GOODWILL INDUSTRIES OF KENTUCKY, INC.
GOODWILL INDUSTRIES WORKS, INC.
GOODWILL TEMPORARY SERVICES, INC.
GOODWILL OF KENTUCKY CARS TO WORK, INC.
INDEPENDENT INDUSTRIES, INC.

Code of Ethics

We affirm our commitment to the following Code of Ethics based on the values of Goodwill Industries of Kentucky, Inc. and its subsidiaries. As officers, employees, volunteers, or board members, we pledge to follow both the letter and the spirit of the following code:

Business Practices:

A. We agree to engage in and promote honest and ethical conduct, including but not limited to the soliciting, negotiating, and monitoring of all contractual relationships.
B. We will avoid any real or perceived conflicts of interest.
C. We will comply with applicable laws, rules, and regulations of federal, state, and local governments.
D. We will responsibly use and control all assets, resources, and information in our possession.
E. We will encourage the prompt reporting of any violations of this Code of Ethics or other governing documents to appropriate individuals or designated entities as is indicated on page 7, the procedures to deal with allegations of violations to the codes stated in this document.
F. We will use restricted monies for their requested specific purpose. We will be able to account for all activity and show how funds were used.

Marketing and Communications Activities:

A. We will practice honest, transparent, and timely communication to facilitate the free flow of essential information in accord with the public interest.
B. We will ensure that all services and products are presented in a manner that promotes respect for our employees and the people receiving services, as well as sensitivity to cultural values and beliefs.
C. We will protect confidential information and comply with all legal requirements for disclosure of information affecting the welfare of others.
D. We will protect the privacy of our employees and disclose information about them as permitted or required by law and/or only with their expressed, written permission.
E. We will protect the privacy of people served and use their stories only with their expressed, written permission.
F. We will disseminate accurate information and promptly correct any erroneous communication for which we may be responsible.
Professional Responsibilities:

A. We are committed to continually improving our relationship with our communities, employees, and people we serve.
B. We will respect the tools and resources provided to meet the needs of the organization and those that we serve.
C. We will not discriminate because of race, color, creed, sexual orientation, disability, veteran status, or national origin, and we shall endeavor to eliminate or prevent discrimination in rendering services.
D. We will treat one another, persons served, customers, and donors with dignity and respect.

Contractual Relationships:

We will solicit, bid, negotiate, and uphold our terms of any contract in the best interest of Goodwill and in the best interest of our public trust. Goodwill’s representative in all contractual relationships will be the CEO or his/her designee. The vested responsibilities include negotiating all terms and signatory authority.

Service Delivery:

A. We will maintain the confidentiality of information regarding persons served. We will not discuss confidential company, employee, or information on persons served unless related to job responsibilities.
B. We will strive to provide quality services at all times.
C. We will strive to avoid any real or perceived conflicts of interest and will make arrangements for alternative services as needed.
D. We will prohibit the exchange of gifts, money, and gratuities between employees and persons served and discourage the same among persons served.
E. We will discourage personal fund raising in the workplace other than campaigns to support the needs of employees or persons served who have been adversely impacted by disasters.
F. We will discourage bringing personal property to the workplace, and will provide reasonable security when this is needed.
G. We strongly support the setting of professional boundaries between the employee providing the service and persons served, while honoring a friendly and respectful provider/customer relationship.
H. We limit and vest authority of witnessing documents outside the scope of services provided and pursuant to persons served to those designated by the Chief Executive Officer of the organization. Notary Public agents who work for the organization will discharge their duties according to current authority.

Human Resources:

A. Through ongoing professional development and continuing education, we will strive to remain current with our skills and abilities relevant to the services we offer.
B. We are committed to diversity within our workforce to effectively meet the needs of the people we serve.
C. We are committed to providing a safe, drug-free, and healthy working environment.

Financial Reporting and Business Management Practices:

We recognize that financial reporting and an integrated system of internal controls are key responsibilities of our Vice President of Administrative Services. We believe that periodic review of our financial status by our Board of Directors is essential and an integral part of their duties. We further recognize that an annual independent examination and assessment of our finances under the supervision of our Audit Committee is a key element in maintaining our credibility and ensuring the safeguarding of our assets.

Financial Statements: We reaffirm our responsibility to report the financial position and results of operations and cash flow of the organization in accordance with generally accepted accounting principles to our Audit Committee and Board of Directors quarterly.

Internal Controls: We have an integrated system of internal control, designed to provide reasonable assurances that we will attain the following:

– Effectiveness and efficiency of operation, including the safeguarding of assets.
– Reliable financial statements.
– Compliance with applicable laws and regulations.

Annual Audit: We will engage an independent accounting firm to conduct an examination of our financial statements. The independent accounting firm will conduct its audit in accordance with generally accepted accounting and auditing standards. The auditors will examine our financial statements and report on their examination and recommendations for changes in the financial statements and reporting practices. This report will be provided directly to our Audit Committee and Board of Directors.

