RESCUE A GOLDEN OF ARIZONA POLICY MANUAL

"All for the love of a Golden ..."

Adopted May 13, 2023
Amended November 11, 2023
Amended March 18, 2024
Amended April 6, 2024
Amended April 21, 2024
Amended May 18, 2024
Amended May 10, 2025
Amended September 12, 2026
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INTRODUCTION

Rescue A Golden of Arizona (RAGofAZ) was formed as a non-profit corporation in 1998 for the express purpose of rescuing Golden Retrievers who had been lost, abandoned, surrendered by their owners or otherwise displaced, providing needed medical care, and placing them in pre-screened approved homes.

RAGofAZ is governed by its Articles of Incorporation and a comprehensive set of Bylaws. This Policy Manual is designed to facilitate active and accountable governance of RAGofAZ, as well as compliance with applicable legal requirements.

The Board of Directors has the fundamental responsibility of ensuring that the organization fulfills its mission by (1) setting direction for the agency in accordance with its Bylaws and Articles; (2) providing financial oversight; (3) supporting the generation of adequate resources to carry out its mission. This Policy Manual serves as a guide for the implementation of the Bylaws, as well as a manual for Board practice and function. It institutionalizes best practices for continuity and succession planning among the organization's leadership, and serves as a guide for new Board member orientation.

The documents contained herein constitute the only official policies established and adopted by the Board of Directors.

Any part of this Policy Manual may be revised through a motion put forward by the Board of Directors, which is approved by a majority of the Board.

ADOPTED BY THE BOARD OF DIRECTORS ON MAY 13, 2023

BOARD OF DIRECTORS
STANDARD OPERATING PROCEDURES

1. The Board will comply with the By-Laws adopted by the membership in 2010.

2. Board meetings are set on a specific day and at a specific time and location that is published by the Secretary no less than 48 hours prior to the meeting.

3. The Agenda, including the time, date and location of the Board Meeting will be published no less than 48 hours prior to the meeting unless a special session has been called on short notice.

4. Board meetings are guided by the By-Laws adopted in October 2010 and Roberts Rule of Order. Meetings may be recorded by the Secretary for transcription purposes.

5. Directors shall submit reports in writing or electronically to all Directors prior to the regularly scheduled Board meeting.

6. The Secretary shall ask that Meeting Minutes and Treasurer's Reports are accepted by the Board via a majority vote at a scheduled Board meeting.

7. The Board will maintain Directors & Officers Insurance and General Liability and Bond in the amounts the Board deems appropriate.

8. Board members who cannot attend a Board meeting may give a written or electronic proxy to another Board member. The proxy should state the date of the meeting, the name of the voting Board Member, and delivered electronically or by hand to the Secretary or President before the meeting.

9. Rescue A Golden of Arizona policies will be housed with the Secretary of the organization. Changes, deletions and additions to official policies can only be authorized by majority vote of the Board. Procedural documents, operations manuals, and other guidelines do not require Board approval.

10. A written motion and vote by the Board is required (1) to change official Board approved policies (2) to authorize spending by any Board member over an approved amount (3) to enter into any contract or legal/formal agreement on behalf of RAGofAZ with another person or business (4) to remove a Board member or RAGofAZ member and (5) in any situation where the Board's action may impact the operation, integrity, or reputation of RAGofAZ. A motion may be put forward by any Board member either at a meeting or via email. A motion put forth at a meeting will be written by the Secretary in the meeting minutes, and a vote will be called. The result of the vote will be included in the meeting minutes. To submit a motion via email, the Board member should first send it to the Secretary and/or President, who

will email it to the full Board, provide a deadline for voting, and report the result. All online motions will be entered in the minutes of the next meeting. The president may vote on all motions but in the event of a tie, the President's vote shall break the tie. A vote of "I abstain" will be counted in the negative in accordance with Robert's Rules.

11. Duties of the Board of Directors are described in the By-Laws and outlined in greater detail on the chart that follows on the next two pages. It is understood that such duties evolve over time, and the Board must have the ability to modify such duties as the needs of the organization dictate. Specifically, the Board will have the ability to add, eliminate, or rename Director positions. Such changes can be effectuated by polling the Board for consensus rather than via a formal motion and vote. The Secretary will include any changes in the minutes of the following board meeting to document the change.

BOARD SUPPLEMENTAL CODE OF CONDUCT

The Code of Ethics for Rescue A Golden of Arizona (RAGofAZ) articulates the values and standards of conduct expected of its members (1) as animal care providers (2) as representatives of RAGofAZ in community affairs and (3) to ensure compliance with ethical and legal business practices.

The Board of Directors carries an additional burden of ethical conduct because they have ultimate responsibility for overseeing fulfillment of the organization's mission. Under well-established principles for nonprofit boards, these standards of conduct include a *Duty of Care, a Duty of Loyalty, and a Duty of Obedience.*

DUTY OF CARE:
A director's duty of care refers to the responsibility to exercise appropriate diligence in overseeing the operations of the organization, making decisions, and planning or engaging in actions. This is commonly expressed as the duty of care an ordinary and prudent person would exercise in a like position under similiar circumstances.

DUTY OF LOYALTY:
This is a standard of faithfulness, which requires board members to give undivided allegiance when making decisions affecting RAGofAZ. No board member may put the interests of themselves, family members, or other organizations before those of RAGofAZ; nor may they use their position or information obtained during the performance of their duties for personal gain or to promote individual priorities.

