



Code of Ethics and Conduct

The College's success is dependent on the trust and confidence we earn from our students, employees, and Community as a whole. The College and each employee as an individual, has an obligation to maintain the highest ethical standards in all associations and activities that take place on behalf of the College. A high degree of personal responsibility, integrity and exercise of good judgment on the part of College employees is essential and we expect all College employees to conduct College business in a manner that will withstand the sharpest scrutiny.

When considering any action, it is wise to ask: will this build trust and credibility for the College? Will it help create a working environment in which the College can succeed over the long term? Is the commitment I am making one I can follow through with? The only way we will maximize trust and credibility is by answering "yes" to these questions and by working every day to build on these fundamental requirements.

Upholding the Law

The College's commitment to integrity begins with complying with federal, state, and local laws, rules and regulations. Further, employees are expected to understand and uphold College's policies, available in the College's Handbooks for faculty and staff. If we are unsure of whether a contemplated action is permitted by law or College policy, we should seek the advice from the resource expert. We are responsible for preventing violations of law and for speaking up if we see possible violations.

It is important that we respect the property rights of others. We will not acquire or seek to acquire improper means of a competitor's trade secrets or other proprietary or confidential information. We will not engage in unauthorized use, copying, distribution or alteration of software or other intellectual property.

We will not selectively disclose (whether in one-on-one or small discussions, meetings, presentations, proposals or otherwise) any material nonpublic information with respect to the College, including but not limited to nonpublic information related to its students, employees, business operations, plans, and financial condition. We should be particularly vigilant when making presentations or proposals to ensure that our presentations do not contain material nonpublic information.

Respecting the Individual

We all deserve to work in an environment where we are treated with dignity and respect. The College is committed to creating such an environment because it brings out the full potential in each of us, which, in turn, contributes directly to our success.

The College is an equal employment employer and is committed to providing a workplace that is free of discrimination of all types of abusive, offensive or harassing behavior. Any employee who feels harassed or discriminated against should report the incident in accordance with College's incident reporting policy, available [here](#).

Everyone should feel comfortable to speak his or her mind with respect to items that conflict with this policy, particularly ethics concerns. We all have a responsibility to create an open and supportive environment where employees feel comfortable raising such questions. We all benefit tremendously when employees exercise their power to prevent mistakes or wrongdoing by asking the right questions at the right times.

The College will investigate reported instances of questionable or unethical behavior. In every instance where improper behavior is found to have occurred, the College will take appropriate action. We will not tolerate retaliation against employees who raise genuine ethics concerns in good faith.

Employees are encouraged, in the first instance, to address such issues with their managers, as most problems can be resolved swiftly. If for any reason that is not possible or if an employee is not comfortable raising the issue with his or her manager, employees are encouraged to reach out to the Vice President for Human Resources.

Setting the Tone

Management has the added responsibility for demonstrating, through their actions, the importance of this Code. Ethical behavior is the product of clear and direct communication of behavioral expectations, modeled from the top and demonstrated by example.

Managers must be responsible for promptly addressing ethical questions or concerns raised by employees and for taking the appropriate steps to deal with such issues. Managers should not consider employees' ethics concerns as threats or challenges to their authority, but rather as another encouraged form of business communication.

Conflicts of Interest

We must avoid any relationship or activity that might impair, or even appear to impair, our ability to make objective and fair decisions when performing our jobs. At times, we may be faced with situations where the actions we take on behalf of the College may conflict with our own personal or family interests. We owe a duty to the College to advance its legitimate interests when the opportunity to do so arises. We must never use College property or information for personal gain or personally take for ourselves any opportunity that is discovered through our position with the College.

Here are some other ways in which conflicts of interest could arise:

- Being employed (you or a close family member) by, or acting as a consultant to, a competitor or potential competitor, supplier or contractor, regardless of the nature of the employment, while you are employed with [Company Name].
- Hiring or supervising family members or closely related persons.
- Owning or having a substantial interest in a competitor, supplier or contractor.
- Having a personal interest, financial interest or potential gain in any College transaction.
- Placing College business with a firm owned or controlled by a College employee or the employee's family.

Determining whether a conflict of interest exists is not always easy to do. Employees with a conflict of interest question should seek advice from management. Before engaging in any activity, transaction or relationship that might give rise to a conflict of interest, employees must seek review from their managers or Human Resources.

Gifts, Gratuities, Meals, Entertainment, and Other Business Courtesies

College employees should avoid any actions that create a perception that favorable treatment of outside entities by the College was sought, received or given in exchange for business courtesies. Business courtesies include gifts, gratuities, meals, refreshments, entertainment or other benefits from persons or companies with whom the College does or may do business. We will neither give nor accept business courtesies that constitute, or could reasonably be perceived as constituting, unfair business inducements that would violate law, regulation or policies of the College or would cause embarrassment or reflect negatively on the College's reputation.

Most business courtesies offered to us in the course of our employment are offered because of our positions at the College. We should not feel any entitlement to accept and keep a business courtesy. Although we may not use our position at the College to obtain business courtesies, and we must never ask for them, we may accept unsolicited business courtesies of nominal value, which promote successful working relationships and good will.

Employees who award or can influence the allocation of business, who create specifications that result in the placement of business or who participate in negotiation of contracts must be particularly careful to avoid actions that create the appearance of favoritism or that may adversely affect the College's reputation for impartiality and fair dealing. The prudent course is to refuse a courtesy from a supplier when the College is involved in choosing or reconfirming a supplier or under circumstances that would create an impression that offering courtesies is the way to obtain the College's business.

