

The Oklahoma Business Ethics Consortium



BE THE DIFFERENCE WWW.OKETHICS.ORG

Agenda – December 14, 2011

MANY THANKS TO OUR NAVIGATOR MEMBERS:

MANY THANKS TO OUR STAR MEMBERS:

- I. **Welcoming Remarks & Kudos** – *Garyl Geist, Chief Operating Officer, Oklahoma Allergy & Asthma Clinic; President of OK Ethics Board*
- II. **Member Recognition**
- III. **Upcoming Events** – *Shannon Warren, Founder, OK Ethics*
- IV. **Introduction** –
- V. **Panel Presentation – “Accountability”**
- VI. **Adjourn**

I. Welcome special guests Beverly Kracher & Laurie Larson with the Greater Omaha Alliance for Business Ethics.

II. Member Recognition: Each year, OK Ethics has two special events to honor those who have demonstrated a strong commitment to Oklahoma values of integrity at work. This month, we are recognizing those companies whose financial support make these events possible, as well as the Foundation’s outreach to 13 Oklahoma campuses. Next month, we will recognize the volunteers who selflessly donate their time to keep the organization running smoothly.

Special Announcement: Google (Data Center) has joined at the Horizon level in Tulsa!

<u>Level</u>	<u>Company</u>	<u>Representative</u>
Navigator	Chesapeake Energy	Tony Blasier
Navigator	Devon Energy	
Navigator	Hobby Lobby	Peter Dobelbower
Navigator	Kimray, Inc.	David Hill
Navigator	ONEOK, Inc.	Lynda Mobley
Navigator	SandRidge Energy	Mary Whitson
Stars	Enterprise Holdings	Shannon Hiebert
Stars	Express Employment Professionals	Mary Ramsey
Stars	Valir Health	Stacy Smith
Horizon	American Fidelity Assurance Company	Mark Nance
Horizon	Chaparral Energy	Donna Miller
Horizon	Hertz	Joseph Goodwin
Horizon	Hyde & Company CPAs	Nancy Hyde
Horizon	Ideal Homes of Norman, LP	Linda Streun
Horizon	Metro Technology Centers	Dr. James Branscum
Horizon	Nextep	Jenny Coke
Horizon	Oklahoma Baptist University	Scott Harris
Horizon	Pelco Products	Steve Parduhn
Horizon	University of Central Oklahoma	Mickey Hepner

REMINDER: PLEASE PICK UP CPE’S AT CONCLUSION OF THIS MEETING

Member Recognition (Continued)

Leading	Accel Financial Staffing	Diana Wall
Leading	Accounting Principals	Kimberly Nation
Leading	BancFirst	Chesney Whetstone
Leading	BKD, LLP	Todd Pefferman
Leading	Boeing	Jenny Hatton
Leading	CDR Global	Scott Cronk
Leading	Citizen Potawatomi Nation	Susan Blair
Leading	Cobb Engineering	
Leading	Coppermark Bank	Celine Ferguson
Leading	Crowe & Dunlevy	Sara Edwards
Leading	Eide Bailly, LLP	Jamie Potter
Leading	Ernst & Young	Sam McClure
Leading	GIANT Partners	Brent Douglas
Leading	Leader Communications, Inc.	Mike Lyles
Leading	McAfee & Taft	Myrna Latham
Leading	Mercer Adams Funeral Service	Marla Cole
Leading	Oklahoma City University -	
Leading	Meinders School of Business	Dr. Barbara Crandall
Leading	Principal Technologies	Bobbi Bailey
		Sammye Cravens & Todd Griffin
Leading	Public Strategies	
Leading	Retirement Investment Advisors	Erin Wentroth
Leading	Smith & Kernke	Keri Kernke

Oklahoma Business Ethics Consortium Guiding Principles Adopted July, 2004

To ensure that the Consortium fosters positive characteristics of integrity in the successful achievement of its goals, these Guiding Principles were discussed and adopted (with revisions) during a milestone planning session held by Consortium leaders in Stroud on June 18, 2004. These principles were developed based on the Character First Institute's values and philosophies.

