



Health Bridges International,
Inc.

GOVERNANCE POLICIES
AND PROCEDURES
MANUAL

v.3.1

March 2023

Introduction

The attached sample Policies and Procedures Manual was developed to assist Non-Federal Entities (NFE) in their administration of federal funds. It includes sample personnel, accounting, financial management, procurement, records management, and privacy and data collection policies, and has two distinct purposes:

- To provide emerging NFEs with sample policies and procedures so that they may be able to develop policies and procedures appropriate to their specific circumstances, and to provide their staff members with information regarding the type of systems that may be adopted in their administration of federal funds; and
- To provide mature NFEs with sample policies and procedures to compare with their existing manual and assess whether adequate systems are in place particularly with respect to the administration of federal funds.

Please note that the sample policies and procedures presented in this manual is only one of many possible models that could meet federal regulations. In many instances, an existing policies and procedures manual may be sufficed. Prior to developing a policies and procedures manual or adopting any of the sample policies and procedures attached, LISC strongly encourages an organization to consult with legal counsel, accounting, financial, and/or human resource professionals. By doing so, the organization will be able to develop policies and procedures to reflect its own organizational philosophy and include information consistent with applicable state and local laws.

PURPOSE

The Board of Directors of Health Bridges International has developed and enacted the following policies and procedures by virtue of the by-laws of the organization. This manual was voted on by the board of directors and made effective on .

The purpose of this manual is to serve as a reference tool to guide managers in the administration of the company's everyday operations and to acquaint employees with the information they need to understand those policies, practices and procedures.

Since it is not possible to anticipate every situation that may arise in the work place or to provide information that answers every question, circumstances will undoubtedly require that policies, practices, procedures and benefits change from time to time. Accordingly, the Board of Directors for Health Bridges International reserves the right to modify, supplement, or rescind any of its policies, practices, procedures and benefits at any time.

PERSONNEL POLICIES

Policy on Affirmative Action/Equal Employment Opportunity

Statement

Health Bridges International is an Equal Opportunity Employer and recruits, employs, retains, and promotes persons in all job titles without regard to gender, sexual orientation, race, religion, color, alienage, or citizenship, national or ethnic origin, age, transgender status, marital status, veteran status, carrier status or disability, except where there is a bonafide occupation qualification for the job tasks to be performed. In such circumstances, reasonable accommodations for qualified individuals with known disabilities will be made unless doing so would result in an undue hardship.

Health Bridges International will also ensure that all personnel actions such as compensation, benefits, transfers, layoffs, recalls, transfers, leaves of absences compensation, and training will be administered in accordance with the principles of equal employment opportunity.

Compliant Procedure

Health Bridges International does not discriminate against any employee, volunteer, or consultant on the basis of race, color, cultural heritage, national origin, religion, age, sex, sexual orientation, marital status, physical or mental disability, political affiliation, source of income, veteran status or any other status protected under local, state, or federal law. This policy extends to all personnel decisions, terms and conditions of employment, vendor contracts and provision of services.

At Health Bridges International, we are committed to providing a safe and respectful work environment for all staff and customers. No one, whether a manager, an employee, a consultant, or a member of the public, must put up with harassment at Health Bridges International, for any reason, at any time. Additionally, no one has the right to harass anyone else, at work or in any situation related to employment.

Harassment is any behavior that degrades, demeans, humiliates, or embarrasses a person, and that a reasonable person should have known would be unwelcome. It includes actions (e.g., touching, pushing), comments (e.g. jokes, name-calling) or displays (e.g. posters, cartoons). Sexual harassment includes offensive or humiliating behavior related to a person's sex, as well as behavior of a sexual nature that creates an intimidating, hostile, or "poisoned" work environment, or that could reasonably be thought to put sexual conditions on a person's job or employment opportunities.

If you experience any job-related discrimination or harassment based on race, color, religion, sexual orientation, national origin, age, disability, marital status, amnesty, or if you believe you have been treated in an unlawful, discriminatory manner, promptly report the incident to your supervisor.

Health Bridges International will not disclose a complainant's or alleged harasser's name, or any circumstances related to a complaint, to anyone, except as necessary to investigate the complaint or take disciplinary action related to the complaint, or as required by law. Managers involved in a complaint are reminded to keep all information confidential, except in the above circumstances.

Employment

Health Bridges International does not offer tenured or guaranteed employment. Thus, the Company or the employee can terminate the employment relationship at any time for any lawful reason, with or without cause, with or without notice.

Vacancies

All positions not filled by internal promotion of existing employees will be advertised, and all applicants will be considered for employment in compliance with all applicable federal, state and local laws.

Hiring

Health Bridges International Board of Directors has the responsibility of hiring the Executive Director upon recommendation of the Executive Committee, which will interview and screen applicants. The Executive Director, with consultation of the Executive Committee and appropriate staff, has the responsibility of hiring all other staff.

