

Partner for Surgery, Inc.

Policies and Practices (version date March 3, 2010)

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1. Mission of Partner for Surgery

The mission of Partner for Surgery is to provide the most poor in Guatemala with access to the surgical services offered by visiting surgical teams from around the world. Partner for Surgery provides the community development and infrastructure that both the communities and the surgical teams lack, creating a bridge between them. Partner for Surgery trains community members, utilizes local language radio programs, and organizes patient evaluations by North American doctors. In addition, Partner for Surgery trains local government nurses to screen women for problems that could lead to cervical cancer and youth groups to assist in helping their communities with access to surgical care.

2. Governing Body and Management

2.1 Governing Body

- 2.1.1 **Membership.** The Governing Body of Partner for Surgery (PFS) is comprised of Directors plus President, Treasurer, and Secretary. The Directors and the Officers serve as volunteers without compensation. Expenses incurred by the Directors and the Officers for PFS-related activities shall be reimbursed by PFS, upon presentation of original documentation of such expenditures.
- 2.1.2 **Voting Members.** The voting members of the Governing Body of Partner for Surgery are the Directors plus the President and the Treasurer. The Secretary is a non-voting member of the Governing Body.
- 2.1.3 **Independent Voting Members.** For any decision to be rendered by the voting members of the Governing Body of Partner for Surgery, only those voting members who are independent shall participate in that decision. In general, a voting member is considered independent if they do NOT have a monetary interest in the decisions of the Governing Body.

Specifically, if **any** of the following circumstances apply to a voting member at any time within the current fiscal year of PFS, that voting member will NOT be considered to be independent.

1. Officer received employee compensation from PFS,¹
2. Officer or Director received from PFS payment as an independent contractor that exceeded \$10,000, for services rendered in a capacity other than as Director,
3. Officer or Director or a **family member**² of an Officer or Director made a loan to PFS that was outstanding at fiscal year end,
4. PFS made a loan to an Officer or Director or a family member of an Officer or Director that was outstanding at fiscal year end,
5. PFS made a grant to an Officer or Director or a family member of an Officer or Director,
6. Officer or Director had a *direct* business relationship with PFS (other than as Officer or Director) that exceeded \$10,000,³
7. A family member of an Officer or Director had a *direct* business relationship with PFS that exceeded \$10,000,⁴ or
8. Officer or Director or a family member of an Officer or Director had an *indirect* business relationship with PFS through an entity in which the Officer or Director or a family member of an Officer or Director had an interest, which had a direct business relationship with PFS that exceeded \$10,000.⁵

¹ or from a **related organization**. See Section 2.2.3 below for explanation of related organizations.

² Unless specified otherwise, the family of an individual includes only his or her spouse, ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great-grandchildren, and spouses of brothers, sisters, children, grandchildren, and great-grandchildren.

³ or 1% of PFS total revenue for the current fiscal year, if greater than \$10,000.

⁴ or 1% of PFS total revenue for the current fiscal year, if greater than \$10,000.

⁵ or 1% of PFS total revenue for the current fiscal year, if greater than \$10,000.

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Prior to any vote to be taken, the voting members present shall be polled as to their independence. The result of this poll shall be entered into the minutes of the meeting. If any voting member declares that s/he is NOT independent, the voting member shall abstain from voting on any issue which could be considered directly beneficial to that member.

In addition, a questionnaire will be distributed annually prior to FYE October 31 to current Officers and Directors⁶ to ascertain their independence.

- 2.1.4 **Documentation of meetings held and actions taken by the Governing Body during the fiscal year.** The Secretary shall contemporaneously⁷ compile minutes of every meeting held by the Governing Body; shall prepare resolutions for the Governing Body to consider and vote upon; shall enter on the resolution the date upon which the resolution was passed and shall sign the resolution to certify the information; and shall assemble whatever other documentation may be necessary to explain actions taken by the Governing Body.

2.2 Governing Structure

- 2.2.1 **Authorization.** On March 3, 2010, the Governing Body of Partner for Surgery authorized a reorganization of the governing structure of Partner for Surgery, Inc. Henceforth, there shall be three standing committees: (1) the already extant Executive Committee; (2) a Development Committee; and (3) a Programs Committee.

