

## **UNITED WAY OF GREATER GREENSBORO, INC. CODE OF ETHICS**

The Board of Directors of the United Way of Greater Greensboro, Inc. (the “Organization”) has adopted the following Code of Ethics, which applies to all Principal Executive and Senior Financial Professionals, as well as all officers, members of the Board of Directors, Finance Committee members, and staff (collectively, the “Subject Persons”). “Principal Executive and Senior Financial Professional” means the Organization’s chief executive officer, principal financial officer, principal accounting officer, controller, and persons performing similar functions.

### **I. PURPOSE**

There is a unique trust placed in the United Way of Greater Greensboro to serve the public good. We are committed to the highest ethical standards, and we have adopted this Code of Ethics to deter wrongdoing, to promote ethical conduct, and to ensure the continued integrity of our financial reporting and course of dealing.

This Code of Ethics is grounded in our mission and guided by our fundamental values of commitment, opportunity, diversity, and excellence.

While no document can anticipate all of the challenges that may arise, this Code of Ethics establishes principles to assist Board members, staff, and volunteers in making decisions that are ethical and in accordance with applicable legal requirements. All are encouraged to discuss any questions or concerns that they have with a supervisor, the President, the Chairperson or another member of the Executive Committee.

### **II. PERSONAL AND PROFESSIONAL INTEGRITY**

All Subject Persons will:

- Strive to achieve the highest standards of quality and service in fulfilling the mission of the Organization;
- Act in good faith, responsibly, with due care, competence, prudence, and diligence;
- Communicate openly and honestly and avoid misrepresentation; and
- Promote a fair and respectful working environment in which all opinions are valued.

### **III. ACCOUNTABILITY**

All Subject Persons will:

- Comply with all laws, rules, and regulations applicable to the Organization;

- Exercise responsible stewardship of resources, including donations, grants, and other contributions that are used to pay operating expenses, salaries, and employee benefits; and
- Use the Organization’s resources, equipment, and materials solely for United Way purposes.

#### **IV. OPENNESS AND DISCLOSURE**

The Organization will:

- Provide comprehensive and timely information to the public, the media, and all stakeholders and will be responsive in a timely manner to reasonable requests for information;
- Make basic informational data about the Organization—such as the Form 990 and audited financial statements—available to the public; and
- Ensure that all information about the Organization distributed by the Organization fully, accurately, clearly, and honestly reflects its policies and practices;

#### **V. CONFIDENTIALITY AND PRIVACY**

All Subject Persons will:

- Take all reasonable measures to ensure that all information which is confidential, privileged, or nonpublic is not disclosed inappropriately;
- Respect the protected privacy rights of all individuals in the performance of their United Way duties; and
- Refrain from the use of confidential information gained in the course of employment or volunteer efforts for personal gain, either during their relationship with the Organization or after it ends.

#### **VI. DIVERSITY AND INCLUSIVENESS**

The Organization will:

- Embrace diversity and respect others without regard to race, color, religion, creed, age, gender, national origin or ancestry, marital status, veteran status, sexual orientation, political affiliation, or status as a qualified disabled or handicapped individual;
- Take meaningful steps to promote inclusiveness in its hiring, retention, promotion, Board recruitment, and constituencies served; and
- Refuse to engage in or tolerate any form of illegal discrimination or harassment.

## **VII. SOLICITATIONS AND VOLUNTARY GIVING**

The Organization will:

- Promote voluntary giving in dealing with donors and vendors;
- Disclose its fundraising costs as a matter of public record;
- Ensure that all solicitation materials accurately represent the Organization's policies and practices and reflect the dignity of program beneficiaries;
- Ensure that donors feel free to ask questions when making a donation and receive prompt, truthful, and forthright answers;
- Expend and allocate funds consistent with donors' expressed intentions; and
- Respect the wishes of donors who prefer to remain anonymous by not releasing their names, addresses, or contribution amounts, unless required to do so by law.

