



**ALABAMA MUSHROOM SOCIETY, INC.**

**NONPROFIT ORGANIZATION BYLAWS**

**ARTICLE I, GENERAL**

**1.01 Name**

The name of this corporation shall be Alabama Mushroom Society, Inc. The business of the corporation may also be conducted informally as Alabama Mushroom Society or AMS.

**1.02 Office**

The address of the initial principal office of the Corporation shall be at 5153 Northumberland Rd, Irondale, AL 35210

However, the Board of Directors may from time to time vote to change the principal office from one location to any other within the state of Alabama, and shall note the changed address and effective date below, and such changes of address shall not be deemed nor require, amendments to these bylaws. If changing the principal office address, the address must be updated with the IRS for tax purposes.

(i) New Address: \_\_\_\_\_

Dated: \_\_\_\_\_

(ii) New Address: \_\_\_\_\_

Dated: \_\_\_\_\_

(iii) New Address: \_\_\_\_\_

Dated: \_\_\_\_\_

**ARTICLE II, PURPOSE**

**2.01 Purpose and Mission Statement**

Alabama Mushroom Society is a non-profit corporation and shall be operated exclusively for educational, scientific and charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code.

**Mission Statement:** To educate the public about mushrooms, their identification, various uses and scientific, culinary and environmental value, whilst prioritizing safety; and to promote advancement in the science of mycology.

The **primary** purpose of the Alabama Mushroom Society is to educate, to the best of our ability, individuals interested in the identification and possible uses of wild, and at times cultivated, mushrooms, by way of online interaction, social media, group meetings and events, and to always emphasize that no one should ever consume any wild mushroom without being 100% certain of its identification.

The Alabama Mushroom Society also has the **secondary purposes to help advance the science of mycology, and to make charitable contributions to persons and organizations that aid and/or assist in accomplish, foster or attain these goals.**

## **2.02 Powers**

The corporation shall have the power, directly or indirectly, alone or in conjunction or cooperation with others, to do any and all lawful acts which may be necessary or convenient to affect the educational, scientific and charitable purposes, for which the corporation is organized, and to aid or assist other organizations or persons whose activities further accomplish, foster, or attain such purposes. The powers of the corporation may include, but not limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.

## **2.03 Nonprofit Status and Exempt Activities Limitation.**

**(a) Nonprofit Legal Status.** Alabama Mushroom Society is an Alabama non-profit public benefit corporation, recognized as tax exempt under Section 501(c)(3) of the United States Internal Revenue Code.

**(b) Exempt Activities Limitation.** Notwithstanding any other provision of these Bylaws, no Director, officer, employee, member, or representative of this corporation shall take any action or carry on any activity by or on behalf of the corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code as it now exists or may be amended, or by any organization contributions to which are deductible under Section 170(c)(2) of such Code and Regulations as it now exists or may be amended. No part of the net earnings of the corporation shall inure to the benefit or be distributable to any Director, officer, member, or other private person, except that the corporation shall be authorized and empowered to pay reasonable compensation for **professional** services rendered and to make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation and these Bylaws.

**2.04 Limitation on Political Activities.** No substantial part of the activities of this Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided by Section 501(h) of the Internal Revenue Code), and this Corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office.

## **2.05 Distribution Upon Dissolution.**

In the event that this Corporation should be dissolved by vote of the Board of Directors or by order of a court, the net assets of the Corporation shall be transferred to the North American Mycological

Association or another tax-exempt non-profit 501(c)(3) organization connected to the study and appreciation of the Kingdom of Fungi.

## **ARTICLE III, MEMBERSHIP**

### **3.01 Members Voting Rights**

Affiliates who are members of the Alabama Mushroom Society, who are current on dues and in good standing with the society, and are at least 18 years of age have the right to vote in the election of the Board of Directors.

### **3.02 Non-Voting Affiliates**

The Board of Directors may approve classes of non-voting affiliates with rights, privileges, and obligations established by the Board. Affiliates may be individuals, businesses, and other organizations that seek to support the mission of the corporation. The Board, a designated committee of the Board, or any duly elected officer in accordance with Board policy, shall have authority to admit any individual or organization as an affiliate, to recognize representatives of affiliates, and to make determinations as to affiliates' rights, privileges, and obligations. At no time shall affiliate information be shared with or sold to the other organizations or groups without the affiliate's consent. At the discretion of the Board of Directors, affiliates may be given endorsement, recognition and media coverage at fundraising activities, clinics, other events or at the corporation website. Affiliates have no voting rights, and are not members of the corporation.

