



## Code of Ethics and Accountability

### **PREAMBLE**

As a recipient of charitable contributions, Goodwill Industries of Lane and South Coast Counties and Goodwill Industries of Alaska (Goodwill) recognizes its responsibility to ensure that 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 Industries 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 Officers, Employees or Volunteers we pledge to follow both the letter and the spirit of the following code:

#### Business Practices:

- A. We agree to engage in and promote honest and ethical conduct.
- B. We will avoid actual or the appearance of conflicts of interest.
- C. We will comply with applicable laws, rules, and regulations of federal, state, and local governments and Goodwill policies and procedures.
- D. We will responsibly use and control all assets, resources, and information in our possession.
- E. We will encourage the prompt reporting of any violations of this Code of Ethics or other governing documents.
- F. 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 (includes social media):

- A. We will practice honest, transparent, and timely communication to facilitate the free flow of essential information in accordance with the public interest.
- B. 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.
- C. We will protect confidential information and comply with all legal requirements for disclosure of information affecting the welfare of others.
- D. We will 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.
- E. We will protect the privacy of people served and use their stories only with their expressed and written permission.
- F. We will disseminate accurate information and promptly correct any erroneous communication for which we may be responsible.

Professional Responsibilities:

- A. We are committed to continually improving our relationship with the public, our employees, and people we serve.
- B. We will respect the tools and resources provided to meet the needs of the organization and those that we serve.
- C. We will not discriminate against anyone based on their race, color, creed, sexual orientation, disability, or national origin, and we will endeavor to eliminate or prevent discrimination in rendering services.
- D. We will treat one another, persons served, customers, and donors with dignity and respect.

Service Delivery:

- A. We will maintain confidentiality and not discuss confidential company, employee or information on persons served unless related to job responsibilities or required by law.
- B. We will strive to always provide quality services.
- C. We will strive to avoid any real or perceived conflicts of interest and will make arrangements for alternative services, as needed.
- D. We will prohibit the exchange of gifts, money, and gratuities between any Goodwill employee and Goodwill program participant.
- E. 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.
- F. We will discourage bringing personal property to the workplace, especially items of religious or political nature which may be offensive to others not sharing similar views.
- G. We strongly support the setting of professional boundaries between employees and persons served while honoring a friendly and respectful provider/customer relationship.
- H. We limit and vest authority to witness documents to those persons designated by the President/Chief Executive Officer (CEO) of the organization. Notary Public agents who work for the organization will discharge their duties according to current authority.

Human Resources:

- A. We will strive to remain current with our skills and abilities relevant to the services we offer through on-going professional development and continuing education.
- B. We are committed to diversity within our workforce.
- C. We are committed to providing a safe, drug-free, and healthy working environment.

**FINANCIAL REPORTING AND BUSINESS MANAGEMENT PRACTICES**

We recognize that financial reporting and an integrated system of internal controls are key responsibilities of the President/CEO and the Chief Financial Officer (CFO). We believe that periodic review of our financial status by our board of directors is essential and 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 and finance 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 through financial statements signed by the CFO and delivered to our Audit and finance committee and board of directors at least quarterly.

**Internal Controls:** We have created an integrated system of internal controls designed to provide reasonable assurances that we will attain the following:

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

We will provide an annual assessment of the internal control system to our Audit and Finance Committee and board of directors.

**Annual Audit:** We will engage an independent accounting firm to conduct an examination of our financial statements. The independent accounting firm 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. This report will be provided directly to our Audit and Finance Committee and board of directors.

**Audit and Finance Committee:** We have created an Audit and Finance Committee comprised of at least three volunteers, all of whom will be members of our board of directors. One of the three must qualify as a financial expert (e.g. banker, accountant, financial advisor). This Audit and Finance Committee will present a recommended independent accounting firm to the board of directors, who will be directly responsible for the appointment, compensation, and oversight of the firm we employ to conduct our annual audit. Our Audit and Finance Committee will issue a Request for Proposals at least every five years to select the independent accounting firm. Our Audit and Finance Committee will request a copy of the audit firm's most recent peer review and Letter of Comments. Our Audit and Finance Committee will also establish procedures for the receipt, retention, and treatment of comments regarding Goodwill's accounting, internal controls and auditing. Our Audit and Finance Committee will report at least annually to the full board of directors.

