



## **Girl Scouts of Alaska Code of Ethical Conduct**

### **The Girl Scout Law**

*I will do my best to be honest and fair, friendly and helpful, considerate and caring, courageous and strong, and responsible for what I say and do, and to respect myself and others, respect authority, use resources wisely, make the world a better place, and be a sister to every Girl Scout.*

### **Introduction**

As the premier leadership development organization for girls, it is Girl Scouts of Alaska's policy to uphold the highest legal, ethical, and moral standards as a model for these girls. Our parents, donors and volunteers support Girl Scouts because they trust us to be good stewards of their resources, and to uphold rigorous standards of conduct. Our reputation for integrity and excellence requires the careful observance of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity.

Girl Scouts of Alaska will comply with all applicable laws and regulations and expects its directors, officers, committee members, other volunteers and employees to conduct business in accordance with the letter and spirit of all relevant laws; to refrain from any illegal, dishonest, or unethical conduct; to act in a professional, businesslike manner; and to treat others with respect.

In general, the use of good judgment based on high ethical principles will guide all board members, staff and volunteers with respect to lines of acceptable conduct. However, if a situation arises where it is difficult to determine the proper course of conduct, or where questions arise concerning the propriety of certain conduct by an individual or others, the matter should be brought to the attention of Girl Scouts of Alaska. Employees should contact their immediate supervisor and, if necessary, the CEO, Chief Financial Officer or Audit Committee Chair. Board members should raise any such concerns with the Board Chair or the Audit Committee Chair of Girl Scouts of Alaska board. Volunteers raise concerns with Girl Scouts of Alaska staff or the Audit Committee Chair.

The leadership is particularly sensitive to individuals who hold management and governance positions of trust and confidence in fulfilling the Girl Scout Mission and strategic priorities of Girl Scouts of Alaska. These sensitive positions include officers, key senior staff members designated by the chief executive, and members of the board.

In questions involving ethics and conduct, as outlined in this code, the board will make relevant determinations, except that any individual whose conduct is at issue will not participate in such decisions.

All board members, staff and volunteers of Girl Scouts of Alaska are required and expected to exercise the highest ethical standards of conduct and practice fundamental honesty at all times.

In an effort to achieve the highest standards of conduct, each board member, staff and volunteer is requested to acknowledge (by signing) the following adopted Code of Ethics by October 1 each year. This acknowledgement will be kept on file (staff acknowledgements in the human resource department, board member acknowledgements in the board file).

## **Code of Ethical Conduct**

### **I. Personal and Professional Integrity**

All staff, board members, and volunteers of Girl Scouts of Alaska act with honesty, integrity, and openness in all their dealings as representatives of the organization. The organization promotes a working environment that values respect, fairness, and integrity.

### **II. Governance**

Girl Scouts of Alaska has an active governing body, the board, which is responsible for setting the strategic direction of the organization and oversight of the finances, operations, and policies of Girl Scouts of Alaska.

The board:

- Strives to ensure that its members have the requisite skills and experience to carry out their duties and that all members understand and fulfill their governance duties acting for the benefit of Girl Scouts of Alaska and its mission
- Has a conflict-of-interest policy that ensures that any conflicts of interest or the appearance thereof are avoided or appropriately managed through disclosure, recusal, or other means
- Has a statement attesting to personal commitment to Girl Scouts of Alaska's strategic priorities and values
- Is responsible for the hiring, releasing, and regular review of the performance of its chief executive, and ensures that the compensation of the chief executive is in compliance with executive compensation policy. The board approves a salary structure, which provides salary ranges for all other staff positions
- Ensures that the chief executive and appropriate staff provide the board with timely and comprehensive information so that the board can effectively carry out its duties
- Ensures that Girl Scouts of Alaska conducts all transactions and dealings with integrity and honesty
- Ensures that Girl Scouts of Alaska promotes working relationships with board members, staff, volunteers, and program beneficiaries that are based on mutual respect, fairness, openness and integrity
- Ensures that the organization is fair and inclusive in its hiring and promotion policies and practices for all board, staff
- Ensures that policies of Girl Scouts of Alaska are in writing, clearly articulated, and officially adopted
- Is responsible for engaging independent auditors to perform an annual audit of Girl Scouts of Alaska's financial statements and has an audit committee that is responsible for overseeing the reliability of financial reporting
- Ensures that the resources of Girl Scouts of Alaska are responsibly and prudently managed
- Ensures that Girl Scouts of Alaska has the capacity to carry out its programs effectively
- Ensures Girl Scouts of Alaska is knowledgeable of, and complies with, laws and regulations

### **III. Responsible Fiscal Management**

Girl Scouts of Alaska manages its funds responsibly and prudently. This should include the following considerations:

- Spends an adequate amount on administrative expenses to ensure effective accounting systems, internal controls, competent staff, and other expenditures critical to professional management
- Compensates staff, and any others who may receive compensation, reasonably and appropriately
- Knows that solicitation of funds has reasonable fundraising costs, recognizes the variety of factors that affect fundraising costs, and appropriately plans for reasonable fundraising costs