2.2.2 **Executive Committee.**

2.2.2.1 **Authorization.** On July 8, 2008, the Articles of Partner for Surgery, Inc. were amended to authorize the creation of an Executive Committee. The Executive Committee, under the policy guidance of the Governing Body, will act for the Governing Body between meetings of the Governing Body on any matters requiring Governing Body approval. Actions taken by the Executive Committee will be reviewed and ratified by the Governing Body at its next meeting, and the ratification will be entered in the minutes of that meeting by the Governing Body. In addition, on March 3, 2010, the Executive Committee was authorized to exercise Governance oversight and Financial and Audit oversight.

2.2.2.2 **Membership.** On March 3, 2010, the Executive Committee was defined as consisting of the President, the Treasurer, the Chair of the Development Committee, and the Chair of the Programs Committee.

2.2.2.3 **Documentation of meetings held and actions taken by the Executive Committee during the fiscal year.** The Secretary shall contemporaneously⁸ compile minutes of every meeting held by the Executive Committee and shall assemble whatever other documentation may be necessary to explain actions taken by the Executive Committee.

2.2.3 **Development Committee**

2.2.3.1 **Authorization.** On March 3, 2010, the Development Committee was charged with overseeing all US-based activities associated with fundraising, marketing, communications, public relations, use of web technologies and social media.

⁶ A current officer or director is an officer or director who served *at any time* during the current fiscal year.

⁷ *Contemporaneous* means that the minutes have been written by no later than 60 days after the date of the meeting or the documentation has been assembled no later than 60 days after the date the action was taken.

⁸ *Contemporaneous* means that the minutes have been written by no later than 60 days after the date of the meeting or the documentation has been assembled no later than 60 days after the date the action was taken.

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2.2.3.2 **Membership.** There shall be at least four members of the Governing Body serving on the Development Committee. Specific roles available on the Development Committee are Chair of the Development Committee, Chair of the Events sub-committee, and Webmaster.

2.2.4 Programs Committee

2.2.4.1 **Authorization.** On March 3, 2010, the Programs Committee was charged with overseeing medical and surgical recruitment and staffing as well as with overseeing Guatemala in-country operations and performance.

2.2.4.2 **Membership.** There shall be at least three members of the Governing Body serving on the Programs Committee. Specific roles available on the Programs Committee are Chair of the Programs Committee, Medical & Surgical Chair, and Guatemala Liaison.

2.3 Related Organizations

2.3.1 **Definition.** An organization is considered to be related to PFS if it is (1) an organization that controls PFS; (2) an organization that PFS controls; (3) an organization controlled by the same people that control PFS; (4) an organization that is a supporting organization of PFS; and/or (5) an organization that is supported by PFS (with “supporting/supported” referring to specific types of nonprofits).

2.3.2 **Status at FYE October 31.** As of FYE October 31, 2009, there are NO organizations related to PFS. This status will be verified annually and the status will be entered in the minutes of the first meeting of the Governing Body after the FYE October 31.

2.4 Compensation from Unrelated Organizations

2.4.1 **Requirement.** PFS must report if a current Officer or Director is paid for his/her services as a PFS Officer or Director, not by PFS, but by an *unrelated* organization.⁹

An Annual Questionnaire will be distributed in October prior to FYE October 31 to all current PFS Officers and Directors¹⁰ to determine if any current PFS Officers or Directors have been compensated for their services as PFS Officers or Directors by an *unrelated* organization. If they have, they will provide the name of the unrelated organization and the amount of the compensation received from the *unrelated* organization during the current fiscal year.

2.5 Review of Form 990

Prior to the filing of the annual Form 990 with the IRS, it will be presented to the Executive Committee and the Treasurer for their review.

The review and approval of the Form 990, as well as the date on which the Form 990 was signed and filed with the IRS, shall be noted in the minutes for the Executive Committee, which shall, in turn, be ratified by the full Governing Body at their next meeting.