During the recruitment, hiring, and orientation process, no statement is to be made promising permanent or guaranteed employment; and no document should be called a contract unless, in fact, a written employment agreement is to be used. When candidates from outside of the company are to be considered for job openings, the following procedures should be followed:

- a) All candidates for employment must submit a resume.
- b) An interview will be arranged between the applicant and the Executive Director or head of the department with the job opening.
- c) The Executive Director or department head has the responsibility to determine whether an applicant is technically qualified for the position and if the applicant is compatible with the work environment.
- d) Reference checks are required from all final stage candidates. Written references and notes on verbal references, if any, become part of the employee's personnel file.
- e) Any offer of employment is contingent on a satisfactory check of references and misrepresentations in the process of application for employment may be grounds for termination.
- f) Applicants must fill out and sign a Conflict-of-Interest Form and other pertinent employment forms.
- g) Following a decision to hire the applicant, the Executive Director, department head or Human Resources will make an offer of employment which should include any contingencies or disclaimers deemed necessary. This may include a limited term of employment if a specified funding source, of limited duration, is to be used to fund the position.

If the background, educational, conflict of interest, or other subsequent investigation discloses any misrepresentation on the resume or any other written material submitted to Health Bridges International indicating that the individual is not suited for employment the applicant will be refused employment or, if already employed, will be subject to appropriate disciplinary action up to and including termination.

A member of an employee's immediate family will be considered for employment provided the applicant possesses qualifications for employment. An immediate family member may not be hired, if such employment would:

- a) Create either a direct or indirect supervisor/subordinate relationship with a family member;
or
- b) Create either an actual conflict of interest or the appearance of a conflict of interest.

These criteria will also be considered when assigning, transferring, or promoting an employee. For purposes of this policy, "immediate family" includes: the employee's spouse, common-law spouse, qualified domestic partner, brother, sister, parents, children, stepchildren, father-in-law, mother-in-law, sister-in-law, brother-in-law, daughter-in-law, son-in-law, and any other member of the employee's household.

Employees who marry or become members of the same household may continue employment as long as there is not:

- a) A direct or indirect supervisor/subordinate relationship between such employees; or
- b) An actual conflict of interest or the appearance of a conflict of interest.

Employment at Will

Employees hereby understand and acknowledge that, unless otherwise defined by applicable law, any employment relationship with Health Bridges International is of an "at-will" nature.

Employment at Will Disclaimer

This handbook does not constitute as a contract for employment for any period of time but merely sets forth policies and procedures in effect on the date it was issued. The handbook may be amended from time to time without prior notice to employees. Furthermore, additional policies and procedures specific to particular job classifications may be added as needed. The Executive Director, is the only person, who has authority to enter into any agreement or make any promises or commitments contrary to the foregoing.

Conflict of Interest

No employee will participate in activities or other employment that cause a conflict of interest with the activities of Health Bridges International. Activities or employment that create possible conflicts will be disclosed to the Executive Director in writing for review.

- Any employee of the organization, who accepts gifts or gratuities from individuals, companies, clients, or suppliers in conjunction with their job, will be subject to disciplinary action up to and including dismissal.
- No Health Bridges International employee is to become involved in real estate development, outside of his or her work at Health Bridges International, in any neighborhood where the organization operates a program.
- No officer or employee may serve as an official, director, or trustee of any for-profit or non-profit enterprise without obtaining the approval of their immediate supervisor.
- Health Bridges International encourages service with constructive and legitimate not-for-profit organizations. Participation in civic affairs is encouraged as part of our commitment to community involvement. There are cases, however, in which organizations have business relationships with the organization in which the handling of confidential information might result in a conflict of interest. An employee's immediate supervisor must be advised when a potential conflict exists.

Policy Prohibiting Unlawful Harassment, Including Sexual Harassment

It is the policy of Health Bridges International that it will not tolerate verbal or physical conduct by any employee which harasses, disrupts, or interferes with another's work performance or which creates an intimidating, offensive, or hostile environment.

As an equal opportunity employer, it is Health Bridges International's policy that every applicant and employee shall enjoy a work environment free from all forms of unlawful harassment, including sexual harassment. Unwelcome verbal, physical or visual conduct involving any individual's race, color, religion, sex, sexual orientation, pregnancy, age, national origin, ancestry, citizenship, medical condition, physical disability, marital status, or military service, or any other basis protected by any federal, state or local law which impairs an employee's ability to perform their job is illegal and is strictly prohibited.

Sexual harassment is an unlawful employment practice under Title VII of the Civil Rights Act of 1964 and various state laws. The regulations of the Equal Employment Opportunity Commission define "sexual harassment" as follows:

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

- a) submission to such conduct is made either explicitly or implicitly a term or a condition of an individual's employment; and submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Some examples of sexual harassment include, but are not limited to, the following:

- a) Unwelcome requests for sexual favors or dates.
- b) Unwelcome physical touching.
- c) Jokes or gestures that have a sexual content or sexual connotation.
- d) Posters or cartoons that have a sexual content or sexual connotation.
- e) Sending or forwarding written or electronic correspondence of a sexually explicit nature.
- f) Creating an otherwise offensive working environment or unreasonably interfering with another's ability to perform his or her job.