- Accumulates Operating funds in compliance with operating reserve policy
- Draws prudently from endowment funds consistent with donor intent, in compliance with investment policy, and to support the mission of Girl Scouts of Alaska
- Ensures that all spending practices and policies are fair, reasonable, and appropriate to fulfill the mission of Girl Scouts of Alaska
- Ensures that all financial reports are factually accurate and complete in all material respects

#### **IV. Openness and Disclosure**

Girl Scouts of Alaska provides comprehensive and timely information to the public, the media, and all stakeholders and is responsive in a timely manner to reasonable requests for information. All information about Girl Scouts of Alaska will fully and honestly reflect the policies and practices of the organization. Basic informational data about Girl Scouts of Alaska, such as the Form 990, will be posted on the council's website or otherwise made available to the public. All solicitation materials accurately represent Girl Scouts of Alaska's policies and practices and will reflect the dignity of program beneficiaries. All financial, organizational, and program reports will be complete and accurate in all material respects.

#### **VI. Program Evaluation**

Girl Scouts of Alaska regularly reviews program effectiveness and has mechanisms to incorporate lessons learned into future programs. The organization is committed to improving program and organizational effectiveness and develops mechanisms to promote learning from its activities and the field. Girl Scouts of Alaska is responsive to changes in its field of activity and is responsive to the needs of its constituencies; Girl Scouts of Alaska will ensure its standard operating procedures for program evaluation are consistent with best practices for protection of research subjects. Girl Scouts of Alaska will comply with Children's Online Privacy Protection Act (COPPA provisions) to ensure protection of minors in the disclosure of personal information.

#### **VIII. Inclusiveness and Diversity**

Girl Scouts of Alaska has a policy of promoting inclusiveness and its staff, board, and volunteers reflect diversity in order to enrich its programmatic effectiveness. Girl Scouts of Alaska takes meaningful steps to promote inclusiveness in its hiring, retention, promotion, board recruitment, and constituencies served.

#### **IX. Fundraising**

Girl Scouts of Alaska solicitation of funds from the public or from donor institutions uses material that is truthful about the organization. Girl Scouts of Alaska respects the privacy concerns of individual donors and expends funds consistent with donor intent. Girl Scouts of Alaska discloses important and relevant information to potential donors.

In raising funds from the public, Girl Scouts of Alaska will respect the rights of donors by adopting the Donor Bill of Rights<sup>1</sup> as follows: Donors will:

- Be informed of the Girl Scout Mission, the way the resources will be used, and their capacity to use donations effectively for their intended purpose
- Be informed of the identity of those serving on Girl Scouts of Alaska's governing board and to expect the board to exercise prudent judgment in its stewardship responsibilities
- Have access to Girl Scouts of Alaska's most recent financial reports
- Be assured their gifts will be used for purposes for which they are given
- Receive appropriate acknowledgment and recognition
- Be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law

- Be approached in a professional manner
- Be informed whether those seeking donations are volunteers, employees of Girl Scouts of Alaska, or hired solicitors
- Have the opportunity for their names to be deleted from mailing lists that Girl Scouts of Alaska may intend to share
- Be encouraged to ask questions when making a donation and to receive prompt, truthful, and forthright answers

**Handling of Reported Violations**

Violations concerning financial reporting, compliance, IT, and financial risks should be reported to the chair of the audit committee per the Whistle Blower Policy. For non-whistle blower violations, staff should follow procedures for problem resolution in the Employee Handbook. All other violations should be reported to the board chair.

The audit committee shall address all reported concerns that come through the chair of the audit committee. The chair of the audit committee shall immediately notify the audit committee, the board chair, and the CEO of any such report. The board chair shall immediately notify the executive committee of the board of any such report. The appropriate party will make sure that all reports are promptly investigated, notify the sender, and acknowledge receipt of the concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns.

The audit committee or the executive committee of the board will make sure that all reports are promptly investigated. Appropriate corrective action will be recommended to the board of directors, if warranted by the investigation. In addition, action taken must include a conclusion or follow-up, or both, with the complainant for complete closure of the concern. The audit committee has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations. All employees are required to cooperate with any investigation by providing any requested information and by truthfully answering questions. Failure to cooperate with an investigation is itself grounds for disciplinary action.

A log of all complaints will be maintained, which includes tracking their receipt, investigation and resolution. The audit committee chair and board chair shall prepare a periodic, at least annually, summary report thereof for the Audit Committee and Board of Directors, including those reports that were dismissed or sent to staff member for action that are not within the scope of the policy. These records, logs and reports, will be retained according to the council’s record retention and destruction policy by the council in a secured file cabinet and the current chair of the audit committee or board chair.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Position with Council \_\_\_\_\_

Name (please print) \_\_\_\_\_

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