DUTY OF OBEDIENCE:
The basis for this duty lies in the public's trust that the board of directors will manage RAGofAZ's resources and donated funds to advance its mission, will obey the law, and adhere to RAGofAZ internal policies and regulations. Thus, board members may not act in a way that is inconsistent with the central goals set forth in our ByLaws and Policy Manual.

RESPONSIBILITIES OF THE BOARD OF DIRECTORS:
- Attend and participate in board and committee meetings.
- Become adequately informed about the affairs of RAGofAZ, make inquiries and exchange information with other members, and contribute to the success of the organization's programs and activities.
- Comply with laws, rules, regulations and internal policies especially those relating to conflict of interest, gift acceptance, intellectual property, confidentiality, unethical behavior, and protection and proper use of assets.
- Enact appropriate financial practices and procedures that conform to Generally Accepted Accounting Prinicples (GAAP) and include prudent review and oversight.
- Maintain updated descriptions of each board member's duties and engage annually in succession planning to ensure stability and continuity of governance.

ACCOUNTING POLICY

Chapter 1: General Provisions

1. Purpose
   The purpose of the Policy is to establish the fundamental rules and procedures of Rescue A Golden of Arizona (hereinafter referred to as "the Organization") in order to ensure accurate and prompt execution of the finance and accounting as well as to manage operational activities of the Organization.

2. Scope
   The accounting procedures in the Organization shall be made in accordance with the provisions of the Internal Revenue Service reporting standards to prepare for the financial reports as required under the Internal Revenue Service financial reporting regulations.

3. Fiscal year
   The fiscal year of the Organization shall commence on January 1st of each year and end on December 31st of the same year.

4. Person in charge of accounting
   The accounting operation shall be conducted by the Treasurer of the Organization and the overall responsible person shall be the Treasurer.

5. Confidentiality
   Persons who engage in the finance/accounting duties shall not divulge any confidential information of the Organization.

6. Compliance with Laws
   (1) Persons who engage in finance/accounting duties shall comply with Tax Laws and other applicable laws, as well as the provisions set forth in the Articles of Incorporation and other policies and carry out their duties in good faith.
   (2) If volunteers have learned of any violation or potential violation of any applicable law or provisions of the Articles of Incorporation or policies in the course of their duties, they shall report such information to the executive committee immediately and try to remedy such violation if they judge such violation may be remediable by them.
   (3) Transactions that may affect the assets, liabilities or equity of the Organization shall be journalized into appropriate and proper items of an account, in accordance with the official principles of bookkeeping and kept and recorded clearly in the accounting records in an orderly manner.
   (4) Principles of Accounting Information
   If a Director or the Organization's Certified Public Accountant, request the provision of materials, information or other data, the relevant Finance Committee member shall promptly provide those materials after consultation with the Treasurer.

Chapter 2: Accounting Items and Bookkeeping Method

7. Accounting Items
   Accounting Items of the Organization shall be based on the generally accepted accounting

principles.

8. Approval of Accounting Journal Entries
   All accounting journal entries shall be reviewed and approved by the Treasurer of the Organization. In case that the Treasurer issues the accounting entry, the President, has access to QuickBooks to review them as posted.

9. Preparation of Accounting Journal Entries
   (1) Accounting journal entries shall be supported by invoices, receipts, and other documents that prove the authenticity of the accounting transactions.
   (2) Monthly accounting journal entries shall be maintained in an orderly manner.

10. Management of Accounting Records
    The Treasurer shall properly manage the accounting and bookkeeping and shall promptly make corrections when errors, misstatements or omissions are found.

11. Keeping of Accounting Records
    The Journal entries and the other related documents for closing procedure shall be available electronically.

12. Change of Accounting Methods
    The Treasurer shall review and approve any change of accounting methods of the Organization and communicate the change to the Executive Committee

Chapter 3. Accounts Closing

13. Purpose of Accounts Closing
   (1) The purpose of accounts closing is to clarify and declare financial conditions as of a term end by calculating the operating performance of the Organization for a month or fiscal year.
   (2) To achieve the objective set forth in the preceding Paragraph and to contribute to appropriate calculation of financial condition, and financial management, accounts closing shall be made at each month-end for monthly accounts closing.

14. Closing Adjustment
   (1) In the closing of accounts, the Treasurer shall review matters subject to closing adjustments, including confirmation cash balances and investment balances at term-end and to have fixed figures for the account closing.
   (2) Directors and other key volunteers of relevant teams shall submit materials and information relevant to the account closing upon request from the Treasurer.
   (3) The treasurer will submit the monthly Balance Sheet and Profit and Loss statement to the board of directors.

15. Account Closing Procedures
    The Organization shall close the year-end accounts for the fiscal year on December 31 every year and prepare the financial statements.
    Such statements shall include documents as follows:
      (1) Year-end closing statements
          Balance sheet, income statement, cash flow statement, and other documents required by

the Certified Public Accountant.
(2) Documents to be filed with the Internal Revenue Service by the CPA.

Chapter 4. Management of Cash

16. Scope of Cash
For the purpose of these rules, "Cash" shall mean cash and deposits; and cash shall include currencies, checks, money orders, and similar monies. The Organization does not have petty cash.

