



**United Way of
Taylor County**

***United Way of Taylor County
Handbook and Policies***

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INTRODUCTION

The United Way of Taylor County is a local, volunteer driven organization whose mission is to unite people and resources to build a stronger, healthier community.

In publishing this document of Policies and Procedures, United Way of Taylor County, in cooperation with its partner agencies, establishes guidelines to facilitate a positive relationship. The relationship is built on mutual trust and a strong desire and need to be accountable to our contributing public, to clients served and to one another. As a result, United Way has established these policies and procedures. These policies, which are set forth in detail in this manual, should be consulted as the authoritative statement of management of United Way policy.

Strict policies and procedures alone, however, cannot assure compliance or the high standards of operating efficiency and accountability for which the United Way and its partner agencies both strive. Even these guidelines do not establish hard and fast rules of right and wrong that, if observed, will ensure the right steps being taken in any situation. They will, however, establish awareness and an understanding of the responsibilities and sensitivity to financial, operating and program concerns. This will enable United Way and agency volunteers and professionals to not only recognize the existence of the policy, but to react honestly, intelligently, and professionally, having the utmost regard for the relationship that binds United Way and its partner agencies together.

CODE OF ETHICS

Adopted by the United Way of Taylor County on September 9, 2019

The United Way of Taylor County is committed to the highest ethical standards. Based on the unique trust placed in the United Way of Taylor County to serve the public good, we have a special obligation to act ethically.

The success of our organization and reputation depend upon the ethical conduct of everyone affiliated with the United Way of Taylor County. Volunteers, staff, and board members set an example for each other by their pursuit of excellence in high standards of performance, professionalism, and ethical conduct.

Our Code of Ethics is based on our mission and guided by the fundamental values of integrity, impact, volunteerism, inclusiveness, and leadership.

While no document can anticipate all the challenges that may arise, our Code of Ethics communicates key guidelines to assist United Way volunteers, staff, and board members in making good 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 member of the Executive Committee or the Board President.

I. PERSONAL AND PROFESSIONAL INTEGRITY

A personal commitment to integrity in all circumstances benefits each individual as well as the organization. We, therefore:

- Strive to meet the highest standards of performance, quality, service, and achievement in working towards the United Way of Taylor County mission.
- Communicate honestly, openly, and avoid misrepresentation.
- Promote a working environment where honesty, open communication, and minority opinions are valued.
- Exhibit respect and fairness toward all those with whom we come into contact.

II. ACCOUNTABILITY

The United Way of Taylor County is responsible to its stakeholders, which include member agencies, donors and others who have placed faith in the United Way of Taylor County. To uphold this trust we:

- Promote good stewardship of resources, including donations, grants and other contributions that are used to pay operating expenses, salaries, and employee benefits.
- Not use organizational resources for non-United Way purposes.
- Observe and comply with all laws and regulations affecting the United Way of Taylor County.

III. SOLICITATION AND VOLUNTARY GIVING

The most responsive contributors are those who have the opportunity to become informed and involved. We, therefore:

- Promote voluntary giving in dealing with donors and vendors.
- Make fundraising a fun and personally rewarding experience.

IV. DIVERSITY AND EQUAL OPPORTUNITY

The United Way of Taylor County is an equal opportunity employer and is committed to the principle of diversity. We, therefore:

- Embrace diversity in all aspects of United Way activities and respect others without regard to race, color, religion, creed, age, sex, national origin or ancestry, marital status, veteran status, sexual orientation, or status as a qualified disabled or handicapped individual.
- Support affirmative action and equal employment opportunity programs.
- Refuse to engage in or tolerate any other form of discrimination or harassment.

V. CONFLICT OF INTEREST

To avoid any conflict of interest or the appearance of a conflict of interest which could tarnish the reputation of the United Way of Taylor County, as well as undermine the public's trust in all United Way organizations, staff and board members are to:

- Avoid any activity or outside interest that conflicts or appears to conflict with the best interest of the United Way of Taylor County.
- Ensure that travel, entertainment, and related expenses are incurred on a basis consistent with the mission of United Way and not for personal gain or interests.