## **VIII. POLITICAL CONTRIBUTIONS**

The Organization may not make contributions to any candidate for public office or political committee and may not intervene in any political campaign on behalf of or in opposition to any candidate for public office. All Subject Persons will:

- Clearly communicate that they are acting in an individual capacity and not on behalf of the Organization, if identified as an official or agent of the Organization, while engaging in political activities, including making political contributions; and
- Refrain from engaging in political activities in a manner that may create the appearance that such activity is by or on behalf of the Organization.

## **IX. CONFLICT OF INTEREST**

All officers, directors, and committee members will abide by the Conflict of Interest Policy of the United Way of Greater Greensboro.

## **X. GUIDANCE AND DISCLOSURE**

All Subject Persons are encouraged to seek guidance from the President or other member of the Executive Committee concerning the interpretation or application of this Code of Ethics. Any known or suspected violations of the Code of Ethics involving staff should be reported to a supervisor, the President, or the Chair of the Board. Non-employee Subject Persons should contact the President or the Chair of the Board. Any known or suspected violations of the Code of Ethics involving the Subject Persons may be made confidentially and anonymously in accordance with the procedures established by the United Way's Policy and Procedures for the Receipt, Retention and Treatment of Complaints Regarding Accounting, Internal Accounting Controls, and Auditing Matters (Section X).

## **XI. SUSPECTED VIOLATIONS OF THE CODE OF ETHICS**

Suspected violations of the Organization's Code of Ethics shall be reported and handled according to this Policy and Procedures for the Receipt, Retention and Treatment of Complaints Regarding Accounting, Internal Accounting Controls, or Auditing Matters, with the exception that the President of the Organization fulfills the role of the Chair of the Finance Committee and the Executive Committee fulfills the role of the Finance Committee. If the reporting person does not feel comfortable submitting a report to the President, that person may submit it to the Chair of the Board of Directors. Suspected violations may be submitted on the form attached to this Policy ("Suspected Violations of the Code of Ethics").

## **XII. ACKNOWLEDGEMENT**

All Senior and Executive Financial Professionals, Board members and staff should sign the acknowledgement form at the end of this Code of Ethics and return it to the President indicating that they have received, read, and understood, and agree to comply with, the Code of Ethics. Each year, all Senior and Executive Financial Professionals, as well as other staff, will be asked to sign an acknowledgement indicating their continued understanding of the Code of Ethics. All Senior and Executive Financial Professionals, Board Members and staff may be requested to sign additional acknowledgements at such times as determined by the Finance Committee or the President.

Each Subject Person is accountable for his or her adherence to this Code of Ethics. Any violation of this Code of Ethics may result in disciplinary action, including immediate dismissal.

## CODE OF ETHICS GLOSSARY

**Candidate for Public Office:** An individual who offers herself or himself or is proposed by others as a contestant for an elected public office, whether such office is federal, state, or local.

**Confidential and Privileged Information:** Information that is protected from voluntary or involuntary disclosure by legally recognized privileges such as attorney-client, doctor-patient, and others.

**Contribution, political:** Anything of value, including monetary and in-kind gifts, provided for the purpose of influencing the outcome of an election.

**Donors:** All individuals and entities that make charitable or in-kind contributions to the United Way.

**Gifts; Promotional Items of Nominal Value:** A gift which must be declined includes any gratuity, favor, discount, entertainment, hospitality, loan, forbearance or other item having monetary value. It includes services as well as gifts of training, transportation, local travel, lodgings, and meals, whether provided in-kind, by purchase of a ticket, payment in advance, or reimbursement after the expense has been incurred.

The following might be accepted with care:

- Gifts used to promote an organization's name, products or services which have retail value of \$200 or less.
- Modest items of food and refreshments, such as soft drinks, coffee and donuts, offered other than as part of a meal.
- Greeting cards and items with little intrinsic value, such as plaques, certificates and trophies, which are intended solely for presentation.
- Reward and prizes given to competitors in contests or events, including random drawings, open to the public unless the employee's entry into the contest or event is required as part of his or her official duties.

