



United Way of Central Iowa

Code of Ethics & Conflict of Interest Disclosure FY 2020-2021

PURPOSE

United Way of Central Iowa's Code of Ethics and Conflict of Interest certification are intended to set forth standards of conduct for those working on behalf of United Way (i.e. directors and officers/key employees/key volunteers). As stewards of the community's trust and donors' charitable contributions, United Way expects all persons to act in accordance with the highest ethical standards in performance of responsibilities.

These practices deter wrongdoing and protect United Way's interests when the organization is contemplating entering into a transaction or arrangement that might be perceived to benefit the private interest of an employee, officer, director, or volunteer. This policy and these procedures are intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

INSTRUCTIONS

United Way of Central Iowa, at least annually, requires directors and officers/key employees/key volunteers to review the Code of Ethics and Conflict of Interest statements. The parties are required to certify by his or her signature that he or she has read and understood the statements.

Additionally, the purpose of the Disclosure Questionnaire is to identify and document any information required to be reported to the IRS with respect to you, certain parties that are related to you, and applicable transactions between either you or your related parties and United Way.

There are three parts to this document. Please read and complete the following information as completely and accurately as possible:

PART ONE: CODE OF ETHICS AND CERTIFICATION

**PART TWO: CONFLICT OF INTEREST AND
CERTIFICATION PART THREE: DISCLOSURE
QUESTIONNAIRE**

PART ONE: CODE OF ETHICS AND CERTIFICATION – FY 2019-2020

Mission:

To improve lives by uniting the caring power of community.

Vision:

United Way envisions a community where all individuals and families achieve their potential through health, education, and financial stability.

Core Values:

We believe in:

- Compassion, by being caring, empathetic, and respectful.
- Integrity, by being ethical, trustworthy, open and straightforward.
- Community Engagement, by being collaborative, ralliers, relationship builders, and transformational change agents.
- Responsiveness, by being exceptional service enthusiasts, resourceful, adaptable, and expedient.
- Striving for Excellence, by being innovative, accountable for results, committed to quality, and driven.

Code of Ethics

United Way of Central Iowa (United Way) represents the highest standard in charitable service, and, as such, volunteers and professionals must represent our organization with the highest ethical standards. I understand that the following should guide my conduct in all endeavors:

- I will make every effort to value inclusiveness and ensure fairness, objectivity and truth in all my internal and external contacts. I represent United Way of Central Iowa in all that I do.
- I will strive to protect confidentiality at all times, whether it is related to personnel matters or organizational information.
- I will strive to set an example to other non-profit organizations by my high standards of performance and professionalism.
- I will strive to avoid even the appearance of a conflict of interest that could harm the reputation of our organization and undermine the public trust in United Way.
- I will not use United Way resources for personal gain, nor will I accept a significant favor or gratuity by virtue of my affiliation with United Way.

Certification:

I have read and understand the Mission, Vision, Values, and Code of Ethics of United Way. I agree to abide by the Code of Ethics.

Printed Name

Date

Role with United Way

PART TWO: CONFLICT OF INTEREST AND CERTIFICATION – FY 2019-2020

Conflict of Interest:

A conflict of interest can occur if an outside interest competes with one's abilities to serve in a manner consistent with the interests of United Way. This can arise whenever a personal or business relationship with an individual or firm might affect an individual's objectivity toward that person or firm. Any potential conflicts of interest should be disclosed in writing.

Board Members:

Should the Board be considering any action where a potential conflict of interest exists, the Board member should abstain from that decision. Should there be any question as to whether a potential or real conflict of interest does in fact exist, the Chair of the Board will make the final determination.

Officers/Key Employees/Key Volunteers:

Should United Way be considering any action where a potential conflict of interest exists, the officer should abstain from participating in evaluation and decision-making activities. The employee should submit any potential conflict of interest in writing to the Human Resources Director or the President. Should there be any question as to whether a potential or real conflict of interest does in fact exist, the Chair of the Board, with the President, will make the final determination.

Certification

I will strive to avoid any Conflict of Interest in all that I do while carrying out my duties for United Way.

Printed Name

Date

**PART THREE: DISCLOSURE QUESTIONNAIRE – FY
2019-2020**

Please review the file attached to this survey that lists the United Way Board members for FY19 and FY20 and refer to it as you consider personal or business relationships with an individual or firm that might affect your objectivity toward that person or firm and therefore may be deemed a conflict of interest.

Independence Questions:

To be completed by Board members only, not officers/key employees/key volunteers.

Question 1: During the tax year, were you an employee of United Way or were you compensated by United Way in any way? Yes / No

Question 2: During the tax year, did you receive more than \$10,000 in payments from United Way as an independent contractor? Yes / No

Before proceeding: Please review the definitions for family and business relationships. Using these definitions, please answer the relationship questions that follow.

Family relationship/member:

Family includes only a spouse, ancestors, brothers and sisters, children (whether natural or adopted), grandchildren, great-grandchildren, and spouses of brothers, sisters, children, grandchildren, and great-grandchildren.

