

UNITED WAY GREATER NIGERIA COMMUNITY INITIATIVE

-EMPLOYEE CODE OF CONDUCT AND ETHICS-

The public purpose and tax-exempt status of the **United Way Greater Nigeria Community Initiative** ('UWGN' or the 'Organization') includes an obligation to maintain public trust. The Trustees of UWGN have always taken this obligation very seriously and strives to set an example for the field of philanthropy in all of its activities. Accordingly, it is incumbent upon employees of UWGN to conduct the affairs of the organization with a commitment to the highest standards of integrity. This includes always performing in an honest and ethical manner, in compliance with all laws and regulations and avoiding actual, potential, or apparent conflicts of interest. Compliance with this Code of Conduct and Ethics will sustain a culture where honest and ethical conduct is recognized, valued, and exemplified throughout UWGN. Any UWGN employee who fails to comply with the Code of Conduct and Ethics will be subject to appropriate disciplinary action by the Board of Trustees, up to and including immediate termination of employment.

When in doubt about whether certain actions may potentially violate the Code of Conduct and Ethics or other UWGN policies or procedures, employees must contact the Company Secretary to the UWGN Board of Trustees for guidance.

CONFLICTS OF INTEREST

Employees have a full-time responsibility to the UWGN. A potential or actual conflict of interest occurs whenever an employee can influence a decision that may result in a personal gain for the employee, any other employee(s), or an immediate family member. For the purposes of this policy immediate family means an employee's spouse or domestic partner, parents, siblings, children, grandchildren, and great-grandchildren as well as the spouses of those family members.

UWGN is also concerned with the appearance of a conflict of interest, so special care should be taken to avoid such situations. Although it is not possible to specify every action that might create a conflict of interest, this policy describes the ones that most frequently arise. If there is any uncertainty about whether something creates a conflict of interest, contact the Company Secretary to the Board of Trustees. Employees should promptly disclose in writing to the Executive Director and or Company Secretary to the Board of Trustees of any actual or potential conflicts of interest or anything that could give rise to the appearance of a conflict of interest.

Gifts and Other Payments

Employees may accept gifts of nominal value, meals, and social invitations that are in keeping with good business and ethical standards; do not violate any laws; do not in any way obligate the recipient, other employees, or members of their immediate families; and the public disclosure of which is not likely to have a negative impact on the UWGN's reputation. However, employees may not solicit or accept gifts of more than nominal value, commissions, payments, lavish entertainment, services, loans, other benefits, or promises of future benefits from any person or entity relating to his or her UWGN assignment.

Gifts, including meals and entertainment, may be provided by UWGN employees, provided that such gifts are:

- Proportionate, not lavish, and in keeping with good business and ethical standards;
- Do not violate any laws, including the United States Foreign Corrupt Practices Act;
- Consistent with the recipient's policies and procedures;
- Given in a direct, transparent manner, avoiding any appearance of impropriety;
- Not motivated (even in part) by a desire to influence or secure favorable treatment;
- Not motivated by any expectation of reciprocity;
- Properly recorded and documented in the UWGN's financial books and records (in accordance with UWGN policies and procedures); and
- Never given in cash or cash equivalents.

In addition, UWGN employees should not regularly provide even nominal gifts to the same recipients. Gifts, entertainment, or travel expenses that have been solicited or encouraged by the recipient should be reported to the Company Secretary to the Board of Trustees for further review before any commitment is made or approved. When in doubt about whether a proposed gift is permissible, UWGN employees must contact the Company Secretary to the Board of Trustees for further review and clarification.

Relationships to Suppliers

UWGN employees must disclose to the Board of Trustees any significant interest in a supplier of goods or services to the UWGN and may not participate in the negotiations to contract with such a supplier. Significant interest means any financial interest held by an employee or the employee's immediate family that may influence the judgment of the employee in conducting the work of the UWGN.

Consultancies, and Teaching Assignments

Since it is possible that non-UWGN part-time employment, paid consultancies, or teaching assignments could interfere with an employee's performance of UWGN responsibilities or create an actual or apparent conflict of interest with the UWGN, employees generally should not accept such assignments, especially assignments with a UWGN grantee or supplier.

Exceptions may be made with the prior written approval of the Board of Trustees in the following circumstances:

- Where the arrangement will not interfere with the employee's responsibilities to the UWGN, taking into account the employee's commitments and responsibilities, such as travel, which may extend beyond normal working hours; and
- Where the arrangement will not affect or appear to affect the employee's judgments on behalf of the UWGN.