17. Receipt and Disbursement
(1) Cash Receipt shall be made by a member of the Finance Committee and disbursement of Cash shall be made by the Treasurer or President. Cash received during events should be turned into a director or a member of the Finance Committee as soon as possible.
(2) The Treasurer shall be authorized to roll over all Certificates of Deposit when they come due and shall notify the Board of Directors of his/her action via email before proceeding. If any Board member objects to the rollover he or she will have the opportunity to voice his/her concerns to the full Board for consideration and resolution.

18. Payments
(1) When a payment is to be required, a relevant person in charge shall forward the invoice or a voucher evidencing such payment from the party to whom the payment is to be made to the Treasurer or President to prepare payment upon approval of a relevant responsible person. Credit cards are used by the organization. Payment of credit card charges will be approved by the appropriate Director prior to payment by the Treasurer.
(2) In any of the cases set forth below where it is not possible to have an invoice delivered from a party to whom the payment is to be made, written approval of a director who is responsible for the duties may be deemed appropriate in lieu of an invoice.
(3) Disbursements must be approved in accordance with Decisions Making Rules (Exhibit A). It is the responsibility of the Treasurer to ensure the proper approvals are obtained prior to payment.

19. Certification of Payments
(1) The Treasurer shall confirm each of the following items and certify the payment.
(a) Vouchers causing the payment;
(b) Certification by a relevant responsible person;
(c) Time of payment;
(d) Funds at hand; and
(e) Other relevant matters.

20. Payment Procedures
Treasurer shall make all approved payments via check, credit card, ACH, or other means available by the bank.

21. Errors or Cancellation
The treasurer shall shred any erroneously written or cancelled check.

22. Verification of Balance and Difference in Cash
    (1) Cash shall be verified with accounting books at the month end as a rule.
    (2) If there is any discrepancy in Cash, the Treasurer shall report to the Board of Directors without delay for instruction.

Chapter 5. General IT Control

23. Control of user ID for the accounting system
    1. Requests of user ID shall be approved by the President.
    2. Application for creating new user ID shall be approved by and kept by the Treasurer.

24. Control of Accounting Master
    Creation of new account code and Change of the code shall be approved by the Treasurer with consultation with the President.

Chapter 6. Supplementary Provision

25. Amendment of Provision
    Any amendment of these rules shall be proposed by the Treasurer or Finance Committee and approved by the Board of Directors.

26. Effective Date
    The Accounting Policy shall take effect as of May 18, 2024.

Chapter 7. Reimbursement of Volunteers for Business Expenses

27. Accountable Plan
    To reimburse volunteers for expenses without them having to pay taxes on the reimbursement, RAGofAZ is required to and will comply with IRS guidelines for "accountable plans:"
    (1) Business Connection: The expenses must be directly related to the nonprofit's operations and the volunteer's duties.
    (2) Substantiation: Volunteers must provide the Board of Directors with adequate documentation (receipts, etc.) to support the expenses within 30 days.
    (3) Excess Reimbursement: Any excess reimbursement or advances must be returned within a reasonable time (30 days).

28. Reimbursable Expenses:
    All expenses to be reimbursed to volunteers must be pre-approved by the Board of Directors and may include the following:
    (1) Long-distance travel including airfare, meals, and lodging while on official nonprofit business
    (2) Postage, envelopes/mailers, copying, and similar costs used only for non-profit business
    (3) Monies spent by volunteer to purchase/rent items for coordinating or hosting an official nonprofit event; examples include venue, food, tables/chairs, decorations, raffle/auction items, entertainment, and related expenses.

29. Non-Reimbursable Expenses:
    Personal expenses not directly related to the volunteer's work, or expenses with a significant element of personal pleasure or use, are generally not reimbursable; for example:
    (1) Meals, drinks, and extra expenses not included in approved travel and lodging costs
    (2) Clean-up services, improvements, or repairs to a volunteer’s property unless approved by the Board of Directors i.e. housecleaning, pool/yard work, car repairs,

computer/cell phone repairs, and the like.

30. Mileage Reimbursement:
    Rescue A Golden of Arizona does not generally reimburse volunteers for mileage accrued while transporting rescued animals or other official business; volunteers may track and deduct mileage from their taxes in accordance with IRS rules.

Exhibit A - Expense Decision Making Tool follows on the next page.

