

## **Sample Code of Ethics for Board Members**

Members of the Board of Directors are committed to observing and promoting the highest standards of ethical conduct in the performance of their responsibilities. Board members pledge to accept this code as a minimum guideline for ethical conduct and decision-making and shall:

### **Accountability**

1. Faithfully abide by the Articles of Incorporation, by-laws and policies of the organization.
2. Exercise reasonable care, good faith and due diligence in organizational affairs.
3. Fully disclose, at the earliest opportunity, information that may result in a perceived or actual conflict of interest.
4. Fully disclose, at the earliest opportunity, information of fact that would have significance in board decision-making.
5. Remain accountable for prudent fiscal management to association members, the board, and nonprofit sector, and where applicable, to government and funding bodies.

### **Professional Excellence**

6. Maintain a professional level of courtesy, respect, and objectivity in all activities.
7. Strive to uphold those practices and assist other members of the board in upholding the highest standards of conduct.

### **Personal Gain**

8. Exercise the powers invested for the good of all members of the organization rather than for his or her personal benefit, or that of the nonprofit they represent.

### **Equal Opportunity**

9. Ensure the right of all to appropriate and effective services without discrimination on the basis of geography, political, religious, or socio-economical characteristics of the state or region represented.
10. Ensure the right of all to appropriate and effective services without discrimination on the basis of the organization's volunteer or staff make-up in respect to gender, sexual orientation, national origin, race, religion, age, political affiliation or disability, in accordance with all applicable legal and regulatory requirements.

## **Confidential Information**

11. Respect the confidentiality of sensitive information known due to board service.

## **Collaboration and Cooperation**

12. Respect the diversity of opinions as expressed or acted upon by the board, committees, and formally register dissent as appropriate.
13. Promote collaboration, cooperation, and partnership.

## **Whistleblower Policy<sup>1</sup>**

### **General**

The organization's Code of Ethics and Conduct ("Code") requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### **Reporting Responsibility**

It is the responsibility of all directors, officers and employees to comply with the Code and to report violations or suspected violations in accordance with this Whistleblower Policy.

### **No Retaliation**

No director, officer or employee who in good faith reports a violation of the Code 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. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.

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## **Reporting Violations**

The Code addresses the organization's open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected violations of the Code of Conduct to the organization's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. For suspected fraud, or when you are not satisfied or uncomfortable with following the organization's open door policy, individuals should contact the organization's Compliance Officer directly.

## **Compliance Officer**

The organization's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations of the Code and, at his discretion, shall advise the Executive Director and/or the Executive Committee. The Compliance Officer has direct access to the Executive Committee of the board of directors and is required to report to the audit committee at least annually on compliance activity. The organization's Compliance Officer is appointed annually.

## **Accounting and Auditing Matters**

The Finance Committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Finance Committee of any such complaint and work with the committee until the matter is resolved.

## **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

### **Confidentiality**

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

### **Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

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