Code of Ethics
YMCA of Greater Richmond

Mission

To put Christian principles into practice through programs that build healthy spirit, mind and body for all.

Core Values

Caring Honesty Respect Responsibility

Introduction

The YMCA of Greater Richmond ("YMCA") is committed to the highest ethical standards and requires all those representing the YMCA in any capacity to commit to acting in the best interest of the YMCA and its Mission.

Our Mission and Core Values demand that the Association Board of Directors ("Board of Directors") and employees, as stewards of our mission, uphold the public trust and act in an ethical manner in all that we do in the name of the YMCA. In addition to our Core Values, these ethical values include integrity, openness, accountability, and fairness. Our values are the basis of our Code of Ethics ("Code") and our commitment to act in a manner befitting the YMCA and its Mission. As a public charity, we rely on the public for funding and volunteer support, which is critical to the success of our Mission. The public trusts us to carry out our stated Mission and to act in the best interests of the YMCA. If we abuse this trust, our ability to achieve our Mission is severely compromised. It is therefore critical that we operate in a manner that is above reproach in all aspects including governance, fiscal management, fundraising, operations, legal compliance and human resources.

The YMCA is committed to:

- Acting responsibly, ethically and with integrity;
- Following not just the letter of the law, but the spirit of the law as well;
- Promoting financial accountability, transparency, and best governance practices;
- Abiding by the by-laws and policies of the YMCA;
- Respecting the wide diversity of people who support our mission through their time, talent and treasure as well as those who are the beneficiaries of our mission;
- Treating people with dignity, caring and respect;
- Being responsible stewards of the YMCA, its mission, reputation and resources;
- Being open and honest in all of our dealings with internal and external parties.

All who serve in a position of authority over the YMCA will:

- Place the YMCA above other interests, financial or otherwise;
- Act in the best interest of the YMCA;
- Disclose any actual or perceived conflict of interest in accordance with the YMCA's Conflict of Interest Policies.

Applicability

This Code applies to all employees, the Board of Directors and volunteers (collectively "YMCA representatives"). Violations of this code, in the case of employees, may result in disciplinary action, up to and including termination of employment. In the case of volunteers, violations of this code may result in termination of volunteer service to the YMCA. In addition, depending on the circumstances, violations of this Code may result in civil or criminal liability and penalties to the individual involved. For purposes of this Code of Ethics, Executive Management of the YMCA includes Vice Presidents and above.

Affirmation of the Code of Conduct

Employees and members of the Board of Directors, upon beginning employment or service to the YMCA, will be issued a copy of this Code and will be required to acknowledge, in writing, the acceptance of its terms as a condition of employment or service to the YMCA. Annually, full-time employees and members of the Board of Directors will be required to reaffirm, in writing, their commitment to the Code. Other volunteers (upon beginning of service to the YMCA and thereafter annually) and part-time staff (annually) will be notified of the existence of the Code, how it may be accessed, and the importance of their commitment to the Code.

Compliance with Laws, Regulations and YMCA Policies

YMCA representatives will comply fully with all applicable laws, rules and regulations of all levels of government. YMCA representatives will perform their duties lawfully and in accordance with all YMCA policies, including those contained herein, as such policies may be adopted or amended from time-to-time. In the event it becomes difficult to determine which law, rule, regulation or YMCA policy may be applicable, or the interpretation of such is unclear, YMCA representatives are required to seek advice from others, including members of Executive Management, before taking any action.

Financial Development

The YMCA will conduct fundraising activities in accordance with all applicable laws and the highest moral and ethical standards. Individuals engaged in fundraising will at all times represent the YMCA responsibly through their behavior and attitudes and will be honest and forthright with donors regarding the use of their gifts.

Fair Dealings

The YMCA is committed to the achievement of its Mission through the highest standards of responsibility and ethics, never through unethical or illegal practices. Each YMCA representative shall respect the rights of and deal fairly with YMCA members, donors, volunteers, suppliers and employees. No YMCA representative shall take unfair advantage of anyone through manipulation, concealment, misuse of privileged or proprietary information, misrepresentation of material facts, or any other intentional unfair practice.

