

**United Way of Greater Philadelphia  
and  
Southern New Jersey**

**Codes of Ethics and Conduct,  
and Whistleblower Policy  
For Directors, Officers, Staff and Volunteers**

Adopted  
July 1, 2017

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# United Way of Greater Philadelphia and Southern New Jersey Codes of Ethics and Conduct, and Whistleblower Policy

## INTRODUCTION

As members of the Board of Directors, Officers, staff or volunteers of United Way of Greater Philadelphia and Southern New Jersey we have made a commitment to our community to maintain the highest ethical standards and practices, based on the unique trust placed in us to serve the public good. By your participation, you become a valued partner in this commitment, and we ask you to follow these standards in all of your dealings on behalf of the organization.

This document sets forth UWGPSNJ Core Ethical Values and the Codes of Ethics and Conduct, and Whistleblower Policy (“Codes”), which we subscribe to throughout the organization.

The Codes are more than a set of standards and responsibilities. It is a way of connecting our values and ideals with the important work we are involved with on a daily basis.

We hope this document will provide each of us with a deeper understanding of our principles and practices. We encourage your comments and questions on these issues and appreciate your participation in serving our community.

## OUR MISSION

*To end intergenerational poverty in our region by harnessing, leveraging and strategically investing the collective power of donors, advocates and volunteers, to help individuals and families break the cycle of poverty.*

## INSTRUCTIONS

**Please read the Code and then indicate your willingness to abide by its terms by signing, dating and returning the Acknowledgement on the Intranet or by fax or email.**

## UNITED WAY OF GREATER PHILADELPHIA AND SOUTHERN NEW JERSEY ORGANIZATIONAL CORE ETHICS AND VALUES

### **Stewardship:**

Definition: The careful conducting, supervising, or managing of something.

UWGPSNJ: Everything we do is rooted in integrity; every dollar we spend improves lives.

Our actions, behaviors, and decisions on behalf of all stakeholders must be transparent, meet the highest ethical standards, and align with organizational goals.

### **Passion:**

Definition: A strong emotional or intellectual connection – Passion is the energy that comes from bringing more of YOU into what you do.

UWGPSNJ: Improving lives INSPIRES the work we do each day.

Our region's most vulnerable citizens depend on our motivation and enthusiasm for advancing the common good. The heart-felt excitement we bring to service children, families and seniors affects genuine community level change.

### **Excellence:**

Definition: The state of possessing good qualities in an eminent degree.

UWGPSNJ: High standards and high performance yield high quality and measurable results.

Our team shares a desire to become the community's trusted change agent, a drive for achieving collective success, and an appreciation of diverse cultural, familial, and professional backgrounds that offer unique perspectives and deliver results.

### **Leadership:**

Definition: "If your actions inspire others to dream more, learn more, do more and become more, you are a leader." John Quincy Adams (American 6th US President (1825-29), eldest son of John Adams, 2nd US President. 1767-1848)

UWGPSNJ: Everyone can be a leader in thought and action; we all must be leaders regardless of role and tenure.

Our leaders are humble, yet effective; are committed to making an impact and advancing the organization's priorities; are accountable for their work; and believe in fostering strong relationships built on collaboration, mutual respect and trust.

## **PART 1: CODE OF ETHICS**

United Way of Greater Philadelphia and Southern New Jersey is committed to the highest ethical standards. Indeed, based on the unique trust placed on us to serve the public good, we have a special obligation to act ethically.

The success of our mission depends upon the ethical conduct of everyone affiliated with the organization. Our staff and volunteers set an example for each other and our community by their pursuit of excellence in performance, professionalism, and ethical conduct.

The Codes are based on our mission and guided by our Core Ethics and Values described above: Stewardship, Passion, Excellence, and Leadership.

While no document can anticipate all of the challenges that may arise, the Code of Ethics communicates key guidelines and will assist UWGPSNJ staff and volunteers in making decisions that are ethical and in accordance with applicable legal requirements.

UWGPSNJ has appointed as its Ethics Officer, Ruth Roberts, Associate Vice President, Human Resources.

### **POLICIES APPLICABLE TO EACH OF US**

#### **Personal Integrity**

A personal commitment to integrity in all circumstances benefits each individual as well as the organization. Therefore, each member of the staff and volunteers will:

- Respect and seek out the truth and avoid misrepresentation.
- Ensure fairness and objectivity in all activities.
- Set an example of high standards of professionalism.
- Honor the right of privacy, respect, dignity and individuality of all people, including co-workers, volunteers, contributors and beneficiaries.