### **3.03 Dues**

Any dues for affiliates shall be determined by the Board of Directors.

## **ARTICLE IV, BOARD OF DIRECTORS**

### **4.01 Board of Directors**

The Directors of the corporation shall be a Board president, vice-president, secretary, and treasurer, all of whom shall be nominated by and elected by vote by the members of the Alabama Mushroom Society who are current on dues, in good standing, and are at least 18 years of age. Each Director shall have the authority and shall perform the duties set forth in these Bylaws or by resolution of the Board or by direction of a Director authorized by the Board to prescribe the duties and authority of other Directors. The Board may also appoint additional vice-presidents and such other officers as it deems expedient for the proper conduct of the business of the corporation, each of whom shall have such authority and shall perform such duties as the Board of Directors may determine. One person may hold two or more Board offices, but no Board officer may act in more than once capacity where action of two or more officers is required. The Board of Directors shall consist of at least 5 and no more than 15 Directors. Within these limits, the Board may increase or decrease the number of Directors serving on the Board, including for the purpose of staggering the terms of Directors.

#### **4.02 Powers**

All corporate powers shall be exercised by or under the authority of the Board and the affairs of the Alabama Mushroom Society shall be managed under the direction of the Board, except as otherwise provided by law.

#### **4.03 Terms of Office**

(a) All Directors shall be elected to serve a **two-year** term. Each Director's term of office shall begin on January 1st following election, and shall end on December 31st of the second year in office.

(b) **Director terms shall be staggered so that approximately half the number of Directors will end their terms in any given year. Terms for President and Secretary will expire on odd-numbered years. Terms for Vice President and Treasurer will expire on even-numbered years. Additional appointed Directors will be divided between even and odd years as the Board sees fit.**

(c) Directors may serve terms in succession, not to exceed three consecutive terms.

#### **4.04 Qualifications and Election of Directors**

(a) **In order to be eligible to serve as a Director on the Board of Directors, an individual must be satisfy the qualifications created by the Board of Directors, those qualifications being: the individual must be at least 18 years of age, must be current on dues and be in good standing within Alabama Mushroom Society.**

(b) **Nomination for a Board position can be made by any individual who fulfills the qualifications set forth as described in this section. Self nominations are permitted.**

(c) **Election will take place in December of each year, via email or whatever means the Board decides is best, to allow all members who fulfill the aforementioned qualifications the opportunity to privately cast a vote for each position up for election.**

#### **6.04 President**

The president shall be the chief volunteer Director of the corporation. The Board president shall lead the Board of Directors in performing its duties and responsibilities, including, if present, presiding at all meetings of the Board of Directors, and shall perform all other duties incident to the office or properly required by the Board of Directors. **The Board president shall hold the other Directors accountable for fulfilling the duties of their respective positions. The Board president shall oversee that the Alabama Mushroom Society is fulfilling it's purpose as specified in the mission statement and these Bylaws.**

#### **6.05 Vice President**

In the absence or disability of the Board president, vice-president shall perform the duties of the Board president. When so acting, the vice-president shall have all the powers of and be subject to all the restrictions upon the Board president. The vice-president shall have such other powers and perform

such other duties prescribed for them by the Board president. The vice-president shall normally accede to the office of Board president upon the completion of the Board president's term of office.

#### **6.06 Secretary**

The secretary shall keep, or cause to be kept, a book of minutes of all meetings and actions of Directors and the Board of Directors. The minutes of each meeting shall state the time and place that it was held and such other information as shall be necessary to determine the actions taken and whether the meeting was held in accordance with the law and these Bylaws. The secretary shall cause notice to be given of all meetings of Directors and committees or chapters as required by the Bylaws. **The secretary is responsible for ensuring that proper document retention is executed as outlined in Article X of these Bylaws.** The secretary shall have such other powers and perform such other duties as may be prescribed by the Board of Directors or the Board president. The secretary may appoint, with approval of the Board, an Officer to assist in performance of all or part of the duties of the secretary.

