

The Great Gathering Ethics, Policy and Procedure

The Great Gathering Board Members, volunteers and staff are committed to upholding the highest standards of our Core Values and Ethics of integrity, honesty, professionalism, transparency, fiscal responsibility and business practices.

These standards apply to all Board Members, employees, volunteers and partners of The Great Gathering of Humanity and is unanimously approved by its Board of Directors.

Our Ethics Policy ensures we strive to conduct ourselves in compliance with high ethical and legal standards of business practices and professionalism.

This summary is intended to give us at The Great Gathering of Humanity a guide to our Ethics, Policies and Procedures. In no way are all situations covered in this statement and its contents will be reviewed and expanded upon from time to time.

Improper use of Information

- TGG and its representatives will not sell, trade or share personal information that is collected through our website or other means.
- TGG and its representatives will not use information from the organization for personal gain.

Discrimination

- TGG does not tolerate discrimination or bullying
- TGG will not discriminate due to race, religion, belief, sexual orientation, disability, marital status, age or otherwise to be treated with respect, dignity, honesty and fairly.

Employment discrimination and harassment

- TGG has a zero tolerance for sexual harassment and all misconduct is to be reported to the Board of Directors in writing.
- All representatives of TGG will act in a professional, respectful manner with staff, volunteers and the public.
- Employees are encouraged to act in a responsible manner in the workplace with respect for colleagues and shall have due diligence in regards to health, safety and welfare of their colleagues.

Conduct, Behavior and Procedural Standards

- Employees are expected to provide accurate reports on expenses, time cards, travel expenses and other documentation, and report it truthfully and with transparency (with receipts and records where applicable).
- TGG supports and encourages opportunities for its employees to develop their work skills and progress in their career with the organization.
- Unacceptable behavior that is considered a detriment to TGG's best interests may result in immediate disciplinary action, up to and including termination of employment.
- Employees are not authorized to provide information to the media or share financial information without prior approval. This must be pre approved by TGG's Board of Directors.
- All individuals working with TGG have a fiduciary responsibility to prevent loss or damage, misuse or theft of property, records, funds or other assets that belong to TGG and only use those

assets for the business of TGG and not personal use.

- All Board Members, staff and/or associates of TGG will make known any knowledge of ethical misconduct.
- Unethical behavior that is not accepted includes the misuse of company property, equipment, supplies, phone lines, emails, resources, partnerships, information and any resources available to the organization. Misconduct will be reported in writing to the Board of Directors.

Safety

- Employees and volunteers are encouraged to report any health, environmental or safety concerns immediately to their appropriate manager.
- TGG will follow all laws and guidelines to ensure the safety of their staff and volunteers.

Policy

- TGG prohibits the use of funds, directly or indirectly, for use as political contributions.
- The acceptance of honoraria through staff or individuals, while representing the organization, shall be returned to the organization. Exceptions to this rule applies only when it is unrelated to their position in the organization, and on a day they are not working for TGG.
- TGG prohibits the hiring of family or friends of Board Members unless that individual fills the requirements of TGG standards, has the necessary qualifications of expertise to fill the position and is unanimously approved by the Board of Directors and follows all legal guidelines of reporting.
- It is not TGG's policy to knowingly infringe on copyright, trademarks or registered intellectual property of others.
- TGG will follow due diligence when entering into contracts, hiring employees, entering into partnerships and accepting sponsors that will reflect on the ethics and reputation of TGG.
- TGG Board, staff and volunteers will not use the organization in any manner for personal gain.
- TGG Board, staff and volunteers will not give preferential treatment to any individual, group, organization, or company.

Whistleblower

- Whistleblowers will not suffer discrimination as a result of reporting suspected wrongdoings, and if possible they will be informed of the outcome of their report.
- TGG encourages and protects Whistleblowers from reporting unethical practices, financial misconduct as well as sexual harassment.
- If an employee or volunteer suspects wrongdoing, he/she should immediately report it to their direct superior and continue to reach higher positioned management if unresolved. If they are not available, the individual is to report their suspensions in writing to the Board of Directors.

The following must be reported immediately and directly to TGG Board Members:

- Violation of TGG's revenue policies and procedures.
- Violation of governmental laws, rules and regulations.
- Failure to disclose to any applicable governmental law, rule or regulation any and all information fully, accurately and timely that relates to operations or financial reports that need to be reported.
- Falsification, misrepresentation, concealment or destruction of any documents that relate to TGG business and/or financials, that may be required to disclose to any applicable

governmental law, rule or regulation.