#### **Responsibilities**

Staff and volunteers all represent UWGPSNJ and set examples through their ethical conduct and professionalism.

- A member of the staff or volunteer will not knowingly take any action or make any statement intended to influence the conduct of UWGPSNJ in such a way as to confer any financial benefit on him or her, or anyone in his or her immediate family.
- If any member of a volunteer committee (or anyone in the member's immediate family) has a direct or indirect personal financial interest in any matter under consideration by the committee, the member will disclose the material facts to other committee members and will not participate in discussion, except to provide factual information, nor vote on the matter.

- A person affiliated with a grant organization (partner, member, or other category of funded organization) cannot serve on a committee concerned with allocation of funding to that organization.
- Members of the Board of Directors and Impact Committees (and sub-committees whose function it may be to allocate funds to grant organizations), represent the community and not individual agencies. If a matter requiring a vote comes before the Board or any of these committees dealing with a particular grant organization, any member of the committee affiliated with that organization will declare him or herself and abstain from voting. This is not intended to preclude any committee member or director from voting on the full list of annual allocations recommendations.

## **ACCOUNTING OR FINANCIAL IMPROPRIETIES; WHISTLEBLOWER POLICY**

Nothing would be more destructive of UWGPSNJ's reputation in our community as an organization of the highest integrity than an allegation of accounting or financial impropriety.

Therefore, each member of the staff and each volunteer must avoid any activity that could reasonably be construed by a non-expert as involving accounting or financial impropriety. In addition, staff and volunteers shall promptly report to the Ethics Officer, Chief Finance and Administrative Officer, CEO or the Chair of the Board of Directors, any observed activity of another person that the member of the staff or volunteer has reason to believe involves such impropriety.

We have established a Whistleblower Policy that provides a confidential, anonymous mechanism for employees and others to report inappropriate financial actions taken by management without fearing reprisal or retaliation. Any employee or other person who has complaints or concerns about UWGPSNJ's accounting, internal accounting controls or auditing matters is strongly encouraged to report such matters.

### Policy on the Reporting of Accounting or Financial Improprieties

Any UWGPSNJ employee or volunteer must be able to submit a good faith complaint regarding accounting, internal auditing controls or auditing matters ("Accounting Complaints") to the appropriate senior staff or volunteer Chairs, without fear of dismissal or other retaliation of any kind. An Accounting Complaint may be submitted to any of the following persons by telephone or by letter addressed to our General Counsel, who will in turn refer the communication in confidence to the appropriate individual, as listed below.

- Chief Finance and Administrative Officer
- Chair, Audit Committee
- Chair, Human Resources Committee

The contact information for General Counsel is:

Abbi L. Cohen, Esq.  
Dechert LLP  
Cira Centre  
2929 Arch Street  
Philadelphia, PA 19104-2808  
Office phone: 215-994-2352  
Main number: 215-994-4000

Confidential, anonymous Accounting Complaints submitted to one of the above shall describe the matter at issue in as much detail as reasonably as possible. Alternatively, anonymous complaints may also be submitted to UWGPSNJ's external, third-party Ethics Reporting Hotline via telephone or online:

- English speaking USA and Canada: (800) 401-8004
- Spanish speaking North America: (800) 216-1288

Website: <http://www.lighthouse-services.com/uwgpsnj>

E-mail: [reports@lighthouse-services.com](mailto:reports@lighthouse-services.com) (place **"United Way"** in the reference line)

Fax: (215) 689-3885 (place **"United Way"** in the reference line)

### Procedure Overview

- Accounting Complaints should be submitted in writing, whether by hard copy or email, and may be submitted anonymously if so desired. In order to facilitate a complete investigation, the complainant should provide as many details as possible, including a description of the questionable practice or behavior, the names of any persons involved, the names of possible witnesses, dates, times, places and any other available details.
- Supervisors and managers who become aware of any questionable accounting or auditing matters, or who receive complaints or concerns from other employees, must immediately report them directly to one of the contacts named in the policy. Supervisors and managers who receive complaints of questionable accounting or auditing matters must consult with the Audit Committee before undertaking an investigation or other action. The Audit Committee has final responsibility and authority for the investigation and handling of any Accounting Complaints.
- Accounting Complaints received by the Chief Finance and Administrative Officer or Chair, Human Resources Committee, will promptly be forwarded to the Audit Committee Chair, who will record the receipt of all Accounting Complaints, and notify General Counsel.
- The Audit Committee Chair will review and evaluate each Accounting Complaint and make an initial determination as to whether it should be investigated, and if so, may designate an appropriate UWGPSNJ employee(s) and/or Audit Committee member(s) to conduct such as investigation. In addition, the Audit Committee Chair has discretion to request, and the Board Chair has the authority to direct, special handling or investigation of any Accounting Complaint, including the retention of outside counsel or advisors.