3. Policies

3.1 Conflict of Interest

A *Conflict of Interest* arises when a person in a position of authority over an organization, such as an officer, director, or manager, may benefit financially from a decision he or she could make in such

⁹ An *unrelated* organization is any organization that is NOT related to PFS. See Section 2.3 Related Organizations for definition of related organizations.

¹⁰ A current officer or director is an officer or director who served at any time during the current fiscal year.

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capacity, including indirect benefits such as to family members or businesses with which the person is closely associated. For this purpose, a Conflict of Interest does *not* include questions involving a person's competing or respective duties to Partner for Surgery and to another organization, such as by serving on the boards of both organizations, that do *not* involve a material financial interest of, or benefit to, such person.

3.1.1 Specification of situations in which Conflicts of Interest might arise. The situations in which Conflicts of Interest might arise are comprised of the relationship of the Director or Officer with Partner for Surgery and of the relationship of the Director or Officer with third parties with whom Partner for Surgery deals or may deal.

The situations in which Conflicts of Interest might arise in the relationship of the Director or Officer with Partner for Surgery are those situations covered by the definition of *independence* in section 2.1.3 above.

The situations in which Conflicts of Interest might arise in the relationship of the Director or Officer with third parties include any of the following third parties:

- Persons and firms supplying goods and services to Partner for Surgery
- Persons and firms from whom Partner for Surgery leases property and equipment
- Persons and firms with whom Partner for Surgery is dealing or planning to deal in connection with the gift, purchase, or sale of real estate, securities, or other property
- Competing or affinity organizations
- Donors and others supporting Partner for Surgery
- Agencies, organizations, and associations that affect the operations of Partner for Surgery
- Family members, friends, and other employees

and any of the following relations with those third parties:

- owning stock or holding debt or other proprietary interests in any third party dealing with Partner for Surgery
- holding office in, serving on the board of, participating in the management of, or being otherwise employed (or formerly employed) by any third party dealing with Partner for Surgery
- using Partner for Surgery's time, personnel, equipment, supplies, or good will for other than Partner for Surgery-approved activities, programs, and purposes
- receiving personal gifts of more than nominal value or loans from third parties dealing with Partner for Surgery.

3.1.2 Procedures for disclosure of and dealing with conflicts of interest in individual situations. Prior to any action to be discussed and voted upon by either the Governing Body or the Executive Committee, any Director or Officer who has a Conflict of Interest with respect to the proposed action shall disclose all facts material to the Conflict of Interest.

If the Director or Officer is *not* in attendance at the meeting at which the action will be discussed and decided, the Director or Officer shall disclose the Conflict of Interest to the President who shall report the disclosure at the meeting and the disclosure shall be reflected in the minutes of the meeting.

If the Director or Officer is in attendance at the meeting at which the action will be discussed and decided, the Director or Officer shall disclose the Conflict of Interest at the meeting and the disclosure shall be reflected in the minutes of the meeting.

A Director or Officer who has a Conflict of Interest and is a voting member of the Governing Body or Executive Committee shall *not* be counted in determining the presence of a quorum for purposes of the vote on the action in question, shall *not* participate in the discussion of the action in question,

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and shall *not* vote with respect to the action in question. Such person's ineligibility to vote shall be reflected in the minutes of the meeting.

- 3.1.3 **Procedures for annual disclosure.** Each current Director or Officer shall annually be required to review a copy of this policy and to acknowledge in writing that he or she has done so.

Each current Director or Officer shall annually complete a disclosure form identifying any relationships, positions, or circumstances in which the Director or Officer is involved that he or she believes to contribute to a Conflict of Interest arising.

Any such information regarding business interests of a Director or Officer shall be treated as confidential and shall generally be made available only to the President and to any Committee that may be appointed to address Conflicts of Interest, except to the extent that additional disclosure is necessary in connection with the implementation of this policy.

Any changes to the Conflict of Interest policy shall be communicated immediately to all current Directors and Officers.

