



# **MACON COUNTY HISTORY PRESERVATION PROJECT**

DBA MACON HISTORY PROJECT  
*A TENNESSEE NONPROFIT CORPORATION*

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# **BOARD POLICY MANUAL**

AS ADOPTED JANUARY 3, 2026

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## INTRODUCTION

Welcome to the **Macon County History Preservation Project Board Policy Manual**. This manual serves as a comprehensive reference for the governance, operations, and ethical standards of the Corporation. Its purpose is to provide Board members, officers, and key personnel with clear guidance on their roles, responsibilities, and the policies that ensure the Corporation operates effectively, transparently, and in compliance with applicable laws.

The policies contained in this manual are intended to:

1. **Promote accountability** and ethical decision-making.
2. **Protect the Corporation's assets** and ensure responsible fiscal management.
3. **Ensure legal and regulatory compliance**, including IRS 501(c)(3) requirements.
4. **Provide consistent guidance** for Board, officers, and committees.
5. **Support the mission of the Corporation** in preserving, protecting, and promoting the historical heritage of Macon County, Tennessee.

This manual is a living document and may be updated periodically by the Board of Directors to reflect changes in law, organizational structure, or best practices in nonprofit governance.

## **PURPOSE OF THE MANUAL & HOW TO USE IT**

The purpose of this Board Policy Manual is to serve as the central reference for the governance, operational practices, and ethical standards of the Macon County History Preservation Project. It provides guidance to Board members, officers, and key personnel to ensure that decisions are made consistently, transparently, and in alignment with the Corporation's mission and legal obligations.

This manual is intended to:

1. Provide clear guidance on Board policies, procedures, and responsibilities.
2. Promote accountability, transparency, and ethical conduct.
3. Serve as a reference for decision-making and compliance with state and federal law.
4. Facilitate onboarding of new Directors and officers.
5. Support long-term organizational continuity and sustainability.

### **How to Use This Manual:**

- Review the manual at least annually and update it as policies or procedures change.
- Reference the manual when making decisions regarding finances, operations, programs, or governance.
- Ensure that all policies are followed in conjunction with the Corporation's Bylaws.
- Use it as a training resource for new Directors, officers, and committee members.

## **POLICY 2026.01 BOARD CONDUCT AND RESPONSIBILITY POLICY**

### **Purpose**

To establish ethical standards and expectations for board conduct. The Board of Directors is the governing body of the Macon County History Preservation Project and holds ultimate fiduciary, strategic, and oversight responsibility. The Board ensures that the Corporation operates in accordance with its mission, complies with legal requirements, and maintains high ethical standards.

### **Key Responsibilities:**

1. **Fiduciary Oversight** – Protect the Corporation’s assets and ensure responsible financial management.
2. **Strategic Direction** – Set the overall mission, goals, and priorities of the Corporation.
3. **Policy Approval and Compliance** – Adopt and monitor policies, including conflict of interest, financial controls, and ethical standards.
4. **Legal and Regulatory Compliance** – Ensure adherence to federal, state, and local laws governing nonprofits, including IRS 501(c)(3) requirements.
5. **Program Oversight** – Review and evaluate the effectiveness of the Corporation’s programs and initiatives.
6. **Executive Oversight** – Appoint, support, and evaluate officers and key personnel.
7. **Community Engagement and Advocacy** – Represent the Corporation publicly and advocate for its mission when appropriate.
8. **Risk Management** – Identify and manage risks to the Corporation’s reputation, finances, and operations.

### **Expectations of Board Members:**

- Attend and actively participate in meetings.
- Prepare for decisions by reviewing materials in advance.
- Maintain confidentiality of sensitive information.
- Avoid conflicts of interest and disclose any potential conflicts.
- Support fundraising and resource development efforts.



## **POLICY 2026.02 CONFLICT OF INTEREST POLICY**

### **Purpose**

To protect the organization's interests when a board member has a personal, professional, or financial interest that could influence decision-making.

### **Policy**

A conflict of interest exists when a board member's outside interests could interfere with their duty to act in the best interests of the organization.

Examples include, but are not limited to:

- Financial relationships with vendors or contractors
- Employment or consulting relationships connected to board decisions
- Family or close personal relationships that may benefit from board action

Board members shall:

- Disclose actual or potential conflicts as soon as they arise
- Complete an annual written conflict of interest disclosure
- Refrain from participating in discussion or voting on matters where a conflict exists

The Board shall:

- Review disclosed conflicts
- Document disclosures and recusals in meeting minutes
- Ensure decisions are made objectively and in the organization's best interest

All board members shall complete an annual written conflict of interest disclosure form to be filed and kept per the document retention policy.

## **POLICY 2026.03 FINANCIAL OVERSIGHT AND INTERNAL CONTROLS POLICY**

### **Purpose**

To ensure responsible financial management and safeguard charitable assets.

### **Policy**

The Board of Directors is responsible for financial oversight of the organization.

The Board shall:

- Approve the annual budget
- Review financial reports on a regular basis
- Monitor financial performance and sustainability
- Ensure compliance with federal and Tennessee financial and reporting requirements

At a minimum:

- No single individual shall control all aspects of a financial transaction
- Authorized bank account signers shall be approved by the Board
- Financial records shall be accurate, complete, and maintained in a timely manner
- Authorization of checks and/or payments over \$500 will require two signatures of authorized parties

The organization shall follow generally accepted nonprofit financial practices.