#### **6.07 Treasurer**

The treasurer shall be the lead Director for oversight of the financial condition and affairs of the corporation. The treasurer shall oversee and keep the Board informed of the financial condition of the corporation and of audit or financial review results. In conjunction with other Directors and officers, the treasurer shall oversee budget preparation and shall ensure that appropriate financial reports, including an account of major transactions and the financial condition of the corporation, are made available to the Board of Directors at each Board meeting and additionally as may be required by the Board of Directors. **The treasurer shall complete the yearly requirements of the IRS to maintain the 501(c)(3) Non-Profit status of the corporation, as outlined in the IRS Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities. The treasurer shall be responsible for ensuring proper document retention of any and all financial, tax or other IRS documentation, as outlined in Article X of these bylaws.** The treasurer shall perform all duties properly required by the Board of Directors or the Board president. The treasurer may appoint, with approval of the Board, a qualified fiscal agent or member of the staff to assist in performance of all or part of the duties of the treasurer.

#### **6.08 Non-Director Officers**

The Board of Directors may designate additional officer positions of the corporation and may appoint and assign duties to other non-Director officers of the corporation.

#### **4.05 Vacancies**

**The Board of Directors may fill vacancies due to the resignation, death, or removal of a Director on a temporary basis, as is necessary to keep the organization running, until such a time that an election can be held to fill the vacant position, as previously specified in these Bylaws.**

#### **4.06 Removal of Directors**

A Director may be removed by two-thirds vote of the Board of Directors then in office if:

(a) the Director is absent and unexcused from two or more meetings of the Board of Directors in a twelve month period. The Board president is empowered to excuse Directors from attendance for a reason deemed adequate by the Board president. The president shall not have the power to excuse

him/herself from the Board meeting attendance and in that case, the Board vice president shall excuse the president. Or:

(b) for cause or no cause, if before any meeting of the Board members at which a vote on removal will be made the Director in question is given electronic or written notification of the Board's intention to discuss her/his case and is given the opportunity to be heard at a meeting of the Board.

#### **4.07 Board of Directors Meetings.**

**(a) Regular Meetings.** The Board of Directors shall have a minimum of four (4) regular meetings each calendar year at times and places fixed by the Board, or more often as is necessary to facilitate running the corporation. Board meetings shall be held upon four (4) days notice by first-class mail, electronic mail, or facsimile transmission or forty-eight (48) hours notice delivered personally or by telephone or **online chat**. If sent by mail, facsimile transmission, or electronic mail, the notice shall be deemed to be delivered upon its deposit in the mail or transmission system. Notice of meetings shall specify the place, day, and hour of meeting. The purpose of the meeting need not be specified.

**(b) Special Meetings.** Special meetings of the Board may be called by the president, vice president, secretary, treasurer, or any two (2) other Directors of the Board of Directors. A special meeting must be preceded by at least 2 days' notice to each Director of the date, time, and place, but not the purpose, of the meeting.

**(c) Waiver of Notice.** Any Director may waive notice of any meeting, in accordance with Alabama law.

#### **4.08 Manner of Acting.**

##### **(a) Quorum.**

A majority of the Directors in office immediately before a meeting shall constitute a quorum for the transaction of business at that meeting of the Board. No business shall be considered by the Board at any meeting at which a quorum is not present.

##### **(b) Majority Vote.**

Except as otherwise required by law or by the articles of incorporation, the act of the majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board.

##### **(c) Hung Board Decisions.**

On the occasion that Directors of the Board are unable to make a decision based on a tied number of votes, the president shall have the power to swing the vote based on his/her discretion, in the absence of the president, the treasurer will hold the power to swing the vote.

##### **(d) Participation.**

Except as required otherwise by law, the Articles of Incorporation, or these Bylaws, Directors may participate in a regular or special meeting through the use of any means of communication by which all

Directors participating may simultaneously hear each other during the meeting, including in person, internet video meeting or by telephonic conference call.

#### **4.09 Compensation for Board Members Services**

Neither Directors, **nor non-Director officers**, shall receive compensation for carrying out the duties of their respective position. The Board may adopt policies providing for reasonable reimbursement of Directors for expenses incurred in conjunction with carrying out Board responsibilities, such as travel expenses to attend Board meetings.

#### **4.10 Compensation for Professional Services by Directors**

Directors are not restricted from being remunerated for professional services provided to the corporation. Such remuneration shall be reasonable and fair to the corporation and must be reviewed and approved in accordance with the Board Conflict of Interest policy and state law.