I. Responsibility to Self and Others:

- **Service:**
 - Passion for promoting ethics and integrity
 - Encouraging the promotion of ethical behavior through personal actions and
 - Sharing ideas and resources
 - Responsibility and accountability for fulfilling the mission of the Consortium.
- **Collaboration:**
 - Achievement of common goals through the promotion of ethical, mutually beneficial relationships
 - Service to the Consortium over promotion of self-interest
 - Cooperation emphasized over competition in promoting ethical business conduct
 - Members collaborate by being constructively engaged in discussions regarding ethics
 - Seeking consensus in interactive discussions regarding ethical matters.
- **Respect:**
 - Members may become aware of confidential information shared by others in an effort to determine an ethical course of action. We ask members to be sensitive in recognizing and respecting the efforts made toward achieving ethical behavior. In that vein, public disclosure of this information is discouraged.
 - We respect other members and the process by:
 - Exhibiting listening skills and actively listening to discussions
 - Being open to other points of view and outcomes
 - We are an inclusive organization and demonstrate this by welcoming members who are in different stages of learning as applied to ethical behavior.

Oklahoma Business Ethics Consortium Guiding Principles (Continued)

II. Lead with Integrity

- **Dependability:**
 - Members are asked to demonstrate their support of this initiative by consistently attending meetings.
- **Initiative:**
 - Recruiting other members who have demonstrated a desire to promote ethical behavior in their organizations.
 - Recognizing what needs to be done to help promote the Mission of the Consortium and taking action to assist in that effort.
- **Honor:**
 - Members are asked to honor the Consortium through the practice of integrity and ethical behavior in their business dealings.
 - We express gratefulness to our hosts, sponsors and speakers.
 - Realizing that each of us is in a mode of continual learning, we demonstrate humility, care and compassion when sharing our thoughts and knowledge.
- **Courage:**
 - Speak the truth with confidence and encourage others to do the same.

III. Inspire Trust

- **We serve and promote the cause of truth with integrity, objectivity and fairness to all persons.**
 - We hold ourselves accountable by consistently honoring our word.
 - We extend trust abundantly to those who have earned it.
 - Trust, once earned, will not be taken for granted, manipulated or abused.

DO YOU KNOW OTHERS WHO SHARE VALUES OF INTEGRITY AT WORK?

Please help us recruit other companies to join the momentum. OK Ethics has nearly 700 members representing over 200 companies. We grow almost entirely by word-of-mouth and need your help in order to continue in our endeavor to promote Oklahoma values of integrity at work. In fact, please consider helping us with some targeted recruiting initiatives. If you know of individuals at these companies (Dell, Love's, Continental Resources) or others who share your interest in high ethical standards, please invite them to attend our next event.

MANY THANKS TO OUR HORIZON MEMBERS:



VOLUNTEER RECOGNITION:

THANK YOU

OK Ethics has no staff and relies on volunteers to achieve the organization's successful pursuit of Oklahoma's values of integrity at work.

Registration Team: These dependable individuals show up every month to diligently record our guests' attendance and handle the collection of fees:

- **Mark Neumeister**, Chairperson; D. R. Payne & Associates:
 - **Mary Vaughn, CPA**
- **Joe Walker**, Chairperson (Prepaid members); Wilbanks Security
 - **Brandy Weldon**, SandRidge Energy
 - **Daniel Yunker**, Kimray, Inc.

Ambassador Team: These friendly people welcome our guests each month and assist in helping them locate seats. They also arrive early to help distribute agendas.

Team Leaders:

- **Linda Streun, Ideal Homes of Norman:** Chairperson
- **Shannon Hiebert, Enterprise Holdings,** President OK Ethics Foundation

Team Members:

- **Kristy Boone**, Ideal Homes
- **Scott Cronk**, CDR Global, Inc.
- **Scott Harris**, Oklahoma Baptist University
- **Jenny Hatton**, Boeing
- **Wayne Hart**, Legal Shield
- **Brent Martens**, Accounting Principals
- **Tammy McKeever**, Enterprise Holdings
- **Larry Musslewhite**, (Retired) OES
- **Connie Root**, Walker Companies
- **Dr. Earlene Smith**
- **Lynn Willis**, Metro Technology Centers

Agendas: **Metro Technology Centers**, Quality Services and Media Departments

Accounts Receivable Reconciliation: **Susan Pate**, Stinnett & Associates

CPE's: **Randy Ross, CPA**, Oklahoma Accountancy Board

Facilities & Logistics: **Jamie Potter**, Eide Bailly

Name tags: **Sue Miller**, Accel Financial Services

Pre-meeting slide show: **Connie Rutz**, Maximum Multimedia Creations

**Join our team -
Contact our
leadership**

**Membership &
Recruiting:** Shannon
Warren, Founder, OK
Ethics
warrenokla@cox.net
or 858-2233

Ambassadors: Linda
Streun, Director of
Human Resources,
Ideal Homes,
[lindastreun@ideal-
homes.com](mailto:lindastreun@ideal-homes.com)