Opportunities

YMCA representatives are prohibited from taking for themselves opportunities that are discovered through the use of YMCA property, information, or position for improper personal gain. YMCA representatives owe a duty to the YMCA to advance its legitimate interests when the opportunity to do so arises.

Employment

The YMCA is committed to providing equal opportunity in all aspects of employment. The YMCA prohibits any form of illegal harassment, intimidation, or discrimination. All employees shall comply with the YMCA's Human Resources Policy Handbook. Exceptions are at the discretion of the President & Chief Executive Officer (CEO).

Conflicts of Interest

YMCA representatives must avoid any business interest or other associations which interfere with or influence, or even *appear* to interfere with or influence, their objective judgment with respect to their responsibility to act in the YMCA's best interests. A conflict of interest arises when a YMCA representative's judgment in acting on behalf of the YMCA is or *may be* influenced by an actual or potential personal benefit for the YMCA representative or a member of the representative's family or household. Such benefits may be financial or non-financial, direct or indirect. Any YMCA representative finding himself or herself in a situation where a conflict of interest exists or may exist, or has a question regarding conflicts of interest, should contact the Chief Human Resources Officer immediately. All YMCA representatives shall comply with the YMCA's Conflict of Interest Policies.

Confidential Information

YMCA representatives must not disclose to others, or use for themselves or others, any confidential YMCA information (including information associated with YMCA members or donors) originated or acquired in connection with employment or service to the YMCA, except when such disclosure has been approved in writing by Executive Management or is required by law. This non-disclosure obligation applies not only to YMCA representatives during their period of employment or service to the YMCA, but also after termination of employment, service or retirement. Any YMCA representative who has a question regarding the confidentiality of information should contact the Chief Human Resources Officer prior to disclosing the information. All YMCA documents, records, memoranda, contracts and other materials, whether in written or electronic form (and all copies thereof) are solely the YMCA's property and must be returned to the YMCA immediately upon termination of employment.

All electronic data created and stored by the YMCA's electronic processing systems are subject to these confidentiality standards. All employees shall comply with the YMCA's Technology Department Standard Operating Procedures.

Protection and Proper Use of YMCA Assets

Each employee is accountable for the YMCA funds and assets over which he or she has control. All employees are responsible for protecting the YMCA's assets and ensuring their efficient use. Theft, carelessness and waste have a direct impact on the YMCA's ability to achieve its Mission. Any suspected fraud or theft should be reported immediately for investigation. YMCA equipment should be used for YMCA business, although incidental personal use of certain equipment may be permitted.

Anyone spending YMCA funds, or personal funds that will be reimbursed, should ensure that the YMCA receives good value in return. Anyone approving a voucher or invoice for payment should have knowledge that the purchases and amounts are proper.

Gifts & Improper Payments

No director, officer, volunteer, employee or any member of their respective families or households shall accept gifts, gratuities or favors of any kind from any person, firm or corporation doing business or seeking to do business with the YMCA and which could reasonably be expected to influence, or create the appearance of influencing, his or her actions affecting the YMCA. This prohibition is not intended to preclude business meals or other nominal benefits in the reasonable and ordinary course of business.

All bribes and kickbacks are strictly prohibited, as well as any other payments that are in violation of any applicable law, rule or regulation. This policy extends not only to direct payments but also to indirect payments made in any form through intermediaries. Any questions or concerns regarding this matter should be referred to the Chief Human Resources Officer immediately.

Political Activity

YMCA representatives will engage in no political activity whatsoever on behalf of, or in any way implying the representation of the YMCA. Any questions or concerns regarding this matter are to be directed to the CEO or Chief Human Resources Officer immediately.