Effective XXXX

	Description of Expense	Threshold (in $)	Rescue A Golden of Arizona				
			Team Member	Coordinator	Board Member	President	Board of Directors
1	**【Acquisition or Intake Expense per Dog】**						
(1)	Cost to intake a dog into program.						
		>1,500			Proposal	Proposal	**Approval**
		<1,500			Proposal	**Approval**	
	- Examples: transportation costs, fees, other intake expenses	<300	Proposal	**Proposal**	**Approval**		
(2)	Cost paid to an individual or company						
	- Example: payment to owner, finder or breeder	>300			Proposal	Proposal	**Approval**
		<300			Proposal	**Approval**	
		<100	Proposal	**Proposal**	**Approval**		
(3)	TBD						
2	**【Intake a Golden Mix】**						
	- Any other situation not defined below				Proposal	Proposal	**Approval**
	- Due to emergency for dog health and safety				Proposal	**Approval**	
	- Due to poor picture or communication		Proposal	Proposal	**Approval**	**Approval**	
	- Due to bonded pair		Proposal	Proposal	**Approval**		
3	**【Veterinary, Training, Boarding Fees per Dog】**						
(1)	Care as necessary for dog health	>5,000			Proposal	Proposal	**Approval**
	Care as necessary for dog health	<5,000		Proposal	**Approval**		
	Care as necessary for dog health	<2,500	Proposal	**Approval**			
	Gold Standard Examination: Include heartworm, VF, physical exam	<500	**Approval**				
(2)	TBD						
(3)	TBD						
4	**【Events - Cost per Event】**						
		>1,500				Proposal	**Approval**
		<1,500		Proposal	Proposal	**Approval**	
		<750		Proposal	**Approval**		
5	**【Fundraising - Cost per Event】**						
		>3,000				Proposal	**Approval**
		<3,000		Proposal	Proposal	**Approval**	
		<1,500		Proposal	**Approval**		
6	**【Administrative Expenses - Treasurer】**						
	Administrative expenses would be ongoing telecommunication,	>1,500				Proposal	**Approval**
	stationary, website and hosting fees, payment discounting fee,	>500			Proposal	**Approval**	
	accounting fees.	<500			**Approval**		
7	**【Administrative Expenses - Insurance Annual Cost】**						
		>1,500				Proposal	**Approval**
		<1,500			Proposal	**Approval**	
		<500			**Approval**		
8	**【Administrative Expenses - New Annual Cost】**						
		>500				Proposal	**Approval**
	Examples may be new IT services, cell phones etc.	<500			Proposal	**Approval**	
		<100			**Approval**		

ETHICS POLICY

As a responsible member of Rescue A Golden of Arizona and in keeping with the organization's Mission Statement, I will do my best to support the rescue of abandoned, mistreated, or unwanted Golden Retrievers, the provision of veterinary care, food and temporary shelter for such animals and the location of persons and families to provide permanent homes for these abandoned dogs. In addition, I pledge the following:

1. If I am an animal care provider, I will
a. Provide all dogs in my care with adequate quantities of nourishing food and fresh water
b. Provide safe, secure and clean facilities with adequate shelter
c. Be sure that all dogs receive appropriate veterinary care, including immunizations and parasite treatments when needed, as well as emergency veterinary care, if needed
d. Provide loving attention to every dog as if that dog were my own
e. Keep the dog inside as a member of my household

2. Community Affairs
a. Conduct all my affairs concerning Rescue A Golden of Arizona in such a way that my behavior does not bring discredit to its image including my participation on any social media channels or other forms of print / audio / video /online / word-of-mouth communication.
b. Do my best to educate people about responsible pet ownership, the importance of spaying and neutering your pet and the negative aspects of irresponsible breeding
c. Clean up after my dogs when walking or exercising them in public
d. Keep my dogs under control when participating in events sponsored by Rescue A Golden of Arizona; if my dogs are not people friendly and other-dog-friendly, I will leave them at home
e. Refuse to supply dogs for raffles, "give away" prizes or other such projects.

3. Business Practices
a. Will comply with Rescue A Golden of Arizona foster and adoption agreements
b. Will not jeopardize Rescue A Golden of Arizona financial solvency with decisions beyond the scope of the bylaws
c. Will maintain the confidential nature of all electronic and printed information that has not been released as public record
d. Will not engage in malicious criticism or gossip, and will always practice self-control
e. Will engage in honest and open debate for the purpose of determining what is best for the dogs
f. Will not attempt to personally gain from Rescue A Golden of Arizona fundraising items by purchasing items at a discount
g. Refuse to keep any item sent or given to Rescue A Golden of Arizona as a sample or a gift; if the sample item has been donated to Rescue A Golden of Arizona, the item will be used in a raffle or other fundraising effort; if the item will not be used in a fundraising effort and a member wishes to purchase it, the member will purchase the item at full retail value.

GIFT ACCEPTANCE POLICY

Rescue A Golden of Arizona (RAGofAZ) solicits and accepts gifts for purposes that will help the organization further and fulfil its mission. RAGofAZ urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences. The following policies and guidelines govern acceptance of gifts made to RAGofAZ for the benefit of any of its operations, programs and services.

Restrictions on Gifts

RAGofAZ will not accept gifts that (a) would result in RAGofAZ violating its corporate charter, (b) would result in RAGofAZ losing its status as a 501(c)(3) not-for-profit organization, (c) are too difficult or too expensive to administer in relation to their value, (d) would result in any unacceptable consequences for RAGofAZ, or (e) are for purposes outside RAGofAZ's mission. Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Executive Committee.

Gifts Generally Accepted Without Review

- *Cash* – Cash gifts are acceptable in any form, including by check, money order, credit card, or on-line.
- *Donated Items for Raffles, Auctions, Yard Sales* – RAGofAZ may accept such items that can be easily transported and liquidated for use as door prizes, raffle baskets, auctions and yard sales.
- *Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities and Retirement Plans* – Donors are encouraged to make bequests to RAGofAZ under their wills and to name RAGofAZ as the beneficiary under trusts, life insurance policies, commercial annuities and retirement plans.
- *Life Insurance* – RAGofAZ will accept gifts of life insurance where RAGofAZ is named as both beneficiary and irrevocable owner of the insurance policy.

Gifts Accepted Subject to Prior Review

Certain forms of gifts or donated properties may be subject to review prior to acceptance. Examples of gifts subject to prior review include, but are not limited to:

- *Charitable Remainder Trusts* – RAGofAZ will accept designation as a remainder beneficiary of charitable remainder trusts.
- *Charitable Lead Trusts* – RAGofAZ will accept designation as an income beneficiary of charitable lead trusts.
- *Tangible Personal Property* – The Executive Committee shall review and determine whether to accept any gifts of tangible personal property.
- *Real Estate* – All gifts of real estate are subject to review by the Executive Committee.