3.2 Whistleblower

A whistleblower policy encourages staff and volunteers to come forward with credible information on illegal practices or violations of adopted policies of the organization, specifies that the organization will protect the individual from retaliation, and identifies those staff or board members or outside parties to whom such information can be reported.

- 3.2.1 **Purpose.** PFS requires Directors, Officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities and to comply with all applicable laws and regulatory requirements.
- 3.2.2 **Reporting Responsibility.** PFS seeks to have an "Open Door Policy" and encourages Directors, Officers, and employees to share their questions, concerns, suggestions, or complaints regarding PFS and its operations with someone who can address them properly. Directors, Officers, and employees are encouraged to speak with any Director or Officer whom they are comfortable in approaching.
- 3.2.3 **No Retaliation.** No Director, Officer, or employee who in good faith reports a violation of the law or regulatory requirements shall suffer harassment, retaliation, or adverse employment consequences. 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 persons to raise serious concerns within PFS prior to seeking resolution outside PFS.
- 3.2.4 **Compliance Officer.** The President will act as the Compliance Officer of PFS. The Compliance Officer is responsible for investigating and resolving all complaints and allegations concerning violations of the law or regulatory requirements. If the complaint involves the Compliance Officer of PFS, any other member of the Governing Body will carry out the functions of the Compliance Officer.
- 3.2.5 **Accounting and Auditing Matters.** The Governing Body shall address all reported concerns or complaints regarding corporate accounting practices, internal controls, or auditing. The Compliance Officer shall immediately notify the Governing Body of any such complaint and work with the Governing Body until the matter is resolved.

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- 3.2.6 **Requirement of Good Faith.** Anyone filing a complaint concerning a violation or suspected violation of the law or regulatory 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.
- 3.2.7 **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.
- 3.2.8 **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 an e-mail) to the complainant within five business days. All reports will be promptly investigated. A written report will be submitted to the Governing Body within ninety days of the date on which the complaint was received. The Governing Body will take appropriate corrective action on the report's recommendations.

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3.3 Document Retention and Destruction

A document retention and destruction policy identifies the record retention responsibilities of staff, volunteers, board members, and outsiders for maintaining and documenting the storage and destruction of the organization's documents and records.

3.3.1 **Document Retention Schedule.** The following types of documents will be retained for the following periods of time. At least one copy of document will be retained according to the following schedule.

Corporate Records

- Articles of Incorporation Permanent
- Bylaws Permanent
- IRS Form 1023 Application for charitable status Permanent
- IRS Letter of Determination – original plus any subsequent and related correspondence Permanent
- IRS Tax Identification Number Permanent
- Resolutions of the Governing Body Permanent
- Minutes of the Governing Body and of the Executive Committee Permanent
- Policies and Practices Permanent
- Conflict of Interest Disclosure forms 4 years

Financial Records

- Financial statements Permanent
- Audits & audit management letters Permanent
- General Ledger Permanent
- Chart of accounts 7 years
- Check register(s) and cancelled checks 7 years
- Bank deposits 7 years
- Bank statements and reconciliations 7 years
- Property and asset inventories 7 years after disposition
- Invoices 7 years
- Investment performance reports 7 years
- Expense receipts 7 years
- Contracts and agreements 7 years after all obligations end

Tax Records

- IRS Form 990s 7 years
- Annual registration with Virginia Secretary of State 7 years
- Payroll records 7 years
- Payroll tax returns 7 years
- W-2 statements 7 years
- 1099 statements 7 years

Employee Records

- Employee contracts 7 years after termination
- W-4 forms 7 years after termination
- I-9 forms 7 years after termination
- Employee personnel files 7 years after termination

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Insurance Records

- Auto insurance policy Permanent
- Directors and Officers Insurance policy Permanent
- General Liability Insurance policy Permanent
- Insurance claims, disbursements, and denials Permanent

Vendor Records

- Office lease agreement (expired) 7 years after all obligations end
- Vendor contracts 7 years
- Warranties 7 years

Fundraising Records

- Donor lists 7 years
- Donor acknowledgements 7 years

Grantmaking Records

- Grantmaking policies and procedures Permanent
- Grant applications 7 years after end of grant
- Grant disbursements 7 years after end of grant
- Grant reports 7 years after end of grant

Correspondence

- General correspondence 3 year
- Legal correspondence Permanent

3.3.2 **Document Protection.** Documents (hard copy, electronic or other media) will be stored in a protected environment for the duration of the Document Retention Schedule. Computer backup media will be included. Electronic documents will be retained as if they were paper documents. If a user has sufficient reason to keep an e-mail message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder.

