

## **CODE OF ETHICS, STANDARDS OF CONDUCT AND CONFLICT OF INTEREST POLICY**

### **Preamble**

**CODE OF ETHICS:** The Paralyzed Veterans of America is committed to conducting our business in accordance with applicable laws, rules and regulations and consistent with the highest business standards. A reputation for ethical conduct is vital for establishing the trust that is the basis for all successful professional and business relationships. This Code of Ethics sets forth fundamental principals to guide you in the performance of your duties. The companion Standards of Conduct and Conflict of Interest Policy provide specific guidelines that are intended to supplement any other duties or obligations that are imposed by law or otherwise required by PVA's governing documents. The Code of Ethics, Standards of Conduct, and Conflict of Interest Policy are intended to apply to all members of the board of directors, officers, employees, and others acting for or on behalf of PVA, to include PVA chapter officers, directors and employees.

In representing PVA, each individual and the organization shall always strive to be:

- Honest and trustworthy in all our relationships;
- Reliable in carrying out assignments and responsibilities;
- Truthful and accurate in what we say and write;
- Cooperative and constructive in all work undertaken;
- Fair and considerate in our treatment of fellow directors, officers, employees, and all other people;
- Law abiding in all our activities;
- Committed to accomplishing all tasks in a superior way;
- Economical in utilizing PVA resources; and,
- Dedicated in service to PVA and to improvement of the quality of life of all people.

**STANDARD OF CONDUCT:** Directors, officers, employees, and other acting for or on behalf of PVA, to include PVA chapter officers, directors and employees, shall conduct themselves in accordance with the following guidelines:

#### General

PVA directors, officers, employees, and others acting for or on behalf of PVA shall not take any action (or fail to take any action, where it is their duty to act) which results in:

- a. the use of position for private gain;
- b. the inappropriate preferential treatment of any person;
- c. the loss of the ability to act impartially and independently with respect to the

duties imposed by the individual's relationship to PVA; and

- d. an adverse impact on the confidence of the public in the integrity of PVA.

Further, directors, officers, employees, and others acting for or on behalf of PVA will avoid action (or inaction where action is required) which creates the appearance of the circumstances listed above.

#### Misuse of Information

A director, officer, employee, and others acting for or on behalf of PVA shall not use, for the purpose of furthering a private interest or for the purpose of financial gain, information gained as a result of their duties with PVA, unless that information has been made available to the general public.

#### Gifts, Entertainment, Favors

A PVA director, officer, employee, and others acting for or on behalf of PVA shall not solicit or accept any gift, gratuity, favor, entertainment, loan, or any other thing of monetary value, from a person who: (a) has or is seeking to obtain contractual or other business or financial relations with PVA; (b) has interests that may be substantially affected by the performance or nonperformance of their duties. Gifts to supervisors are prohibited except for voluntary gifts or donations of a value of \$100 or less made on a special occasion, such as birthday, marriage, illness, or retirement.

#### Exceptions to Gift Acceptance Prohibition

A PVA director, officer, employee, and others acting for or on behalf of PVA may accept: (a) gifts received as a result of an obviously personal relationship; (b) food and drink served with a value of \$100 or less at a business meeting on infrequent occasions; (c) promotional items of a value of \$100 or less; (d) certain donated items of the type deemed acceptable in accordance with PVA's Donations Acceptance Policy, as updated from time to time.

#### Outside Employment and Other Activities

A PVA director, officer, employee, and others acting for or on behalf of PVA may not engage in outside employment or other outside activities, with or without compensation, that (1) interferes with, or is not compatible with, the performance of their PVA duties; (2) may reasonably be expected to bring discredit on PVA; or (3) creates the appearance of a conflict of interest.

#### Use of PVA Funds and Property

A director, officer, employee, and others acting for or on behalf of PVA shall not use or allow the use of PVA funds or property for other than official activities. Each individual has a stewardship responsibility over the financial resources provided by the public to accomplish PVA's mission.

#### Use of Titles or Position

A PVA director, officer, employee, and others acting for or on behalf of PVA are prohibited from using their titles or positions in connection with any unofficial commercial enterprise or from endorsing any commercial product. This does not

preclude author identification for materials published.