Accounting, Auditing and Disclosure

YMCA business records must always be prepared accurately and reliably. They are of critical importance in meeting our financial, legal and management obligations and in achieving our Mission. In that regard:

- The books of account, financial statements and records of the YMCA shall accurately reflect the operations and financial results of the YMCA.
- There shall be no disbursements or receipts of YMCA funds outside the YMCA's established system of accountability.
- YMCA representatives may not make or approve any payment with the intention or understanding that any part of such payment is to be used for any purpose other than that described in the document supporting the payment.
- Records are to be kept in accordance with the YMCA's internal controls at all times, fully and accurately reflecting all transactions.
- YMCA representatives may not make or approve any transaction for any purpose other than the purpose stated in the documents supporting the transaction.
- No unrecorded fund or asset may be maintained.
- No false or misleading entry, record or report may be made or permitted to go uncorrected.
- All reports, vouchers, bills, payroll and service records, measurement and performance records, and other essential data must be prepared with care and honesty.

No YMCA representative shall take any action to fraudulently influence, coerce, manipulate or mislead the YMCA's independent auditors. No false, misleading or incomplete statements will be made to any internal or external auditor, nor shall any YMCA representative conceal or withhold any information requested by an internal or external auditor pertaining to their audit or review of the YMCA's records, transactions or financial statements.

It is the YMCA's policy to provide full, fair, accurate, timely, and understandable disclosures in all documents and communications required by external parties. The YMCA expects all YMCA representatives to act in a manner that supports this policy.

Responsibility for Compliance, Implementation and Administration

The Audit, Risk and Legal Committee, on behalf of the Board of Directors, will have oversight responsibility with respect to the Code. All known violations of the Code will be reviewed with the Audit, Risk, and Legal Committee, including the resolution of matters reported.

The CEO has primary responsibility for compliance and executive oversight with respect to the Code. Implementation and administration of the requirements of the Code are the responsibility of the Chief Human Resources Officer. Other personnel may be appointed to assist in the implementation and administration of this Code and related standards of conduct.

Reporting Violations of Policy

Each employee is responsible for bringing to the YMCA's attention any circumstances that the individual believes constitutes a violation of this Code, including any apparent or suspected violations involving the YMCA's financial reports, accounting, or internal control policies and procedures. **Failure by an employee to discharge this responsibility may be considered as serious as the violation itself.**

Members of the Board of Directors are expected to report suspected violations of the Code.

Any retaliation against any employee or other reporting individual because that individual, in good faith, reported a violation is strictly forbidden.

Suspected violations of the Code should be reported in accordance with the YMCA's Policy on Suspected Misconduct.

Waiver of Compliance with the Code of Conduct

Any waiver of compliance with this Code requested by a member of the Board of Directors or Executive Management of the YMCA must be approved in writing by the Board of Directors. Any waiver of compliance with this Code by any other employee must be approved in writing by the Chief Executive Officer and will be reported to the Audit, Risk and Legal Committee.

Annual Review of the Code of Conduct

The Code of Conduct will be reviewed annually by the Audit, Risk, and Legal Committee, and revisions thereto may be recommended to the Board of Directors as necessary.

Questions and Interpretations

YMCA representatives are encouraged to speak with the CEO, Chief Human Resources Officer or another member of YMCA Executive Management about questions involving this Code, or the best course of action in a particular situation.

Approvals: **Audit Committee – April 16, 2008**
Board of Directors – April 24, 2008

Policy on Reporting Suspected Misconduct

YMCA of Greater Richmond

Introduction

Like all organizations, the YMCA of Greater Richmond ("YMCA") is faced with risks from wrongdoing, misconduct, dishonesty, and fraud (hereafter "Misconduct"). As with all business exposures, we must be prepared to manage these risks and their potential impact in a professional way.

The impact of Misconduct may adversely affect the ability of the YMCA to carry out its Mission and may also include the following:

- An actual financial loss incurred
- Damage to the reputation of the YMCA and our employees
- Negative publicity
- The cost of investigation
- Loss of members, donors, volunteers and employees
- Damaged relationships with contractors and suppliers
- Litigation
- Damaged employee morale

Our goal is to maintain an environment of fairness, ethics, and honesty for our members, donors, volunteers, employees, suppliers and anyone else with whom the YMCA has a relationship. The YMCA is committed to the deterrence, detection, and correction of Misconduct. To maintain such an environment requires the active assistance of the Association Board of Directors ("Board of Directors") and employees.