RAGofAZ will seek the advice of legal counsel or other professional services in matters relating to acceptance of gifts when appropriate.

TANGIBLE AND INTELLECTUAL PROPERTY POLICY

Rescue A Golden of Arizona Intellectual and Tangible Property Policy

- All written communications, plans, manuals, and all related documents are the property of Rescue A Golden of Arizona.
- All hard copy or electronic files that have any Rescue A Golden of Arizona data or business operations are the property of the organization.
- The information on the website and/or any affiliated websites (www.golden-retriever.org) is the property of Rescue A Golden of Arizona.
- Information contained in the Rescue A Golden's Trackabeast system is the property of the organization.
- All mailing lists, including those for U.S. Mail and e-mail, which are created and maintained by Rescue A Golden of Arizona and its volunteers are the exclusive property of the organization and may not be used for any purpose other than the business of the organization; such mailing lists shall not be used, given or sold by or to any person or business outside of the organization for any reason.
- When a volunteer member resigns or does not renew their membership, any property they have which belongs to Rescue A Golden of Arizona must be turned over to a Board member within ten (10) days, unless other arrange-ments have been made in writing.
- When a Board member resigns or is replaced by a Board vote or in an election, any property in their possession which belongs to Rescue A Golden of Arizona must be turned over to another Board member within ten (10) days, unless other arrangements have been made in writing.
- Any property not returned within ten (10) days, or other reasonable time frame established by the Board, will result in Rescue A Golden of Arizona seeking payment in full for the asset not returned, which may result in legal proceedings if the individual refuses to pay for or return the asset(s).
- Any individual who is assigned and accepts a formal volunteer position within the organization must read and sign the Confidentiality Agreement that appears on the following two pages. The agreement will be electronically retained in the volunteer's profile within the organization's Trackabeast system, and an electronic copy will be retained by the Secretary of the Board of Directors.

RESCUE A GOLDEN OF ARIZONA

VOLUNTEER AGREEMENT AND RELEASE OF LIABILITY

This Agreement must be signed by each volunteer before participating in any RAGofAZ activity.

Background

This Volunteer Agreement and Release of Liability ("Agreement") is entered into between Rescue a Golden of Arizona, an Arizona nonprofit corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code ("RAGofAZ" or the "Organization"), and the individual identified in the signature block below ("Volunteer").

RAGofAZ operates a Golden Retriever rescue program throughout the State of Arizona, including activities such as dog transport, foster placement, home visits, veterinary coordination, adoption facilitation, and community outreach. All operational activities are carried out by volunteers, including the Volunteer signing this Agreement.

In consideration of the Volunteer's participation in RAGofAZ activities, and for other good and valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agree as follows.

Terms and Conditions

1. **Independent Volunteer Status.** The Volunteer is acting as an independent, unpaid volunteer on behalf of RAGofAZ and is not an employee, agent, contractor, or legal representative of the Organization for any purpose. Nothing in this Agreement creates an employment relationship, and the Volunteer is not entitled to wages, benefits, workers' compensation, unemployment insurance, or any other compensation or employment benefit from RAGofAZ. The Volunteer is not authorized to bind or obligate RAGofAZ in any legal or financial matter.

2. **Assumption of Risk — Animal Activities.** The Volunteer acknowledges and accepts the inherent risks associated with working with rescued animals, including Golden Retrievers and other dogs. These risks include, without limitation:

(a) Dog bites, scratches, jumping, and other physical contact initiated by animals, whether or not the animal has a prior history of aggressive behavior;

(b) Unpredictable or sudden changes in animal behavior resulting from fear, stress, pain, medical condition, environmental stimuli, or any other cause;

(c) Transmission of zoonotic disease from animal to human;

(d) Physical injuries arising from the handling, restraint, lifting, or transport of animals; and

(e) Injuries sustained as a result of the conduct of other volunteers, adopters, foster families, or members of the public during RAGofAZ activities.

The Volunteer represents that he or she is physically capable of performing the volunteer activities undertaken and has disclosed to RAGofAZ any physical or medical condition that may affect the Volunteer's ability to work safely with animals.

3. **Release of Liability.** To the fullest extent permitted by Arizona law, the Volunteer hereby releases, waives, and discharges RAGofAZ, its officers, directors, members, employees, agents, volunteers, foster families, and adopted family contacts (collectively, "Released Parties") from any and all claims, demands, actions, causes of action, damages, losses, costs, and expenses of any kind,

whether known or unknown, arising out of or in connection with the Volunteer's participation in any RAGofAZ activity, including but not limited to:

(a) Personal injury, including bodily harm, emotional distress, or death;

(b) Property damage or destruction, including damage to the Volunteer's personal vehicle or personal belongings;

(c) Injuries caused by the acts or omissions of other volunteers, adopters, or third parties encountered during RAGofAZ activities; and

(d) Injuries or damages caused by the behavior of any animal in RAGofAZ's rescue program, whether or not such animal has a known history of aggression.

The Volunteer acknowledges that this release extends to claims arising from the negligence of the Released Parties to the extent permitted by applicable law, but does not extend to claims arising from gross negligence or intentional misconduct.