- Decline any gift, gratuity, or favor in the performance of United Way duties except for promotional items of nominal value, and any food, transportation, lodging or entertainment unless directly related to United Way business.
- Refrain from influencing the selection of staff, consultants, vendors who are relatives or personal friends or affiliated with, employ, or employed by a person with whom they have a relationship that adversely affects the appearance of impartiality.
- Should not knowingly take any action, or make any statement, intended to influence the conduct of the United Way of Taylor County in such a way to confer any financial benefit on themselves, their immediate family, or any organization in which they or their immediate family members have a significant interest as stakeholders, directors, or officers.
- Disclose any known conflicts or potential conflicts of interest in any matter before the Board of Directors if they are board members or any committee upon which they serve.
- Members of the board shall annually disclose all known potential conflicts of interest.

VI. CONFIDENTIALITY AND PRIVACY

Confidentiality is a hallmark of professionalism. We, therefore:

- Ensure that all information which is confidential, privileged or nonpublic, is not disclosed inappropriately.
- Respect the privacy rights of all individuals in the performance of their United Way duties.

VII. POLITICAL CONTRIBUTIONS

As a charitable corporation, the United Way of Taylor County is prohibited from making political contributions to any candidate for public office or to any political committee. We, therefore:

- Refrain from making any contribution to any candidate for public office or political committee on behalf of the United Way, including the use of facilities for political campaign activities.
- Refrain from making any contribution to any candidate for public office or political committee in a manner that may create the appearance that the contribution is on behalf of the United Way of Taylor County.
- Refuse to endorse any candidate, political party or political interest or political issue.

GUIDANCE AND DISCLOSURE

Volunteers, staff and Board members are encouraged to seek guidance from the Executive Committee concerning the interpretation or application of this Code of Ethics. Any known or possible breaches of the Code of Ethics should be disclosed. Reports of possible breaches will be handled in the following manner:

- All reports of possible breaches will be treated in confidence as much as the organization's duty to investigate the law allows. If confidentiality cannot be maintained, the individual disclosing the possible breach will be notified.
- All reported breaches will be investigated and, if needed, appropriate action taken based upon the policies of the organization. Retaliation against a person who suspects and reports a breach in good faith will be treated as an independent breach of the Code of Ethics.

- The United Way of Taylor County affirms prompt and fair resolution of all reported breaches.

GENERAL POLICIES

Agencies operating a business enterprise

Agencies supported by United Way should not exist for their sole purpose of operating a business enterprise. If a business is operated by an agency, its board of directors should review the operation regularly to be assured that:

- It does not jeopardize its 501(c)(3) status;
- The service or product provided addresses a community need and the enterprise provides employment and/or training for clients to improve/stabilize their lives; and
- Any profit is used to support the agency's general operating budget (unrestricted fund). Transactions are to be made in compliance with generally accepted accounting principles (GAAP).

Affirmative Action / Non-Discrimination Policy

At United Way of Taylor County, we value all individuals. As such, we have a strict non-discrimination policy. We believe everyone should be treated equally regardless of race, sex, gender identification, sexual orientation, national origin, native language, religion, age, disability, marital status, citizenship, genetic information, pregnancy, or any other characteristic protected by law. If you feel that you have been discriminated against, please contact the board president as soon as possible. Every complaint will be appropriately investigated.

Appeals Policy

It is the policy of this United Way to provide the right of appeal to agencies aggrieved by any allocations decision made by the United Way Board of Directors.

Agencies contemplating an appeal should bear in mind that the judgment of the allocations committee would be respected unless it is clearly apparent that there was an error or misunderstanding in the evaluation of the allocation request or if the agency's financial situation has changed significantly after the allocation decision was made. The fact that a partner wishes to re-emphasize the points already presented to the committee or believes its allocation should be higher is not a valid basis for an appeal.