- Reports of questionable accounting or audit practices will be kept confidential to the extent possible consistent with the Audit Committee's obligation to investigate and correct unlawful or unethical accounting or audit practices.
- If the Audit Committee determines that a particular complaint or concern is not covered by this policy, it will refer the complaint or concern to the Ethics Officer for appropriate handling and response.
- On not less than a quarterly basis, the Audit Committee Chair will report to the Audit Committee as to the status of Accounting Complaints that have been received. The Audit Committee has discretion to recommend corrective action to address issues brought to its attention by any Accounting Complaint. The Audit Committee Chair shall also report on any Accounting Complaints to the Executive Committee and the Board of Directors.
- The Audit Committee Chair, or designee, may contact persons submitting Accounting Complaints, if known and to the extent appropriate, to inform such persons of the results of any investigation and what, if any, corrective action has been recommended or taken.
- Records concerning Accounting Complaints will be retained by UWGPSNJ for not less than three (3) years after the Accounting Complaint has been received.
- It shall be a violation of this Policy, and grounds for disciplinary action up to and including termination of employment, for any UWGPSNJ employee to discharge, demote, suspend, threaten, harass, or in any other matter retaliate against a UWGPSNJ employee or volunteer by reasons of his or her submission in good faith of an Accounting Complaint. This policy is not intended to, and does not create any rights, or any private right of action in any person.
- UWGPSNJ retains its managerial discretion regarding the interpretation and application of this Policy. This Policy is subject to change and may be deleted, revised, or updated at any time with or without notice. In the case of substantive changes, these will be reviewed by General Counsel or the Board's Subcommittee on Corporate Compliance with Fiduciary and Governance Responsibilities ("Governance Subcommittee"), to ensure advance notice is provided when necessary.

## **CONFLICTS OF INTEREST**

Each member of the staff and each volunteer have an obligation of strict loyalty to the organization, and to maintain the highest standards of business ethics. Each must avoid situations in which an objective observer might reasonably believe that there was improper or unethical conduct by such person. An actual or apparent "conflict of interest" occurs when an individual's private interest interferes, or appears to interfere in any way with the interest of UWGPSNJ. A conflict of interest situation can arise when a member of the staff or volunteer takes actions or has interests that may make it difficult to perform his or her UWGPSNJ work objectively and effectively. Conflicts of interest also arise when a member of the staff or volunteer, a member of his or her family, or another party with whom he or she has a special relationship, receives improper personal benefits as a result of his or her position with UWGPSNJ.

Examples of such situations include:

- Participating in, or influencing any decision or other action by UWGPSNJ that could result in direct or indirect benefit to the staff member, volunteer or his or her immediate family.
- Unless specifically required by a staff member's job responsibilities or a volunteer's UWGPSNJ responsibilities, the disclosure to anyone else of nonpublic confidential information concerning or belonging to UWGPSNJ (see section on Confidentiality).

Each staff member is required to make a full disclosure of a potential conflict of interest as soon as possible to the Vice President or Associate Vice President responsible for the particular area. The Vice President or Associate Vice President will bring the information to the attention of the Ethics Officer so that a determination can be made whether the facts presented raise any actual or apparent conflicts that are potentially damaging or detrimental to UWGPSNJ.

Each volunteer must make full disclosure of any potential conflict of interest on the annual Acknowledgment Form (see page 13). If any change in circumstances with respect to such potential conflict should occur during the course of the year, the volunteer shall disclose such change to his or her Committee Chair and the staff liaison to the Committee as soon as possible following such change. [The Committee Chair and staff liaison will bring the information with respect to such change to the attention of the Ethics Officer, as appropriate.]

### **Volunteer Service by Staff and Service on Non-Profit Boards**

UWGPSNJ staff members are encouraged to pursue their personal volunteer interests within the community. This policy provides guidance to help ensure the volunteer activities do not present a conflict of interest relative to employment with UWGPSNJ.

When considering a volunteer activity, employees must be mindful to avoid activity that presents a **Conflict of Interest** (an employee must avoid situations in which an objective observer might reasonably believe that there was improper or unethical conduct by such a person), or **Conflict of Commitment** (when the demands of the external activity perceptibly reduce the individual's time, focus, or productivity on behalf of the organization).

