



Policy Name: Code of Ethics

Date of Issuance: April 26, 2023

Policy Owner: Chair of the Board & Executive Director

Applies to: BOD, Staff, Volunteers and Task Force and Committees Members

Purpose:

To define the tenets by which the people who work for, or on behalf of, Higher Ground USA, Inc. (“Higher Ground”) shall conduct themselves consistent with Higher Ground’s mission and core values.

Policy Statement:

I. Introduction

Higher Ground’s mission is to enhance the quality of life through therapeutic recreation and education. Higher Ground serves children and adults with developmental, cognitive, or physical disabilities and veterans and first responders with visible and invisible disabilities, including Traumatic Brain Injury (TBI), Post Traumatic Stress Disorder (PTSD), Military Sexual Trauma (MST), Polytrauma, and /or mental health challenges. Higher Ground accomplishes this mission through its core values of:

- Innovation
- Integrity
- Passion
- Service
- Teamwork

Higher Ground has adopted this Code of Ethics to support these values and with the expectation that the people who work for, or on behalf of, Higher Ground conduct themselves consistent with Higher Ground’s mission and these core values.

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II. Applicability

This Code of Ethics applies to all Higher Ground employees, volunteers, board members, and committee and task force members.

III. Reporting Obligations

No code of ethics can address every situation, nor can it take the place of good judgment and integrity. Higher Ground maintains an “open door” for anyone who has questions or concerns. Higher Ground will support all efforts to comply with this Code of Ethics. If you need advice or assistance concerning the application of any aspect of these standards, consult your supervisor or manager, the Executive Director, or Board Chair. You are expected to seek advice and clarification promptly when you are uncertain about proper actions or practices.

You should be alert and sensitive to situations that could result in unethical, illegal, or improper actions. You have an obligation to report potential or actual violations of this Code of Ethics to your supervisor or manager, the Executive Director, the Board Chair, or any other designated reporting authority identified by Higher Ground. Under no circumstances will an individual be subject to any disciplinary or retaliatory action for filing, in good faith, a report of a violation or potential violation of the Code of Ethics. However, filing known false or malicious reports will not be tolerated, and anyone filing such reports will be subject to appropriate disciplinary action.

IV. Legal Compliance

Higher Ground requires that you follow the Code of Ethics and abide by all applicable Higher Ground policies and procedures, and United States federal, state, and local law as applicable. If you ever encounter a conflict of law or have any questions about the legality of any action, contact the Executive Director or Board Chair for further information and guidance.

V. Commitment to Integrity

Higher Ground is committed to honesty and integrity as the cornerstone of our activities. In turn, Higher Ground expects you to conduct yourself in an ethical and legal manner as a representative of Higher Ground. This requires that you:

- Respect the rights of all individuals to fair treatment and equal opportunity, free from discrimination or harassment of any type, including, without limitation discrimination on the basis of race, color, religion, sex, sexual orientation, disability, gender identity, age, national origin, pregnancy, childbirth or related medical conditions, genetic information, employment, military status, or any other characteristic protected under applicable federal, state, or local law.
- Know, understand, and comply with all applicable laws, regulations, and codes of ethics.
- Ensure that all Higher Ground activities and transactions are handled with honesty and recorded accurately.
- Protect information that belongs to Higher Ground, our employees, volunteers, and program participants.
- Never use Higher Ground assets or information for personal gain.

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- Recognize that even the appearance of misconduct or impropriety can be very damaging to the reputation of Higher Ground and act accordingly.

Additionally, Higher Ground finds sexual and physical abuse intolerable and in direct conflict with Higher Ground's ideals. Higher Ground is committed to ensuring that it and its employees, volunteers, board members, committee and task force members promote an environment free from such abuse; and such commitment extends not only to Higher Ground's workplace, but also to the creation of safe therapeutic environments for program participants. To that end, Higher Ground forbids any form of sexual, verbal, or physical abuse, whether in the workplace or outside it, and including instances involving program participants. You have a duty to report any alleged sexual, verbal, or physical abuse occurring in the workplace or at any Higher Ground supported recreational environment or activity to the Executive Director, Board Chair, or other executive team member.

VI. Ethics Program

The Higher Ground Board has designated the Executive Committee to oversee the overall implementation of the Code of Ethics. The Board has also designated the Chair and Vice Chair or their designee(s) of the Executive Committee as reporting officers for internal matters (e.g., employee and committee and task force members), and the Executive Director and Volunteer Program Manager or their designee(s) as reporting officers for matters related to programs, participants, and volunteers. The Executive Committee will monitor ethics reports and oversee the implementation of ethics education at Higher Ground.

VII. Conflicts of Interest

Higher Ground has instituted a Conflict of Interest Policy that requires that any conflicts of interest, whether actual or apparent, be reported promptly to the Board Chair and Executive Director. You are subject to the Conflict of Interest Policy, including its mandatory reporting of conflicts. In addition, all Higher Ground employees and Board members are required to complete an annual conflict of interest disclosure and certification.

A conflict of interest arises when you have an interest in, obligation to, or relationship with any business, property, or person that could affect your judgment in fulfilling your responsibilities to Higher Ground. You are expected to refrain from any activity or investment that constitutes, or might appear to constitute, a conflict of interest. You are also required to disclose to the Ethics Committee any outside activity, relationship, or investment in which you are involved or may become involved that is, or has the potential for appearing to be, a conflict of interest. If you require guidance in this area, your supervisor, Executive Director, or Board Chair should be consulted.

