

**Ohio Valley
Goodwill Industries**
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Cincinnati, Ohio 45215
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Ohio Valley Goodwill Industries
Serving Greater Cincinnati



POLICY NAME	CORPORATE RESPONSIBILITY AND CORPORATE COMPLIANCE PROGRAM			POLICY NO.	C.3.
EFFECTIVE DATE	1/1/2025	DATE OF LAST REVISION	12/19/24	VERSION NO.	2
APPLIES TO					
Companywide					
PURPOSE					
To establish and make public the official policy of Ohio Valley Goodwill Industries, Inc. (OVGI) regarding its corporate responsibility and compliance program and assign responsibility for implementation of that plan.					
LAWS/REGULATIONS			ACCREDITATIONS/CERTIFICATIONS		
			CARF 1.A.6		

POLICY

Ohio Valley Goodwill Industries, Inc. is dedicated to the delivery of services for people with disabilities and disadvantages in an environment characterized by strict conformance to the highest standards of accountability for administration, business, financial and marketing management. Goodwill's leadership is fully committed to the need to prevent and detect fraud, fiscal mismanagement and misappropriation of funds and therefore to the development of a formal corporate compliance program to ensure ongoing monitoring and conformance with all legal and regulatory requirements.

Further, Goodwill is committed to the establishment, implementation and maintenance of a corporate program and emphasizes:

- Prevention of wrongdoing, whether intentional or unintentional
- Immediate reporting and investigation of questionable activities and practices without consequences to the reporting party and
- Timely correction of any situation which puts the organization, its leadership, staff, funding sources or persons served at risk.

CORE VALUES

Ohio Valley Goodwill Industries values:

- The benefits of expert service provided in a timely manner
- Its outstanding staff members and their ability give OVGI to deliver excellent services
- Its volunteer board of directors and its service volunteers and the dedication and skills they bring to the organization
- Its ability to provide services to large numbers of people with a wide range of needs
- Its financial stability, the benefits which fiscal solvency contribute to its ability to serve people well

- The fine reputation which it enjoys in the communities where the organization provides services and the trust which these communities place in OVGI.
- The customers of OVGI, the people who refer participants and those who assist in providing service funds to OVGI.
- The participants whose success brings benefit to all citizens who live and work and play in the communities served by OVGI.

DEFINITION

Corporate responsibility/compliance is the sum of those collective actions that Ohio Valley Goodwill Industries, Inc. takes to meet all applicable legal guidelines to be a corporation in good standing in the Greater Cincinnati Area, in the State of Ohio and in the United States. It is the collective impact of Goodwill's actions, policies, procedures, reviews, audits, prevention strategies, corrective actions, modifications, staff training, business practices, reporting systems and other public and corporate events that are developed and implemented to prevent and detect illegal or unethical activity and/or fraud, waste and abuse and to enhance and encourage ethical business practices and good cooperate citizenship.

PROCEDURES

Corporate Compliance Plan Elements: The corporate compliance and responsibility program of Ohio Valley Goodwill Industries, Inc. consists of:

- Designation of overall responsibility for the Corporation Compliance/Responsibility Program
- Designation of a corporate compliance officer and responsibilities of that officer
- Organizational Code of Ethics;
- Written procedures to deal with allegations of violations of ethical codes;
- Education on ethical codes of conduct for personnel and other stakeholders
- Advocacy efforts for the persons served.
- Corporate citizenship

1. Designation of overall responsibility for the Corporation Compliance/Responsibility Program:

By formal resolution and in conformance with this policy, the Ohio Valley Goodwill Industries, Inc. board of directors has designated overall responsibility for the corporate compliance/responsibility to the President/CEO.

The President/CEO will be the first person to receive and make judgments about subpoenas, search warrants, investigations and other legal actions. The President/CEO will either respond or designate a Vice President to respond as needed.

2. Designation of a corporate compliance officer and responsibilities of that officer:

The president/CEO formally designates Goodwill's Vice President of Finance to serve as the organization's corporate compliance officer and therefore the primary contact for all corporate compliance matters including dealing with federal, state and local funders on financial issues.

The Vice President of Finance will have overall responsibility for internal and external monitoring and reporting on matters pertaining to corporate compliance. It will be the responsibility of the Vice President of Finance to present to the President/CEO periodic reports on corporate compliance. The President/CEO will report to the Board.

3. Organizational Code of Ethics- A corporate code of ethics regarding professional conduct, personal behavior, business practices, marketing practices and potential conflicts of interest; education on code of ethics for personnel and other stakeholders.

Since Goodwill employs staff members from a variety of disciplines, it is Goodwill's expectation that every staff person will act and conduct all business in a manner consistent with the code of ethics of their particular discipline. Additionally, Goodwill expects that staff members will act in accordance with Goodwill's Code of Ethics.

