

Montana Nonprofit Association (MNA)

Code of Ethics¹

I. Personal and Professional Integrity

- A. All staff, board members and volunteers of MNA act with honesty, integrity and openness in all their dealings as representatives of MNA.
- B. MNA promotes a working environment that values respect, fairness and integrity.

II. Mission

- A. MNA's mission is to promote a stronger nonprofit sector, supportive public climate, and the ability of nonprofits to accomplish their missions. MNA achieves its mission through advocacy and public policy, access to affordable goods and services, research and education, professional and organizational development, and special projects.
- B. All of MNA's programs support that mission and all who work for or on behalf of MNA understand and are loyal to that mission and purpose.
- C. The mission is responsive to the constituency and communities served by MNA and benefits the society at large.

III. Governance

- A. MNA's Board of Directors is responsible for setting the mission and strategic direction of MNA and oversight of the finances, operations, and policies of MNA.
- B. The Board and individual directors and officers shall act in accordance with the Board Governance policy, the Conflict of Interest policy and any other policies adopted by the Board related to the appropriate conduct of directors and officers.
- C. Among its duties, the governing body:
 - 1. Ensures that its board members have the skills and experience to carry out their duties and that all members understand and fulfill their governance duties acting for the benefit of MNA and its public purpose;
 - 2. Has a conflict of interest policy that ensures that any conflicts of interest or the appearance thereof are avoided or appropriately managed through disclosure, recusal or other means;

¹ This Code of Ethics is based upon the model Code of Ethics recommended for public charities and foundations by Independent Sector.

3. Is responsible for the hiring, firing, and regular review of the performance of the executive director, and ensures that the compensation of the chief executive officer is reasonable and appropriate;
4. Ensures that the executive director and appropriate staff provide the governing body with timely and comprehensive information so that the governing body can effectively carry out its duties;
5. Ensures that MNA conducts all transactions and dealings with integrity and honesty;
6. Ensures that MNA promotes working relationships with board members, staff, volunteers, and program beneficiaries that are based on mutual respect, fairness and openness;
7. Ensures that MNA is fair and inclusive in its hiring and promotion policies and practices for all board, staff and volunteer positions;
8. Ensures that board policies of MNA are in writing, clearly articulated and officially adopted;
9. Ensures that the resources of MNA are responsibly and prudently managed; and,
10. Ensures that MNA has the capacity to carry out its programs effectively.

IV. Legal Compliance

- A. MNA is knowledgeable of and complies with all applicable laws, regulations and professional standards.

V. Responsible Stewardship

- A. MNA manages its funds responsibly and prudently. This includes the following considerations:
 1. It spends a reasonable percentage of its annual budget on programs in pursuance of its mission;
 2. It spends an adequate amount on administrative expenses to ensure effective accounting systems, internal controls, competent staff, and other expenditures critical to professional management;
 3. MNA compensates staff, and any others who may receive compensation, reasonably and appropriately;
 4. To the extent MNA has endowments or grants, it prudently draws from endowment or grant funds consistent with donor/grantor intent, legal guidelines and to support the public purpose of MNA;

5. MNA ensures that all spending practices and policies are fair, reasonable and appropriate to fulfill the mission of MNA; and,
6. All financial reports are factually accurate and complete in all material respects.

VI. Transparency and Disclosure

- A. MNA provides appropriate and timely information to the public, its members, and all stakeholders and is responsive to reasonable requests for information.
- B. All information about MNA will fully and honestly reflect the policies and practices of MNA.
- C. Basic information data about MNA, such as the annual Form 990 and any audited financial statements, will be posted on MNA's website or will be made otherwise available to the public in accordance with a board policy on transparency and public reporting.
- D. All solicitation materials accurately represent MNA's policies and practices and will reflect the dignity of program beneficiaries.
- E. All financial, organizational, and program reports will be complete and accurate in all material respects.

VII. Program Evaluation

- A. MNA regularly reviews program effectiveness and has mechanisms to incorporate lessons learned into future programs.
- B. MNA is committed to improving program and organizational effectiveness and develops mechanisms to promote learning from its activities and the field. MNA is responsive to changes in its field of activity and is responsive to the needs of its constituencies.

VIII. Inclusiveness and Diversity

- A. MNA promotes inclusiveness and diversity. MNA takes meaningful steps to promote inclusiveness in its hiring, retention, promotion, board recruitment and constituencies served.

IX. Fundraising

- A. To the extent that MNA raises funds from the public or from donor institutions, MNA is truthful in its solicitation materials and will disclose important and relevant information to potential donors.

- B. MNA will respect the privacy concerns of individual donors and expend funds consistent with donor intent.
- C. To the extent it raises funds from the public, MNA will respect the rights of donors, as follows:
1. To be informed of the mission of MNA, the way the resources will be used and MNA's capacity to use donations effectively for the intended purposes;
 2. To be informed of the identity of those serving on MNA's board and to expect the board to exercise prudent judgment in its stewardship responsibilities;
 3. To have access to MNA's most recent board approved program and financial reports;
 4. To be assured their gifts will be used for the purposes for which they were given;
 5. To receive appropriate acknowledgement and recognition;
 6. To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by the law;
 7. To expect that all relationships with individuals representing MNA will be professional in nature;
 8. To be informed whether those seeking donations are volunteers, employees of MNAs or hired solicitors;
 9. To have the opportunity for their names to be deleted from mailing lists; and,
 10. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.²

History of revisions:

Initial Code of Ethics adopted April 19, 2006

Revised and restated April 17, 2008

² These ten points are adapted from A Donor Bill of Rights, developed by the American Association of Fund Raising Counsel, the Association for Healthcare Philanthropy, the Council for the Advancement and Support of Education, and the Association of Fundraising Professionals, and endorsed by INDEPENDENT SECTOR.