- Any activities or conduct that implies or could cause TGG, its Board Members, staff or volunteers to violate any applicable governmental law, rule or regulation.

Compliance with Laws

- TGG will comply with all laws, rules and regulations of the Countries, State, Local and Federal jurisdictions in which we conduct business.
- Senior staff, project and program managers are responsible for ensuring that all legal requirements of business are followed and conveyed to their staff and volunteers.
- Policy and procedures to research and comply with all legal and financial laws will be followed in all Countries, State, Federal and Local jurisdictions in which we conduct business.
- TGG will work within applicable laws and regulations of both the Local, State and Federal authorities.
- TGG will follow all guidelines and laws of the Organization, Country, State, Local and Federal to protect the rights and health of its employees and volunteers.

Gifts and entertainment

Accepting gifts, entertainment or other favors from individuals or entities can possibly result in a conflict or duality of interest when the party providing the gift/entertainment/favor does so under circumstances where it might be inferred that such action was intended to influence or possibly would influence the interested person in the performance of his or her duties.

- TGG prohibits its Board Members, staff or associates from the use of assets for giving gifts or entertainment or receiving gifts or entertainment without Management and/or Board approval and fiscal responsibility.

Accounting Policy

- All accounting procedures must/will be kept separate from any other entity or organization. Any co-mingling of funds, donations, or expenses is strictly prohibited, in order to obtain/maintain the organization's nonprofit 501(c)(3) tax exempt status.
- Prior to soliciting or receiving/accepting any type of charitable funding, a registry log and/or database will be set-up to account for any and all forms of charitable donations.
- All accounting records and the donation registry log are subject to audit, at any point in time, by the governing Board of Directors, the state of Arizona, and the Internal Revenue Service (IRS). A review request from the general public is subject to the specific requirements written in the organization's bylaws.
- TGG commits to following all applicable laws and regulations, general accounting principals, internal and Internal Revenue Service (IRS) guidelines of accounting which includes auditing of financial reports.

Conflict of Interest Policy

It is in the best interest of The Great Gathering of Humanity, Inc. (hereinafter referred to as TGG) to be aware of and properly manage all conflicts of interest and appearances of a conflict of interest. This conflict of interest policy is designed to help directors, officers, employees, volunteers, consultants, and contractors of TGG identify situations that present potential conflicts of interest and to provide TGG with a procedure to appropriately manage

conflicts in accordance with legal requirements and the goals of accountability and transparency in TGG's operations.

Conflict of Interest Defined.

In this policy, a person with a conflict of interest is referred to as an "interested person." For purposes of this policy, the following circumstances shall be deemed to create a Conflict of Interest:

- a. A director, officer, employee, volunteer, consultant, contractor, including a board member (or family member of any of the foregoing) is a party to a contract, or involved in a transaction with TGG for goods or services.
- b. A director, officer, employee, volunteer, consultant, or contractor (or a family member of any of the foregoing) has a material financial interest in a transaction between TGG and an entity in which the director, officer, employee, volunteer, consultant, or contractor or a family member of the foregoing, is a director, officer, agent, partner, associate, employee, trustee, personal representative, receiver, guardian, custodian, or other legal representative.
- c. A director, officer, employee, volunteer, consultant, or contractor (or a family member of the foregoing) is engaged in some capacity or has a material financial interest in a business or enterprise that competes with TGG.

Other situations may create the *appearance of a conflict*, or present a *duality of interests* in connection with a person who has influence over the activities or finances of the nonprofit. All such circumstances should be disclosed to the board or staff, as appropriate, and a decision made as to what course of action the organization or individuals should take so that the best interests of the nonprofit are not compromised by the personal interests of stakeholders in the nonprofit.

Gifts, Gratuities and Entertainment. Accepting gifts, entertainment or other favors from individuals or entities can also result in a conflict or duality of interest when the party providing the gift/entertainment/favor does so under circumstances where it might be inferred that such action was intended to influence or possibly would influence the interested person in the performance of his or her duties. This does not preclude the acceptance of items of nominal or insignificant value or entertainment of nominal or insignificant value which are not related to any particular transaction or activity of TGG.