Health Bridges International does not condone sexual relationships between supervisors and their staff. A relationship of this type can easily be considered sexual harassment. If such a relationship develops, one of the individuals must transfer to another position in the organization.

Both as a matter of law and common decency, each employee of Health Bridges International is entitled to pursue his or her employment, free of harassment or discrimination on any of the prohibited bases enumerated above. Accordingly, unlawful harassment or discrimination against any employee of Health Bridges International will not be tolerated. Violation of this policy may subject an employee to discipline, up to and including immediate termination.

Any employee who believes that he or she (or another employee) is the object of harassment or discrimination on any of the above-enumerated bases is strongly encouraged to follow the complaint procedure outlined below.

Any employee may initiate the complaint procedure, without fear of reprisal, by immediately reporting such complaints to the:

- a) the employee's immediate supervisor.
- b) The Director of Operations, if the employee feels that he or she is unable to report a complaint to his or her immediate supervisor.
- c) an officer of Health Bridges International, if the employee feels that he or she is unable to report a complaint to the Board President.

Health Bridges International takes all complaints of harassment or discrimination seriously. All complaints will be investigated immediately by an impartial designee to be determined by senior management of Health Bridges International.

Any employee who believes that the actions or words of a supervisor or fellow employee or some other person(s) encountered in the workplace constitute unwelcome harassment has a responsibility to report such incident as soon as possible to the appropriate supervisor, manager or officer of Health Bridges International. Employees are encouraged to utilize the foregoing complaint procedure. No employee will be retaliated against for having opposed unlawful harassment or discrimination, or for having filed a complaint or otherwise participating in an investigation concerning a complaint.

Employees are also notified that there are governmental agencies that handle claims of unlawful discrimination and harassment. These agencies include the Equal Employment Opportunity Commission and parallel state agencies.

Each employee will be required to sign an acknowledgment of the **Policy Prohibiting Unlawful Harassment, Including Sexual Harassment** contained at the back of this manual.

Personnel Files and Employment Information

All staff members have a right of access to their personnel file, with the exception of access to reference checks that were obtained in confidence. The staff member may review the folder in the presence of their immediate supervisor. It is the responsibility of the staff member to provide information to their supervisor to keep personnel folders up-to-date (e.g., current resumes, change in marital status, name, address, telephone numbers, number of dependents, designated beneficiaries, education and training skills).

The employee's immediate supervisor is authorized to verify the following information for a prospective creditor of an employee: 1) dates of employment; 2) title; and, 3) salary. Neither the Executive Director nor any employee is authorized to provide a prospective employer of a present or former employee of the organization with any information other than dates of employment and title.

Confidentiality/Protecting Organization Information

It is the policy of Health Bridges International that protecting Health Bridges International information is the responsibility of every employee. All employees are responsible for preventing improper or accidental disclosure of confidential information. Confidential information includes, but is not limited to:

- Donor information
- Personal sponsor data
- Financial or other information on borrowers or guarantors
- Intellectual work product
- Personally identifiable information of partners or Board members
- HR Personnel Information
- Payroll Information

Information of a confidential nature is not to be discussed with anyone outside the organization and should only be discussed within the organization on a "need to know" basis. In addition, employees have a responsibility to avoid unnecessary disclosure of non-confidential internal information about Health Bridges International and its associates. This responsibility is not intended to impede normal business communications and relationships but is intended to alert employees to their obligation to use discretion to safeguard internal Health Bridges International affairs. This responsibility continues even after the employment relationship ends. If an employee has any question in any situation, they should consult with their supervisor or the Director of Operations. Employees authorized to have access to confidential information must treat the information as proprietary Health Bridges International property for which they are personally responsible even after the employment relationship ends. Employees are prohibited from attempting to obtain confidential information for which they have not received access authorization. All media inquiries

and other inquiries requesting statements, comments, or information on behalf of Health Bridges International should be referred to Executive Director, and all press releases, publications, speeches, or other official declarations on behalf of Health Bridges International must be approved in advance by the Director of Operations. Inquiries seeking information concerning current or former employees should be referred to the Executive Director.

Employees are not to discuss with the officers, directors, or employees of competing companies any topic which might give the impression of an illegal agreement in restraint of trade. Such topics include pricing agreements, funding allocation, and division of territories. Employees are prohibited from disclosing "material inside information," that could affect Health Bridges International's business, to anyone outside the organization until such information has been made available to the public by management. Employees are also prohibited from using such information for their own profit.

These prohibitions remain in full force and effect after the employment relationship has ended. Employees violating this policy will be subject to discipline, up to and including termination and may be subject to legal action.

ACCOUNTING, AUDIT AND FINANCIAL MANAGEMENT POLICIES

Accounting Policies

It shall be the policy of Health Bridges International to create and maintain accounting, billing, and cash control policies, procedures and records which are consistent with Generally Accepted Accounting Principles (GAAP) and meet the requirements of 2 CFR 200.302.

Health Bridges International 's fiscal year starts on January 01, and ends on December 31.

