

Super Kids Ministries, Inc.
DBA The Super Kids

Purpose: Super Kids Ministries, Inc. (DBA - The Super Kids) Code and Policies of Ethical Behavior guides us in all that we do. It does not replace any of the more specific policies, procedures, or practices of Super Kids Ministries, Inc. Rather, it is intended to support our mission to provide the highest quality services to all we serve.

Maintaining integrity and high ethical standards requires hard work, courage, and difficult choices. Each member of the Board of Directors, Corporate Officers and employee and volunteers must accept responsibility for compliance with this code. Commitment to these standards should never be compromised for financial, professional, or other business purposes. Our Philosophy (Statement of Values) is the bases for all efforts and policies to govern the actions of persons working with Super Kids Ministries, Inc. to promote a healthy and safe environment for those with intellectually disabilities.

Our Philosophy

All people with intellectual disabilities are entitled to a loving, caring and Christian environment in which to live, enjoy life and have a feeling of self-worth.

Conflict of Interest Policy: This policy is based on the IRS model and adds information needed to allow Super Kids Ministries, Inc. to assess a board of director's independence and unbiased voting authority.

Purpose:

- The purpose of this Board conflict of interest policy is to protect Super Kids Ministries, Inc.' interests when it is contemplating entering into a transaction or arrangement that might benefit the private interests of an officer or director of Super Kids Ministries, Inc. or might result in a possible excess benefit transaction.
- This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest applicable to nonprofit and charitable organizations.
- This policy is also intended to identify "independent" directors.

Definitions:

- **Interested person** -- Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

- **Financial interest** -- A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
 - a. An ownership or investment interest in any entity doing business with which Super Kids Ministries, Inc. has a transaction or arrangement,
 - b. A compensation arrangement with any entity or individual with which Super Kids Ministries, Inc. has a transaction or arrangement, or
 - c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which Super Kids Ministries, Inc. is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors. A financial interest is not necessarily a conflict of interest, however, a person who has a financial interest may have a conflict of interest only if the Board of Directors decides that a conflict of interest exists, in accordance with this policy.

- **Independent Director** -- A director shall be considered “independent” for the purposes of this policy if he or she is “independent” as defined in the instructions for the IRS 990 form or, until such definition is available, the director --
 - a. does not directly or indirectly have a significant business relationship with Super Kids Ministries, Inc., which might affect independence in decision-making;
 - b. does not have an immediate family member who is an executive officer or employee of Super Kids Ministries, Inc., or who holds a position that has a significant financial relationship with Super Kids Ministries, Inc.

Board of Directors Oversight: To provide adequate oversight of The Super Kids operations and its staff. Adequate oversight includes, but is not limited to, regularly scheduled appraisals of the organization performance in meeting the goals and needs of the stakeholders of Super Kids Ministries, Inc., evidence of disbursement controls such as board approval of the budget, fund raising practices, establishment of a conflict of interest policy, and procedures sufficient to safeguard charity assets and finances.

- The Board of Directors shall have no less than three evenly spaced meetings per year for conducting business. Minutes shall be maintained of each meeting with Board review and approval of the minutes.
- **Financial Review Policy:** The Board of Directors shall hold within first quarter of each year their annual Board of Directors meeting at which time a review of the financial

statements are review and approved by vote. The IRS Form 990, 990-EZ or 990-PF shall be made available to each Director prior to filing of IRS Form 990, 990-EZ or 990-PF. The President or the Treasurer shall sign the IRS Form 990, 990-EZ or 990-PF as assurance of accuracy.

- Make available to all, on request, complete annual financial statements prepared in accordance with generally accepted accounting principles.

Standards (Whistleblower Protection): Please note that in addition to carrying out their work duties in a compliant and ethical manner, employees are also expected to bring forth any suspected compliance issues to their manager or a Corporate Officer without fear of reprisals. Super Kids Ministries, Inc. directors and corporate officers will not take any retaliation against the person reporting any misconduct or improper actions. Super Kids Ministries, Inc. fully support the Federal guidelines of the "Whistleblower Protection Policy".

Compliance With The Code: All individuals are expected to comply with this code. The following standards provide definitive expectations and examples of unacceptable behavior, along with specific examples as an amendment to this code.

- **Disclose Potential Conflicts of Interest** – Conflict of interest occurs in situations where a person has the potential to direct or influence a decision to his/her own gain.
- **Adhere to all Policies and Procedures** – Company policies and procedures were developed to ensure quality, fairness, and safety for all employees (including Zero Tolerance for the use of or being under the influence of alcohol during work hours or the use drugs).
Examples of Code Breach:
 - a. Create a harassing work environment;
 - b. Fail to comply with EEOC rules/regulations;
 - c. Improperly record timesheet by an employee.
- **Maintain Accurate Documentation, Billing, Coding, and Reporting Procedures and Practices, both operational and financial** – Data integrity and accuracy, as well as retention, are critical for support of the Individuals we serve and regulatory compliance. Super Kids Ministries, Inc. will only bill and accept revenues for which it is entitled.
Examples of Code Breach:
 - a. Bill for services in which Individual did not receive;
 - b. Bill or receive funds for a quality service which is lower than that which we are expected to provide;
 - c. Falsify records/attendance sheets including signatures and dates.

- **Understand and Adhere to the Individual Bill of Rights** – The Individual’s Bill of Rights sets forth the minimum guidelines for ensuring that no individual shall be deprived of any civil or legal right solely because of a diagnosis of developmental disability.
Examples of Code Breach:
 - a. Provide differential care due to race, religion, sexual orientation, etc.;
 - b. Disclose information contained in the Individual’s records;

- **Represent Super Kids Ministries, Inc. in a Fair and Honest Manner in All Interactions, including sales and marketing –**
Examples of Code Breach:
 - a. Misrepresent services and functions – Truth in Advertising;
 - b. Alter Super Kids Ministries, Inc. documentation.

- **Safeguard Assets** – Super Kids Ministries, Inc. resources are to be used for job-related purposes and not for personal gain.
Examples of Code Breach:
 - a. Use of equipment/supplies for personal purposes;
 - b. Falsification of timesheets;
 - c. Theft of equipment/supplies.

- **Work in a manner that supports Super Kids Ministries, Inc. Vision/Mission and Philosophy Statements** – assume responsibility for your actions; seek advice and guidance on ethical issues from others as needed.

- **Comply with all Applicable Laws, Regulations, Code, and Policies - including State and Federal Laws –**
Examples of Breach of Code:
 - a. Commit an unlawful act on facility premises;
 - b. Fail to renew or maintain good standing with professional licensure or certification.

- **Uphold the Code of Ethics Relative to Human Service Professionals** – Many positions such as Direct Support Professionals, Nurses, and Social Workers have their own Code of Ethics related to that particular profession. Awareness, familiarity, and use of codes are expected in employment at Super Kids Ministries, Inc.