4. **Indemnification.** The Volunteer agrees to indemnify, defend, and hold harmless the Released Parties from and against any claims, actions, losses, damages, liabilities, costs, and expenses (including reasonable attorneys' fees) arising out of or related to:

(a) The Volunteer's negligent or wrongful acts or omissions during any RAGofAZ activity;

(b) The Volunteer's use of a personal vehicle for RAGofAZ activities, including any accident, traffic citation, or vehicle damage; or

(c) The Volunteer's breach of this Agreement or of any policy or guideline established by RAGofAZ.

5. **Personal Vehicle Use.** The Volunteer acknowledges that any use of a personal vehicle in connection with RAGofAZ activities, including the transport of dogs, supplies, or other volunteers, is undertaken at the Volunteer's own risk. The Volunteer specifically acknowledges the following:

(a) The Volunteer's personal automobile insurance policy is the primary source of coverage for any accident, claim, or loss arising from the use of the Volunteer's vehicle during RAGofAZ activities, regardless of whether the Volunteer was acting on behalf of RAGofAZ at the time;

(b) RAGofAZ does not currently maintain a non-owned automobile liability insurance policy covering volunteers' personal vehicles, and the Organization makes no representation that such coverage exists or will be obtained;

(c) The Volunteer should confirm with his or her personal automobile insurer that coverage applies when the vehicle is used for volunteer charitable activities; and

(d) RAGofAZ is not responsible for the cost of repairs, deductibles, premium increases, or any other expense arising from an accident or incident occurring while the Volunteer is using a personal vehicle for RAGofAZ purposes.

6. **Home Visits and Entry onto Private Property.** Volunteers who conduct home visits on behalf of RAGofAZ enter private property at the invitation of the prospective adopter or foster family. The Volunteer agrees to conduct all home visits in a professional, respectful manner and to limit the scope of the visit to matters relevant to the evaluation of the property as a safe environment for a rescued Golden Retriever. The Volunteer agrees that he or she has no authority, and shall not represent to any person,

that RAGofAZ has the right to enter a private residence or retrieve a dog from a private residence without the informed consent of the occupant or without following applicable legal process. Any conduct exceeding the scope of a home evaluation is the Volunteer's sole responsibility.

7. **Confidentiality.** In the course of volunteer activities, the Volunteer may have access to personally identifiable information about adopters, foster families, donors, and other individuals associated with RAGofAZ ("Confidential Information"). The Volunteer agrees to hold all Confidential Information in strict confidence, to use it solely for the purpose of performing authorized volunteer activities, and not to disclose it to any third party without the prior written authorization of an authorized RAGofAZ officer. This obligation survives termination of the Volunteer's service with RAGofAZ.

8. **Compliance with RAGofAZ Policies.** The Volunteer agrees to comply with all RAGofAZ policies, guidelines, and directives issued by the RAGofAZ Board of Directors or its authorized designees, as may be amended from time to time, including policies regarding animal care standards, adoption procedures, communication protocols, and volunteer conduct. RAGofAZ reserves the right to suspend or terminate any Volunteer's participation in organizational activities at any time, with or without cause, at the discretion of the RAGofAZ President or the Board of Directors.

9. **No Authority to Bind the Organization.** The Volunteer has no authority to enter into any contract, make any representation, or incur any obligation on behalf of RAGofAZ, and shall not represent to any person that such authority exists. Any commitment or representation made by the Volunteer outside the scope of his or her specifically authorized volunteer duties is the Volunteer's personal responsibility.

10. **Governing Law; Dispute Resolution.** This Agreement shall be governed by and construed in accordance with the laws of the State of Arizona, without regard to its conflict of law principles. Any dispute arising under or relating to this Agreement shall be resolved in the courts of competent jurisdiction located in Maricopa County, Arizona, and both parties consent to personal jurisdiction in such courts.

11. **Severability.** If any provision of this Agreement is found to be unenforceable or invalid by a court of competent jurisdiction, that provision shall be modified to the minimum extent necessary to make it enforceable, or, if modification is not possible, shall be severed from this Agreement, and the remaining provisions shall continue in full force and effect.

12. **Entire Agreement.** This Agreement constitutes the entire agreement between the Volunteer and RAGofAZ with respect to the subject matter hereof and supersedes all prior oral or written agreements, understandings, and representations. This Agreement may be amended only by a written instrument signed by an authorized officer of RAGofAZ and the Volunteer.

SIGNATURE PAGE FOLLOWS:

Acknowledgment

BY SIGNING BELOW, I ACKNOWLEDGE AND AGREE THAT: (1) I have read this entire Agreement carefully and understand its terms; (2) I am signing this Agreement voluntarily and without coercion; (3) I understand that this Agreement includes a release of legal claims and a waiver of certain rights; (4) I am at least 18 years of age; and (5) I intend this Agreement to be legally binding on myself and my heirs, executors, personal representatives, and assigns.

Signature — Volunteer

Complete all fields below. A completed copy will be retained by RAGofAZ.

_____ _____
Volunteer Name Date

_____
Volunteer Signature

_____
Address

_____ _____
Phone Number Email Address

CONFLICT OF INTEREST POLICY

Article I
Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt Organization's (Rescue a Golden of Arizona aka RAGofAZ) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization 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.

Article II
Definitions

1. **Interested Person**

Any director or principal officer with governing 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 the Organization has a transaction or arrangement,

b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or

c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

3. **Compensation**

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the board of directors decides that one exists.