UWGN Grants and Consultancies

An employee may not be the responsible program officer on a grant to an organization with which the employee is affiliated as a board member nor recommend or exercise approval authority for such a grant. If another employee is a board member of a proposed grantee, this should be disclosed to the Board of Trustees with the nature of the employee's affiliation and the Board of Trustees would be obligated to confirm that the affiliated employee did not participate in the negotiations of the recommended grant.

No UWGN employee may be the responsible program officer on any grant to a grantee employing, either on staff or as a consultant, a member of the employee's immediate family.

Prior written approval of the Board of Trustees is required to make grants to organizations for projects on which, to the responsible programs officer's knowledge, an employee's immediate family member would work.

Employees may conduct programming in fields in which they were previously employed. However, great care must be taken to avoid even the appearance of a conflict of interest in such cases, if the employee previously worked for the grantee. In such cases the relationship should be fully disclosed, and appropriate steps should be taken to assure the transparency of the transaction.

Former UWGN employees are not eligible to be engaged to provide services to the UWGN for a period of one year from the date of termination of employment from the UWGN. Any exception to this eligibility requirement must be approved in writing by the Board of Trustees.

Speaking Engagements and Articles for Publication

Employees are encouraged to maintain their professional credentials by undertaking speaking engagements and writing articles appropriate to their fields of interest, provided the time for preparation and delivery does not interfere with their UWGN responsibilities. Possible speaking engagements or articles related to the employee's field of interest should be discussed with the Executive Director and Board of Trustees. Where the employee could be perceived as speaking on behalf of the UWGN, or if the communication relates to the employee's field of interest and is made to a large audience—for example, when an employee writes an article for a periodical or appears on television or radio—the Communications Officer should be consulted. The Communications Officer can provide additional guidelines for such speeches and articles. Speaking engagements and article commissions should be avoided in circumstances where the charitable mission of the UWGN or the safety of any of its employees or grantees worldwide might be adversely affected. Employees are requested to send copies of speeches, articles, and published papers to the Communications Officer soon after delivery.

When writing or speaking in an individual capacity, employees are expected to clearly indicate this. If an employee disclosed his or her employment by the UWGN while engaging in lobbying or political activity, the employee should make it clear that he or she is engaging in such activities in a private capacity.

Acceptance of Fees and Expense Reimbursement

Employees may accept fees and expense reimbursement from non grantees for the activities previously described. Accepting a fee from a grantee is strongly discouraged and requires the prior written approval of the Board of Trustees. Expense reimbursement offered by grantees may be accepted.

CONFIDENTIALITY – DISCLOSURE OF INFORMATION

Employees are expected to exercise the utmost discretion regarding all matters of UWGN business. Employees are prohibited from accessing, using, or disclosing UWGN confidential information except as may be necessary in the course of the employee's duties or with the prior written approval of the Board of Trustees.

UWGN confidential information may not be used for personal benefit or for the benefit of interests contrary to the UWGN's charitable mission.

To preserve confidentiality, all UWGN confidential information should be labeled **CONFIDENTIAL** and secured at the end of each business day. These obligations are not modified by participation in any activities described above and do not cease upon separation from the UWGN.

UWGN confidential information is information known to an employee by reason of his or her position at the UWGN or information that is otherwise identified as confidential. Confidential information includes but is not limited to: personal employee information and internal information that has not been publicly released or made publicly available at the time of the disclosure or at a later time through no fault of the employee. In addition, nothing in this policy prevents employees from discussing their own wages and working conditions. Confidential information may be in any form including but not limited to: paper documents, electronic files, computer programs, charts, diagrams, and other media, and may be information conveyed orally, electronically, by drawing, or in writing.

From time to time, the UWGN may also receive confidential or proprietary information of various types and in various formats from vendors or other third parties that is subject to a duty on the part of the UWGN to maintain its confidentiality. This third-party information is subject to the confidentiality obligations set forth in this policy.

COMPLIANCE WITH LAWS AND REGULATIONS

A variety of laws and regulations apply to the UWGN and its employees, the violation of which may carry civil or criminal penalties for the UWGN and the individual. It is the responsibility of each employee to be knowledgeable about and comply with all such laws and regulations. Employees are also required to be knowledgeable about and to comply with the laws and regulations of countries in which they travel on behalf of the UWGN, including each country's currency exchange regulations.