Registration: Mark
Neumeister, D. R.
Payne; 272-0511;
[moneumeister@drpay
ne.com](mailto:moneumeister@drpayne.com)

**OK ETHICS VISION: To be recognized as a statewide and national forum
for promoting business ethics.**

UPCOMING OK ETHICS EVENTS: OKLAHOMA CITY CHAPTER

January 11, 2012

Religious Diversity: An Honest Dialogue

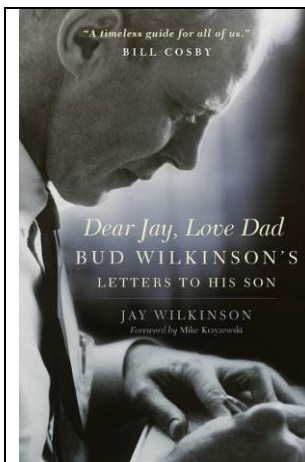
Religion’s Impact on Ethical Decision-making in the Workplace

COMMON CHALLENGES, COMMON MISPERCEPTIONS and COMMON GROUND

This program will explore common misperceptions that create tensions in the workplace and hinder respectful, forthright dialogue. Discussions will center around shared ethical priorities among the Abrahamic faith traditions. It is appropriate for any leader or professional desiring a productive, diverse work environment.

Recommended for 1 CPE in Ethics

			
Bishop Steven Charleston St. Paul’s Cathedral (Episcopal)	Rabbi Barry Cohen Temple B’nai Israel	Imam Imad Enchassi & President, Islamic Society of Greater OKC	Moderator Gerry Bonds KOSU Host - “The Living Room” Former co-anchor OETA’s <i>Oklahoma</i>

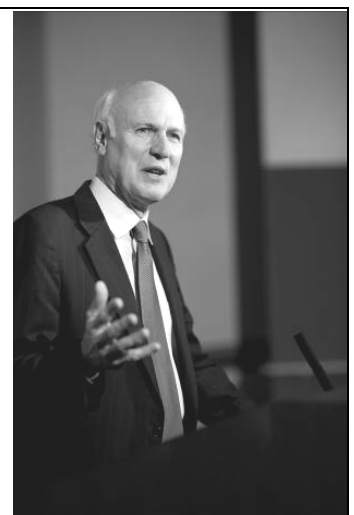


February 8, 2012


**“A Champion’s Perspective”
Recommended for 1 CPE in Ethics**

**Jay Wilkinson,
Son of OU Coach Bud Wilkinson**
will share leadership principles related to character in this touching and practical program.




Mr. Wilkinson will be available for a book signing after the program.



UPCOMING OK ETHICS EVENTS: OKLAHOMA CITY CHAPTER (Continued)

	<p style="text-align: center;"> March 14, 2012 “The Slippery Slope” David Myers Former Worldcom Controller Recommended for 1 CPE in Ethics </p>
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UPCOMING OK ETHICS EVENTS: TULSA CHAPTER

		
<p style="text-align: center;"> Pete Winemiller, OKC Thunder January 26, 2012 </p>	<p style="text-align: center;"> Clifton Taulbert Building Community Institute February 23, 2012 </p>	<p style="text-align: center;"> Professor Andrew Urich, JD Oklahoma State University March 24, 2012 </p>

General Program Disclaimer:

Members of the Oklahoma Business Ethics Consortium frequently share information concerning various issues and developments that may have legal implications. The discussions, commentary, and handouts at Consortium meetings or presentations to other organizations are for general informational purposes only. They cover only some aspects of the subject topic, and do not constitute a complete legal analysis of the topic or how it might apply to any particular set of facts. Before taking any action based on information presented during a Consortium event, participants are encouraged to consult a qualified attorney. The observations and comments of presenters at Consortium meetings and networking are the views and opinions of the presenter and do not constitute the opinion or policies of the Consortium or any of its members. Presenters are respectfully requested to avoid profanity, preaching, politics, put-downs and self-promotion during their lectures

Programs Focused on Integrity - (Not affiliated with OK Ethics)

For nearly nine years, we have been inspired by our friendship with Character First. Leaders with this organization provided the wisdom and insight for OK Ethic's Guiding Principles. Go to www.characterfirst.com to learn more about tools to help you integrate character and ethics into your organizational culture, or contact John Burnett or Steven Menzel at [405-815-0001](tel:405-815-0001)

“Providing Excellent Customer-Service”

Seminar Date: Feb 21, 2012 • 9am–4pm • Oklahoma City

Everyone knows it’s easier to keep a customer than to get a new one. Learn how to “see” your organization through the eyes of a client or vendor, and identify ways to provide “better than expected” service on the telephone, online, and in-person.