### **ARTICLE V, COMMITTEES AND/OR CHAPTERS**

#### **5.01 Committees and/or Chapters**

The Board of Directors may, by the resolution adopted by a majority of the Directors then in office, designate one or more committees or chapters, each consisting of two or more Directors, to serve at the pleasure of the Board. Any committee or chapter, to the extent provided in the resolution of the Board, shall have all the authority of the Board, except that no committee or chapter, regardless of Board resolution, may:

- (a) take any final action on matters which also requires Board members' approval or approval of a majority of all members;
- (b) fill vacancies on the Board of Directors or in any committee or chapter which has the authority of the Board;
- (c) amend or repeal Bylaws or adopt new Bylaws;
- (d) amend or repeal any resolution of the Board of Directors which by its express terms is not so amendable or repealable;
- (e) appoint any other committees or chapters of the Board of Directors or the members of these committees or chapters;
- (f) expend corporate funds to support a nominee for Director; or
- (g) approve any transaction;
- (i) to which the corporation is a party and one or more Directors have a material financial interest; or
- (ii) between the corporation and one or more of its Directors or between the corporation or any person in which one or more of its Directors have a material financial interest.

\*Meetings and Action of Committees or Chapters

Meetings and action of the committees or chapters shall be governed by and held and taken in accordance with, the provisions of Article IV of these Bylaws concerning meetings of the Directors, with such changes in the context of those Bylaws as are necessary to substitute the committee or chapter and its members for the Board of Directors and its members, except that the time for regular meetings of the committees or chapters may be determined either by resolutions of the Board of Directors or by resolution of the committee or chapter. Special meetings of the committee or chapter may also be called by resolution of the Board of Directors. Notice of special meetings of Committees or chapters shall also be given to any and all alternate members, who shall have the right to attend all meetings of the committee or chapter. Minutes shall be kept of each meeting of any committee and shall be filed with corporate records. The Board of Directors may adopt rules for the governing of the committee or chapter not inconsistent with the provision of these Bylaws.

**\*Informal Action By The Board of Directors**

Any action required or permitted to be taken by the Board of Directors at a meeting may be taken without a meeting if consent in writing, setting forth the action so taken, shall be agreed by the consensus of a quorum. For the purposes of this section an email transmission from an email address on record constitutes a valid writing. The intent of this provision is to allow the Board of Directors to use email to approve actions, as long as a quorum of Board Members gives consent.

## **ARTICLE VI, NON-DIRECTOR OFFICERS**

### **6.01 Non-Director Officers**

The Board of Directors may appoint Non-Director Officers (hereafter referred to as 'Officer' or 'Officers') as it deems expedient for the proper conduct of the business of the corporation, each of whom shall have such authority and shall perform such duties as the Board of Directors may determine. Upon appointing a Non-Director Officer, the Board of Directors must lay out the duties of the position to be included in the meeting minutes of the meeting where the election is held. Non-Director Officers shall be chosen by and serve at the pleasure of the Board of Directors. One person may hold two or more Board offices, but no Officer may act in more than once capacity where action of two or more Officers is required.

### **6.02 Term of Office**

Each Officer shall serve a one-year term of office and may not serve more than four consecutive terms of office. Unless unanimously elected by the Board of Directors at the end of his/her four (4) year terms or to fill a vacancy in an Officer position, each Officer's term of office shall begin upon the adjournment of the Board of Directors meeting at which elected and shall end upon the adjournment of the Board meeting during which a successor is elected.

### **6.03 Removal and Resignation**

The Board of Directors may remove an Officer at any time, with or without cause, with a majority vote of the Board of Directors. Any Officer may resign at any time by giving written notice to the corporation

without prejudice to the rights, if any, of the corporation under any contract to which the Officer is a party. Any resignation shall take effect at the date of the receipt of the notice or at any later time specified in the notice, unless otherwise specified in the notice. The acceptance of the resignation shall not be necessary to make it effective.

## **ARTICLE VII, CONTRACTS, CHECKS, LOANS**

### **INDEMNIFICATION AND RELATED MATTERS**

#### **7.01 Contracts and other Writings**

Except as otherwise provided by resolution of the Board or Board policy, all contracts, deeds, leases, mortgages, grants, and other agreements of the corporation shall be executed on its behalf by the treasurer or other persons to whom the corporation has delegated authority to execute such documents in accordance with policies approved by the Board.