The procedure governing appeals is as follows:

- Advise the Executive Director or Board President in writing within two weeks.
- The letter of appeal should state the basis for appeal, the matters at issue, and include any documentation pertinent to the appeal; and
- The committee has the option of meeting with the agency, but must evaluate the materials submitted and make a decision. Their recommendation will be presented to the United Way Board of Directors and the final decision communicated to the agency.

Audit Policy

Each agency is required to submit annually an audit performed by a public accountant or accounting firm.

A copy of this audit is to be included with the agency's application when submitted to the United Way Allocations Committee, unless a waiver or extension has been granted. A request for a waiver must be submitted in writing to the Board of Directors, stating the reasons for the request, prior to the close agency's fiscal year. An agency with a total budget of less than \$50,000 may provide a report of financial status prepared by an outside accountant.

Continued United Way Funding

United Way agencies must continue to:

- Abide by all United Way Policies and Procedures and submit financial and program data set forth by the United Way;
- Comply with all federal, state, and local laws and regulations pertaining to employer relationships, services rendered, and other applicable concerns;
- Practice and administer internal operations and services provided without regard to race, ethnicity, sex, religion, national origin, age, physical handicap or any other legally protected characteristic;
- Maintain an affirmative action program that fulfills the requirements of state and federal laws;
- Adhere to the standards/qualifications as set forth in United Way policy;
- Contribute, through its programs, to the health and welfare of individuals and families residing in Taylor County United Way's service area;
- Actively support, participate, and identify with United Way and its annual campaign;
- Demonstrate a continued need for United Way financial support; and
- Be responsive to suggestions and make efforts to continually improve organizational efficiencies and quality of service.

Public Disclosures of Agency Information

Agency budgets, financial reports, and audits are held in confidence. Any request for such information will be referred to the agency in question. It is the responsibility of the agency to decide if the information requested will be provided. Agencies are encouraged to be transparent in their response to such requests.

Special Studies

United Way agencies are asked to cooperate and participate in special studies and activities (i.e. needs assessments, priority reports, program audits, etc.) as may be requested by United Way committees.

Termination of Relationship

Voluntary Withdrawal - United Way agencies may voluntarily withdraw from the United Way by giving written notice. A process for termination shall be negotiated to minimize hardship on either party (the

agency or United Way). The Allocations Committee shall negotiate withdrawal proceedings. Such arrangements shall be implemented with the approval of the United Way Board of Directors.

Involuntary Withdrawal - United Way reserves the right to discontinue a relationship with an agency by giving written notice. Such action can be brought about by failure of the agency to continue to meet United Way standards, live up to the spirit and intent of both the contract and the policies and procedures outlined herein, and other reasonable grounds that would warrant dissolving the relationship agreement.

United Way Identification

United Way agencies are to identify their affiliation with United Way of Taylor County in their communication efforts. These efforts include a phrase that the agency is a United Way of Taylor County funded program. The logo and the phrase are to appear on letterhead, newsletters, public service announcements, brochures, and other printed materials. Agencies are also encouraged to display a “United Way Community Partner” window decal on the door or front window of their facilities. Upon request such decal will be supplied by United Way.

Records Retention Policy

United Way of Taylor County will keep records for the following years. These records will be audited yearly.

