

**MARION GOODWILL INDUSTRIES, INC.  
LEADERSHIP**

**Conduct and Ethical Standards Policy and Procedure**

As a recipient of charitable contributions, Marion Goodwill Industries, Inc. recognizes its responsibility to ensure that all funds received are used to further its mission and to safeguard the assets of the corporation.

In order to uphold the highest standards and ensure the integrity, honesty, and reputation of the entirety of the Goodwill movement, we agree to voluntarily comply with the following Code of Ethics and related Financial Reporting and Management Practices.

**CODE OF ETHICS**

We affirm our commitment to the following Code of Ethics based on the values of Goodwill. As Employees we pledge to follow both the letter and the spirit of the following code:

**Business Practices:**

- We agree to engage in and promote honest and ethical conduct including, but not limited, to the soliciting, negotiating and monitoring of all contractual relationships.
- We will strive to avoid any real or perceived conflicts of interest.
- We will strive to comply with applicable laws, rules, and regulations of federal, state, and local governments.
- We will responsibly use and control all assets, resources, and information in our possession.
- We will encourage the prompt reporting of any violations of this Code of Ethics or other governing documents to our Corporate Compliance Officer.
- We will use restricted monies for its requested specific purpose. We will be able to account for its activity and show how the funds were used.

**Marketing and Communications Activities (including Social Media):**

- We will encourage our employees to practice honest, transparent, and timely communication to facilitate the free flow of essential information in accord with the public interest.
- We will ensure that all services and products are promoted in a manner that promotes respect for our employees and the people receiving services, as well as sensitivity to cultural values and beliefs.
- We will strive to protect confidential information and comply with all legal requirements for disclosure of information affecting the welfare of others.
- We will take efforts to protect the privacy of our employees and disclose information about them as permitted or required by law and/or only with their expressed, written permission.

- We will use our best efforts to protect the privacy of people served and use their stories only with their expressed and written permission; a signed release will be kept on record as required.
- We will take steps to ensure that we disseminate only accurate information and promptly and fully correct any erroneous communication for which we may be responsible.
- We will follow the guidelines in the Social Media policy.

### **Professional Responsibilities:**

- We are committed to continually improving our relationship with our public, employees, and the people we serve.
- We will respect the tools and resources provided to meet the needs of the organization and those that we serve.
- We will not discriminate because of race, color, religion, sex, sexual orientation, national origin, age, ancestry, citizenship, non-disqualifying disability, genetic information, military status, or other legally protected status and we shall endeavor to eliminate or prevent discrimination in rendering services.
- We will treat one another, all persons served, customers, and donors, with ethical integrity, dignity, and respect.

### **Service Delivery:**

- We will strive to maintain the confidentiality of information regarding persons served. We will not discuss confidential information about the organization, employees, or persons served, unless related to job responsibilities, and then only on a need to know basis.
- We will strive to provide the highest quality of services at all times.
- We will strive to avoid any real or perceived conflicts of interest and will make arrangements for alternative services, as needed.
- We will strive to prohibit the exchange of gifts, money, and gratuities between employees and persons served and discourage same among persons served.
- We will discourage personal fund raising in the workplace other than campaigns to support the needs of employees or persons served who have been adversely impacted by disasters. Fundraising must have prior approval from the President/CEO.
- We will discourage bringing personal property to the workplace, and will make efforts to provide reasonable security when this is needed.
- We strongly support the setting of professional boundaries between employees and persons served, while honoring a friendly and respectful provider/customer relationship.
- We limit and vest authority of witnessing documents outside the scope of services provided and pursuant to persons served to those designated by the President/CEO of the organization. Notary Public agents who work for the organization will discharge their duties according to current authority.

## **Human Resources:**

- Through on-going professional development and continuing education, we will strive to remain current with our skills and abilities relevant to the services we offer.
- We are committed to diversity within our workforce to effectively meet the needs of the people we serve.
- We are committed to providing a safe, drug-free and healthy working environment.

Employees will be expected to reaffirm the Code of Conduct and Ethics Standards annually.

## **FINANCIAL REPORTING AND BUSINESS MANAGEMENT PRACTICES**

We recognize that financial reporting and an integrated system of internal controls are key responsibilities of our President/CEO and VP Finance. We believe that periodic review of our financial status by our Board of Trustees is essential and is an integral part of their duties. We further recognize that an annual independent examination and assessment of our finances under the supervision of our Audit Committee is a key element in maintaining our credibility and ensuring the safeguarding of our assets.

### **Financial Statements:**

We reaffirm our responsibility to report the financial position and results of operations and cash flow of the organization in accordance with generally accepted accounting principles to our Board of Trustees at least quarterly.

### **Internal Controls:**

We have or will create an integrated system of internal control, designed to provide reasonable assurances that we will attain the following:

- Effectiveness and efficiency of operation, including the safeguarding of assets
- Reliable financial statements
- Compliance with applicable laws and regulations

We will provide an annual assessment of the internal control system to our Board of Trustees.

**Annual Audit:** We will engage independent accounting firm(s) to conduct an examination of our financial records and internal controls, as required. The independent accounting firm(s) will conduct its audit in accordance with generally accepted accounting and auditing standards. The auditors will examine our financial statements and internal control assessment and report on their examination and recommendations for changes in the financial statements, reporting practices, or internal controls. These reports will be provided directly to our Audit Committee and our Board of Trustees.