#### **7.02 Checks, Drafts**

All checks, drafts, or other orders for payment of money, notes, or other evidence of indebtedness issued in the name of the corporation, shall be approved by either the Treasurer or the President, or by any other Officer that the Board of Director has elected by majority vote to have such responsibility. Any Board of Director may make drafts from corporation funds of less than \$50 using the corporate debit card without Treasurer or President pre-approval, so long as the draft is directly related to fulfilling the stated purpose of the corporation. The debit card may not be used to withdraw cash without preapproval of the President or Treasurer. The Treasurer shall review and keep track of this spending, to be sure it is not being done in excess or for inappropriate expenses, as deemed by the Treasurer. Directors may be asked to supply receipts for any expense as deemed necessary by the Treasurer.

#### **7.03 Deposits**

All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depository as the Board or designated committee of the Board may select.

#### **7.04 Loans**

No loans shall be contracted on behalf of the corporation and no evidence of indebtedness shall be issued in its name unless authorized by resolution of the Board. Such authority may be general or confined to specific instances.

#### **7.05 Indemnification**

**(a) Mandatory Indemnification.** The corporation shall indemnify a Director or former Director, who was wholly successful, on merits or otherwise, in the defense of any proceeding to which he or she was a party because he or she is or was a Director of the corporation against reasonable expenses incurred by him or her in connection with the proceedings.

**(b) Permissible Indemnification.** The corporation shall indemnify a Director or former Director made a party to a proceeding because he or she is or was a Director of the corporation, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.

**(c) Advance for Expenses.** Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the Board of Directors in the specific case, upon receipt of (I) a written affirmation from the Director, Officer, employee or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article, and (II) an undertaking by or on behalf of the Director, Officer, employee or agent to repay such amount, unless it shall ultimately be determined that he or she is entitled to be indemnified by the corporation in these Bylaws.

**(d) Indemnification of Officers, Agents and Employees.** An officer of the corporation who is not a Director is entitled to mandatory indemnification under this article to the same extent as a Director. The corporation may also indemnify and advance expenses to an employee or agent of the corporation who is not a Director, consistent with Alabama Law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the Board or by contract.

## **ARTICLE VIII, MISCELLANEOUS**

### **8.01 Books and Records**

The corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of all meetings of its Board of Directors, a record of all actions taken by Board of Directors without a meeting, and a record of all actions taken by committees or chapters of the Board. In addition, the corporation shall keep a copy of the corporation's Articles of Incorporation and Bylaws as amended to date.

### **8.02 Fiscal Year**

The fiscal year of the corporation shall be from January 1 to December 31 of each year.

### **8.03 Conflict of Interest**

The Board shall adopt and periodically review a conflict of interest policy to protect the corporation's interest when it is contemplating any transaction or arrangement which may benefit any Director, Officer, employee, affiliate, or member of a committee or chapter with Board-delegated powers.

### **8.04 Nondiscrimination Policy**

The Officers, Directors, committee members, chapter members, employees, and persons served by this corporation shall be selected entirely on a nondiscriminatory basis with respect to age, sex, race, religion, national origin, and sexual orientation. It is the policy of Alabama Mushroom Society not to

discriminate on the basis of race, creed, ancestry, marital status, gender, sexual orientation, age, physical disability, veteran's status, political service or affiliation, color, religion, or national origin.

#### **8.05 Bylaw Amendment**

These Bylaws may be amended, altered, repealed, or restated by a vote of the majority of the Board of Directors then in office at a meeting of the Board, provided, however,

- (a) that no amendment shall be made to these Bylaws which would cause the corporation to cease to qualify as an exempt corporation under Section 501(c)(3) of the Internal Code of 1986, or the corresponding section of any future Federal tax code; and,
- (b) that an amendment does not affect the voting rights of Directors. An amendment that does affect the voting rights of Directors further requires ratifications by two-thirds vote of a quorum of Directors at a Board meeting.
- (c) that all amendments be consistent with the Articles of Incorporation.

### **ARTICLE IX**

#### **COUNTERTERRORISM AND DUE DILIGENCE POLICY**

In furtherance of its exemption by contributions to other organizations, domestic or foreign, Alabama Mushroom Society shall stipulate how the funds will be used and shall require the recipient to provide the corporation with detailed records and financial proof of how the funds were utilized.

Although adherence and compliance with the US Department of the Treasury's publication the "Voluntary Best Practice for US Based Charities" is not mandatory, Alabama Mushroom Society willfully and voluntarily recognizes and puts to practice these guidelines and suggestions to reduce, develop, re-evaluate and strengthen a risk-based approach to guard against the threat of diversion of charitable funds or exploitation of charitable activity by terrorist organizations and their support networks.