### Nepotism

A PVA director, officer, employee and others acting for or on behalf of PVA may not show favor by giving a job to an individual on the basis of family relationship. Known as nepotism, such favor also includes acting as an advocate for a family member's appointment or advancement with PVA. A family member is defined as a spouse, child, parent, sibling, grandparent, grandchild, aunt, uncle, first cousin, corresponding in-law or step relation, or any person who shares living quarters under circumstances that closely resemble a marital relationship or who is financially dependent upon the director, officer, or employee.

### Political Activity

A PVA director, officer, employee, or others acting for or on behalf of PVA shall not participate in partisan political activity on organization time. No resources or assets of PVA shall be utilized in support of partisan political activity.

The foregoing shall not be construed in any way to limit authorized and appropriate lobbying activities to influence individuals, public officials, or political parties in support of the purposes and goals of PVA.

The foregoing shall not abridge the rights of members or staff of PVA from participating fully in the political process, including partisan political activities, on their own time provided they do so as individuals and not as representatives of PVA.

### Pluralism and Diversity

The directors, officers, employees, and others acting for or on behalf of PVA acknowledge the importance of diversity to the accomplishment of our mission. While membership on PVA's Board of Directors is confined to veterans who have not been dishonorably discharged and who have a spinal cord injury or disease, PVA otherwise affirms its commitment to society's diversity and will not refuse otherwise qualified individuals the opportunity to participate in PVA's programs or to be employed by PVA, for any reason prohibited by law.

**CONFLICT OF INTEREST:** No director, officer, employee nor others acting for or on behalf of PVA shall engage in any activity which is in conflict with, or appears to be in conflict with, the interest of PVA.

**Conflict of Interest.** A conflict of interest exists when a covered person (as defined below) proposes to act on any issue, matter, or transaction in which PVA has an interest, and the covered person may have an interest separate from PVA that may compromise or appear to compromise the covered person's judgment in the performance of his or her duties, create actual or apparent impropriety, create negative publicity and or have a potential loss or harm to PVA, including but not limited to, loss of confidence in PVA, monetary loss, or erosion of employee and volunteer morale. A conflict of interest also exists in situations in which there is an appearance that a covered person is utilizing inside information that is proprietary to PVA for his or her benefit, is acting in his or her own interest rather than the best interest of PVA, has the

ability to exercise undue influence over PVA decisions, or is receiving favorable treatment by PVA because of his or her status as a covered person.

**Covered Person.** A covered person includes directors, officers, employees, chapter directors, officers, employees, or others acting for or on behalf of PVA, and close relatives thereof.

**Close Relative.** A close relative includes a spouse, child, parent, sibling, grandparent, grandchild, aunt, uncle, first cousin, corresponding in-law or step relation, or any person who shares living quarters under circumstances that closely resemble a marital relationship or who is financially dependent upon the director, officer, or employee.

**Inside Information.** Inside information includes any material information that is identified as confidential and proprietary, pertaining to the business and affairs of PVA, whether related to a specific transaction or to matters pertaining to PVA's interests, activities, and policies.

When a potential conflict occurs, it shall be addressed as follows:

- a. **Directors of PVA.** When a potential conflict of interest occurs on behalf of a director, the interested director, in advance of initiating the activity giving rise to the conflict, shall inform the Board of the details of the potential conflict for the purpose of causing the Board to determine whether such a conflict of interest exists to the degree that the individual director should be excused from the Board during debate and voting on matters relating to the conflict. At the appropriate time, the Board, having been informed of the potential conflict of interest, may question the director concerning the identified special interest. After the Board determines it has all of the necessary information, the Board will then conduct debate on the issue as needed and vote to determine whether the circumstances described amount to a conflict of interest of sufficient degree to bar the director from debate and vote on the particular matter affected by the special interest. The director identified as having a potential conflict of interest shall not participate in the debate or vote of the Board on the existence of a conflict and may be excluded during such debate or vote by vote of a majority of the Board. A majority vote of the Board is required to bar the member. The minutes of the meeting of the Board shall reflect the disclosure of the potential conflict of interest, the Board's decision regarding the conflict, and the presence or absence of the interested director during the debate on the issue of whether a conflict exists and during any action by the Board following the vote regarding the existence of a conflict.
- b. **Members of the Executive Committee.** Members of the Executive Committee of the Board of Directors will follow the same procedure within the Executive Committee to resolve potential conflicts of interest regarding their duties as members of the Committee.