Health Bridges International uses the accrual basis of accounting for all transactions consistent with GAAP.

Health Bridges International accounting, audit, and financial management policies are designed to do the following:

- a) Protect and secure the assets of Health Bridges International.
- b) Ensure the maintenance of accurate, current and complete records of the financial results of each award.
- c) Identify the source and application of all federal award funds.
- d) Ensure compliance with governmental and private funder reporting requirements.
- e) Bank accounts are established as required by donors and funding requirements.
- f) The Executive Committee must authorize all bank accounts and approves all check signers. The approval of signers shall be reflected in the Board of Director's meeting minutes.
- g) Bank transfers are scheduled and investigated to ascertain that both sides of the transaction are recorded.
- h) Compare expenditures with budget amounts for each Federal award to ensure that costs do not exceed the budgeted amounts.

Cash Management

Consistent with 2 CFR 200.305, payment methods will minimize the time elapsing between the transfer of funds from the United States Treasury or a pass-through entity and the disbursement by Health Bridges International whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, payment by other means. Health Bridges International will also minimize idle cash balances.

Payments

Checks

All checks above \$10,000 written on Health Bridges International accounts require two authorized signatures. All persons approved to sign checks will formally be approved by the Health Bridges International's Board of Directors. The payee and check signer cannot be the same person. Other authorized persons shall sign reimbursement checks payable to a check signer. Banks should promptly be notified of all changes of authorized check signers.

All checks are to be pre-numbered and accounted for by a check custodian (used, voided, and not used). Voided checks are to be properly defaced and maintained. Bank reconciliations to the general ledger are to be done monthly and provided to the Executive Director or Treasurer at regular Board meeting.

Cash/Petty Cash

Petty cash should be used for such things as small and odd jobs, local travel and sundry items. It is not intended for purchases that can be made with designated suppliers. Activities or needs should be planned ahead so necessary funds will be available in the petty cash account.

- Receipts or itemized slips are required for every petty cash disbursement. The Executive Director or his/her designee will be responsible for verification of receipts and cash.
- Whenever petty cash is used, a pre-numbered "Receipt of Petty Cash" slip must be filled out. A completed slip will include date, the amount taken and returned, the cash category and the total spent. When a staff person receives cash, he/she will sign on the "Received By" line of the petty cash log. Items purchased should also be listed on the log, unless the receipt that must always be clipped to the log lists items purchased. The Executive Director or his/her designee will sign on the "Approved By" line of the petty cash log.
- The Finance Officer will be responsible for the reconciliation and replenishment of the petty cash account.

Cash Receipts

Someone other than the person making deposits is responsible for opening the daily mail, making a log of cash receipts, restrictively endorsing the payment, making note of any restrictions on the log entry, and account coding the receipt by receivable or revenue account.

The Executive Director or an authorized person should prepare all bank deposit slips, listing each item separately.

General Ledger Account Coding

All cash receipts and disbursements should be accounted for, coded, and reviewed by the Executive Director, Director of Operations or authorized person.

Funding from multiple sources may be kept in a bank account with other funding; however, it must be tracked independently. Health Bridges International will establish separate set of account for each grant within its chart of accounts and general ledger.

Supporting documentation should be noted as paid and include the check number, date paid, and general ledger account code.

Account coding for each payment is reviewed for accuracy.

Health Bridges International finance and accounting staff will ensure that all costs paid through the utilization of external funding sources are recognized as ordinary, necessary, within the budget, are arms-length transactions, and do not deviate from established practices of the organization.

Revenue

Revenue is earned using the accrual basis of accounting.

Cost reimbursement grants or contracts earn revenue when the expenses are incurred (not committed).

Expense and Cost Allowability

When there are Federal funds involved, Health Bridges International will follow 2 CFR 200 Subpart E, the cost principles. In these instances, programs and grants will not be charged for 2 CFR 200 unallowable items such as, but not limited to: entertainment, fundraising expenses, lobbying, selling and marketing, bad debts, fines or penalties or interest on debt.

Before Health Bridges International seeks reimbursement from a funder, it will ensure that the costs are considered allowable under the federal grant. Costs cannot be considered allowable unless they:

- a) are necessary, reasonable and allocable to that funder and within the grant period
- b) are adequately documented,
- c) have not been allocated to or included as a cost of used to meet cost sharing or matching requirements of any other federal award in either the current or a prior period, except when allowed by federal law or regulation.
- d) Expenses are charged to grants based upon a shared cost rationale when the direct charge cannot be established. A cost will not be assigned to a federal award as a direct cost if any

other cost of the same purpose in like circumstances has been allocated to the federal award as an indirect cost.

Expenditures for each grant, loan, or contract are to be recorded according to the budget categories for that particular funding source. For each funding award, Health Bridges International will maintain records that allow for a comparison of outlays with approved budget amounts.

Financial Reporting Procedures

The Director of Operations will be responsible for compiling monthly and year-to-date reports by revenue source, expense code, and asset and liability account balances.

Financial reports are reconciled to the general ledger and accounting records prior to submission to the funding source.