Article III
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 board of directors 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 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 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 board 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 shall determine whether the Organization 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.
d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the board shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's 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 Conflict of Interest Policy**
a. If the 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 board determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV
Records of Proceedings

The minutes of the board meeting 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 board'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.

Article V
Compensation

a. A voting member of the board of directors who has received or has accepted an offer of compensation, directly or indirectly, from the Organization for services rendered is precluded from voting on matters pertaining to that member's possible violation of the Conflict of Interest policy when concern about such violation is raised.

b. A voting member of the board who has negotiated with, offered, or provided compensation to another voting or non-voting member of the Organization - OR to an outside individual, organization, or business, directly or indirectly - is prohibited from voting on matters pertaining to that negotiation, offer, or compensation when concern that a possible violation of the Conflict of Interest policy is raised.

Article VI
Annual Statements

Each director and principal officer shall annually sign a statement which 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 the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII
Periodic Reviews

To ensure the Organization 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 review shall, at a minimum, include the following subjects:

a. Recognizing that the Organization currently operates as an all-volunteer Non-Profit Corporation, any compensation arrangements and benefits - if provided under special circumstances - are reasonable, based on competent and generally accepted norms, and the result of transparent negotiations with and approval by the full board of directors.

b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Article VIII
Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

WHISTLEBLOWER POLICY

This **Whistleblower Policy** of Rescue a Golden of Arizona (1) encourages staff and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of the Organization; (2) specifies that the Organization will protect the person from retaliation; and (3) identifies where such information can be reported.

- **Encouragement of reporting.** The Organization encourages complaints, reports or inquiries about illegal practices or serious violations of the Organization's policies, including illegal or improper conduct by the Organization itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the Organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via the Organization's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

- **Protection from Retaliation.** The Organization prohibits retaliation by or on behalf of the Organization against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The Organization reserves the right to discipline persons who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

- **Where to report.** Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis by calling 602-404-WOOF (9663). They should describe in detail the specific facts demonstrating the basis of the complaints, reports or inquiries. They should be directed to the President or Vice President; if both of those persons are implicated in the complaint, report or inquiry, it should be directed to the Secretary. The Organization will conduct a prompt, discreet, and objective review or investigation. Staff or volunteers must recognize that the Organization may be unable to fully evaluate a vague or general complaint, report, or inquiry that is made anonymously.

RECORDS RETENTION POLICY

Rescue A Golden of Arizona

Purpose and Scope

This Records Retention Policy establishes the requirements for retaining, protecting, and disposing of important documents utilized by Rescue A Golden of Arizona. This policy applies to all physical records, digital files, and alternative media. It ensures that documents are preserved for their required lifespans, properly destroyed when appropriate, and immediately made available to authorized parties during legal investigations or lawsuits.

Document Retention Schedule

Item / Record Type	Retention Requirement	Where or With Whom
Corporate & Tax Foundation Documents		
Articles of Incorporation	Permanently	RAG Drive
Bylaws and Amendments	Permanently	RAG Drive
IRS 501(c)(3) Determination Letter	Permanently	RAG Drive
State Tax Exemption Certificates	Permanently	RAG Drive
Governance & Legal		
Minutes of Board of Directors Meetings	Permanently	RAG Drive
Contracts	1 year after expiration	RAG Drive
Leases	1 year after expiration	RAG Drive
Legal Matters	Permanently	RAG Drive
Major Bequests in Perpetuity	Permanently	RAG Drive
Finance & Tax		
Invoices from Vendors (including Veterinarian)	3 years	Treasurer
Sales Records (if applicable)	3 years	Treasurer / QuickBooks
Accounts Receivable (if applicable)	3 years	Treasurer / QuickBooks
Deposit Summaries	3 years	Treasurer

Item / Record Type	Retention Requirement	Where or With Whom
Bank Statements	3 years	Treasurer / Bank
General Ledger Entries	3 years	Treasurer / QuickBooks
Financial Statements	Permanently	QuickBooks
Form 990 and Schedules	4 years	RAG Drive / CPA
Insurance Policies	2 years after expiration	RAG Drive
Active Inventories of Products	1 year	Treasurer
Operations & Donor Management		
Donor Gift Records / Tax Receipts	7 years	Donor Management System / RAG Drive
Intake, Veterinary, & Adoption Records	7 years after adoption/death	Rescue Software / RAG Drive
Volunteers & Personnel		
Confidentiality Agreements	3 years	DocuSign / RAG Drive
Volunteer Contracts	3 years	DocuSign / RAG Drive
Volunteer Applications & Hours Log	3 years after inactive status	RAG Drive

RESCUE AND DOG-RELATED POLICIES

I. Rescue Policy

- Rescue A Golden of Arizona (RAGofAZ) accepts any non-aggressive Golden Retriever regardless of age and/or medical condition.

- Every effort will be made to ascertain that the dog is, indeed a Golden Retriever.

- Mixed-breed dogs that are part Golden will generally be referred to other rescues.

- There are circumstances when RAGofAZ would accept a non-Golden, such as when the dogs have been raised together and are bonded. Acceptance of a Golden mix must be approved by the Intake Committee prior to the dog being accepted by RAGofAZ.