Limited space available.
Register by calling 877-357-0001
or get full details at
www.characterfirst.com/events



Character Council of Central Oklahoma



January 24 – Kelli Dyer Frye: Boldness

February 28 – Sheriff John Whetsel

Cost is \$15 per person; Reservations made via luncheon@characterok.org

ACCOUNTABILITY PANEL DISCUSSION

The Petroleum Club, Downtown OKC

Exploring the issue of accountability from a personal, professional, organizational and community perspective.

Recommended for 1 CPE in Ethics

Program recommended for any business leader or professional including accountants and auditors who are interested in exploring best practices for promoting best practices of accountability within their organizations.



Heather Griswold
Executive Director
Oklahoma Quality Award
Foundation



Joy LaBar
Vice President,
Audit
SandRidge Energy



Dr. Jean Warner
Chair
Oklahoma Women's
Coalition



Marnie Taylor
President/CEO
Oklahoma Center
for Non-Profits

About your presenters....

Heather Griswold has over 15 years of experience in fundraising, marketing and public relations work in both the profit and not-for-profit sectors. Currently, Ms. Griswold serves as the Executive Director for the Oklahoma Quality Foundation and administers the Oklahoma Quality Award and the Foundation's newest flagship program, Sharing of Best Practices Series. She holds a BA degree in Mass Communications from Oklahoma City University.

Joy LaBar is Vice President of Internal Audit with SandRidge Energy, Inc. Most of her experience is in auditing, but she also has experience in accounting, treasury and investor relations. She graduated with honors from Oklahoma city University in 1982 and holds a Bachelor of Science degree in Accounting. Joy is a Certified Public Accountant and a Certified Internal Auditor.

Marnie Taylor was named as President and CEO of the Oklahoma Center for Nonprofits last December. Prior to that, Ms. Taylor had served several years as a board member, trainer and consultant for the organization. She has extensive leadership and non-profit experience with countless organizations. She is a sustaining member of the Junior League of Oklahoma City, a graduate of both Leadership Oklahoma and Leadership Oklahoma City. Ms. Taylor earned a marketing degree from the University of Notre Dame.

About your presenters (continued)....

Dr. Jean Warner has a PhD in Political Science from the University of Oklahoma and for many years worked as a policy analyst for the State of Oklahoma and later for Oklahoma State University. Her husband, Dr. Larkin Warner, was a Regents Professor of Economics at OSU until 1995 when he retired and they moved to Oklahoma City. In 2000, Jean and Norman Mayor Cindy Rosenthal co-founded the statewide National Education for Women's Leadership program. The goal of this award-winning intensive five day program is to encourage undergraduate women to become political leaders. In 2009, Dr. Warner co-founded the Oklahoma Women's Coalition and serves as chair. The Oklahoma Women's Coalition is a nonpartisan, nonprofit organization composed of both organizations and individual members. Its mission is to advance the potential of Oklahoma women and girls through education and advocacy. Dr. Warner received the YWCA of Oklahoma's 2009 Embrace Award and is the first recipient of the Women's Coalition's Pioneer Woman Award. She maintains a blog at OkieWomen.org and is Facebook and Twitter as jeanwarner.

Shannon Warren (Moderator) is the primary founder of the Oklahoma Business Ethics Consortium and Foundation. She has nearly 30 years' experience as a Human Resources leader, working with major hospitality, publishing and energy companies. She writes a monthly column on business ethics for The Journal Record and routinely contributes to the Character First publication. Ms. Warren holds an undergraduate degree from Oklahoma State University and a Masters in Leadership & Management from Oklahoma City University.

CPE CERTIFICATES

It is the responsibility of participants to demonstrate applicability of each program as it relates to his/her area of practice. OK Ethics makes no guarantees. Also, **attendees must be present** to accept CPE certificates and these will be issued at the back of the room upon the conclusion of the program. **Please note that we do not have the manpower capabilities to email these later.** CPE certificate recipients must be registered on our attendance list to receive a certificate, so please be sure to check in with the registration team.