Purpose

The purpose of this document is to communicate YMCA policy regarding the deterrence and investigation of suspected Misconduct by employees and others, and to provide specific instruction regarding appropriate action in case of suspected violations.

Definition of Misconduct

For purposes of this policy, Misconduct may include but is not limited to the following:

- Acts which violate the YMCA's Code of Ethics
- Theft or other misappropriation of assets, including assets of the YMCA, our members, suppliers or others with whom we have a relationship
- Misstatements and other irregularities in YMCA records and/or financial reports including the intentional misstatement of the results of operations
- Violation of accounting or internal control policies
- Forgery or other inappropriate alteration of documents
- Fraud and other unlawful acts
- Wrongdoing

The YMCA specifically prohibits these and other illegal activities in the actions of its employees and others responsible for carrying out the YMCA's activities.

Responsibilities

Each employee is responsible for bringing to the YMCA's attention, in the manner described below, any circumstances that the individual believes constitutes an act of Misconduct, including any apparent or suspected violations involving the YMCA's financial reports, accounting, or internal control policies and procedures. **Failure by an employee or volunteer to discharge this responsibility may be considered as serious as the violation itself and may result in disciplinary action.**

Members of the Board of Directors are expected to report suspected Misconduct in the manner described below.

Any employee or volunteer who, subsequent to their engagement the YMCA, is arrested for, or convicted of (including pleas of guilty and nolo contender), a misdemeanor or felony offense must notify their supervisor within *5 business days* of such arrest or conviction. Supervisors must immediately notify the organization's Human Resources department. Employees and volunteers need not report convictions for routine traffic infractions such as speeding unless driving is a required part of the employee or volunteer's job duties.

Any retaliation against any employee or other reporting individual because that individual, in good faith, reported a violation is strictly forbidden.

To facilitate reporting of suspected violations, especially in those situations where the reporting individual wishes to remain anonymous, the YMCA has established a hotline for employees which may be accessed as follows:

Telephone: 1-888-340-2420

Internet: www.secure.ethicspoint.com

NOTE: This hotline is managed and staffed by a third party service provider which is not associated with the YMCA of Greater Richmond. Any individual utilizing this hotline to provide information regarding Misconduct HAS THE OPTION TO REMAIN ANONYMOUS. If an employee wishes to provide their name so that the YMCA can follow up with the individual, the YMCA will maintain confidentiality to the extent possible.

Information regarding suspected violations may also be reported by employees or Board Members orally or in writing in any manner as follows:

- Contacting YMCA Executive Management
- Employees may contact their supervisor
- Email: ethics@ymcarichmond.org
- Mail: YMCA of Greater Richmond
  201 West 7th Street, Suite 110
  Richmond, VA 23224
  ATTENTION: Michelle Rodriguez
  Chief Human Resources Officer

Suspected violations will be reported to the Chief Human Resources Officer who will determine the appropriate course of action, which generally will include a prompt investigation of the reported matter. All matters will also be reported to the Audit, Risk, and Legal Committee, including the results of the investigation and related actions taken. Frivolous complaints, unrelated to suspected Misconduct as defined above, are not an appropriate use of the hotline. Likewise, non-specific, broad allegations cannot be acted upon. As a result, an individual making a good faith complaint must provide as much detail as is available. Further, nothing in this policy abrogates the YMCA's discrimination and/or anti-harassment complaint procedures which remain in full effect and should be followed if someone believes they have been the victim of, or have witnessed, discrimination or harassment.

Any apparent or suspected violation by a member of the Board of Directors or Executive Management received via the YMCA's independent, hotline service will also be reported directly to the Chairman of the Audit, Risk and Legal Committee and the President

& Chief Executive Officer (CEO). Any such violations otherwise coming to the attention of the Chief Human Resources Officer will also be reported immediately to the Chairman of the Audit, Risk and Legal Committee and CEO. YMCA representatives are expected to cooperate fully with investigations of Misconduct and can do so without fear of retaliation. Upon determination that a violation has occurred, appropriate action will be taken including disciplinary action, up to and including dismissal, where appropriate, referral to law enforcement agencies when warranted by the facts, and the recovery of assets.