II. Adoption Policy

a. The title to the dog is conveyed from RAGofAZ to the adopter by the execution of the signed contract. If for any reason an adopting family must give up a RAGofAZ rescued dog, RAGofAZ will accept that dog regardless of age or medical condition. This includes situations where the adopter is no longer able to care for the dog and does not have a family member or other person willing to care for the dog.

b. The adoption fee schedule for any age Golden shall be determined by the Board of Directors; the fee schedule may be changed at any time by a vote of the Board. The Board may choose to impose an application fee for any person applying to adopt. Effective January 1, 2024, payment of a $35.00 application fee shall be required for all persons submitting an adoption application; said application fee shall include a complimentary one-year membership for new applicants only (i.e. non-members) to begin effective with the date of application. If those applying are already members, this does not affect their current membership dues or renewal dates.

c. If the history of the rescued Golden is unknown (i.e. if the dog is a stray), a veterinarian will determine the age of the dog. Dogs who enter as “strays” will be processed according to the Found Dog procedure.

d. Based on the medical history and adoptability of the dog, the fee may be adjusted and/or waived upon recommendation by the Vet Team or Placement Coordinators, with final determination made by the Director of Golden Placement and Care.

e. Coverage, if necessary, of medical procedures or treatments (i.e. medications) by RAGofAZ following adoption will be detailed in a medical addendum to the adoption contract.

f. All procedures or treatments must be recommended by a RAGofAZ-approved veterinarian. The Vet Care Liaisons can approve vet charges up to $800.00 for items included in the Gold Standard assignment plus any medications resulting from such examinations. The Vet

Care Coordinator can approve expenses up to $2,500.00 per Golden. The Director of Golden Placement and Care can approve expenses up to $5,000.00 per Golden. Any vet-related expense from $5,000.00 - $7,000.00 will be approved by the President. A vet-related expense over $7,000.00 will be approved by the Board of Directors.

g. RAGofAZ commits to advising Fosters or Adopters of medical conditions of dogs as soon as we learn of them. However, pursuant to the provisions of the aforementioned Foster and Adopter contracts, RAGofAZ is not responsible if a resident dog is infected by a parasite or virus/bacteria from a RAG Dog that they take into their care.

III. Placement Practices

a. All prospective adopters will be screened for suitability of dog ownership.

b. During the interview process and/or home visit, applicants will be instructed as to the limits of liability of RAGofAZ and on responsibility of dog ownership, i.e. medical issues, housing, training.

c. RAGofAZ representatives shall:

- Always be honest about any known medical or behavioral issues concerning any specific dog a person may be interested in adopting.
- Not knowingly deal with dog retailers or wholesalers.
- Not supply by adoption or otherwise a dog(s) to live in a group home, assisted living facility, or as part of any organization where the dog is not adopted and housed by the singular adoption family.
- Not adopt to anyone if there is reason to believe the dog will not be well cared for.

d. To qualify for adoption through RAGofAZ, all dogs in the household must be spayed or neutered. Exceptions that would allow us to adopt to a home with an unaltered animal are at the discretion of the Director of Golden Placement and Care.

e. Special care will be taken by Home Visit and Placement when a situation arises where a young, active dog is requested to be placed in a home with young children or seniors. Prospective adopters will be cautioned that injuries can occur if a human gets knocked down by a dog. Pursuant to Foster or Adopter contracts provisions, RAGofAZ is not responsible for such injuries.

IV. Returning a Previously Adopted Dog

a. If RAGofAZ is apprised that a dog previously adopted should come back into the program, the dog will be accepted.

b. If a dog has been found to have aggressive tendencies or has bitten someone in the adoptive household, the Director of Golden Intake Operations has the following options: (1) refer the owner to a RAGofAZ-approved canine behaviorist or (2) accept the dog back into the rescue program and have the dog evaluated by an approved canine behaviorist.

c. If the behaviorist judges that the dog can be rehabilitated or was initially placed in the wrong environment to begin with, then the Director of Golden Intake Operations may (1) order a series of behavior modification consultations and/or (2) re-home the dog.

d. If the behaviorist's opinion is that the dog cannot be rehabilitated and will remain a threat to humans or other animals, then the dog will be euthanized.

V. Euthanasia

a. RAGofAZ recognizes that euthanasia is an option of last resort and that, while difficult, may be necessary for the humane treatment of an animal or if the safety of humans is in jeopardy. The quality of the dog's life and the safety of its human companions must be the determining factors in any decision to euthanize an animal.

b. The decision to euthanize a rescued dog shall be as follows: (1) a minimum of two Board of Director members must agree to have euthanized and (2) if a decision is made to euthanize a dog, the procedure will be performed by a licensed veterinarian.

VI. Returning A Dog to Owner

a. All requests to return a dog must be sent to the Director of Golden Intake Operations.

b. The Director of Golden Intake Operations will retrieve the circumstances of surrender from the intake profile in Trackabeast, summarize, and forward with the request from the OTI to the President for decision.

c. The Director of Golden Intake Operations will remove the dog from the website until further notice from the President and notify the Director of Golden Placement and Care.

d. Upon completion of the investigation, the President will present the information to the Board of Directors. The Board will vote to return or retain the dog. If the dog is to be returned to the owner, experienced transporters will do the transport. If the dog incurred any expenses, it would retain the assigned ID number. If no expenses were incurred, the ID number will be converted to the date by the Director of Golden Intake Operations and the ID number will be reassigned to the next dog to come in.

e. The President or Director of Golden Intake Operations will post the action in the dog's profile in the top box on the dog profile in Trackabeast.