writing of a recommendation to accept or decline the gift, advise how the gift will be used, explain the benefit to the University, and confirm that the gift will be maintained and inventoried by the department in accordance with University policy.
- 3.** The University Department must alert the Development Office upon receipt of the property.
- 4.** The Development Office will issue an acknowledgement and receipt. Development will only issue a receipt of a dollar amount if the gift is accompanied by an appraisal or sales invoice (on smaller items). If these documents are not available, the receipt will state that the University has received the gift and the Development Office will send an IRS Noncash Charitable Contributions Form 8283 for the donor to fill out and have signed. Once returned to the Development Office it will be sent to the appropriate persons for signature and then be returned to the donor for tax purposes.
- 5.** As stated in the University Gift Policy, only the Development Office can acknowledge and receipt gifts to the University.

University Gift Policy by Category

Cash. The University may accept outright cash gifts in any amount. Gifts made to establish a named fund at the University must meet the minimum funding requirements set by the Board (currently \$10,000. A donor may establish a fund in a single transaction, or agree to build to \$10,000 over a period of time mutually acceptable to the donor and the University.

Publicly-Traded Securities. The University may accept gifts of publicly-traded stocks and bonds at fair market values as determined under Internal Revenue Service rules. Gifts of publicly-traded securities will generally be sold as soon as possible, and the fund the donor established will be credited with the proceeds from the sale, after commissions and expenses, if any.

Tangible Personal Property. Tangible personal property may be accepted as a gift, provided that (i) such property is saleable and (ii) the donor agrees that the property can be sold at the University's discretion. The donor is responsible for obtaining a qualified appraisal prior to completing the gift.

Life Insurance Policies. The University may accept gifts of life insurance policies, provided that the University and the donor reach a prior written agreement about arrangements for the payment of any required premiums.

Real Property. All proposed gifts of real estate must satisfy the requirements of the University's separate Policy and Guidelines Relating to Gifts of Real Estate.

Closely-Held Stock and Partnership Interests. All proposed gifts of closely-held stock (including LLC stock) and partnership interests (including FLP interests) must satisfy the requirements of the University's separate Policies and Guidelines Relating to Gifts of Partnership Interests and Gifts of Closely-Held Stock.

Policy for the accounting treatment of Contributed Collection Items

Per statement SFAS 116 Paragraph 11 an entity need not recognize contributions of works of art, historical treasures, and similar assets if the donated items are added to collections that meet all of the following conditions:

- a. Are held for public exhibition, education, or research in furtherance of public service rather than financial gain
- b. Are protected, kept unencumbered, cared for, and preserved
- c. Are subject to an organizational policy that requires the proceeds from sales of collection items to be used to acquire other items for collections.

In addition 13 the items shall not be recognized as revenues or gains if collections are not capitalized.

The University does not recognize and capitalize its collections and therefore to recognize the revenue thereon.

Document Retention/Destruction Policy

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.

Purpose

This policy provides for the systematic review, retention and destruction of documents received or created by AJU 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 AJU's operations by promoting efficiency and freeing up valuable storage space.

Document Retention

AJU 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.

The following table provides the minimum requirements.

	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	3 years
Bank statements	3 years
Checks (for important payments and purchases)	7 years
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	3 years
Correspondence (legal and important matters)	7 year –if current permanently
Correspondence (with customers and vendors)	3 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation Schedules	7 years
Donor correspondence	4 years
Duplicate deposit slips	2 years
Employment applications	4 years
Expense Analyses/expense distribution schedules	7 years
Year End Financial Statements	7 years
Insurance Policies (expired)	3 years
Invoices (to customers, from vendors)	7 years
General Legers	Permanently

Minute books, bylaws and charter	Permanently
Patents and related Papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	3 years
Retirement and pension records	Permanently
Tax returns and worksheets	7 years
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

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 on the network server.

Emergency Planning

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

Document Destruction

AJU’s Vice President for Finance, Administration and Technology 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.

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.

Compliance

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against AJU and its employees and possible disciplinary action against responsible individuals. The VP F,AandT and the audit/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.

Non-Discrimination Policy

The University is committed to providing an inclusive and welcoming environment for all members of our community and to ensuring that educational and employment decisions are based on individuals' abilities and qualifications. Consistent with this principle and applicable laws, it is therefore the University's policy not to discriminate in offering access to its educational programs and activities or with respect to employment terms and conditions on the basis of age, gender, race, color, national origin, religion, creed, disability, veteran's status or sexual orientation.^[1] Such a policy ensures that only relevant factors are considered and that equitable and consistent standards of conduct and performance are applied.

Any University unit that publishes materials that contain the University's non-discrimination statement should include all bases of non-discrimination (age, gender, race, color, national origin, religion, creed, disability, veteran's status and sexual orientation) in that material, as follows:

For educational materials:

The University is committed to equality of educational opportunity. The University does not discriminate in offering access to its educational programs and activities on the basis of age, gender, race, color, national origin, religion, creed, disability, veteran's status or sexual orientation. The Dean of Students has been designated to handle inquiries regarding the University's non-discrimination policies.

For employment materials:

The University is an Equal Opportunity Employer. The University reaffirms its commitment to equality of opportunity and pledges that it will not practice or permit discrimination in employment on the basis of age, gender, race, color, national origin, religion, creed, disability, veteran's status or sexual orientation

Note: as a faith based organization, the AJU may discriminate on the basis of religion for appropriate academic programs and positions.

Expense Reimbursement Policy

Accountable Plan: An expense reimbursement or allowance arrangement must meet the following criteria to exempt the payment to the recipient from income tax reporting:

- The recipient must have paid or incurred allowable business expenses while performing services in a working relationship with the University.
- The recipient must provide a detailed accounting of the expenses including receipts for all appropriate expenditures over \$5 to the University at the time the expense or allowance claim is made.
- Any excess reimbursement or allowance must be returned to the University within a reasonable period of time.

Non-Accountable Plan: An expense reimbursement or allowance arrangement not meeting the criteria for an Accountable Plan is considered to be paid under a Non-accountable Plan and any payment to the recipient is income tax reportable.

It is the University policy to utilize an accountable plan. With the authorization of the CFO, Senior VP or President, a non-accountable reimbursement may be made.