Audit Committee: We have an Audit Committee of at least three members, none of whom is an employee of Goodwill Industries of Kentucky, and at least one member shall be a financial expert. Our Audit Committee will be directly responsible for the appointment, compensation, and oversight of the independent accounting firm we employ to conduct our annual audit. Our Audit Committee will issue a Request for Proposals to select the independent accounting firm. If the same firm is used for more than a five-year period, the independent accounting firm’s assigned engagement partner and audit manager for the audit should be changed. Our Audit Committee will also handle complaints or concerns related to financial reporting inclusive of those related to accounting controls, auditing matters, violations of state or federal laws, or accounting policies of the company. Our Audit Committee will report at least annually to the full Board of Directors.

Whistle Blower Protection: In accordance with laws governing both for-profit and nonprofit corporations, we have a whistle blower policy and procedures which will encourage employees to report any financial improprieties. These procedures will include the appointment of an Audit
Committee, which as noted above will receive and investigate any complaints regarding financial reporting matters. Employee reports of improprieties will be taken seriously and investigated promptly. Employees making reports will not be subject to retaliation or adverse action based on the disclosure of the complaint whether the complaint is related to Sarbanes Oxley or not. Investigation into the complaint must begin within 30 days of it being filed and expeditiously handled until the investigation is complete.

Conflict of Interest: We have a conflict of interest policy governing our officers, employees, volunteers, and Board members. We agree that a conflict of interest arises when an officer, volunteer, employee, or Board member is influenced by personal considerations, including but not limited to financial considerations, in the course of performing work for Goodwill Industries of Kentucky. All officers, employees, and volunteers should disclose any activity or relationship which may be perceived as a conflict of interest, and a record of that disclosure should be maintained.

Document Destruction: We have a written document retention and destruction policy based on legal requirements. By law, certain documents such as financial records, contracts, real estate, and employee records must be archived according to specific guidelines. The policy also states that it is illegal to alter, cover up, falsify, or destroy any document to prevent its use in an official proceeding, such as a federal investigation. The policy will include guidelines for electronic mail and voice mail.

Certification of Form 990: We agree that either the Chief Executive Officer or the Vice President of Administrative Services of Goodwill Industries of Kentucky will sign Internal Revenue Service Form 990 to attest to the accuracy and completeness of its contents, as well as to the accuracy of financial reports utilized during the year and in preparation of the Form 990. The financial statements and Form 990 will not contain any untrue material statements or facts and will not be misleading in their presentation.

Conduct in Regard to Fiscal Management:

The conduct of all employees, volunteers, and officers of Goodwill Industries of Kentucky impacts our ability to manage our financial resources and serve the community. In order to strengthen our ability to comply with the Code of Ethics and Principles in this document, we will ask each member of the staff, board, or other volunteer groups to agree to conduct him or herself in a manner that promotes essential values and ethical behaviors that include:

- Operating in a manner that upholds the integrity of the movement and ensures public trust.
- Upholding all applicable laws and regulations, and furthering the ability of Goodwill to accomplish our mission.
- Being a responsible steward of the resources of our Goodwill.
- Striving for consistent, ethical decision-making.
- Recognizing if you are being asked to do something that might be illegal.
- Consulting others if you are presented with a dilemma on an issue.
Deciding on a course of action, determining your responsibility, reviewing all relevant facts and information, and referring to all applicable Goodwill policies or professional standards.

Considering whether an action goes against ethical, moral, and professional standards.

We shall remember the quote from Goodwill Industries’ founder, Reverend Edgar J. Helms, that Goodwill is a “business plus.” This section of this policy is an adaptation of the last page of the book My First Book of Business Ethics (2004) by Alan Axelrod.

Goodwill encourages officers, employees, volunteers, and Board members to believe and act on the following:

- Business ethics is the conduct of business that ensures an equitable exchange of value among all of a firm’s stakeholders.
- In the long run, ethical firms are more profitable. [We will interpret “profitable” as having more resources to better serve people with disabilities or other disadvantages.]
- Honesty is essential when assessing your commitment to personal business ethics.
- Character is a cluster of personal qualities each of us can cultivate to help us work ethically and thereby create more ethical businesses.
- Ethical decision-making requires an evaluation of proposed actions from the points of view of all stakeholders.
- A methodical approach to resolving ethical issues is critical; acting from emotion or narrow bottom-line motives will hurt a business in the long run.
- There are costs to doing business ethically, but the benefits substantially exceed them.
- There is no valid excuse for acting unethically.
- Ethical organizations create an ethical world. [Note: Ethical people create ethical organizations.]

Training/Education:

Employee:

Each employee will receive the Code of Ethics as part of his or her orientation process. He or she will be encouraged to ask questions throughout the training to ensure that the Code is understood. Each employee will sign the Code of Ethics policy for which the sheet with the employee’s signature will be maintained in their personnel file. There will be an annual refresher training provided directly, via email, or as the educational portion of the December safety drill with particular alerts to modifications of the code.

Board: Each board member will be provided with a copy of the Code of Ethics policy at the time of their initial orientation to the board. A copy of the Code of Ethics will be maintained in the appropriate section of the board manual.