I. Corporate Records

- Articles of Incorporation, corporate by-laws, registrations to do business, and any amendments to the foregoing.
 - Permanent
- Minutes and resolutions of the Board of Directors or Executive Committee
 - Permanent
- Minutes and resolutions of standing committees or other committees
 - Permanent
- Annual Reports
 - Permanent
- Deeds, leases, easements, mortgages and other documents relating to real property.
 - Permanent
- Insurance policies, endorsements thereto and related correspondence from Insurers or insurance brokers
 - Permanent
- Patent, trademarks, services marks, copyrights.
 - Permanent

II. Legal Records (Litigation and Administrative Proceedings)

- Consent decrees, administrative decrees, final orders, judgements and settlement agreements

- Permanent
- Requests for information
 - 3 years after matter fully resolved
- Notice or demand letters
 - 5 years after matter fully resolved
- Notices of violations/citations/complaints.
 - 5 years after matter fully resolved
- Records that relate to ongoing or threatened litigation or other proceedings.
 - Permanent

III. Tax Records

- Tax-exemption application
 - Permanent
- Information Returns (Form 990s)
 - 6 years from due date of return or date of filing, whichever is later
- Other tax returns (e.g., Form 990-Ts), bills and statements
 - 6 years (federal) of filing, whichever is later
- Documents, including workpapers, establishing or relevant to supporting the calculation of any federal or state taxes.
 - 6 years (federal)

Donor Data Policy

United Way of Taylor County respects the privacy of donors and safeguards the confidentiality of information that the donor would reasonably expect to be private. Information learned by any representative of United Way of Taylor County about a donor or a donor's assets or philanthropic intentions shall be held in strict confidence by the staff and board of directors.

Donors who reach special recognition levels may be acknowledged and published in various UWTC publications and campaign materials. Donors at recognition levels may request to remain anonymous in these publications by indicating their wishes on their pledge card or by contacting United Way of Taylor County. UWTC will honor requests by donors to remain anonymous.

United Way of Taylor County does not sell, rent or exchange its mailing lists of donors, prospective donors, interested parties, etc. UWTC will honor requests by donors to remain anonymous, have their names removed from mailing lists, or to restrict appeals. Information about donors, amounts of their gifts, and other information that should be private will not be made public.

Sexual Harassment Policy

United Way of Taylor County employees and board members are responsible for upholding the highest standards of ethical and professional behavior in their dealings with the public, volunteers, program participants, stakeholders and one another. United Way of Taylor County employees and board members

should also keep in mind that, in light of United Way's high profile as an internationally-recognized nonprofit organization, our conduct and demeanor will be subjected to a high level of scrutiny by members of the public. The public has a right to expect high standards of behavior from those who hold themselves out as working for the common good, and we in turn hold ourselves to high standards of behavior. We believe these standards go beyond mere compliance with laws and regulations and call us to fulfill higher obligations as stewards of the public trust. One of the most basic of our obligations to the public and to one another is to treat all of our colleagues with respect and dignity.

UWTC is committed to providing a workplace free of sexual harassment (which includes harassment based on gender, gender identity or expression, pregnancy, childbirth, or related medical conditions), as well as harassment based on such factors as race, color, creed, sex, national origin, age, physical disability, mental disability, medical condition, veteran status, or any other basis protected by federal or state laws or otherwise protected under UWTC policy. UWTC prohibits and will not tolerate harassment of employees by other employees. Similarly, UWTC will not tolerate harassment by its employees of non-employees (such as vendors, suppliers, contractors or visitors) with whom UWTC employees have a professional relationship.

UWTC will not tolerate and will promptly address harassment of its employees by nonemployees in the workplace or in any setting in which the employee is performing the work of UWTC. UWTC understands that victims of harassment may be reluctant to report acts of harassment for many reasons: fear of being blamed, concern about being retaliated against, or because it can be difficult to discuss such matters openly with others. However, no employee should have to endure harassing conduct, and UWTC has a mechanism by which employees can promptly report any incidents of suspected discrimination or harassment so that UWTC may investigate and take corrective action if warranted.