ACCURACY OF FINANCIAL ACCOUNTING AND REPORTING

The UWGN takes very seriously its obligation to comply with the highest standards of financial accounting and reporting. In addition to complying with all applicable laws, rules, and regulations, to the extent applicable to their duties, employees must:

- Endeavor to ensure full, fair, timely, accurate, and understandable disclosure in UWGN's filings;
- Record or participate in the recording of entries in the UWGN's books and records that are reasonably detailed, accurate to the best of their knowledge, and fairly reflect all transactions and dispositions of assets;
- Comply with the UWGN's disclosure controls and procedures and internal controls and procedures for financial reporting;
- Provide information that is accurate, complete, objective, relevant, timely, and understandable;
- Not make false, misleading, or obscure entries; and
- Not maintain any undisclosed or unrecorded transactions or accounts.

PARTICIPATION IN POLITICAL AFFAIRS AND LOBBYING

The UWGN is prohibited from participating in or intervening in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office. In addition, the UWGN is prohibited from carrying on propaganda or otherwise attempting to influence legislation; influencing the outcome of any specific public election; or carrying on directly or indirectly any voter registration drive.

The UWGN may not engage in these activities either directly or indirectly through its grant making. While the UWGN is prohibited from engaging in the activities discussed above, individual employees are not prohibited from engaging in these activities in their individual capacity as private citizens. For example, employees are free to engage in political activities when, in the employees' judgment, such activities will not conflict with their ability to carry out UWGN responsibilities. Nevertheless, employees should keep public perception in mind when making such decisions, and in particular the potential difficulty in distinguishing between an employee's personal and professional capacities and the risk that an employee's individual activities will appear to have been carried out on behalf of the UWGN. Therefore, it is essential that employees carry out all activities in ways that maintain public confidence in the UWGN as an independent, nonpartisan organization dedicated to educational and charitable purposes.

To achieve this goal, the following guidelines must be followed:

- UWGN employees may not, on UWGN time, participate in: election campaigns (including referenda, ballot issues such as constitutional amendments, and the like); lobbying or other attempts to influence legislation; or voter registration drives. As a general rule these activities should not be carried out during regular working hours, and any time devoted to such purposes should not be at the expense of the full allotment of working time expected of each of the UWGN's employees. (Nonworking time includes lunch and other authorized breaks, as well as time before and after work.) Any significant amount of time taken for such purposes, other than on evenings and weekends, should be charged against vacation time.

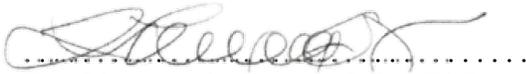
- UWGN employees may not use UWGN resources or facilities in connection with personal participation in election campaigns, lobbying or other attempts to influence legislation, or voter registration drives, nor may they solicit support for any such activities in or through a UWGN office. This means that use of e-mail, smart phones, photocopying, clerical or mailroom assistance, postage, office supplies, UWGN stationery, and UWGN meeting facilities must not be used for such purposes and that telephone calls on such matters should not be conducted during business hours or charged to the UWGN.
- With regard to public affairs activities of employees acting as private citizens, particular care should be taken to determine how the employee will be identified in publications, advertisements, and the like. Where the employee's UWGN affiliation may be stated for identification purposes, or where the statement may be attributable to the UWGN, the employee should request a clear statement in the publication that he or she is engaging in such activities in a private capacity and not as a representative of the UWGN.

ANTI-CORRUPTION COMPLIANCE: NO BRIBERY OR KICKBACKS

The UWGN expressly prohibits bribery, kickbacks, facilitation payments (i.e., payments to expedite routine, non-discretionary government action), and other corrupt conduct of any kind. UWGN personnel, including employees, officers, trustees, agents, consultants, and other third-party representatives or intermediaries, are expressly prohibited from providing, offering, proposing, promising, or authorizing the payment of any bribe, kickback, gift, entertainment, or anything of value as an improper inducement to any person for the purpose of securing any kind of undue favorable treatment or advantage for the UWGN, its grantees, or any other party.

UWGN Board of Trustees shall review this Code of Conduct annually.

Signed under the hand of the Chairman of the Board of Trustees,
United Way Greater Nigeria Community Initiative (IT No. 104458).



Dr. Olanrewaju Towry-Coker PhD