**POLICY 2026.04**  
**DOCUMENT RETENTION AND**  
**DESTRUCTION POLICY**

**Purpose**

To ensure proper maintenance, retention, and lawful disposal of organizational records.

**Policy**

The organization shall retain records as required by law and best practices.

Records to be retained permanently include:

- Articles of Incorporation
- Bylaws and amendments
- IRS determination letters
- Board meeting minutes
- Annual financial statements and tax filings

Documents shall not be destroyed if they are relevant to pending or anticipated litigation, audits, or investigations. Documents may be stored digitally or physically as long as one or the other is always readily available.

When records are destroyed, they shall be disposed of in a secure and appropriate manner.

## **POLICY 2026.05 GIFT ACCEPTANCE AND RESTRICTED FUNDS POLICY**

### **Purpose**

To govern the acceptance of charitable gifts and ensure donor intent is honored.

### **Policy**

The organization accepts gifts that support its mission and charitable purpose.

The Board reserves the right to decline any gift that:

- Is inconsistent with the organization's mission
- Creates an undue administrative, financial, or legal burden
- Includes restrictions the organization cannot reasonably fulfill

Restricted gifts shall:

- Be used solely for the purpose designated by the donor
- Be tracked separately in the organization's financial records
- Be reported to the Board as part of financial oversight

All fundraising activities shall comply with applicable **federal and Tennessee charitable solicitation laws**, registration requirements, and ethical standards. Donor intent shall be respected at all times.

## **POLICY 2026.06 WHISTLEBLOWER PROTECTION POLICY**

### **Purpose**

To encourage reporting of improper conduct and protect individuals from retaliation.

### **Policy**

The organization encourages board members, staff, and volunteers to report suspected illegal, unethical, or improper activities.

Reports may include concerns related to:

- Financial misconduct
- Violations of law or policy
- Misuse of charitable assets

Individuals who report concerns in good faith shall not be subject to retaliation, harassment, or adverse consequences.

Reports may be made to the Board Chair or another designated board officer. The Board shall ensure concerns are reviewed and addressed appropriately.

## **POLICY 2026.07 BOARD MEETINGS AND PARTICIPATION POLICY**

### **Purpose**

To ensure effective governance and documented decision-making.

### **Policy**

The Board of Directors shall meet as required by the bylaws.

Board meetings shall:

- Provide reasonable notice to all directors
- Require a quorum as defined in the bylaws
- Permit participation in person or by electronic means, when allowed

Board members are expected to:

- Attend meetings regularly
- Review materials in advance
- Participate in discussion and voting

All board actions and decisions shall be recorded in official meeting minutes.

**POLICY 2026.08  
PUBLIC COMMUNICATIONS AND  
SPOKESPERSON POLICY**

**Purpose**

To ensure accurate, consistent, and responsible public messaging.

**Policy**

The organization shall communicate with one clear and authorized voice.

Authorized spokespersons are:

- Board President,
- Board Reporter,
- and Board Vice President in the absence of either of the above.

Individual board members may not speak on behalf of the organization unless authorized by the Board.

This policy applies to:

- Media interviews
- Press releases
- Public statements
- Official social media and digital communications

Board members may express personal opinions provided they do not represent them as official organizational positions.

## REPORTING POLICY CONCERNS OR VIOLATIONS

The organization is committed to addressing concerns in a fair, confidential, and non-retaliatory manner.

### Who May Report

Policy concerns or suspected violations may be reported by:

- Board members
- Officers
- Staff or volunteers (when applicable)

### What Should Be Reported

Reportable concerns may include, but are not limited to:

- Conflicts of interest not disclosed or improperly handled
- Financial misconduct, misuse of funds, or fraud
- Violations of federal or Tennessee law
- Breaches of confidentiality
- Ethical misconduct or abuse of authority
- Noncompliance with adopted Board policies

### How to Report a Concern

Concerns should be reported as soon as reasonably possible using one of the following methods:

1. **To the Board Chair**, or
2. **To another Board officer**, if the concern involves the Board Chair

Reports may be made verbally or in writing. Written reports are encouraged when feasible to ensure clarity and documentation.

Reports may be submitted confidentially and, when made in good faith, may be submitted without fear of retaliation.

### Protection Against Retaliation

No individual who reports a concern or suspected violation in good faith shall be subject to retaliation, harassment, or adverse consequences.

Any act of retaliation against an individual who reports a concern is itself a serious violation of Board policy and may result in disciplinary action.

## **Review and Resolution of Reported Concerns**

Upon receipt of a report:

- The Board Chair or designated officer shall ensure the concern is reviewed promptly
- The Board may appoint a committee or use the full Board to review the matter, as appropriate
- Individuals with a conflict of interest related to the concern shall recuse themselves from review or decision-making

The Board shall take appropriate action based on the findings, which may include:

- Corrective measures
- Policy clarification or revision
- Disciplinary action consistent with the bylaws
- Referral to legal counsel or appropriate authorities when required

## **Documentation**

All reported concerns and resulting actions shall be documented and maintained in accordance with the Document Retention & Destruction Policy, with appropriate confidentiality safeguards.

## **Policy Review and Amendments**

The Board of Directors shall review this Board Policy Manual periodically and may amend policies as needed to reflect changes in law, organizational structure, or best practices.

All amendments must be approved by the Board and recorded in the official minutes.

## **Board Acknowledgment**

Each Board member shall acknowledge receipt of this Board Policy Manual and agree to comply with its provisions as a condition of Board service.