If an expenditure is different from an external funding source's approved budget, prior approval must be obtained from the funding source prior to the submission of the financial report.

Monthly financial reports which analyze Health Bridges International's financial position and the effectiveness of its management and programs will be presented to the Executive Committee of the Board of Directors and also reported within the board packets.

Periodic reports will be provided to all funders as requested or required by contract.

Health Bridges International's finance and accounting staff will maintain records that identify the source and application of funds for all activities. These records shall contain information pertaining to awards, authorizations, obligations, assets, outlays, income and interest. Records will also include copies of contracts, invoices, proof of payments and allocation tracking when costs are distributed among several funding sources.

Whistleblower Policy

The Health Bridges International requires Board of Directors members, officers, other employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the Health Bridges International must practice honesty and integrity in fulfilling their responsibilities and comply will all applicable laws and regulations.

Each Board Member, volunteer, and employee of the charity has an obligation to report in accordance with this Whistleblower Policy (a) questionable or improper accounting or auditing matters, and (b) instances where one suspects that employees and representatives of the did not practice honesty and integrity or comply with all applicable laws and regulations.

Should a director, officer, employee, contractor, volunteer or agent of the have a concern or complaint regarding the accounting, auditing or reporting of, or the internal controls practices and procedures relating to the organization's funds, the following guidelines shall be followed:

Contact the Executive Director of the by telephone (), mail () or in person to submit the

complaint. If the complaint involves the Executive Director contact the Board Chair. Updated contact information for the individuals shall be posted on the website of the . Submissions may be made anonymously.

Upon receipt of the complaint, the Executive Director (or the Board Chair) shall conduct an initial screening of the complaint to assess its nature, legitimacy, and significance. If in the course of the initial screening or at any time thereafter, it is determined that the complaint may implicate the Executive Director, he or she shall notify the Board Chair of that fact, and the Board Chair shall determine whether the Executive Director may continue with the investigation or appoint another person to assume the investigation instead.

Upon conclusion of the initial screening, the Executive Director (or the Board Chair or the Executive Director's appointee) shall decide whether to report the complaint in full to the Board of Directors, proceed with further investigation or close the file. Any complaint involving (i) the existence of material inaccuracies in the Board Treasurer's financial reports or (ii) fraud or other intentional misconduct with respect to its accounting, auditing, reporting or internal controls, shall be reported promptly to the Board of Directors following the initial screening thereof. All other matters shall be reported at a minimum in summary form to the Board of Directors.

All submissions, inquiries and discussions will be documented by the Executive Director (or the Board Chair) and will be kept confidential, specifically in a confidential file. Access to the confidential file shall be restricted to the Board Chair, the Executive Director or the Executive Director's appointee, and their designated agents. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the from potential civil liability. All such confidential files shall be maintained for at least seven years following the final disposition of the matter.

All other concerns and complaints not relating to the accounting, auditing, or reporting of, or the internal controls practices and procedures relating to the HBI's funds shall be handled pursuant to the current policies and procedures applicable to such matters.

The Executive Director shall take all appropriate steps to prevent retaliation, its directors, officers, employees, volunteers, or agents, against any person submitting a complaint on account of that submission. This Whistleblower Policy is intended to encourage and enable directors, officers, and employees to raise concerns within the organization for investigation and appropriate action. With this goal in mind, no one who, in good faith, reports a concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences.

Any employee or volunteer who is found to have engaged in retaliation contrary to this policy will be subject to discipline, up to and including termination of employment (or removal in the case of volunteers.)

PROPERTY/EQUIPMENT STANDARDS

When purchasing property (both real property and equipment), the following procedures will be followed:

- a) Title to all property purchased with federal funds will vest with the Health Bridges International.
- b) Property records will be kept showing the general name of the property, identification number, original cost, and depreciated value. These records will be reviewed and necessary revisions made on an annual basis at the end of Health Bridges International's fiscal year.
- c) Health Bridges International will provide the equivalent insurance coverage for real property and equipment regardless of how the property was acquired by the organization.
- d) Equipment purchased, with a purchase price in excess of \$5,000, with federal funds is generally considered the property of the federal government and must be disposed, if necessary, through a set procedure. When disposing equipment with an acquisition cost in excess of \$5,000, Health Bridges International will follow the respective funding program's disposal regulations.
- e) A physical inventory of equipment purchased with government funds will be taken and the result reconciled with the equipment records once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records will be investigated to determine the causes of the difference. will verify the existence, current utilization and continued need for the equipment.

RECORDS MANAGEMENT POLICY

To ensure that all programs operated by Health Bridges International are properly managed and reported on, Health Bridges International will establish and monitor a comprehensive records management policy.