For example, you are not to have a material holding in, or a professional affiliation with, an organization or affiliate with which Higher Ground does business, except as prescribed by Higher Ground rules and policies and with the knowledge and approval of the Board Chair or Executive Director. You may not use your position at Higher Ground to benefit yourself, your relatives, friends, or your private enterprises. A family or other personal relationship with a vendor also may present a conflict of interest.

You must disclose to the Board Chair or Executive Director any outside activity, relationship, or investment in which you are involved or may become involved that is, or has the potential for appearing to be, a conflict of interest. If you have any question about whether something may constitute a conflict, it is suggested that you seek guidance from your supervisor, the Board Chair or Executive Director.

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VIII. Business Relationships

It is imperative that all Higher Ground, supplier, vendor, and other business relationships are managed in a fair, equitable, ethical and legal manner consistent with the Code of Ethics, all applicable law and good business practices. Wherever practical, Higher Ground provides a competitive opportunity for suppliers and vendors' business, and we enlist their active support in ensuring that we meet program participant expectations. Decisions to hire or engage a vendor or supplier should be made based on objective criteria, and not based on personal relationships, friendships, or the opportunity for personal gain, financial or otherwise. Prior to entering into a transaction or contract for a purchase or potential purchase that involves an actual or perceived conflict of interest, you should consult with the Executive Director or Board Chair.

IX. Personal Use of Organization Resources

It is the responsibility of each Board member, employee, committee and task force member and volunteer to protect and preserve Higher Ground's resources. Higher Ground resources include such things as company time, materials, supplies (including food), equipment (including vehicles), information, electronic mail and computer systems, facilities, and other property. These resources are provided to you to fulfill Higher Ground's mission and work and are to be maintained and used for authorized Higher Ground-related purposes only. The use of Higher Ground resources for personal financial gain is strictly prohibited except where expressly authorized. You should consult the Employee Handbook for further details. If you have a question about use of any Higher Ground resources, you should contact your supervisor. You should report any improper use of Higher Ground resources to your supervisor or manager, the Executive Director, or Board Chair.

As an Idaho non-profit 501(c)(3) corporation, Higher Ground and its representatives comply with all federal, state, and local laws governing participation in government relations and political activities. Additionally, Higher Ground funds or resources are not to be contributed to individual political campaigns, political parties, or other organizations that intend to use the funds primarily for political purposes. Higher Ground also does not permit any political literature, campaign materials or politically orientated information, materials, posters, signs, or buttons to be displayed, circulated or otherwise present on Higher Ground property or while conducting work for Higher Ground.

There are some very limited exceptions to this policy. At times, Higher Ground may ask individuals to make personal contact with government officials or to write letters to present Higher Ground's position on specific issues. Before doing so, you should confirm with the Executive Director that such contact is authorized and in compliance with this policy, and that you are knowledgeable on the specific issues about which you have been asked to speak.

You may, of course, participate in the political process on your own time and at your own expense, so long as you do not give the impression that you are speaking on behalf of or representing Higher Ground in such activities. Nor can you be reimbursed by Higher Ground for any personal contributions for such purposes. If you are seeking public office, you may use vacation time or request leaves of absence to campaign or hold office. Higher Ground will not make contributions to any political candidate or party.

This policy is required by the Internal Revenue Code and other applicable law. You should contact the Executive Director if you have any questions or concerns regarding these requirements.

X. Higher Ground Information

You are each responsible for the integrity and accuracy of organization documents, communications, and financial records. All financial information must reflect actual transactions and conform to generally accepted accounting principles. It is a violation of the Code of Ethics to alter or falsify information, including any record

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or document, to intentionally make a false or exaggerated statement or claim to anyone, or to mislead anyone. Anyone having concerns regarding questionable accounting or auditing matters should report their concerns to the Executive Director or Board Chair, which will refer the matter to the Board of Directors' Finance Committee.

Higher Ground's information assets are valuable to the organization, and it is imperative that all Higher Ground Board members, employees, committee and task force members, and volunteers must diligently protect this information from loss, theft, inadvertent or unauthorized disclosure or misuse. It is essential that everyone do their part to protect Higher Ground information, whether stored in computers, files or elsewhere. You must not discuss with or disclose to any unauthorized persons inside or outside Higher Ground any information that is confidential or not publicly available.

Higher Ground business should not be discussed with unauthorized persons. You should be careful about discussing Higher Ground information and activities in the presence of, or within hearing distance of, unauthorized personnel. You should also not seek or accept any information to which you and the Higher Ground are not legitimately entitled, regardless of the source.

Your obligations to maintain the confidentiality and protection of Higher Ground information does not end even if your employment or other relationship with Higher Ground may end.

XI. Intellectual Property

Higher Ground protects the ownership of its intellectual property as set forth in the Employee Handbook. In addition, you should contact the Executive Director regarding any anticipated use of intellectual property that does or may belong to someone else.

XII. Gift Policy

You (and your spouse and immediate family members) may be offered a gift or invitation to a sporting event or other form of entertainment from individuals or companies that do business with or are interested in doing business with Higher Ground. This policy should not be construed in any way as an encouragement to make, solicit or receive any type of entertainment or gift. You may accept gifts from current business partners and prospective business partners with a value of not more than \$250 per year, per individual/company. Any potential gifts or invitations extended that exceed the limits/or parameters noted above must be disclosed to and approved in advance by the designated Code of Ethics reporting officers. Higher Ground reserves the right, in consultation with you, to require that any gifts(s) be donated to Higher Ground, or another agreed upon charity.

The giving of gifts to federal, state, and local government employees is governed by a complex set of rules that are typically agency specific. Generally, the giving of gifts to government employees is very limited or prohibited. Any gift to a government employee must be approved in advance by the Board Chair and Executive Director.

Name:

Signature:

Date: