



Financial

Code

Of

Conduct

Kids Central, Inc.

Accounting & Financial Policies and Procedures Manual

Effective Date(s) of Accounting Policies

The effective date of all accounting policies described in this manual is December 12, 2006. Revisions have been made to reflect job title changes and shifts in responsibility. This manual was reviewed and revised on October 17, 2008. Approved by the Board of Directors on _____
Approved by the Policy Council on _____.

BUSINESS CONDUCT

Practice of Ethical Behavior

Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of Kids Central, Inc. depend to a very large extent on the following considerations.

Each employee, board member and policy council member must apply her/his own sense of personal ethics, which should extend beyond compliance with applicable laws and regulations in business situations, to govern behavior where no existing regulation provides a guideline. It is each individual's responsibility to apply common sense in business decisions where specific rules do not provide all the answers.

In determining compliance with this standard in specific situations, individuals should ask themselves the following questions:

1. Is my action legal?
2. Is my action ethical?
3. Does my action comply with Kids Central, Inc. policy?
4. Am I sure my action does not appear inappropriate?
5. Am I sure that I would not be embarrassed or compromised if my action became known with the Organization or publicly?
6. Am I sure that my action meets my personal code of ethics and behavior?
7. Would I feel comfortable defending my actions on the 6 o'clock news?

Each individual should be able to answer "yes" to all of these questions before taking action.

Each Director, Manager and supervisor is responsible for the ethical business behavior of her/his subordinates. Directors, Managers and supervisors must weigh carefully all courses of action suggested in ethical as well as economic terms, and base their final decisions on the guidelines provided by this policy as well as their personal sense of right and wrong.

Conflicts of Interest

In addition, no employee, officer, or agent of Kids Central, Inc. shall participate in the selection, award, or administration of a contract involving Kids Central, Inc. if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, or any member of her or his immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected.

Compliance With Laws, Regulations and Organization Policies

Kids Central, Inc. does not tolerate the willful violation or circumvention of any Federal, state, local, or foreign law by an employee during the course of that person's employment; nor does the Organization tolerate the disregard or circumvention of Kids Central, Inc. policy or engagement in unscrupulous dealings. Employees should not attempt to accomplish by indirect means, through agents or intermediaries, that which is directly forbidden.

Implementation of the provisions of this policy is one of the standards by which the performance of all levels of employees will be measured.

Disciplinary Action

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the Organization or to the government, for any loss or damage resulting from the violation. As with all matters involving disciplinary action, principles of fairness will apply. Any employee charged with a violation of this policy will be afforded an opportunity to explain her/his actions before disciplinary action is taken.

Disciplinary action will be taken:

1. Against any employee who authorizes or participates directly in actions that are a violation of this policy.
2. Against any employee who has deliberately failed to report a violation or deliberately withheld relevant and material information concerning a violation of this policy.
3. Against any Director, Manager or supervisor who attempts to retaliate, directly or indirectly, or encourages others to do so, against any employee who reports a violation of this policy.

Kids Central Incorporated

PERSONNEL POLICIES

AND

PROCEDURES MANUAL

Approved by Board of Directors _____

Approved by Policy Council _____

Standards of Conduct

All staff, consultants, and volunteers will respect and promote the unique identity of each child and family and refrain from stereotyping on the basis of gender, race, ethnicity, culture, religion or disability.

All staff, consultants, and volunteers will follow the program confidentiality policies concerning information about children, families, and other staff members.

No child will ever be left alone or unsupervised while under the care of a Head Start staff person, consultant for the Head Start or Early Head Start program, or a program volunteer.

All staff, consultants, and volunteers will use positive methods of child guidance and will not engage in corporal punishment, emotional or physical abuse, or humiliation.

Furthermore, all staff, consultants, and volunteers will not employ methods of discipline that involve isolation, the use of food as punishment or reward, or the denial of basic needs.

As an employee of Kids Central, my signature below guarantees I will not solicit or accept personal gratuities, favors, or anything of significant monetary value from contractors or potential contractors.

Information designated as confidential may not be discussed with anyone outside the agency and may be discussed within the organization only on a "need to know" basis. In addition, employees have a responsibility to avoid unnecessary disclosure of non-confidential internal information about the agency, its employees and its families it serves. However, this employee responsibility to safeguard internal agency affairs is not intended to impede normal business communications and relationships.

Employee Signature

Date