- a) To ensure that pertinent records are properly managed, Health Bridges International will implement file maintenance and disposition plans for each project/funding source when that project becomes inactive. When a project is closed a file maintenance and disposition plan form will be filled out and filed for each project. The form includes, but is not limited to, the date the project began, the date the project ended, amount of contract, name and signature, a contact number for project's manager, a description of the files within the storage case and their filing arrangement, and disposition instructions. Once the "File Maintenance and Disposition Plan" form has been completed, it will be filed and the storage box will be sent to Health Bridges International's off-site storage facility.
- b) Financial records, supporting documents, statistical records, and all other records pertinent to an award of funding from an external source shall be retained for a period of three (3) years from the date of the submission of the final expenditure report. If any litigation, claim, or audit is started before the expiration of the three-year period, the records shall be retained until all litigation, claims, or audit findings have been resolved and final action taken.
- c) Records for real property and equipment acquired with federal funds must be retained for three (3) years after final disposition, replacement, or transfer of said property.

PRIVACY AND DATA PROTECTION POLICY

Health Bridges International has legal, regulatory, contractual, and ethical obligations to protect personally identifiable information (PII), sensitive PII (SPII), protected health information (PHI), and any confidential information that are entrusted to the company during the performance of Health Bridges International's business, as well as the PII, SPII and PHI of Health Bridges International employees, temps/interns, and third parties (if any).

This policy applies to all Health Bridges International employees. This policy also applies to Health Bridges International third parties that collect, use, store, process, transmit, or destroy corporate information, especially confidential information, on behalf of Health Bridges International.

Definitions

Personally Identifiable Information (PII): Information that can be used to distinguish or trace an individual's identity, such as name, home address, telephone number, Social Security number (SSN), or biometric records (e.g., finger prints, DNA profile, voiceprints, etc.) alone, or when combined with other personal or identifying information that is linked or linkable to a specific individual, such as date of birth or mother's maiden name. Also known as "personal information."

Protected Health Information (PHI): A specific type of PII, as defined under the Health Insurance Portability and Accountability Act (HIPAA) of 1996 and associated amendments. PHI is a type of regulated personally identifiable information that relates to the past, present, or future physical or mental health of an individual, the provision of health care to an individual, or the payment for the provision of health care to the patient, and can be reasonably used to identify the individual. PHI includes several identifiers that are unique to an individual, including demographic, biometric and genetic information. All references to PII in this policy include PHI.

Sensitive PII: A subset of PII that if released would pose a higher risk of subsequent identity theft or personal harm. For example, an individual's SSN is sensitive PII. Sensitive PII also includes an individual's name, home address, or telephone number in combination with any of the following:

- Government-issued identification number, such as a SSN, driver's license number, or Taxpayer Identification Number;
- Date or place (e.g., zip code) of birth;
- Financial account information, such as bank or credit card information, account numbers and balances, PINs, passwords, and security codes/questions;
- Biometric records;
- Medical Information protected under the Health Insurance and Portability Accountability Act of 1996; and/or
- Background investigations including reports or databases.

Confidential Information: All PII, PHI, and SPII created, compiled, modified, or received by Health Bridges International or by any person on behalf of Health Bridges International, whether that information belongs to Health Bridges International or to a third party. In general, Confidential Information should be used only for the benefit of Health Bridges International and must comply with all applicable laws and corporate policies.

Information is considered “**Confidential Information**” if:

- its unauthorized disclosure could adversely affect business operations or cause harm to Health Bridges International;
- it falls under the definition of PII, PHI, and SPII; or
- it is information that Health Bridges International is obligated to keep confidential under applicable law or the terms of an agreement with a third party.

Confidential Information should be disclosed only to those who have a Health Bridges International business-related need to know the information and, with respect to disclosures to third parties, only after an appropriate non-disclosure agreement or provision (NDA) has been signed. Confidential Information must be handled in a manner designed to ensure that it remains confidential.

Business Process Owner: The Health Bridges International department, group, or individual that can be considered to be the owner of a specific business process that initially collects PII, SPII, PHI, and confidential information. The business process owner may be the department or group that funds the development of applications and systems to support their business process, or it may be the individual or office which has responsibility for oversight over third parties performing services that include the collection of PII, SPII and PHI; these are illustrative but not exhaustive examples of who may be the business process owner. The business process owner functions as the information steward with the operational responsibility to follow established controls for the generation, collection, processing, dissemination, security, and disposal of PII, SPII, PHI, and confidential information and primary responsibility for monitoring compliance with such controls.

Collection and Use

PII, SPII, PHI and confidential information must be collected and used in accordance with this policy and associated standards, guidance, and procedures. Before initiating a process, or program initiative that involves collecting, reporting, or sharing data that includes PII, SPII, and PHI, Health Bridges International personnel must notify to ensure that privacy requirements have been satisfied.

Business Process Owners must ensure that all PII, SPII, and PHI information are relevant to the business purposes for which it is to be used and take reasonable steps to ensure that all processed PII, SPII and PHI are accurate and maintained up to date. Confidential information should only be processed for the original specified business purpose and should not be subsequently used or further communicated outside of this purpose without the approval of the data subject.

The guidelines in this policy must be considered at the earliest planning stages for new business

processes, initiatives, and applications and be referenced consistently through development into deployment and ongoing operations. For existing business processes and applications, the guidelines in this policy should be reviewed in reference to legacy applications and processes by Health Bridges International. The requirements within this policy should be included in planning whenever a legacy application or process is being modified. Where a privacy vulnerability is recognized, the Director of Operations will work with the business process owner to identify remediation options.

Before collecting confidential information, employees must:

- Identify and document the purpose(s) for which the information is collected and how the information will be used, controlled, and protected.
- Verify that Health Bridges International has legal authority to collect the information; and
- Verify that the data collection will be limited to what is relevant and is necessary to conduct official Health Bridges International business.

When third party service providers collect, process, or store confidential information on Health Bridges International's behalf, will ensure that the third party has a similar level of security measures in place.

Employees must also adhere to the following requirements regarding the usage of confidential information:

- Only access or use Confidential Information on a "need to know" basis (i.e., when the need for the information relates to official duties) and within the requirements of Health Bridges International business needs.
- Do not use or disclose information in a manner that violates any third-party rights or agreements.
- Obtain approval from Executive Director for the use of confidential data for any purpose that is not consistent with the original purpose for which the information was obtained.

Transfer and Sharing

Health Bridges International must only disclose/transfer confidential information to third parties or share PII, SPII, PHI and confidential information with other departments, groups, or individuals if this transfer and use are consistent with the original business purpose. Controls designed to avoid unauthorized use or communication of data should also be implemented. Confidential information records may be shared or transferred only if authorized by law or with the express written consent of the affected individual. Sharing is limited to the portion of the record necessary to complete the task requested. Before sharing confidential information outside of Health Bridges International, Health Bridges International personnel must ensure such sharing complies with applicable privacy laws and Health Bridges International policies, except for disclosures of records for law enforcement purposes. All contracts with third parties that receive Confidential information from Health Bridges International must include contractual clauses related to data protection, authorized use, and breach notification procedures. All transfers of confidential information to and from third parties must be conducted in a secure manner as directed by Health Bridges International.

When confidential information is collected, Health Bridges International must provide individuals

with reasonable access to their own PII, SPII, and PHI held by Health Bridges International for review and update. Any request by an individual to access their confidential information must be responded to promptly and generally no later than 30 days after receipt of the access request. All access requests are to be recorded with the date of initial request and details on request fulfillment. All access requests or complaints about Health Bridges International's handling of an individual's confidential information should be forwarded to .

Employees must adhere to the following requirements when sending confidential information via email:

- Do not send confidential information in the body of an email. Rather, send confidential information as an encrypted and password protected attachment. Send the password in a separate communication.
- Do not send emails containing confidential information to recipients outside of Health Bridges International prior to obtaining approval from .
- Do not send emails containing confidential information to personal email accounts, such as Yahoo, Gmail, or Hotmail.

Employees must adhere to the following requirements when copying, printing, or faxing confidential information:

- When making copies containing sensitive confidential information, always retrieve originals and all copies from the copier.
- Retrieve documents containing confidential information from shared printers as soon as they are printed.
- When faxing documents containing sensitive confidential information, promptly retrieve the original from the sending fax machine and alert the recipient to promptly retrieve the copy from the receiving fax machine.
- When expecting a faxed document containing sensitive confidential information, monitor the fax machine closely and retrieve the fax as soon as it arrives. When available, use fax machines located in secured rooms.

Employees must adhere to the following requirements when sending or transferring physical documents containing confidential information within Health Bridges International facilities:

- Hand delivers physical confidential documents to the intended recipient whenever possible.
- If physical confidential documents must be sent between Health Bridges International locations, place documents in a sealed envelope that clearly identifies the recipient, mark the envelope "to be opened by addressee only" or with a similar notation, and confirm that the individual has received all intended documents.

Employees must adhere to the following requirements when sending physical documents containing confidential information outside of Health Bridges International facilities:

- Verify the recipient is authorized to receive the information as part of his/her official duties.
- Send records in encrypted electronic files whenever possible (e.g., via portable storage devices).
- Place paper documents in a sealed envelope that clearly identifies the recipient and is marked "to be opened by addressee only" or a similar notation.

- Require an authorized signature upon delivery.
- Track the shipment and follow-up with the recipient within 24 hours to ensure that the items sent have been received.

Employees must adhere to the following requirements when carrying or transporting confidential information:

- Avoid carrying paper documents or unencrypted portable media containing confidential information outside of a Health Bridges International facility.
- If documents containing confidential information must be carried outside of a Health Bridges International facility, transport them in a secure package (e.g., sealed envelope) or briefcase.
- Secure and maintain control of briefcases, bags, and laptops when traveling. For example, when leaving a laptop in a vehicle, store it in the trunk and lock the vehicle.

Before sharing Confidential Information outside of Health Bridges International, employees must contact to ensure that sharing the information complies with applicable privacy laws and Health Bridges International policies. Prior to contacting , employees must:

- Identify what information will be shared, why the information will be shared, and with whom the information will be shared; and
- Verify that Health Bridges International has legal authority to share the information (e.g., third party agreement restrictions, existing NDAs, etc.).