3.3.3 **Document Destruction.** The President is responsible for the ongoing process of identifying records which have met the required retention period and overseeing their destruction.

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

3.3.4 **Provision of Documentation for Investigations or Litigation.** 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.

Documents requested and subpoenaed by legally authorized personnel will be provided within five business days. The President will authorize provision. No documents will be concealed, altered or destroyed with the intent to obstruct the investigation or litigation.

3.3.5 **Compliance.** Failure on the part of Directors, Officers, and/or Employees to follow this policy can result in possible civil and criminal sanctions against Partner for Surgery and its employees and possible disciplinary action against responsible individuals. The President will periodically review these procedures and will consult as needed with legal counsel or the auditor to ensure that the procedures are in compliance with new or revised regulations.

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3.4 Compensation

The compensation policy of an organization spells out the process for determining the appropriate compensation for officers, an executive director, key employees and highly compensated employees.

A key employee is an employee (other than an officer or director) who meets the \$150,000 Reportable Compensation Test, the Responsibility Test, and the Top 20 Test.

A highly compensated employee is an employee (other than an officer or director) who is *not* a key employee, but who meets the \$100,000 Reportable Compensation Test.

The current compensation policy of Partner for Surgery is that all Officers and Directors work as volunteers without compensation. In addition, Partner for Surgery currently has one employee who is neither a key employee nor a highly compensated employee.

When and if Partner for Surgery decides that it wants to compensate Officers as employees or Directors as independent contractors and/or that it wants have an employee who would meet the definition of either a key employee or a highly compensated employee, Partner for Surgery shall institute a compensation policy that shall guide the determination of such compensation.

This policy shall include:

- The use of data as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organizations;
- Review and approval by the Governing Body, with the provision that persons with a conflict of interest would not participate in the review and approval; and
- Contemporaneous documentation and recordkeeping with respect to deliberations and decisions regarding the compensation arrangement.

3.5 Donor acknowledgement

Partner for Surgery shall issue acknowledgements to all donors for all donations, both cash and non-cash. For *quid pro quo* donations, the acknowledgement shall indicate the value of the non-nominal goods received and the remainder that can be considered by the donor as a charitable contribution.

3.6 Stock Donation Valuation

Donors of stocks shall be issued an acknowledgement of the valuation of their stock donation. More often than not, this valuation is at a stock price that is the average of the high and low stock prices for the date of donation. The valuation of a donation of stock from a mutual fund is determined by the mutual fund at the date of donation.

3.7 Grantmaking

On July 8, 2008, the Board of Directors adopted the following Guidelines for Expenditure Responsibility with respect to Grants to Foreign Charities:

- 3.7.1 All applications for funding for foreign charities will be invited by and reviewed by the Executive Committee. The elements of this review must include at a minimum:
 - a. An adequate description of the charitable purposes to be served by the foreign charity or project;
 - b. A determination by the Executive Committee that such purposes are consistent with the charitable purposes of this organization and worthy of funding;
 - c. A detailed budget submitted by the recipient charity which shows proposed expenditures by sufficient line items for the Executive Committee to determine the economic efficiency of the project being funded;