- c. Employees of PVA. When a potential conflict of interest occurs on behalf of an employee, the interested employee, in advance of the activity giving rise to the conflict, shall inform the Executive Director, through the General Counsel, of the details of the potential conflict. The Executive Director, in consultation with the General Counsel, shall evaluate the circumstances disclosed by the employee and conduct further inquiry as the Executive Director deems necessary for the purpose of determining whether a conflict of interest exists to the degree that the individual employee should be excused from and directed not to participate in matters relating to the special interest of disclosed or given the choice of ceasing the activity causing the conflict or terminating the employment relationship with PVA. The Executive Director will respond to the employee in writing setting forth the facts surrounding the special interest, a determination regarding the existence of a conflict of interest and, if necessary, instructions to the employee restricting the employee's duties in matters relating to the special interest. A copy of the letter will be placed in the employee's personnel record.
- d. Others acting for or on behalf of PVA. When a potential conflict of interest occurs involving an individual acting for or on behalf of PVA, the individual, in advance of the activity giving rise to the conflict, shall inform the President of the details of the potential conflict. The President, in consultation with General Counsel, shall evaluate the circumstances disclosed by the individual and conduct further inquiry as the President deems necessary for the purpose of determining whether a conflict of interest exists to the degree that the individual should be excused from and directed not to participate in matters relating to the special interest disclosed by the individual. The President will respond to the individual in writing setting forth the facts surrounding the special interest, the President's determination regarding the existence of a conflict of interest and, if necessary, instructions to the individual restricting the individual's duties in matters relating to the special interest. A copy of the letter will be provided to the members of the Board of Directors.

**Notice of Code of Ethics, Standards of Conduct, and Conflict of Interest Policy**

A copy of the PVA Code of Ethics, Standards of Conduct, and Conflict of Interest Policy shall be made available to each director, officer, and employee of PVA. Each should review these policies annually for his or her information and guidance. New directors, officers, and employees shall be advised of the Code of Ethics, Standards of Conduct, and Conflict of Interest Policy prior to assuming their respective duties.

**Compliance with Code of Ethics, Standards of Conduct, and Conflict of Interest Policy.**

All directors, officers, and employees are required to promote compliance with the Code of Ethics, Standards of Conduct, and Conflict of Interest Policy. If you know or suspect a violation, you must immediately report such information to the Immediate Past President or the General Counsel. Where it appears that there may be a violation, the Immediate Past President and the General Counsel will then bring the matter to the attention of appropriate PVA officials for action. Violations of the Code of Ethics, Standards of Conduct, and Conflict of Interest Policy may result in disciplinary action, up

to and including removal or termination in accordance with applicable procedures, if any. No one will be subject to retaliation because of a good faith report of a suspected violation.

**Interpretation of Code of Ethics and Standards of Conduct**

Except when official notice is required regarding the existence of a conflict of interest which may affect the performance of duties of a PVA director, officer, or employee, any questions regarding PVA's Code of Ethics and Standards of Conduct generally should be directed to the PVA General Counsel.

**Whistleblower Policy**

All directors, officers, employees, and others acting for or on behalf of PVA should refer to PVA's Whistleblower Policy for any complaints or concerns relating to financial statement disclosure, accounting, internal accounting controls, auditing matters or violations of PVA policy (including but not limited to PVA's Code of Ethics, Standards of Conduct, and Conflict of Interest Policy) relating thereto.

***No Rights Created. The Code of Ethics, Standards of Conduct and Conflict of Interest Policy are statements of certain fundamental principals that are intended to govern the conduct of PVA business. They are not intended to nor do they create any rights in any director, officer, employee, member, customer, vendor, donor or any other person or entity.***