Data Security

Health Bridges International must take reasonable technical and organizational security measures to protect confidential information from loss, misuse, and unauthorized access, disclosure, alteration, and destruction. These security measures include the implementation of appropriate physical and logical controls (e.g., authorization processes, user IDs and passwords, limited access rights, storage rooms, locked filing cabinets, encryption technologies, etc.) and are detailed within this policy. When third party service providers collect, process, or store confidential information on Health Bridges International's behalf, Health Bridges International must ensure that the third party has a similar level of security measures in place.

Employees must adhere to the following requirements regarding the protection of confidential information:

- Access to confidential information should be restricted to only those individuals who need the information to perform their official duties.
- User IDs with access to confidential information should be protected by strong passwords that are changed regularly and never shared between employees.
- Approval from the Executive Director must be obtained prior to providing other business units or third parties copies of, or access to, confidential information. (Business owners/managers must request said approval via email to the Director of Operations.
- Servers containing confidential information should be secured away from general office space when possible.
- All servers and computers containing confidential information should be protected by approved

- security software and a firewall (if applicable).
- Auditing controls should be enabled to record all access to and modifications of confidential information stored in source systems.
- Highly confidential information, such as PII, SPII, and PHI should be encrypted or redacted when stored outside of source systems (an information storage system that is the authoritative system where the data resides).
Confidential information should be backed up regularly by the Director of Operations and/or the third party.

Standard Statements

Health Bridges International employees must consult with when considering data collection involving confidential information from an individual, another organization, or an agency to determine what privacy requirements may apply. Examples of data collections that may trigger privacy requirements include the following:

- Developing or modifying a Health Bridges International system;
- Creating a data collection form;
- Publishing a data collection form on Health Bridges International websites;
- Sending out an employee survey asking for Confidential Information; and
- Procuring a new system or service that will gather or store information about individuals.

Before collecting confidential information, employees must:

- Identify and document the purpose(s) for which the information is collected and how the information will be used, controlled, and protected;
- Verify that Health Bridges International has legal authority to collect the information; and
- Verify that the data collection will be limited to what is relevant and is necessary to conduct official Health Bridges International business.

Confidential Information Accuracy

Employees must adhere to the following requirements regarding the accuracy of Confidential Information:

- When Confidential Information is collected directly from individuals, provide the ability for them to review this information. This includes providing individuals with a solution to keep this information accurate and current.
- Ensure that the Confidential Information collected is correct (e.g., confirming an individual's details during the initial collection) and update data as inaccuracies are discovered.
- Regularly review Confidential Information to ensure that it is still required to meet the documented business purpose.

Confidential Information Storage

Employees must adhere to the following requirements regarding the storage of physical copies of confidential information:

- Appropriately label all documents containing confidential information so that others are aware of the sensitivity of the information and associated protection requirements.
- When not in use, paper documents or files should be kept in a locked drawer.
- Do not leave paper documents where unauthorized individuals could see them, like on a printer or an unattended desk.

Employees must adhere to the following requirements regarding the storage of electronic copies of confidential information:

- Appropriately label all files and portable media containing confidential information so that others are aware of the sensitivity of the information and associated protection requirements.
- Secure laptops with cable locks and electronically lock computers (using ctrl, alt, delete) when not in use or when left unattended.
- Keep portable media containing confidential information locked away securely when not in use.
- Confidential information should be stored on designated network drives and file shares (i.e., locations with access restricted to those individuals who need the information for business needs).
- Confidential information should never be saved directly to laptops or other mobile devices, such as tablets or smartphones.
- Do not store confidential information on personal computers or devices not approved for use by Executive Director.

Confidential Information Disposal

Employees must adhere to the following procedures when disposing of confidential information:

- Retain confidential information for only as long as necessary to fulfill the purpose(s) for which it was originally collected, subject to any legal or regulatory obligation to maintain the information.
- Shred paper documents containing confidential information; do not place them intact in a trash can or recycling bin.
- Securely delete electronic files containing confidential information within 90 days of when they are no longer needed in accordance with Health Bridges International's Document Retention Policy.
- The Director of Operations will oversee the wiping and destruction (if decommissioned) of hard drives and portable media used to store confidential information when no longer needed.
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Staff Responsibilities

Responsibility for protecting PII, SPII PHI, and complying with associated policies and standards is assigned to every member of the organization. This responsibility may not be transferred.

Personnel responsibilities include:

- Collecting, using, and protecting confidential information in accordance with applicable laws, regulations, policies, and procedures;
- Being able to identify confidential information material in their possession and take appropriate safeguards to protect it;
- Avoiding the unnecessary collection and maintenance of confidential information;
- Restricting access to only those people who need the confidential information to perform their official duties;
- Reporting any known or suspected breaches of confidentiality to the HBI Board President;
- Completing security awareness training and education; and
- Properly disposing of any confidential information when no longer needed.

POLICY REVIEW

The Board of Directors Governance Committee will review this policy no less than annually, or if significant changes occur, to ensure its continuing suitability, adequacy, and effectiveness. Any proposed updates to this policy will be reviewed and approved by end of each Calendar Year.