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- d. A list of specific charitable goals the recipient charity wants to accomplish with our funds, together with a statement of the standards by which progress toward the goals can be measured;
 - e. An identification of the person(s) within the recipient charity who will be responsible for overseeing the funded projects; and
 - f. A commitment by the recipient charity and its responsible person(s) to fully, faithfully and timely comply with this organization's reporting and monitoring requirements.
- 3.7.2 If the Executive Committee finds that the application is worthy of funding, the Executive Committee will present the application to the Board of Directors for consideration. If the Board of Directors finds the application is worthy of funding, the Board of Directors will adopt a resolution authorizing the grant to the foreign charity.
- 3.7.3 All approved funding of foreign charities shall be monitored by the Board of Directors through specific reporting from the responsible person for each recipient charity. For grants with a 12-month grant period, reports must be submitted quarterly, as well as upon either completion of the grant period, completion of grant expenditures, or termination of the grant for noncompliance. For grants with a shorter grant period, reports must be submitted according to the schedule outlined in the grant agreement.
- 3.7.4 The reports submitted by foreign charities must include financial statements reflecting actual charitable expenses compared with the projected charity budget previously submitted. Project milestones shall be briefly evaluated and all significant post-funding developments and problems shall be discussed. This organization's accountant shall receive and evaluate these reports and then refer them to the Executive Committee with a recommendation for continuing or discontinuing funding.
- 3.7.5 All foreign charity funding requests shall be funded with the understanding that this organization retains full control of all such funds, exercises absolute discretion as to their use, and retains the right to discontinue funding (including the refund of funds already granted but not expended) at any time it determines that the project goals or standards of performance are not being met, the budget is not being adhered to, accountability standards are not being satisfied, or in this organization's sole discretion for any other reason.
- 3.7.6 These guidelines shall be presented to all charities who have been invited to seek funding for foreign charity projects from this organization after the date these guidelines are adopted. As a condition of receiving any future funding, all such charities must attest in writing to their commitment to fully, faithfully and timely comply with these guidelines.
- 3.7.7 These guidelines shall also be publicized as appropriate to this organization's United States donors as a means of retaining this organization's discretion over the use of funds which are designated for foreign charities or projects and for preserving the tax deductibility of such donation to the fullest extent allowed by law.
- 3.7.8 Unsolicited designated contributions for foreign charities for projects by United States donors shall only be received for previously approved projects unless the Executive Committee determines that a particular donor-designated foreign charity or project is sufficiently meritorious and compatible with this organization's purposes that the contribution should be treated as a funding request and presented to the Board of Directors for consideration in accordance with steps 1 and 2 above. Otherwise, any such unsolicited designated contributions should be returned to the donor.

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4. Disclosure to the Public

Partner for Surgery shall post on its website www.partnerforsurgery.org the following documents:

- Form 1023
- Forms 990 (excluding Schedule B) for a period of three years from the date each is required to be filed (including extensions) or, if later, is actually filed
- Audits for the years for which the Forms 990 are provided
- Financial statements for the years for which the Forms 990 are provided
- The Policies and Practices of Partner for Surgery

5. Annual Tasks

5.1 Annual Questionnaire

An Annual Questionnaire will be sent out to and returned by all current Directors and Officers in October of the current FY. The Annual Questionnaire will ensure that all Contact information is current, will determine the independence of each Director and Officer, and will determine if any of the Directors or Officers received compensation for their services as PFS Directors and Officers from an *unrelated* organization.

5.2 Annual Conflict of Interest form

The Annual Conflict of Interest form will be sent out to and returned by all current Directors and Officers in November of the beginning FY. Each current Director and Officer will provide information about potential Conflicts of Interest, will certify that they have reviewed the current version of the the Policies and Practices of Partner for Surgery (which will have been sent out to all current Directors and Officers in the preceding month of October) and that they agree to abide by the Policy of Conflict of Interest in the Policies and Practices of Partner for Surgery.

5.3 Annual Certification by Secretary

The Secretary of Partner for Surgery will complete and submit in November an Annual Certification in which the Secretary will attest that all donor acknowledgements were issued in the immediately prior FY, that all meetings of both the Governing Body and the Executive Committee in the immediately prior FY were contemporaneously documents, that the appropriate Forms 990, financial statements, and audits are being maintained on the website, that the most current version of the Policies and Practices was sent out in October to all current Officers and Directors, that the Annual Questionnaire was sent out to and returned by all current Officers and Directors in November, and that the Annual Conflict of Interest form was sent out to and returned by all current Officers and Directors in November.