Alabama Mushroom Society shall also comply and put into practice the federal guidelines, suggestion, laws and limitation set forth by pre-existing U.S. legal requirements related to combating terrorist financing, which include, but are not limited to, various sanctions programs administered by the Office of Foreign Assets Control (OFAC) in regard to its foreign activities.

### **ARTICLE X**

#### **DOCUMENT RETENTION POLICY**

##### **10.01 Purpose**

The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of Alabama Mushroom Society records.

## **10.02 Policy**

**Section 1. General Guidelines.** Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records.

From time to time, Alabama Mushroom Society may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

**Section 2. Exception for Litigation Relevant Documents.** Alabama Mushroom Society expects all Directors, Officers, and employees to comply fully with any published records retention or destruction policies and schedules, provided that all Directors, Officers, and employees should note the following general exception to any stated destruction schedule: If you believe, or the Alabama Mushroom Society informs you, that corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. That exception supersedes any previously or subsequently established destruction schedule for those records.

### **Section 3. Minimum Retention Periods for Specific Categories**

- (a) **Corporate Documents.** Corporate records include the corporation's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.
- (b) **Tax Records.** Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.
- (c) **Employment Records/Personnel Records.** State and federal statutes require the corporation to keep certain recruitment, employment and personnel information. The corporation should also keep personnel files that reflect performance reviews and any complaints brought against the corporation or individual employees under applicable state and federal statutes. The corporation should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance review and actions taken by or against personnel. Employment applications should be retained for three years. Retirement and pension records

should be kept permanently. Other employment and personnel records should be retained for seven years.

- (d) **Board and Board Committee Materials.** Meeting minutes should be retained in perpetuity in the corporation's minute book. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the corporation.
- (e) **Press Releases/Public Filings.** The corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the corporation.
- (f) **Legal Files.** Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
- (g) **Marketing and Sales Documents.** The corporation should keep final copies of marketing and sales documents for the same period of time it keeps other corporate files, generally three years. An exception to the three-year policy may be sales invoices, contracts, leases, licenses, and other legal documentation. These documents should be kept for at least three years beyond the life of the agreement.
- (h) **Development/Intellectual Property and Trade Secrets.** Development documents are often subject to intellectual property protection in their final form (e.g., patents and copyrights). The documents detailing the development process are often also of value to the corporation and are protected as a trade secret where the corporation:
  - i. Derives independent economic value from the secrecy of the information; and
  - ii. has taken affirmative steps to keep the information confidential.The corporation should keep all documents designated as containing trade secret information for at least the life of the trade secret.
- (i) **Contracts.** Final, execution copies of all contracts entered into by the corporation should be retained. The corporation should retain copies of the final contracts for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.
- (j) **Correspondence.** Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.
- (k) **Banking and Accounting.** Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.
- (l) **Insurance.** Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.
- (m) **Audit Records.** External audit reports should be kept permanently. Internal audit reports should be kept for three years.

**Section 4. Electronic Mail.** E-mail that needs to be saved should be either:

- (i) Printed in hard copy and kept in the appropriate file; or
- (ii) Downloaded to a computer file and kept electronically or on disk as a separate file. The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

**ARTICLE XI**  
**Transparency and Accountability**  
**Disclosure of Financial Information With The General Public**

**11.01 Purpose**

By making full and accurate information about its mission, activities, finances, and governance publicly available, Alabama Mushroom Society practices and encourages transparency and accountability to the general public. This policy will:

- Indicate which documents and materials produced by the corporation are presumptively open to staff and/or the public
- Indicate which documents and materials produced by the corporation are presumptively closed to staff and /or the public
- Specify the procedures whereby the open/closed status of documents and materials can be altered.

The details of this policy are as follow:

- Financial and IRS documents (the form 1023 and the form 990)

Alabama Mushroom Society shall provide its Internal Revenue forms 990, 990-T, 1023 and 5227, by laws, conflict of interest policy, and financial statements to the general public for inspection free of charge.

**- Means and Conditions of Disclosure**

Alabama Mushroom Society shall make “Widely Available” the aforementioned documents on its internet website: [www.alabamamushroomsociety.org](http://www.alabamamushroomsociety.org) to be viewed and inspected by the general public.