Please consider our Code of Ethics and the following items when making decisions about volunteer activity, and also consult with your department head or the Chief Ethics Officer/Associate Vice President, Human Resources if you have further questions:

- Board or volunteer service by employees is reported annually on the Code of Ethics acknowledgement and is required to be signed by all employees.
- Employees should avoid external volunteer service that involves fundraising in competition with UWGPSNJ objectives.
- Service on a non-profit Board or advisory committee is permitted if the work is consistent with the image and values of UWGPSNJ. Senior management and the Impact Department employees should avoid Board service with nonprofit human service agencies that receive significant UWGPSNJ funding support, such as General Operating Funds. Any exceptions must be documented and approved, in advance, by the Chief Ethics Officer, the CEO, and the Board Chair.
- The non-profit Board or advisory committee on which you serve should be consistent with the image and values of UWGPSNJ.

## **Gifts and Use of Assets**

Solicitation of gifts or incentives, including trips, cash, tickets to events, meals, transportation, lodging, entertainment, gift certificates, stocks, bonds or other forms of marketable securities, from UWGPSNJ's vendors, suppliers, partners and donors for personal use or gain is not permitted. Neither a member of the staff nor a volunteer shall accept any gift or incentives from any such vendor, supplier or donor in connection with the performance of his or her UWGPSNJ functions and responsibilities; provided that small token gestures of appreciation with a nominal value equal to or less than \$50, such as candy, fruit baskets, etc. are permitted when (1) they are reported in the manner described below, (2) the surrounding circumstances would not give rise to an appearance of impropriety, and (3) where practical, such token gift or incentive is shared among staff and/or volunteers.

If a member of the staff or volunteer is presented with an opportunity or item (regardless of value) that may be viewed as not having an appropriate business purpose<sup>1</sup> or may suggest or imply an actual or apparent conflict of interest or could otherwise be perceived as a gift or incentive, it should be reported promptly in the manner described below:

- Members of the staff should make such report to the Chief Finance and Administrative Officer.
- Volunteers should make such report to his or her Committee Chair and the staff liaison to the Committee. For items and/ or opportunities with a value in excess of \$50, a report should then be made to the Chief Finance and Administrative Officer.

Following any such report from members of the staff (regardless of value) or a Committee Chair or staff liaison (for items or opportunities in excess of \$50), the Vice President or Associate Vice President responsible for that particular area shall determine if there is an appropriate business purpose related to the opportunity or item and/or other factors that would allow such opportunity or item to be accepted. For items or opportunities with a value equal to or less than \$50, as reported to the Committee Chair, staff liaison or Chief Finance and Administrative Officer, as the case may be, such item or opportunity will be deemed acceptable when shared among staff members and/or volunteers.

UWGPSNJ property should be used for legitimate business purposes and the business of UWGPSNJ will be conducted in a manner designed to further UWGPSNJ's interests rather than the personal interest of any individual staff member or volunteer. Staff members and volunteers are prohibited from the unauthorized use or taking of the UWGPSNJ's equipment, supplies, materials, services or intellectual property.

Gifts or incentives described above that are offered to anyone in the immediate family of a member of a staff member or volunteer are considered the same as if offered directly to the member of the staff or volunteer (respectively).

## **Travel and Entertainment Expenses**

Staff and volunteers shall only incur reasonable travel, entertainment and related expenses on a basis consistent with good, efficient business practices and with the mission of UWGPSNJ.

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<sup>1</sup> An appropriate business purpose related to an opportunity or item may include donor development, training or networking opportunities or other instances that would benefit UWGPSNJ.

Accordingly, these expenses will be reimbursed only if they comply with the *Travel and Expense Policy* adopted by the Board of Directors.

## **STAFF RESPONSIBILITIES TO VOLUNTEERS**

Volunteers who serve UWGPSNJ are crucial to our success. In order to assist volunteers to serve effectively and to obtain satisfaction from their service, staff members will:

- Support volunteers so they can perform to the highest level of their capability and personal satisfaction.
- Treat all volunteers with fairness, equity and respect, providing appropriate mechanisms for their views and interests to be expressed.
- Involve volunteers at appropriate levels and phases of the decision-making process.
- Assist in the development and the understanding of the roles of volunteers and staff members, respectively; set clear standards of performance for volunteers; and appropriately recognize their contributions.
- Provide benefits and perquisites to volunteers that are consistent with the spirit of volunteerism, consistent with UWGPSNJ's tax-exempt status.

