GIFTS, BEQUESTS AND DONATION POLICY

PURPOSE

LADD provides supports to vulnerable people; and therefore, must ensure at all times that care is never influenced or could appear to be influenced by gifts, money or favors. It must be made clear that LADD decisions are made solely for the benefit of the people supported. Therefore, LADD has established standards governing gifts, bequests, and donations to all employees.

SCOPE

This policy applies to all LADD employees.

POLICY

It is the policy of LADD to promote a positive public image that aligns with the mission, vision and values of the company. All activities will be transparent and conducted in a manner that is free of perceived, potential or actual conflicts or ethical violations. All gifts, bequests and donations will be reported so that proper approval, tracking and distribution will occur.

STANDARDS AND DEFINITIONS

Compensation (of any type) to employees is only made from LADD employer to employee. Therefore, to avoid any appearance of undue influence, protect the integrity of our employees and ensure unbiased care of the people we support, employees are responsible to direct anyone wanting to give a gift to the Corporate Compliance Officer using contact information available at the LADD website.

Gifts, Bequests and Donations are a free contribution to a charitable or public cause, i.e., money material items or services whether delivered all at once or in a series of deliveries.

All gifts, bequests, and donations (referred to collectively as donations) shall be used in strict compliance with the terms stipulated by the donor.

Official acknowledgment of donations will be made through the Business Department and accompanied by an appropriate reference for which the donor may use for tax purposes. If information is available, LADD will send a Thank You Note to the person or company who made the donation.

All monetary donations must be made out to LADD and submitted to the Finance Department following the procedure below. Members of Management are not to accept any donations made out directly to the employee or in the form of cash or gift cards.

Special donation of Flex Time from one employee to another or company to employee - If an employee makes the decision to donate available flex time to another employee due to a hardship by that employee the Director of Human Resources will coordinate with the Regional Director to review and document the request and approval. The Director of Human Resources will coordinate to ensure documentation is kept in the personnel file of each employee and that time keeping and payroll are appropriately adjusted. The Steering Committee or Executive Director must approve employer to employee.

Some exceptions exist such as:

- Food gifts, baskets, cookies, candy and such gifts can be shared at any given location if all employees have equal access.
- Gifts such as t-shirts, pens, trade show bags and all other trinkets that employees obtain, as members of the public, at events such as conferences, training events, seminars, and trade shows, that are offered equally to all members of the public attending the event.

- Attendance, food and beverages at events, exhibitor trade show floor locations, press events, and parties funded by conference or event sponsors.
- Cards, thank you notes, certificates, or other written forms of thanks and recognition.

***Under certain conditions and with approval by the Executive Director or their designee a deviation from these standards may be granted upon specific donor requests. Documentation must be completed by the Corporate Compliance Officer noting the request. ***

PROCEDURES

1. When possible, prior approval for all donations must be obtained by a member of Management. If this is not possible due to the timing of the donation, approval must be obtained as soon as possible after receipt by a member of Management.
2. Following approval, donations such as merchandise, goods, services or items of value must be reported to the Finance Department. The Finance Department will log the item on the Donation Ledger noting the item donated, date of donation, the donor's name along with address of donor, value, any special instructions and if applicable who the donation is for, must all be documented.
3. The Finance Department will notify LADD's Financial Institution of the donation, providing details noted in #2 above.
4. When necessary, the member of Management responsible for receiving the donation will coordinate with the Director of Business to secure or store the item/s donated.
5. Following approval, all monetary donations must be submitted to the Finance Department unless special approval by the Executive Director or their designee has been obtained. Monetary donations must be reported to the Finance Department regardless of whether special approval for dispersing was obtained.
6. The Finance Department employee will count down the funds with the member of Management responsible for receiving the donation.
7. The Finance Department will log the monetary donation on the Donation Ledger noting the amount donated, date of donation, the donor's name along with address of donor, any special instructions and if applicable who the donation is for must all be documented.
8. The Finance Department will prepare and send funds to LADD's Financial Institution for tracking and auditing purposes. Funds that have been collected with special instructions per the donor such as designation for use by one specific program will be identified for LADD's Financial Company. All funds will be put into the company Fund-Raising Account.
9. Monetary donations that are designated for specific programs/activities must be tracked by Management and then all receipts from these expenditures need to be turned back into LADD's Financial Institution to support the use of the funds. (i.e. A family donates $200.00 to have a pizza party, the program must turn back in $200.00 worth of receipts to support use of the donation).