Additional Responsibilities of Supervisors

Supervisors, when made aware of such potential acts by subordinates, must immediately report such acts to the Chief Human Resources Officer. Due to the important yet sensitive nature of the suspected violations, effective professional follow-up is critical. Supervisors, while appropriately concerned about "getting to the bottom" of such issues, should not, under any circumstances, perform any investigative or other follow-up steps on their own. All relevant matters, including suspected but unproved matters, should be referred immediately to the Chief Human Resources Officer.

All employees have a responsibility to report suspected violations. However, employees with supervisory responsibilities at any level have additional deterrence and detection duties. Specifically, personnel with supervisory or review responsibilities have three additional responsibilities.

- First, you must become aware of what can go wrong in your area of authority.
- Second, you must put into place and maintain effective monitoring, review, and control procedures designed to prevent acts of wrongdoing.
- Third, you must put into place and maintain effective monitoring, review, and control procedures designed to detect acts of wrongdoing promptly should prevention efforts fail.

Authority to carry out these three additional responsibilities is often delegated to subordinates. However, accountability for their effectiveness cannot be delegated and will remain with supervisors.

Assistance in effectively carrying out these additional responsibilities is available upon request through the Chief Human Resources Officer or Controller.

Responsibility and Authority for Follow-Up and Investigation

The Chief Human Resources Officer has the primary responsibility for all investigations involving the YMCA and may engage the assistance of others in conducting the investigation. Properly designated members of the investigative team will have:

- Free and unrestricted access to all YMCA records and premises.
- The authority to examine, copy and/or remove all or any portion of the contents of files, desks, cabinets and other storage facilities (whether in electronic or other form) without the prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of investigative or related follow-up procedures.

All investigations of alleged wrongdoing will be conducted in accordance with applicable laws and YMCA procedures.

Reported Incident Follow-Up Procedure

Care must be taken in the follow-up of suspected Misconduct to avoid acting on incorrect or unsupported allegations, and to avoid making statements which could adversely affect the YMCA, an employee, or other parties.

Accordingly, the general procedures for follow-up and investigation of reported incidents are as follows:

1. Employees and others must immediately report all factual details of suspected violations.

2. The Chief Human Resources Officer has the responsibility for follow-up and, if appropriate, investigation of all reported incidents. If the incident involves an abuse allegation against staff or any other Level 1 Crisis as detailed in the Emergency Action Plan, the Chief Human Resources Officer will follow the Crisis Communications procedures included therein.

3. All records related to the reported incident will be retained.

4. Do not communicate with the suspected individuals or organizations about the matter under investigation, unless authorized by the Chief Human Resources Officer.

5. If the matter involves a member of the Board of Directors or Executive Management, the Chairman of the Audit, Risk and Legal Committee and CEO will be informed immediately.

6. All inquiries from an attorney or any other contacts from outside of the YMCA, including those from the law enforcement agencies or from the employee under investigation, should be referred to the Chief Human Resources Officer immediately.

7. All reported matters will be reported to the Audit, Risk, and Legal Committee, including the results of the investigation and related actions taken.

Investigative or other follow-up activities will be carried out without regard to the suspected individual's position, level, or relationship with the YMCA.

Affirmation of Policy on Reporting Suspected Misconduct

Employees and members of the Board of Directors, upon beginning employment or service to the YMCA, will be issued a copy of this Policy and will be required to acknowledge, in writing, the acceptance of its terms as a condition of employment or service to the YMCA. Annually, full-time employees and members of the Board of Directors will be required to reaffirm, in writing, their commitment to the Policy. Other volunteers (upon beginning of service to the YMCA and thereafter annually) and part-time staff (annually) will be notified of the existence of the Policy, how it may be accessed, and the importance of their commitment to the Policy.

Questions or Clarifications Related to This Policy

All questions or other clarifications of this policy should be addressed to the YMCA's Chief Human Resources Officer.

Approvals/Review: **Audit, Risk, and Legal Committee review – February 4, 2026**
Board of Directors approval - April 24, 2008