Generally, employees may not accept compensation, honoraria or money of any amount from entities with whom the College does or may do business. Tangible gifts that have a market value greater than \$100 may not be accepted unless approval is obtained from management.

Employees may accept unsolicited gifts, other than money, that conform to reasonable ethical practices, including:

- Flowers, fruit baskets or other modest items that mark a special occasion.
- Gifts of nominal value, such as calendars, pens, mugs, caps and t-shirts (or other novelty, advertising or promotional items).

Employees may accept occasional meals, refreshments, entertainment and similar business courtesies that are shared with the person who has offered to pay for the meal or entertainment, provided that:

- They are not inappropriately lavish or excessive.
- The courtesies are not frequent and do not reflect a pattern of frequent acceptance of courtesies from the same person or entity.

- The courtesy does not create the appearance of an attempt to influence business decisions, such as accepting courtesies or entertainment from a supplier whose contract is expiring in the near future.
- The employee accepting the business courtesy would not feel uncomfortable discussing the courtesy with his or her manager or co-worker or having the courtesies known by the public.

Offering Business Courtesies

Any employee who offers a business courtesy must assure that it cannot reasonably be interpreted as an attempt to gain an unfair business advantage or otherwise reflect negatively upon the College. An employee may never use personal funds or resources to do something that cannot be done with College resources. Accounting for business courtesies must be done in accordance with approved College procedures.

Other than to any applicable government customers, for whom special rules apply, we may provide nonmonetary gifts (i.e., College logo apparel or similar promotional items) to our customers. Further, management may approve other courtesies, including meals, refreshments or entertainment of reasonable value, provided that:

- The practice does not violate any law or regulation or the standards of conduct of the recipient's organization.
- The business courtesy is consistent with industry practice, is infrequent in nature and is not lavish.
- The business courtesy is properly reflected in College records.

Set Metrics and Report Results Accurately

We will make certain that all disclosures made in financial reports and public documents are full, fair, accurate, timely and understandable. This obligation applies to all employees, including those with any responsibility for the preparation for such reports, including drafting, reviewing and signing or certifying the information contained therein. No business goal of any kind is ever an excuse for misrepresenting facts or falsifying records.

Any complaints involving trustees, officers, management, faculty or staff of the College regarding questionable accounting, internal controls, auditing, public documents or reports of financial fraud should be reported immediately, in accordance with the College's Hotline policy, a copy of which is posted on the College's Human Resources Policies page, available [here](#).

College Recordkeeping

We create, retain and dispose of our College records as part of our normal course of business in compliance with College policies and guidelines, as well as all regulatory and legal requirements.

All College records must be true, accurate and complete, and College data must be promptly and accurately recorded in accordance with the College's and other applicable accounting principles.

We must not improperly influence, manipulate or mislead any unauthorized audit, nor interfere with any auditor engaged to perform an internal independent audit of the College's books, records, processes or internal controls.

Promote Substance Over Form

At times, we are all faced with decisions we would rather not have to make and issues we would prefer to avoid. Sometimes, we hope that if we avoid confronting a problem, it will simply go away.

We must have the courage to tackle the tough decisions and make difficult choices, secure in the knowledge that the College is committed to doing the right thing. At times this will mean doing more than simply what the law requires. Merely because we can pursue a course of action does not mean we *should* do so.

Although the College's guiding principles cannot address every issue or provide answers to every dilemma, they can define the spirit in which we conduct ourselves and should guide us in our daily actions.

Accountability

Each of us is responsible for knowing and adhering to the values and standards set forth in this Code and for raising questions if we are uncertain about College policy. The College takes seriously the standards set forth in our Code of Conduct, and violations are cause for disciplinary action up to and including termination of employment.

Use of College Resources

College resources, including time, material, equipment and information, are provided for College operations. Employees and those who represent the College are trusted to behave responsibly and use good judgment to conserve College resources. Managers are responsible for the resources assigned to their departments and are empowered to resolve issues concerning their proper use.

We will not solicit contributions nor distribute non-work related materials during work hours. We will not use College resources such as computers, hardware or software, copiers, phones, and fax machines in the conduct of an outside business or in support of any outside daily activity, except for College-requested support to outside organizations.

In order to protect the interests of the College network and our fellow employees, the College reserves the right to monitor or review all data and information contained on an employee's company-issued computer and electronic devices, the use of the Internet or any other College-provided resources. We will not tolerate the use of company resources to create, access, store, print, solicit or send any materials that are harassing, threatening, abusive, sexually explicit or otherwise offensive or inappropriate.

Media Inquiries

The College is a high-profile member of our community, and from time to time, employees may be approached by reporters and other members of the media. In order to ensure that

we speak with one voice and provide accurate information about the company, please direct all media inquiries to the Office of Communications at Ext. 3230 or by contacting Kristine Yahna Todaro, Director of News & Media Relations, at kristinetodaro@muhlenberg.edu or 484-664-4343, Ext. 3230.

Do the Right Thing

Several key questions can help identify situations that may be unethical, inappropriate or illegal. Ask yourself:

- Does what I am doing comply with the College's guiding principles, Code of Conduct and policies?
- Have I been asked to misrepresent information or deviate from normal procedure?
- Would I feel comfortable describing my decision at a staff meeting?
- How would it look if it made the headlines?
- Is this the right thing to do?

Points of Contact

Questions regarding the College's Code of Conduct may be directed to the Vice President for Human Resources.