The following are not considered gifts:

- Loans from banks and other financial institutions on terms generally available to the public.
- Pension and other benefits resulting from continued participation in an employee welfare and benefits plan maintained by a former employer.
- Anything for which market value is paid by the employee.

**Immediate family members:** Include an individual's spouse, children, parents, siblings, and spouses of children and siblings. Other "family members" are persons who are related to United Way staff or volunteers by blood or by marriage, or in other significant ways (i.e., significant other, life partner, common-law marriage, etc.)

**Integrity:** Adhering to moral, ethical, and honest principles.

**Nonpublic Information:** Any business, financial, or personal information which is not publicly known or available.

**Political Committee:** Any party, committee, association, fund, or other organization organized and operated primarily for accepting contributions to influence the selection, nomination, or election of any individual to any federal, state, or local office.

**Representatives:** Individuals who provide personal services to the Organization as independent contractors, consultants, or loaned executives.

**Staff:** All individuals who provide services to the Organization as employees or leased employees.

**Vendors:** Entities which provide goods and services to the Organization for a fee.

**Volunteers:** All members of the Organization's Board of Directors and committees appointed by the Board of Directors who perform their Organization duties without compensation.

**UNITED WAY OF GREATER GREENSBORO, INC.  
ACKNOWLEDGEMENT OF RECEIPT OF CODE OF ETHICS  
FOR PRINCIPAL EXECUTIVE AND SENIOR FINANCIAL PROFESSIONALS,  
OFFICERS, DIRECTORS, FINANCE COMMITTEE MEMBERS, AND STAFF**

I have received and read the Code of Ethics of the United Way of Greater Greensboro. I understand the standards and policies contained in the Code of Ethics and understand that there may be additional policies and laws applicable to my position. I agree to comply with the Code of Ethics, and I understand that any violation of this Code of Ethics may result in disciplinary action, including immediate dismissal.

If I have questions concerning the meaning or application of the Code of Ethics, any United Way policies, or the legal and regulatory requirements applicable to my position, I know that I can consult the Executive Committee, the President, or the Chair of the Board, and that my questions or reports will be maintained in confidence.

I further understand it is my responsibility to bring violations or suspected violations of the Code to the attention of a supervisor, the President, or the Chair of the Board. I am also aware that any direct or indirect retribution for the making of a communication concerning violations or suspected violations of the Code may be an independent violation of the Code.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Conflicts of Interest**

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## SUSPECTED VIOLATIONS OF THE CODE OF ETHICS

The Executive Committee encourages you to report any actions that you consider questionable or unlawful regarding accounting, internal accounting controls, or auditing matters to the President of the Organization (or his/her designee). Your complaints will be handled in a serious and confidential manner. Please mail, email, or deliver all Complaints to Keith Barsuhn, President, at 1500 Yanceyville Street, P.O. Box 14998, Greensboro, NC 27415; or [Keith.Barsuhn@unitedwaygso.org](mailto:Keith.Barsuhn@unitedwaygso.org).

You may also contact Mr. Barsuhn at (336) 378-6600 to discuss any of these matters or this form.

Nature of Suspected Violation. Please describe the activity you are concerned about in as much detail, including dates, as possible. If necessary, you may attach additional pages.

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**Name of person(s) responsible for activity:** \_\_\_\_\_

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Your Name (**Optional**)

Date: \_\_\_\_\_

Note. If you do not feel comfortable submitting a Complaint to the individual listed above, you may submit the Complaint to Sue Cole, Chair of the Board of Directors, at 3803 Round Hill Road, Greensboro, North Carolina 27408; or [sue@sageleadership.com](mailto:sue@sageleadership.com). Alternatively, you may contact her at (336) 908-5116.