2. Definitions.

- a. A "Conflict of Interest" is any circumstance described in Part 1 of this Policy.
- b. An "Interested Person" is any person serving as an officer, employee, volunteer, consultant, contractor, or member of the Board of Directors of TGG or a major donor to TGG or anyone else who is in a position of control over TGG who has a personal interest that is in conflict with the interests of TGG.
- c. A "Family Member" is a spouse, parent, child or spouse of a child, brother, sister, or spouse of a brother or sister, of an interested person.
- d. A "Material Financial Interest" in an entity is a financial interest of any kind, which, in view of all the circumstances, is substantial enough that it would, or reasonably could, affect an Interested Person's or Family Member's judgment with respect to transactions to which the entity is a party.

e. A "Contract or Transaction" is any agreement or relationship involving the sale or purchase of goods or services, the providing or receipt of a loan or grant, the establishment of any other type of financial relationship, or the exercise of control over another organization. The making of a gift to TGG is not a Contract or Transaction.

3. **Procedures.**

- a. Prior to board or committee action on a Contract or Transaction involving a Conflict of Interest, a director or committee member having a Conflict of Interest and who is in attendance at the meeting shall disclose all facts material to the Conflict of Interest. Such disclosure shall be reflected in the minutes of the meeting. If board members are aware that staff or other volunteers have a conflict of interest, relevant facts should be disclosed by the board member or by the interested person him/herself if invited to the board meeting as a guest for purposes of disclosure.
- b. A director or committee member who plans not to attend a meeting at which he or she has reason to believe that the board or committee will act on a matter in which the person has a Conflict of Interest shall disclose to the chair of the meeting all facts material to the Conflict of Interest. The chair shall report the disclosure at the meeting and the disclosure shall be reflected in the minutes of the meeting.
- c. A person who has a Conflict of Interest shall not participate in or be permitted to hear the board's or committee's discussion of the matter except to disclose material facts and to respond to questions. Such person shall not attempt to exert his or her personal influence with respect to the matter, either at or outside the meeting.
- d. A person who has a Conflict of Interest with respect to a Contract or Transaction that will be voted on at a meeting shall not be counted in determining the presence of a quorum for purposes of the vote.
- e. The person having a conflict of interest may not vote on the Contract or Transaction and shall not be present in the meeting room when the vote is taken, unless the vote is by secret ballot. Such person's ineligibility to vote shall be reflected in the minutes of the meeting. For purposes of this paragraph, a member of the Board of Directors of [Name of Nonprofit] has a Conflict of Interest when he or she stands for election as an officer or for re-election as a member of the Board of Directors.
- f. Interested Persons who are not members of the Board of Directors of TGG, or who have a Conflict of Interest with respect to a Contract or Transaction that is not the subject of Board or committee action, shall disclose to their supervisor, or the Chair/President, or the Chair's designee, any Conflict of Interest that such Interested Person has with respect to a Contract or Transaction. Such disclosure shall be made as soon as the Conflict of Interest is known to the Interested Person. The Interested Person shall refrain from any action that may affect TGG's participation in such Contract or Transaction.

In the event it is not entirely clear that a Conflict of Interest exists, the individual with the potential conflict shall disclose the circumstances to his or her supervisor or the Chair / President or the Chair's / President's designee, who shall determine whether full board discussion is warranted or whether there exists a Conflict of Interest that is subject to this policy.

4. **Confidentiality.** Each director, officer, employee, volunteer, consultant, and/or contractor shall exercise care not to disclose confidential information acquired in connection with disclosures of conflicts of interest or

potential conflicts, which might be adverse to the interests of TGG. Furthermore, directors, officers, employees and volunteers shall not disclose or use information relating to the business of TGG for their personal profit or advantage or the personal profit or advantage of their Family Member(s).

5. **Review of policy.**

- a. Each director, officer, employee, volunteer, consultant, and contractor shall be provided with and asked to review a copy of this Policy and to acknowledge in writing that he or she has done so.
- b. Annually each director, officer, employee, volunteer, consultant, and contractor shall complete a disclosure form identifying any relationships, positions or circumstances in which s/he is involved that he or she believes could contribute to a Conflict of Interest. Such relationships, positions or circumstances might include service as a director of or consultant to another nonprofit organization, or ownership of a business that might provide goods or services to TGG. Any such information regarding the business interests of a director, officer, employee, volunteer, consultant, and contractor, or a Family Member thereof, shall be treated as confidential and shall generally be made available only to the Chair / President, the Executive Director, and any committee appointed to address Conflicts of Interest, except to the extent additional disclosure is necessary in connection with the implementation of this Policy.
- c. This policy shall be reviewed annually by each member of the Board of Directors. Any changes to the policy shall be communicated to all staff, volunteers, and consultants / contractors.