Program Outline:

- I. Introduction of panelists
- II. Defining accountability from a personal, professional, organizational and community perspective.
- III. Accountability as ethical and business imperatives
- IV. Obstacles to accountability
- V. Fostering accountability in the workplace
- VI. Tools and inspiration

Example of SOX Certification – Post Enron

Exhibit 31.1

Certification of the Company’s Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 7241)

I, Tom L. Ward, certify that:

1. I have reviewed this quarterly report on Form 10-Q of SandRidge Energy, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant’s other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter (the registrant’s fourth quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and

5. The registrant’s other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the audit committee of the registrant’s board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

/s/ Tom L. Ward

Tom L. Ward
Chief Executive Officer and Chairman of the
Board

Date: November 7, 2011

**Certification of the Company's Chief Financial Officer Pursuant to
Section 302 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 7241)**

I, James D. Bennett, certify that:

1. I have reviewed this quarterly report on Form 10-Q of SandRidge Energy, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ James D. Bennett

James D. Bennett
Executive Vice President and Chief Financial
Officer

Date: November 7, 2011

Source: Harvard Business School, *The Many Faces of Nonprofit Accountability* by Alnoor Ebrahim © 2010

Table 1: Characteristics of Accountability Mechanisms

Accountability How? (tool or process)	Accountability to Whom? (upward, downward, internal)	Accountability for What? (finances, governance, performance, mission)	Inducement (internal or external)	Organizational Response (compliance or strategic)
<i>Disclosures / Reports (tool)</i>	<ul style="list-style-type: none"> • Upwards to funders and oversight agencies • Downwards (to a lesser degree) to clients or members who read the reports 	<ul style="list-style-type: none"> • finances and performance, depending on what is being reported 	<ul style="list-style-type: none"> • Legal requirement • Tax status • Funding requirement (external threat of loss of funding or tax status) 	<ul style="list-style-type: none"> • Primarily compliance, with a focus on letter of law and short-term results
<i>Evaluation and Performance Assessment (tool)</i>	<ul style="list-style-type: none"> • Upwards to funders • Significant potential for downwards from nonprofits to communities and from funders to nonprofits 	<ul style="list-style-type: none"> • performance, often short-term outputs but with increasing emphasis on impacts 	<ul style="list-style-type: none"> • Funding requirement (external) • Potential to become a learning tool (internal) 	<ul style="list-style-type: none"> • Primarily compliance at present, with possibilities for longer-term strategic assessments
<i>Self-Regulation (tool and process)</i>	<ul style="list-style-type: none"> • To nonprofits themselves, as a sector • To donors as a seal of good housekeeping 	<ul style="list-style-type: none"> • finances and governance, depending on what the codes or standards emphasize 	<ul style="list-style-type: none"> • Erosion of public confidence due to scandals and exaggeration of accomplishments (external loss of funds; internal loss of reputation) 	<ul style="list-style-type: none"> • Strategic if it raises industry standards and enables policy voice • Compliance if standards are weak and adopted pro-forma
<i>Participation (process)</i>	<ul style="list-style-type: none"> • Downwards from nonprofits to clients and communities • Internally to nonprofits themselves • Significant potential downwards from funders to nonprofits. 	<ul style="list-style-type: none"> • depends on the purpose of participation, e.g., whether it is seek input on implementation (performance) or to influence agendas (governance) 	<ul style="list-style-type: none"> • Organizational values (internal) • Funding requirement (external) 	<ul style="list-style-type: none"> • Primarily compliance if participation is limited to consultation and implementation • Strategic if it increases power of clients in influencing nonprofit agendas, or increases power of nonprofits in influencing funders
<i>Adaptive Learning (process)</i>	<ul style="list-style-type: none"> • To nonprofits themselves • Downwards and upwards to stakeholders 	<ul style="list-style-type: none"> • mission and performance 	<ul style="list-style-type: none"> • Improve performance in order to achieve mission (internal) 	<ul style="list-style-type: none"> • Strategic if it focuses attention and resources on how to solve social problems



Oklahoma Standards of Excellence 8 Guiding Principles and 55 Performance Guidelines

***Marnie Taylor, President and CEO
Oklahoma Center for Nonprofits***

**Oklahoma Business Ethics Consortium
December 12, 2011**

Oklahoma Center for Nonprofits

720 W. Wilshire Blvd., Suite 115, Oklahoma City, OK 73116
Phone 405-463-6886, Fax 405-463-6888
www.oklahomacenterfornonprofits.org

1145 S. Utica Ave., Suite 1100, Tulsa, OK 74104
Phone 918-579-1900, Fax 918-579-5176
www.oklahomacenterfornonprofits.org

FREE HELPLINE 1-800-338-1798



8 Guiding Principles

Preamble

America's nonprofit sector is committed to public service. Hard at work in communities across the state, nonprofit organizations are serving and meeting the needs of our citizens and strengthening our communities.