Employees should bear in mind that UWTC is only able to investigate and address situations of which it is made aware, and that if allegedly harassing or discriminating conduct is never reported, it may never be investigated or corrected. All supervisors of UWTC are required to immediately report any incident of potentially harassing, discriminatory, or retaliatory conduct of which they become aware. Failure to immediately report such conduct is grounds for discipline up to and including termination of employment. UWTC recognizes that employees may be uncomfortable reporting an incident of suspected harassment or discrimination through a particular channel or to a particular person. Therefore, UWTC employees/ board members who believe they have witnessed or been subjected to possible harassment or discrimination may report the incident(s), verbally or in writing, to the board president.

POLICIES REGARDING AGENCY FINANCIAL AND PROGRAM REPORTING

The United Way of Taylor County accepts and endorses the guidelines and principles established by the American Institute of Certified Public Accountants (AICPA) and the Financial Accounting Standards Board (FASB). The Financial Accounting Standards Board (FASB) is a private, not-for-profit organization whose primary purpose is to develop generally accepted accounting principles (GAAP) in the public's interest.

The AICPA is a professional organization of Certified Public Accountants (CPAs) in the United States that dictates the professional conduct of accountants.

Financial Reporting

Agencies are to report financial data to the United Way in accordance with standards as set forth by the United Way.

Financial Management and accounting

The agency should use generally accepted accounting principles (GAAP) and generally accepted standards of financial management, including bonding of personnel who handle finances.

The agency is expected to have its accounts audited annually by a public accountant, whose examination should be made in accordance with generally accepted auditing standards. The audit report must include financial statements showing all of the agency's income and disbursements in program, management and fund-raising areas, assets and liabilities, endowment and other funds, reserves and surplus during the period under study.

Public Reporting

The agency must make annual program and financial reports to its membership and have these available for the general public. The financial report may be in summary form, but must be consistent with the audit reports. The agency must respond to requests for detailed information on any aspect of its operations or programs from any responsible source.

Full Disclosure

Agencies are to report all sources of income and expenses provided regardless of United Way support. The United Way must be supplied a current copy of IRS Form 990 as part of the financial disclosure of the member agency as it becomes available annually.

The full and fair disclosure of an agency's financial condition is a fundamental principle to be observed in the ongoing relationship between United Way and an agency. Agencies are to report financial data in accordance with the "Standards of Accounting and Financial Reporting for Voluntary Health and Welfare Organization." These standards were developed for not-for-profits to fully disclose their financial position.

POLICIES RELATED TO UNITED WAY FUNDING - BASIS FOR ALLOCATIONS DECISIONS

Agency teams are to consider the following key factors in evaluating overall agency effectiveness for the

purpose of allocation recommendations.

Need for Program

There is an identified need for the agency's program(s):

- The program(s) responds to need, which has been specifically defined and documented;
- The agency is responding to the changing needs of the community and/or changing trends in the provision of service to clients;
- The programs are a priority for United Way support.

Program Effectiveness

The programs of the agency are effective in responding to the needs of the client population. The agency:

- Has measurable outcomes and annual objectives and achieves those objectives for each of its programs;
- Periodically assesses outcomes and progress in achieving its objectives for each of its programs; and
- Conducts program evaluations to measure the impact on clients served, and client satisfaction with services received.

Agency Efficiency

The agency demonstrates efficient resource utilization. The agency:

- Efficiently utilizes staff and volunteer resources;
- Efficiently utilizes its physical facilities;
- Is cost effective in its administration and service delivery activities; and
- Incurs cost savings and/or other benefits as a result of its affiliation with other agencies and service providers.

Management

The agency demonstrates sound management practices.

The board of directors is actively involved in fulfilling their responsibilities for the performance of the agency. This includes the basic role of setting policy in five areas - human resources, planning, finance, community relations and organization operations.

A formal planning process is utilized to direct the activities and functions of the agency.

The agency promotes and makes the public aware of its service and its affiliation with United Way. The agency's staff is well qualified to carry out the functions of the agency.

Financial Need

The agency demonstrates responsible financial management. The agency:

- Maintains accounting procedures and fiscal controls that are sound, and provides full disclosure of agency resources;

- Uses the budgeting process as a planning and management tool to control expenses within set limits, to set program objectives, and monitor agency revenue;
- Demonstrates a genuine need for United Way funds.