- The documents shall be posted in a format that allows an individual using the Internet to access, download, view and print them in a manner that exactly reproduces the image of the original document filed with the IRS (except information exempt from the public disclosure requirements, such as contributor lists).
- The website shall clearly inform readers that the document is available and provide instructions for downloading it.
- The Alabama Mushroom Society shall not charge a fee for downloading the information. Documents shall not be posted in a format that would require special computer hardware or software (other than software readily available to the public free of charge).
- The Alabama Mushroom Society shall inform anyone requesting the information where this information can be found, including the web address. This information must be provided **within 24 hours** for in-person requests and within 7 days for mailed requests.

**11.04 IRS Annual Information Returns (Form 990)**

**The appointed Treasurer** shall submit the Form 990 to the Board of Directors prior to the filing of the Form 990. While neither the approval of the Form 990 nor a review of the 990 is required under Federal law, the corporation’s Form 990 shall be submitted to each member

of the Board of Director's via (hard copy or email) at least 10 days before the Form 990 is filed with the IRS.

#### **11.05 Board**

- All Board deliberations shall be open to the public except where the Board passes a motion to make any specific portion confidential.
- All Board minutes shall be open to the public once accepted by the Board, except where the Board passes a motion to make any specific portion confidential.
- All papers and materials considered by the Board shall be open to the public following the meeting at which they are considered, except where the Board passes a motion to make any specific paper or material confidential.

#### **11.06 Staff Records**

- All staff records shall be available for consultation by the staff member concerned or by their legal representatives.
- No staff records shall be made available to any person outside the corporation except the authorized governmental agencies.
- Within the corporation, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, except that
- Staff records shall be made available to the Board when requested.

#### **11.07 Donor Records**

- All donor records shall be available for consultation by the members and donors concerned or by their legal representatives
- No donor records shall be made available to any other person outside the corporation except the authorized governmental agencies.
- Within the corporation, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, except that;
- donor records shall be made available to the Board when requested.

## **ARTICLE XII**

### **CODE OF ETHICS AND WHISTLEBLOWER POLICY**

#### **12.01 Purpose**

The Alabama Mushroom Society requires and encourages Directors, Officers and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the corporation must practice honesty and

integrity in fulfilling their responsibilities and comply with all applicable laws and regulations. It is the intent of the Alabama Mushroom Society to adhere to all laws and regulations that apply to the corporation and the underlying purpose of this policy is to support the corporation's goal of legal compliance. The support of all corporate staff is necessary to achieving compliance with various laws and regulations.

### **12.02 Reporting Violations**

If any Director, Officer, staff or employee reasonably believes that some policy, practice, or activity of the Alabama Mushroom Society is in violation of law, a written complaint must be filed by that person with the vice president or the Board president.

### **12.03 Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false shall be subject to civil and criminal review.

### **12.04 Retaliation**

Said person is protected from retaliation only if she/he brings the alleged unlawful activity, policy, or practice to the attention of the Alabama Mushroom Society and provides the Alabama Mushroom Society with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals that comply with this requirement.

The Alabama Mushroom Society shall not retaliate against any Director, Officer, staff or employee who in good faith, has made a protest or raised a complaint against some practice of the Alabama Mushroom Society or of another individual or entity with whom the Alabama Mushroom Society has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

The Alabama Mushroom Society shall not retaliate against any Director, Officer, staff or employee who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of the Alabama Mushroom Society that the individual reasonably believes is in the violation of law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

### **12.05 Confidentiality**

Violations of suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### **12.06 Handling of Reported Violations**

The Board president or vice president shall notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports shall be promptly investigated by

the Board and its appointed committee and appropriate corrective actions shall be taken if warranted by the investigation.

This policy shall be made available to all Directors, Officers, staff or employees and they shall have the opportunity to ask questions about the policy.

### ARTICLE XIII

#### AMENDMENTS OF ARTICLES OF INCORPORATION

##### 13.01 Amendment

Any amendment to the Articles of Incorporation may be adopted by approval of two-thirds (2/3) of the Board of Directors.

#### CERTIFICATE OF ADOPTION OF BYLAWS

I do hereby certify that the above stated Bylaws of the Alabama Mushroom Society were approved by the Alabama Mushroom Society Board of Directors on **December 7, 2021** and constitute a complete copy of the Bylaws of the corporation.

\_\_\_\_\_  
**Becca Mahoney**, Secretary

Date: \_\_\_\_\_