## **CONFIDENTIALITY**

Staff members and volunteers may come into the possession of information of a nonpublic, confidential nature related to UWGPSNJ, a donor or a gift organization. This may include proprietary information regarding, for instance, campaign strategies and similar kinds of information. In dealing with such information, in whatever form, staff members and volunteers will:

- Not disclose, while a staff member or volunteer, or at any time in the future, any nonpublic, confidential information to any person or organization, unless required in good faith to perform his or her duties or responsibilities for UWGPSNJ or to comply with the law.
- Not use any confidential information to create any other work product, except in the good faith performance of his or her duties or responsibilities. (It is understood that this limitation does not limit the use of such information to defend the rights of the staff member or volunteer in any dispute with UWGPSNJ.)
- Mark as "Confidential" any information that is reasonably deemed confidential information, regardless of the medium in which the information is set forth. If confidential information becomes the subject of discussion, the parties to the discussion will acknowledge that such information is of a confidential nature.
- Upon or before the effective date of the termination of a staff member's employment with UWGPSNJ, or a volunteer's membership on the board, and all committees and subcommittees, return to UWGPSNJ or destroy, all such confidential information, retaining no copies or other record.

## **PART 2: CODE OF CONDUCT**

United Way of Greater Philadelphia and Southern New Jersey, a not-for-profit corporation that is tax-exempt under section 501(c)(3) of the Internal Revenue Code (“UWGPSNJ”), has a deep, long-standing commitment to the broad community it serves.

Those who represent UWGPSNJ, whether as staff, volunteers or representatives, each have a responsibility to preserve and advance this commitment. On an annual basis Directors, Officers, staff and volunteers are required to confirm their willingness to comply with UWGPSNJ’s Codes by signing, dating and returning the attached Acknowledgment.

Board members, Officers, and other volunteers should contact either the President & CEO, or the Chair of the Board of Directors, with questions or concerns about the Codes or fiduciary duties. Staff members will direct their questions to the Ethics Officer.

UWGPSNJ is greatly indebted to its staff members, donors and volunteers for the significant difference they are making.

### **CODE OF CONDUCT**

1. Prudent Person - we will perform our UWGPSNJ duties with the level of prudence we exercise in our own affairs.
2. Diligence - we will exercise diligence in a constant, consistent manner in performing our UWGPSNJ responsibilities. We stay informed about the challenges and opportunities in our community.
3. Independent Judgment - we will use our best independent judgment in making decisions on UWGPSNJ’s matters.
4. Compliance - we will rigorously carry out our UWGPSNJ responsibilities in a manner that is consistent with UWGPSNJ’s mission as a tax-exempt not-for-profit instrument of change in our community.
5. Confidentiality - we will maintain information of a nonpublic, confidential nature that comes to us as a result of our relationship with UWGPSNJ in strict confidence, consistent with our duty to bring any evidence of wrongdoing to senior leadership or, if applicable, the appropriate legal authorities, or to comply with the law. We will return to UWGPSNJ, or destroy, all such information, in any form, at the end of our employment or term of office, retaining no copies.
6. Loyalty - we will scrupulously avoid real or perceived conflicts-of-interest, consistent with UWGPSNJ’s Codes of Ethics and Conduct, and promote UWGPSNJ’s best interests.
7. Codes of Ethics and Conduct - we will abide by UWGPSNJ’s Codes of Ethics and Conduct, in letter and spirit.
8. Support - we will give within our means to UWGPSNJ to support its mission to our community.

United Way of Greater Philadelphia and Southern New Jersey  
Acknowledgement Page Codes of Ethics and Conduct Staff  
FY 2017-2018

My signature below indicates that I have received and read UWGPSNJ's Codes of Ethics and Conduct, and the Whistleblower Policy, and that I agree to comply with the Codes.

\_\_\_\_\_  
*Signature* Date: \_\_\_\_\_,

\_\_\_\_\_  
*Print full name*

Check all that apply:

- I am a member of the UWGPSNJ staff.
- I am a member of the Board of Directors
- I am a volunteer serving on a standing committee.
- Other \_\_\_\_\_

My signature also certifies that neither I nor any entity in which I have a financial interest receives compensation from UWGPSNJ except as noted below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

List all other non-profit Boards of Directors on which you will serve during FY 2017-18.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

List all UWGPSNJ Committees on which you will serve during FY 2017-18 (to confirm multiple activities).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PLEASE FAX THE ACKNOWLEDGEMENT PAGE TO UWGPSNJ'S HR DEPARTMENT, 215-665-2603 OR scan/email to [mgennett@uwgpsnj.org](mailto:mgennett@uwgpsnj.org). Thank you!**