

Ethical Fundraising Policy

Purpose

Comprehensive Therapy Center (CTC) is a nonprofit organization with the mission to meet the therapeutic and educational needs of adults and children with disabilities who are at-risk or disadvantaged, through skill building, academic enhancement and social-emotional support. We help adults keep or increase their independence. We help children to walk, talk, learn and play.

All donations solicited on behalf of the organization shall be used to further this mission and follow the policies and procedures outlined below.

Policies & Procedures

Ethics and Compliance. All fundraising activities will comply with all applicable local, state, and federal legal requirements. Additionally, all development staff must adhere to the Code of Ethical Fundraising established by the Association of Fundraising Professionals (AFP) <https://afpglobal.org/ethicsmain/code-ethical-standards>

Training. Development staff are trained in the policies and procedures related to fund development during the first 90 days of their employment. They receive ongoing training thereafter. Staff are provided with ongoing training regarding database management, grants, fund-development, and stewardship. CTC maintains its membership in the Association of Fundraising Professionals and staff receive ongoing ethics training.

Oversight. The Development Director will oversee all fundraising efforts and ensure that all persons participating have the appropriate training. The Fundraising Committee will review all fundraising and stewardship plans. They will provide input and review as final approval.

Communication and Recognition. The Development Director shall create a Stewardship Plan to be reviewed and updated annually. The Stewardship Plan guides the segmentation and communication processes for communicating with donors as well as recognition of donors. See Appendix A.

Solicitation. Funds shall be solicited in a respectful manner and without pressure.

Third Party Solicitation. All third parties not directly affiliated with CTC who wish to solicit funds on behalf of the organization must acquire written permission from the CTC's Development Director prior to beginning any fundraising activities.

Donor intent. Donor designated restrictions on contributions shall be honored. CTC has a responsibility to ensure donor wishes are strictly observed and gifts are used only for the purpose stated by the donor. All donations will be spent according to the donor's intent.

Tax receipts. CTC is a nonprofit 501(c)(3) organization and contributions made to the organization are tax-deductible to the fullest extent of the law. Written tax receipts shall be issued for all donations. If the donor receives anything in exchange for their donation, such as an event admission, the tax receipt shall clearly state what portion of the donation is tax-deductible.

Donor Privacy and Confidentiality. Any information supplied to CTC by donors will be used solely to fulfill their donation and shall not be shared for any reason unless permission is granted by the donor to share such information. All requests to remain anonymous shall be honored. CTC does not sell or share donor lists. Donors who supply CTC with their mailing or email address may be contacted periodically for informational, marketing, and/or solicitation purposes. Donors may request to be permanently removed from mailing lists by contacting us via email, phone, or postal mail. All requests to be removed from the CTC's mailing list shall be honored.

All donor record-keeping shall be in donor databases that adhere to best-practice privacy policies. All donor contact information shall be kept private, and only qualified personnel will have access to said database. Paper records will not be kept.

General Gift Acceptance Policies

Gifts to CTC may take a variety of forms. Many are gifts by living donors. Some are bequests or testamentary gifts that take effect upon the donor's death. Others are different forms of deferred or split-interest gifts.

CTC may accept the following types of contributions:

Cash. The organization may accept outright cash gifts in any amount.

Closely-Held Stock and Partnership Interests. All proposed gifts of closely-held stock and partnership interests must be evaluated and satisfy due diligence requirements of CTC.

Life Insurance Policies. The Foundation may accept gifts of life insurance policies, provided that CTC and the donor reach a prior written agreement about arrangements for the payment of any required premiums.

Publicly-Traded Securities. CTC may accept gifts of publicly-traded stocks and bonds at fair market values as determined under Internal Revenue Service rules. Gifts of publicly-traded securities may be sold as soon as possible, and the fund the donor established will be credited with the proceeds from the sale, after commissions and expenses, if any.

Real Property and Valuation. All proposed gifts of real estate must be evaluated and satisfy the due diligence requirements of CTC. In-kind donations will be valued by the donor and proof provided to CTC so that they can be acknowledged properly. Any gifts valued above \$5,000 must be obtained from an IRS-qualified appraiser.

Tangible Personal Property. Tangible personal property may be accepted as a gift, provided that there are no restrictions on its use or sale. The donor is responsible for obtaining a qualified appraisal prior to completing the gift should they require tax documentation.

CTC reserves the right to refuse any proposed gift. Gifts to CTC may not be directly or indirectly subjected by a donor to any material restriction or condition that would prevent the organization from freely and effectively employing the transferred assets, or the income derived there from, in furtherance of its exempt purposes.