Business relationship

- (1) One person is employed by the other in a sole proprietorship or by an organization with which the other is associated as a trustee, director, officer, key employee, or greater-than-35% owner.
- (2) One person is transacting business with the other, directly or indirectly, in one or more contracts of sale, lease, license, loan performance, of services or other transaction in exchange for cash or property valued in excess of \$10,000 total during the organization's tax year.
- (3) Two persons are each a director, trustee, officer or greater-than-10% owner in the same business or investment entity (but not in the same tax-exempt organization).

Owner(ship): An owner or ownership is measured by stock ownership (either voting power or value) of a corporation, profits or capital interest in a partnership or limited liability company, membership interest in a nonprofit organization, or a beneficial interest in a trust. Ownership includes indirect ownership (i.e. ownership in an entity that has ownership in the entity in question); there may be ownership through multiple tiers of entities.

Indirect transactions

Transactions between individual A and individual B's organization, in cases where individual B is a trustee, director, officer, key employee, or greater-than-35% owner of that organization.

Privileged relationship exception:

A business relationship does not include (1) attorney and client, (2) medical professional, including psychologist and patient, or (3) priest/clergy and penitent/communicant relationships.

Questions pertaining to Family and/or Business relationships – To be completed by Board members and officers/key employees/key volunteers.

Question 1: During the tax year, did you have a family relationship with an individual shown in Attachment A? Yes / No

With whom?

For purposes of the next question only – Do not include transactions in the ordinary course of business on the same terms as are generally offered to the public.

Question 2: During the tax year, did you have a business relationship with an individual shown in Attachment A? Yes / No

With whom?

Before proceeding: Please review the definitions for interested parties and business transactions. Using these definitions, please answer the transaction questions that follow.

Interested Party

- (1) A family member (please see definition in the section above).
- (2) An entity more than 35% owned, either directly or indirectly, by you or a family member.
- (3) An entity more than 35% owned, directly or indirectly, individually or collectively.

- (4) An entity for which you are serving or have served during the tax year as an officer, director, trustee, key employee. Do not include a tax-exempt, nonprofit, or governmental unit.
- (5) An entity for which you are a partner or member with a direct or indirect ownership interest (including ownership by a family member) in excess of 5%.
- (6) A professional corporation for which you are a shareholder with any ownership interest in excess of 5% (including ownership by a family member).

Business transactions

Business transactions include but are not limited to contracts of sale, lease, license, and performance of services, whether initiated in United Way's current tax year or ongoing from a prior year. Business transactions may also include new or ongoing joint ventures in which either the profits or capital interest of the organization and of the interested person each exceeds 10%.

Questions pertaining to Interested Party Transactions – To be completed by Board members and officers/key employees/key volunteers.

Question 1: Have you or any of your interested parties been involved in a business transaction with United Way or have services been provided to/from United Way (or is there a contract to engage in any of these transactions)? Yes / No

If yes, please provide the following information:

Names of the parties to the transaction:

Relationship between the parties and United Way:

Dollar amount of the transaction:

Description of the transaction:

If applicable, describe whether payments to/from any party were based on a percentage of revenue:

Question 2: Have you or any of your interested parties had any direct or indirect interest in any other business transaction to/from United Way (or is there a contract to engage in a transaction)? (Example: If you or a family member receive a material financial benefit from, hold a substantial business interest with, or hold a substantial investment with a United Way vendor, answer yes.)

Yes / No

If yes, please provide the following information:

Names of the parties to the transaction:

Relationship between the parties and United Way:

Dollar amount of the transaction:

Description of the transaction:

If applicable, describe whether payments to/from any party were based on a percentage of revenue:

Question 3: Have you or any interested party received grants or other assistance such as scholarships, fellowships, internships, prizes, or awards, (or any other provision of goods, services, or use of facilities) from United Way regardless of amount, at any time during the tax year? Do not include grants or other assistance to tax-exempt, nonprofit, or governmental units where you are serving.

Yes / No

If yes, please provide the following information:

Names of the parties to the transaction:

Relationship between the parties and United Way:

Dollar amount of the transaction:

Description of the transaction:

If applicable, describe whether payments to/from any party were based on a percentage of revenue:

Question 4: As a result of your relationship with United Way, have you or any interested parties, (directly or indirectly) received (or become entitled to receive) any personal benefits that were not insubstantial, the value of which exceeded any consideration paid for them?

Yes / No

If yes, please provide the following information:

Names of the parties to the transaction:

Relationship between the parties and United Way:

Dollar amount of the transaction:

Description of the transaction:

If applicable, describe whether payments to/from any party were based on a percentage of revenue:

Question 5: Are you aware of any other relationships, arrangements, transactions, or matters that could create a conflict of interest or the appearance of a conflict?

Yes / No

If yes, describe:

Signature

Date

Role with United Way