Public: A copy of the Code of Ethics will be maintained on the Goodwill Industries of Kentucky website for public review. Reference to the code and how to access it will be included in the Annual Report and posted on the agency website.
Procedures to Deal with Allegations of Violations to the Code:

Employees:

Employees have the responsibility to report violations of the Code of Ethics whether committed by themselves, a co-worker, a volunteer, or a Board member. The employee should inform their supervisor, unless the supervisor is directly involved in the misconduct. The 1-888-826-3257 (Impact Line) can be used for reporting the alleged infraction either anonymously or leaving information as to your identity. The Vice President of the representative division or the Employee Resolution Process will handle all corrective action for violation of the Code. See any corporation’s Personnel Policy J-1 for guidance. It shall be the responsibility of the officers of the corporation to protect the person bringing the complaint from any retaliation. Complaints are to be dealt with expeditiously. The beginning of the investigation must begin within 30 days of the allegation being made. If the concern involves questionable accounting or auditing matters, you may want to follow the whistle blower provisions in this policy and procedure.

The whistle blower provisions of the Sarbanes-Oxley Act provide additional whistleblower protections to individuals who report complaints about questionable accounting or auditing matters. Goodwill Industries and its subsidiaries are committed to ensuring that an environment exists for employees to report suspected violations of the law or fraud. There is a mechanism to ensure that complaints are investigated in a timely manner and an employee bringing a complaint is free from retaliation.

We are dedicated to the fair and accurate accounting of financial matters of Industries and expect all employees to act in accordance with the highest ethical standards in the performance of their duties on behalf of Industries. Industries relies on all of its employees to abide by the intent and spirit of this policy and to report any suspected violations of this policy or other questionable financial, accounting, or audit matters or potential legal violations of state and/or federal laws without fear of retaliation.

Goodwill Industries has established the following procedures for the confidential, anonymous submissions of concerns or complaints by employees including Resolving Employee Concerns (regarding questionable accounting, or auditing matters):
Filing a Complaint or Concern:

GWIKPP-J-1 “Resolving Employee Concerns” outlines a process to address any complaint or concern by an employee. Any employee can use the 1-888-826-3257 (Impact Line) to report any concerns or make an allegation to be investigated. If the complaint involves an accounting controls, auditing matters, violations of state or federal laws, or accounting policies of Industries, he/she is strongly encouraged to report such a complaint or concern to Goodwill Industries of Kentucky’s Audit Committee.

Filing a Whistle Blower Complaint:

Any employee who has complaints or concerns with respect to accounting controls, auditing matters, violations of state or federal laws, or accounting policies of Industries is strongly encouraged to report such a complaint or concern to Goodwill Industries of Kentucky’s Audit Committee. Such submissions may be directed to the attention of the Audit Committee or any member of the Audit Committee.

To file a complaint or concern to the Audit Committee, an individual should provide details in writing to the chair of the Audit Committee or a member of the Audit Committee by sending information to:

Chair of the Audit Committee
c/o Goodwill Industries of Kentucky, Inc.
1325 S. 4th Street
Louisville, Kentucky 40208

Or call 1-888-826-3257 (Impact Line) and tell them this is for the Audit Committee.

As many details as possible should be included with the complaint, such as a description of the questionable activity, the names of the individuals involved, the names of possible witnesses, dates, times, places, and any other available details. Goodwill Industries of Kentucky, Inc. and as a whole, Industries, encourages any employee to come forward with information. Retaliation is prohibited against the individual bringing the complaint or concern to the Audit Committee. However, any individual should feel free to report the complaint anonymously and confidentially as he or she will be protected from retaliation.

Supervisors and managers who receive such complaints must consult with the Audit Committee prior to taking action. The Audit Committee handles the complaints relating to ethical accounting practices, financial reporting, and auditing matters. The Committee has the authority and responsibility for overseeing the complaints and investigations in these particular areas:

Investigating a Complaint

The Audit Committee will oversee the intake, evaluation, investigation, and response to complaints. Individuals should avoid making false statements and not engage in any activity that
is either unlawful or unreasonable. If the Audit Committee determines the complaint is outside the scope of the Audit Committee’s responsibility, it will refer the complaint appropriately.

**Board:**

Board members should report any suspected violation of Board practices of the Code to the Board Chair, who will discuss the matter with the CEO. The Board Chair will discuss the issue with the individual board member and interview other appropriate Board members. The issues and recommendations will be brought forth to the Executive Committee.

The community and people we serve trust Goodwill based on its long-established reputation and integrity. Any misdeed, illegal activity, or appearance of impropriety impacts negatively upon all of us. In order to maintain that trust, we agree to voluntarily comply with the guidelines and recommendations set forth in the document.

Signature Sheet for the Code of Ethics:

Signed:

___________________________________________ ______________________________
Employee/Volunteer/ Board Signature    Date

___________________________________________
Print Name

(Keep a copy of this signature page in the personnel or information file.)

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