**Whistleblower Protection:** In accordance with laws governing both for-profit and nonprofit corporations including the U.S. Sentencing Guidelines, we have adopted a whistleblower policy and procedure, which encourages employees to report any financial improprieties. These procedures include 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.

**Conflict of Interest:** We have adopted a conflict-of-interest policy governing our board members, officers, employees, and volunteers. We agree that a conflict of interest arises when a board member, officer, volunteer, or employee is influenced by personal considerations, including but not limited to financial considerations, in the course of performing work for Goodwill. All board members, officers, employees, and volunteers should disclose at least annually any activity or relationship at a time designated by the board, which may be perceived as a conflict of interest, and a record of that disclosure should be maintained.

**Document Destruction:** We have adopted a written, mandatory document retention and destruction policy based on legal requirements. By law, certain documents such as financial records, contracts, real estate, and employee records must be archived according to specific guidelines. The policy also 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. The policy includes guidelines for electronic mail and voice mail.

**Certification of Form 990:** We agree that both the President/CEO and the CFO of Goodwill will review Internal Revenue Service Form 990 to attest to the accuracy and completeness of its contents as well as to the accuracy of financial reports utilized during the year and in preparation of the Form 990. The CFO will sign 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 all board members, employees, volunteers, and officers of Goodwill has an impact 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 member of the staff, board, or other volunteer groups to agree to conduct themselves in a manner that promotes essential values and ethical behaviors that include:

- Operating in a manner that upholds the integrity of Goodwill and ensures public trust.
- Upholding all applicable laws and regulations and furthering the ability of Goodwill to accomplish their mission.
- Being a responsible steward of the resources of Goodwill.
- Recognizing if you are being asked to do something that might be illegal or unethical.
- 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.

### **Training/Education:**

#### **Employee:**

Each employee will receive initial training on the Code of Ethics Policy as part of their orientation process. They will be encouraged to ask questions throughout the training to ensure that they understand the Code. Each employee will complete and sign the Code of Ethics Policy. A copy will be maintained in their personnel file.

**Board Members:** Each member of the board of directors will be provided with a copy of the Code of Ethics at the time of their initial orientation to the board.

**Public:** A copy of the Code of Ethics will be maintained in all offices for public review. Reference to the code and how to access it will be included in the Annual Report and posted on the agency web site.

### **Procedures to Deal with Allegations of Violation of the Code:**

#### **Employees:**

Employees have the responsibility to report suspected violations of the Code to their supervisor, manager, or director on the agency website (EthicsPoint) or by calling 1-866-294-5563. We strongly encourage the employee to inform their manager as the first option for reporting unless the manager is directly involved in the misconduct.

The President/CEO or designated representative will discuss the issue with the identified employee and interview appropriate parties. The President/CEO or designated representative will determine if a violation has occurred and will implement appropriate corrective action. The following circumstances may be considered:

- The employee has promptly reported their own violation
- The employee cooperates fully in the investigation and correction of the violation

#### **President/CEO:**

If a suspected conflict of interest or violation of the Code of Ethics involves the President/CEO, a report will be made to the chair of the board of directors. The board chair will discuss the issue with the President/CEO and

interview appropriate parties. The board chair will determine if a violation has occurred and will implement appropriate corrective action. The following circumstances may be considered:

- The President/CEO has promptly reported their own violation
- The President/CEO cooperates fully in the investigation and correction of the violation

**Board Members:**

Board members should report any suspected violation of the Code of Ethics to the board chair in a timely manner, who may discuss the matter with the President/CEO. The board chair will discuss the issue with the identified board member and interview appropriate parties. The board chair will bring their findings and recommendations to the Audit and Finance Committee, who will determine if a violation has occurred and will implement appropriate corrective action. The following circumstances may be considered:

- The board member has promptly reported their own violation
- The board member cooperates fully in the investigation and correction of the violation

If a suspected violation involves the board chair, the report will be made to the vice chair who will follow the designated procedure for board members.

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