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From: Gordon Fischer (gordon@gordonfischerlawfirm.com)

Subject: IRS Form 990 Policies and Procedures for TRHSF

Date: October 11, 2021

Adam, Rose, and Kate,

Please kindly find attached, along with this memo, fully revised and updated policies and procedures written specifically for The Roosevelt High School Foundation (hereinafter “TRHSF”). As you also know, IRS Form 990 asks nonprofits about policies and procedures. Specifically, IRS Form 990 asks about policies that help ensure nonprofits are conducting business in a transparent way, consistent with their charitable purposes.

The major policies and procedures discussed on IRS Form 990 are as follows (in alphabetical order):

1. 990 Review Policy
2. Compensation Policy
3. Confidentiality Policy
4. Conflict of Interest Policy
5. Document Retention and Destruction Policy
6. Financial Management Policy
7. Fundraising Policy
8. Gift Acceptance Policy (plus two “Exhibits”)
9. Investment Policy
10. Whistleblower Policy

IRS Form 990 also references a “Joint Venture” Policy, and policies regarding chapters, affiliates, and branches, but I don’t believe these are applicable to TRHSF. Please let me know if you disagree.

These policies would not be fully complete without TRHSF’s thorough review. So, after the appropriate stakeholders at TRHSF have the chance to carefully review the attached policies in full, let’s discuss.

Thank you for the opportunity to be of service. Thank you also for your time and attention.

Warmest regards, Gordon Fischer Law Firm, P.C.