Sponsored Special Events Policy The Development Director evaluates the potential for partnerships and sponsored events on the following basis: mission fit, profitability, and organizational capacity.

Documentation and Recordkeeping. Donations are entered into the donor database by the Development Director. This information includes, at minimum:

- Donor Name
- Donation (and/or valuation or donation)
- Contact Information (Phone, Email, Address)
- Method of Donation (Online, Cash, Check, etc.)
- Donor Intent
- Requests for Anonymity

Checks are processed by the Executive Director or Operations Director and are deposited through LMCU. Deposits are entered into Quickbooks and reconciled via Fusion Financial.

Volunteers from within and from outside the organization are encouraged to participate in fundraisers, but prior to the event they must have formal training regarding our policies and procedures. Training will be held on an as-needed basis.

Guiding Principles

[CARF 1.A.9.](#)

False Claims Act, 31 U.S.C. §§ 3729 - 3733

Administrative Remedies for False Claims and Statements, 31 U.S.C.A. § 3801-3812

Prohibition on inducements to beneficiaries, 42 U.S.C. 1320a-7a(a)(5)

Criminal Penalties for Acts Involving Federal Health Care Programs, Sec. 1128B of the Social Security Act, 42 U.S.C. 1320a-7b

Anti-kickback Statute, 42 U.S.C. §1320a-7b(b)

Health Insurance and Portability and Accountability Act of 1996, Pub.L.No. 104- 191 (codified as amended in scattered sections of 18. U.S.C. and 42 U.S.C.)

Medicare and Medicaid General Provisions, 42 C.F.R. Part 400

Medicare Supplemental Policies, 42 C.F.R. Part 403

Medicare Exclusions, 42 C.F.R. Part 411

Medicare Advantage Program, 42 C.F.R. Part 422

Medicare Part D Program, 42 C.F.R. Part 423

*Centers for Medicare and Medicaid Services Prescription Drug Benefit Manual, [Chapter 9-Part D](#) Program to Control Fraud, Waste, Abuse and other Wrongdoing Prevention

Bribery, 18 U.S.C. §201

False claims, 18 U.S.C. §287

Conspiracy to commit fraud, 18 U.S.C. §371

Theft or embezzlement in connection with health care, 18 U.S.C. §669

False statements, 18 U.S.C. §1001

False statements relating to health care, 18 U.S.C. §1035

Mail fraud, 18 U.S.C. §1341

Wire fraud, 18 U.S.C. §1343

Health care fraud, 18 U.S.C. §1347

Obstruction of a federal health care fraud investigation, 18 U.S.C. §1518

Money laundering, 18 U.S.C. §1956-57

Food Drug & Cosmetic Act, 21 U.S.C. §331

Controlled Substances Act, 21 U.S.C. §801-971

Michigan Medicaid False Claim Act, MCL §§ 400.601 - 400.613

Appendix A

Stewardship and Communications Plan: Comprehensive Therapy Center								
To-do	Step	Who is Responsible?	When?	Donor \$1-100	1st-time donor \$100+	Donor \$500-\$999	Donor \$1,000+	Non-Donors
Thank-you call from DD or ED	Provide phone numbers	DD or ED	Within 10 days		✓	✓	✓	
Hand-written thank-you note signed by DD & ED	Provide a card, mail	DD	Send within 48 hours	✓	✓	✓		
Impact letter: "Remember that donation you made a month ago? This is what you've already done!"	Print and send	Development Staff	30 days		✓			
Send video update of impact	Create and send	Development Staff	Quarterly	✓	✓	✓	✓	
Celebrate donor-versary	Send anniversary card	Development Staff	Annually	✓	✓	✓		
Birthday card	Provide card, send	Development Staff	Birthday Month	✓	✓	✓	✓	
Invitation to Legacy Dinner	Send invitation	Development Staff	Annually	✓	✓	✓	✓	✓
Giving Tuesday Email/Mailing Campaign	Provide mailing lists, send	Development Staff	Week Before Giving Tuesday	✓	✓	✓	✓	✓
Program tour invitation	Email invitation	Development Staff	Rolling		✓	✓	✓	
Monthly Newsletter/Social Media Recognition	Gather organization updates, send	Development Staff	Monthly	✓	✓	✓	✓	✓
T&F Birthday/Holiday	Provide mailing list and cards, send	Development Staff	T&F's Birthday	✓	✓	✓		
Annual Appeal	Provide mailing list, send	Development Staff	Annually	✓	✓	✓	✓	✓

Last Updated: Mar 14, 2023