Dollars available for allocations

Each year the United Way Board of Directors establishes the total sum available for allocations to agencies.

Agencies will be advised of specific guidelines to use in submitting their allocation request and proposed budget. The guidelines will be consistent with current policies and procedures.

Enforcement Policies

United Way reserves the right to withhold any payment if the participating agency does not adhere to the policies set forth in this manual.

AGENCY FUNDING

Basic Funding Requirements

The applicant agency:

- Shall be a non-profit corporation, contributions to which are deductible under state and federal laws.
- Shall comply with all federal, state, and local laws, pertaining to employer relationships, services rendered, and other applicable concerns.
- Shall be voluntary, with an established board of directors which meets regularly, serves without compensation, is organized, and functions as such to make decisions and provide policy leadership.
- Consideration will be given to the board's effectiveness in setting policies which assure efficient, effective, and economical operation; the extent to which it is representative of the community's served; and its ability to attract and retain a qualified and competent staff.
- Shall demonstrate a need for United Way financial support, indicating:
 - Available resources are inadequate.
 - Existing United Way agencies have, despite the availability of funding, been either unable or unwilling to assume the needed new program responsibilities.
 - The program proposed is more appropriately provided by the applicant agency.
 - The application is also to explore and provide results on efforts to secure funds (public and private) to meet the stated need.
- Shall be willing to secure payment for services rendered from the government, third party entities, other agencies, individuals, and families based on their ability to pay.
- Shall be established and functional for a minimum of two (2) years.
- Shall practice and administer internal operations and services provided without regard to race, ethnicity, color, sex, religion, national origin, age, physical handicap or any other legally protected characteristic

- Shall be willing to adopt and practice an affirmative action program that fulfills the requirements as set forth by the Federal Executive Board for the Combined Federal Campaign.
- Shall contribute, through its programs, to the health and welfare of individuals and families residing within the Jennings County United Way service area.
- Shall be willing to abide by all United Way Policies and Procedures, and submit financial and program data as set forth by the United Way.
- Shall be willing to be responsive to United Way suggestions and recommendations and make efforts to continually improve organizational efficiencies and quality of service.

Organizations ineligible for funding

The United Way of Taylor County will not provide financial support to programs or agencies whose primary function is provision of cultural, political, public relations, or religious activities.

Definitions of ineligible activities are as follows:

- Services/programs designed primarily to address the basic long-term financial assistance and material needs of persons.
- Services/programs, which address a problem so complex and extensive those United Way resources, will have little or no impact on the total program.
- Services/programs, which are primarily concerned with the Arts.
- Services/programs, which are primarily public relations.
- Services/programs, which are primarily of a religious or political nature. Programs, which are of a religious nature, refer to those designed to promote or support a specific religious persuasion. It also refers to human care programs, which require, as a condition of receiving service, that the client or patient belong to or actively participate in a specific religion or religious activity.

Procedures for making allocations decisions

In general, the review process of an agency allocation request is as follows:

The agency's board of directors may request to meet with the executive director to visit the agency and review the proposed budget and allocation request before the agency makes its formal presentation to the entire committee. As a result of these meetings, individual teams will write an analysis of the request and identify questions, issues, and observations to be discussed at the allocation conference.

The board of directors meets with the leadership of each agency at an allocation conference to review the budget, the allocation request, agency compliance evaluation and program information.

Enforcement of the Policy

The United Way, representing the combined interest of its partner agencies, provides financial support to a broad range of human care services. The success of our annual campaign and the individual fund-raising activities of partner agencies are critical in providing continued support. To conduct fundraising activities by methods that are not specified as acceptable in these policies will have a negative effect on all partner agencies and the United Way. Agencies conducting an unauthorized campaign run the risk of having their United Way funding terminated.