**Whistle Blower Protection:** In accordance with laws governing both profit and nonprofit corporations, we have a whistle blower policy and procedures, which will encourage employees to report any financial improprieties. These procedures will include the appointment of the Corporate Compliance Officer who will receive and investigate any complaints, and the development of a confidential system to report violations. Employee reports of improprieties will be taken seriously and investigated promptly. Employees bringing such reports will not be subject to retaliation or adverse action based on the disclosure of the complaint.

**Contractual Relationships:** We will maintain relationships with individuals and entities with whom Goodwill has established or is considering establishing a contractual relationship in a legal and ethical manner following the guidelines in the Contractual Business Relationships Policy & Procedure.

**Conflict of Interest:** We have a conflict of interest policy governing the Board of Trustees, President/CEO, and Executive Staff. We agree that a conflict of interest arises when a Trustee, President/CEO or Executive Staff is influenced by personal considerations, including but not limited to financial considerations or other personal benefit, in the course of performing work for Goodwill. All Trustees, the President/CEO, and Executive Staff should disclose any activity or relationship, which may be perceived as a conflict of interest, and a record of that disclosure should be maintained.

**Document Destruction:** We have a written, mandatory document retention and destruction policy based on legal requirements. By law, certain documents such as, financial records, contracts, real estate, employee records must be archived according to specific guidelines. The policy states it is illegal to alter, cover up, falsify, or destroy any document to prevent its use in an official proceeding such as a federal investigation.

**Certification of Form 990:** We agree that the President/CEO will sign Internal Revenue Service Form 990 to attest to the accuracy and completeness of its contents as well as to the accuracy of all financial reports utilized during the year and in preparation of the Form 990. The Financial statements and Form 990 will not contain any untrue material statements or facts and will not be misleading in their presentation.

## **CONDUCT IN REGARD TO FISCAL MANAGEMENT**

The conduct of the Board of Trustees, employees, and volunteers of Goodwill impacts on our ability to manage our financial resources and serve the community. In order to strengthen our ability to comply with the Code of Ethics and Principles in this document, we will ask each Trustee, employee, and/or volunteer to agree to conduct himself or herself in a manner that promotes essential values and ethical behaviors that include:

- Operating in a manner that upholds the integrity of the movement and ensures public trust.
- Upholding all applicable laws and regulations, and furthering the ability of Goodwill to accomplish our mission.
- Being a responsible steward of the resources of our Goodwill.
- Reviewing consistently ethical decision-making.
- Recognizing if you are being asked to do something that might be illegal.
- Consulting others if you are presented with a dilemma on an issue.
- Deciding on a course of action, determining your responsibility, reviewing all relevant facts and information, and referring to all applicable Goodwill policies or professional standards.
- Considering whether an action goes against ethical, moral, and professional standards will be taken seriously and investigated fully and timely. Employees bringing such reports will not be subject to retaliation or adverse action based on the disclosure of the complaint.

## **TRAINING/EDUCATION:**

**Employee:** Each employee will receive a copy of the Code of Ethics in their employee handbook. Training of the Code will be provided as part of the orientation process. They will be encouraged to ask questions throughout the training to ensure that they understand the Code. There will be an annual refresher training provided either directly or via email, with particular alerts to modifications to the Code.

**Board:** Each board member will be provided with a copy of the Code of Ethics policy at the time of their initial orientation to the board. A copy of the Code of Ethics will be maintained in the board manual.

**Public:** A copy of the Code of Ethics will be maintained in all facility offices for public review. Reference to the code will be posted on the agency web site.

## **PROCEDURES TO DEAL WITH ALLEGATIONS OF THE CODE:**

**Employees:** Employees have the responsibility to report violations of the Code to Ethics. We strongly encourage the employee to inform their supervisor as the first option for reporting, unless the supervisor is directly involved in the misconduct. The VP Human Resources will handle all corrective action for violation of the Code. The following circumstances may be considered:

- The employee has promptly reported his/her own violation
- The employee's cooperates fully in the investigation and correction of the violation

**Board:** Board members should report any suspected violation of the Code of Ethics to the Board Chair who will discuss the matter with the President/CEO. The Board Chair will then discuss the issue with the individual board member and interview other appropriate parties. The issues and recommendations will be brought forth to the Board of Trustees.

### **No Retaliation**

No board member or employee who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. However, an employee who makes an intentional false report or a report not in good faith may be subject to disciplinary action.

### **Responding to a Complaint**

Complaints will be addressed in a timely manner with an investigation initiated within 7 days. The individual bringing a complaint before the President/CEO and/or VP Human Resources will receive a response within 20 days. The VP Human Resources will maintain a record of all such complaints and concerns, along with the investigative outcomes on a confidential basis. Individuals bringing a complaint should in good faith participate in any subsequent procedures necessary to investigate the complaint. At the conclusion of any investigation, the outcome will be communicated to the individual bringing the complaint.

The community and people we serve trust Goodwill based on its long established reputation and integrity. Any misdeed, illegal activity, or appearance of impropriety negatively impacts all of us. In order to maintain that trust and solid reputation, we agree to voluntarily comply with the guidelines and recommendations set forth in this document.

# Acknowledgement of Receipt

## Conduct and Ethical Standards Policy and Procedure

By signing this form in the space provided below you are acknowledging that you have received a copy of Marion Goodwill Industries, Inc. Conduct and Ethical Standards Policy and Procedure, that you speak and understand English, have had the opportunity to discuss the policy and have questions answered.

Your signature below acknowledges your agreement to abide by the provisions of this policy.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name