Organizational Code of Ethics

For the Board of Directors:

- To commit to the integrity of Ohio Valley Goodwill and to encouraging trustworthy relationship in every business transaction
- To treat everyone associated with Ohio Valley Goodwill with respect. This includes fellow directors, staff members, participants, volunteers, customers, funders, families and all other stakeholders who interact with the organization
- To foster the mission of the organization and the fulfillment of its goals
- To hold in confidence any participant information or privileged administrative information learned in the course of Ohio Valley Goodwill's business activities
- To disclose any conflict of interest and to excuse oneself from any discussion, vote or transaction which could benefit the director personally
- To assist in the setting policy for Ohio Valley Goodwill and to monitor policy implementation
- To be vigilant about the integrity and financial solvency of Ohio Valley Goodwill
- To participate in hiring, maintaining in service, supporting and evaluating the performance of the Ohio Valley Goodwill's CEO to encourage him or her and the staff's day-to-day management and operation of the organization
- To oversee and monitor the budget and financial progress of the organization and thereby assist in exercising the board's fiduciary responsibility
- To respect any decision made by the board of directors by majority vote which is consonant with Ohio Valley Goodwill's constitution and bylaws and its policies and procedures
- To recognize that a breach of this ethical code could lead to dismissal of a director from the board

For the staff, service delivery and professional responsibilities:

- To provide only those services which fall within the scope of one's expertise, competency and experience
- To be mindful of preserving Goodwill's resources and those of Goodwill's customers and other stakeholders

- To use the resources of Ohio Valley Goodwill in a responsible manner and not to use them for personal activities beyond what is allowed by the stated policies and procedures of the organization
- To safeguard the personal property of participants, of their families, of visitors to the organization and the property of the organization itself
- To avoid any conflict of interest in serving any participant of their family
- To avoid either borrowing or lending any cash, services, goods, gratuities or any other item of value beyond rendering the appropriate services
- To avoid any fundraising for personal purposes
- To honor appropriate boundaries in relationships between staff and participants and their families
- To ensure that when one is asked to witness a document, it is done appropriately and by the appropriate person. One should consult with the organizational leadership before doing so
- To tolerate no waste of fraud or other wrongdoing
- To deal with all stakeholders and customers in an honest manner
- To ensure that no participant will be abused in any manner
- To respect participant rights and ensure that every service provided by Goodwill is characterized by dignity for everyone served
- To provide services to participants for the amount of time services are needed, no more, no less
- To provide services based on individual participant needs
- To neither discriminate against nor refuse services to anyone based on race, creed, national origin or ancestry, color, age, disability, marital status, sexual preference or gender
- To engage in no form of harassment or threatening behavior
- To abide by the ethics codes of one's profession
- To disclose any breach of ethics to the appropriate level of administration in line with the organization's grievance process as stated in the personnel manual, whether the breach is one's own or on the part of a fellow staff member. No reprisals will be meted out for reporting violations of ethics code
- To conduct oneself in an appropriate manner in all organizational business, social media and whenever representing Ohio Valley Goodwill. Chief among good conduct attributes are honesty, timeliness, courtesy, and sobriety

- To treat everyone associated with the organization with respect and dignity be they trustees, fellow staff members, volunteers, participants, customers or anyone else with whom business is undertaken
- To commit to the provision of high-quality service
- To maintain professional credentials, licenses, association memberships, certification and necessary training in all areas appropriate to one's position in the organization
- To see assistance for any personal problem which impair one's job performance

Financial, business transactional, marketing, human resources and fundraising issues:

Ohio Valley Goodwill:

- Will exercise good ethics in all of its financial transaction and investments
- Will not tolerate commission-based fundraising for the organization or dishonest marketing tactics or any falsification of its accomplishments of any kind
- Will pay its debts appropriately and in a timely fashion
- Will maintain appropriate and effective checks and balances in all of its accounting and bookkeeping practices and activities
- Will charge for its services and products, fee and prices which are reasonable, fair and equitable
- Will practice honest, transparent and timely communication to facilitate the free flow of essential information in accord with the public interest
- Will protect the privacy of our employees and participants and disclose information about them as permitted or required by law and/or only with their expressed, written permission.

As in embedded in the code of ethics, all business conducted within and by the Goodwill board, staff and administration will be characterized by the highest quality, integrity and trust between the representative of Goodwill and the person who we are doing business with.

All contractual relationships will be in writing and in concert with legal requirements and in keeping with mutual respect both for Goodwill and for the person or entity being contracted with.

All subpoenas, search warrants, investigations and other legal actions will be directed immediately to the President/CEO for direct action or designation

Risk Management Assessments/Plan: As part of the corporate compliance program, the Vice President of Finance will schedule, coordinate and monitor periodic risk management assessments to identify potential problem areas that could put the organization at risk for unusual liability. Such reviews will be conducted as a way to identify and then analyze exposure to assist with pinpointing actions that can be taken to mitigate, reduce, or eliminate risks.

