

# Marion Fire Auxiliary Inc.

## Code of Ethics

Adopted by the Board of Directors on November 6, 2017

### Personal and Professional Integrity

All directors, officers, Members, and other MFA volunteers will act with honesty, integrity and openness in all their dealings as representatives of MFA.

### Working Environment

MFA promotes a working environment that values respect, fairness and integrity. It encourages a collegial atmosphere. However, that does not mean discussion and dissent are discouraged. Although MFA directors try to keep business meetings to no longer than an hour, doing so is not a rule. They do their best to prioritize certain matters over others to allow enough time for Members to ask questions while gently discouraging irrelevant digressions from meeting agendas.

### Mission Statement

MFA supports the Marion Fire District.

### Vision Statement

MFA seeks to prevent loss of life and property by ensuring its community's first responders have the right gear, tools, and equipment to do their jobs safely and effectively. MFA also strives to strengthen the ties between its community and its volunteer first responders to motivate more people to volunteer and to prevent current volunteers from burning out.

### Programs in Support of Mission

Each of MFA's programs supports its mission, and all who work on behalf of MFA understand and are loyal to its mission and vision. Currently MFA's programs are:

#### Grant-making

MFA provides grants to the Marion Fire District to address needs that its taxpayer-funded budget cannot cover. The grants are funded by public contributions and rental income generated by management of the [Marion Community Center](#) (which is attached to Marion's main fire station).

#### Food services

Besides raising funds to give grants, MFA provides meals to district volunteers during their missions and prolonged training events.

#### Fostering volunteerism

MFA hosts frequent community events to encourage volunteerism with the Marion Fire District, and to demonstrate to current volunteers how much the community appreciates their sacrifices.

### Governance

#### Director vs. Officer Role

MFA's Board of Directors is responsible for setting the mission and strategic direction of MFA and oversight of MFA's finances, operations, and policies. MFA's bylaws do not stipulate that its officers must be directors. Currently, those elected to MFA's Board of Directors are also officers responsible for day-to-day operations spelled out in MFA's bylaws.

#### Independent Directors

Directors must be "independent," as defined in the instructions for the IRS 990 tax reports. In other words, a director:

- Is not, and has not been for a period of at least three years, an employee of MFA or any entity in which MFA has a financial interest;
- Does not directly or indirectly have a significant business relationship with MFA, which might affect independence in decision-making;
- Is not employed as an executive of another corporation where any of MFA's officers serve on that corporation's compensation committee; and
- Does not have an immediate family member who is an MFA officer or employee or who holds a position that has a significant financial relationship with MFA.

### Policies

Directors, officers, (and when applicable) Members will adhere to the following policies adopted by MFA Board:

- Board Governance Policy
- Conflict of Interest Policy

- Whistleblower Non-Retaliation Policy
- Public Reporting and Transparency Policy
- Document Retention and Destruction Policy
- Gift Acceptance Policy
- Restricted Gift Policy

### Legal Compliance

MFA complies with all applicable laws, regulations and professional standards. Given that laws, regulations, and professional standards periodically change, Board members will frequently ask questions and seek counsel to ensure MFA's continued compliance.

### Responsible Stewardship

MFA manages its funds responsibly and prudently. This includes the following considerations:

- It spends a reasonable percentage of its annual budget on programs in pursuance of its mission;
- It spends an adequate amount on administrative expenses to ensure effective accounting systems, internal controls, and other expenditures critical to professional management;
- To the extent MFA 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 MFA;
- MFA ensures that all spending practices and policies are fair, reasonable and appropriate to fulfill the mission of MFA; and,
- All financial reports are factually accurate and complete in all material respects.

### Transparency and Disclosure

MFA will adopt a Public Reporting and Transparency Policy to ensure appropriate and timely information is provided to Members, the public, and any other stakeholders. MFA is responsive to reasonable requests for information. All information about MFA will fully and honestly reflect the policies and practices of MFA. All solicitation materials accurately represent MFA's policies and practices and will reflect well on its programs' beneficiaries. All financial, organizational, and program reports will be complete and accurate in all material respects.

### Program Evaluation

MFA will regularly review their programs' effectiveness and incorporate lessons learned into future programs.

### Donors' Rights

MFA is truthful in its solicitation materials and will disclose important and relevant information to potential donors. MFA will respect the rights of donors, as follows:

- To be informed of the mission of MFA, the way the resources will be used and MFA's capacity to use donations effectively for the intended purposes;
- To have access to MFA's most recent board approved program and financial reports;
- To be assured their gifts will be used for the purposes for which they were given;
- To receive appropriate acknowledgement and recognition;
- To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by the law;
- To expect that all relationships with individuals representing MFA will be professional in nature;
- To have the opportunity for their names to be deleted from mailing lists; and,
- To feel free to ask questions receive prompt, truthful and forthright answers.

### Out-of-State Solicitations

Whenever soliciting funds by mail from people who have mailing addresses outside of Montana, MFA shall ensure it is not violating other states' fundraising registration requirements. Failure to comply could result in penalties assessed against MFA by other states' attorneys general.