Annual Audit: Another part of the corporate compliance program includes an annual audit by an independent accounting firm to conduct examination of OVGI financial statements. They will conduct

audit of statements, internal control assessment and report on their findings. This report is provided directly to OVGI Finance/Audit Committee and Board of Directors.

Goodwill's funders and referral and regulatory agencies also periodically complete review/audits for Community Impact and Investment services. These reviews will augment Goodwill's annual audit of its accounting system and provide additional internal measures of operational accountability.

Annual Corporate Compliance Work Plan: The Vice President of Finance will create a work plan that will guide the agency on the corporate compliance activities that will occur each coming year. This plan will be provided to Goodwill's President/CEO who will report to the board.

4. Written procedures to deal with allegations of violations of ethical codes including:

- "no reprisal" system for employees to use in reporting abuse, fraud, waste or other questionable activities and practices.
- timely investigation of abuse, fraud, waste and other wrongdoing,
- dealing with violators of all ethical code of conducts and personal conduct in a fair manner and dealing with violators of Goodwill's corporate compliance plan in a fair and consistent manner

Procedures to Resolve Allegations or Violations of the Code of ethics:

Employees: Employees have the responsibility to report violations of the code of ethics. Any employee who observes a violation of the Ohio Valley Goodwill's ethical code must inform their supervisor immediately as the first option for reporting, unless the supervisor is directly involved in the misconduct then proceed to management/director level. The direct supervisor or manager/director will in turn report to the President/CEO.

Any individual reporting the violation will be treated with complete respect and the information will be kept in confidentiality.

An investigation carried out by the Vice President of Finance will follow and the reporting employee will be notified of the results of the investigation with 30 days.

Board: Board members should report any suspected violation of the code of ethics to the Board Chairperson who will discuss the matter with the President/CEO. The Board Chairperson will discuss the issue with the individual Board member and interview other appropriate parties. The issues and recommendations will be brought forth to the Executive Committee.

Results of any investigation will be reported to the President/CEO as expeditiously as possible, including recommendations for disciplinary or corrective action if any is appropriate.

5. Training and Education on ethical codes of conduct

Employee: At their orientation and periodically throughout their service with Goodwill, staff members will be acquainted with the code of ethics and instructed about its meaning and its day-to-day importance to the organization and its stakeholders.

Board: Each Board member will receive initial training on the code of ethics at the time of their initial orientation to the Board.

Public: A copy of the code of ethics will be available for public inspection in hard copy upon request via the Personnel Department and will be displayed on the Goodwill website for review by any stakeholder.

6. Advocacy efforts for program participants

Ohio Valley Goodwill representatives advocate for policies that help people with disabilities and other disadvantages find employment, advocate for workforce development supports, opportunities for choice, to earn wages, to reach potential, to experience improved quality of life, and to achieve social acceptance and integration.

Ohio Valley Goodwill Industries, is affiliated with The Ohio Association of Goodwill Industries (OAGI) and works with them as well on critical issues related to the organization's mission as well as (GII) Goodwill Industries International. OVGI participates in Annual Advocacy Day in support of better job opportunities for U.S. workers.

OVGI works closely with Leaders In Action, a self-advocacy organization supported by Hamilton County Developmental Disabilities Services (HCDDS). OVGI Community Impact and Investment services leadership are members of ACCSES-the Voice of Disability Service Providers and APSE- Association of People Supporting Employment First Ohio Chapter on the national and local level.

7. Corporate citizenship

Goodwill demonstrates corporate citizenship primarily in two main ways.

- 1) Community Impact and Investment services-by providing employment and training opportunities to individuals to eliminate barriers, empower individuals, and elevate human potential.
- 2) Sustainability- diverting reusable goods from landfills through donation, resale or repurposing, contributing to environmental sustainability

Approved and effective this date, ___ / ___ / ___

Mark Hiemstra,
President/CEO

VERSION HISTORY				
VERSION	APPROVED BY	REVISION DATE	DESCRIPTION OF CHANGE	AUTHOR
2	Mark Hiemstra, President/CEO	12/19/24	New format; updated roles	Mark Hiemstra, President/CEO

VERSION HISTORY				
VERSION	APPROVED BY	REVISION DATE	DESCRIPTION OF CHANGE	AUTHOR
1	Doug Ostholthoff, Chief Financial Officer Mark Hiemstra (2023-)	N/A	N/A-Reviewed annually	Doug Ostholthoff, CFO 2004-2022 Mark Hiemstra, CEO 2023

ADDITIONAL POLICIES, PROCEDURES, DOCUMENTS REFERENCED OR IN RELATION	
NAME OF POLICY/PROCEDURE OR DOCUMENT	LOCATION OF POLICY/PROCEDURE/DOCUMENT- MANUAL