The success of nonprofit organizations depends upon public confidence and broad public support. Nonprofits are supported by individuals, corporations and foundations through charitable contributions and volunteer efforts; by government through contracts and grants; by consumers through purchases and fees; and by the general public through state and federal tax laws.

The Standards for Excellence Institute is committed to bolstering public confidence in and support for the nonprofit sector. Therefore, the Standards for Excellence Institute has developed these Standards for Excellence® (Standards) to promote ethical practices and accountability in nonprofit organizations across the state.

Nonprofit organizations must comply with applicable local, state, and federal laws. These Standards build on that foundation, and go a step further. Based on fundamental values - such as honesty, integrity, fairness, respect, trust, compassion, responsibility, and accountability - these Standards describe how nonprofits should act to be ethical and be accountable in their program operations, governance, human resources, financial management and fundraising. Eight (8) Guiding Principles are provided, along with fifty-five (55) Standards - more detailed performance benchmarks that will enable nonprofits to strengthen their operations.

The Standards for Excellence Institute is committed to these Standards and all Maryland Nonprofits' members are required to pledge their commitment to the Guiding Principles. Members are supported in their efforts to implement the Standards through training and technical assistance provided by Maryland Nonprofits, as well as through a voluntary self-regulatory program by which organizations are evaluated based on their compliance with the performance indicators. In addition, Maryland Nonprofits invites non-member nonprofits to subscribe to these Standards.

The Standards for Excellence® are intended to describe how the most well managed and responsibly governed organizations should, and do, operate. They provide benchmarks to determine how well an organization is fulfilling its obligations to those who benefit from its programs, to contributors, and to the public.

Mission & Program

Nonprofits are founded for the public good and operate to accomplish a stated purpose through specific program activities. A nonprofit should have a well-defined mission, and its programs should effectively and efficiently work toward achieving that mission. Nonprofits have an obligation to ensure program effectiveness and to devote the resources of the organization to achieving its stated purpose.

Nonprofits are founded for the public good and operate to accomplish a stated purpose through specific program activities. A nonprofit should have a well-defined mission, and its programs should effectively and efficiently work toward achieving that mission. Nonprofits have an obligation to ensure program effectiveness and to devote the resources of the organization to achieving its stated purpose.

A. Mission

(1) A nonprofit should have a mission statement that is a formal statement of the organization's purpose as defined and approved by the board of directors. The organization's activities should be consistent with its stated purpose.

B. Organizational Evaluation

(2) A nonprofit should periodically revisit its mission (e.g., every 3 to 5 years) to determine if the need for its programs continues to exist. The organization should evaluate whether the mission needs to be modified to reflect societal changes, its current programs should be revised or discontinued, or new programs need to be developed.

C. Program Evaluation

(3) A nonprofit should have defined, cost-effective procedures for evaluating, both qualitatively and quantitatively, its programs and projects in relation to its mission. These procedures should address programmatic efficiency and effectiveness, the relationship of these impacts to the cost of achieving them, and the outcomes for program participants. Evaluations should include input from program participants.

(4) Evaluations should be candid, be used to strengthen the effectiveness of the organization and, when necessary, be used to make programmatic changes.

D. Program Service

(5) In providing its programs or services, a nonprofit should act with the utmost professionalism and treat persons served with respect. Where appropriate, a nonprofit should have policies in place that protect the confidentiality of personal information and should provide a grievance procedure to address complaints. Nonprofits should regularly monitor the satisfaction of program participants.

Governing Body

Nonprofits are governed by an elected, volunteer board of directors that should consist of individuals who are committed to the mission of the organization. An effective nonprofit board should determine the mission of the organization, establish management policies and procedures, assure that adequate human resources (volunteer or paid staff) and financial resources (earned income, government contracts and grants, and charitable contributions) are available, and actively monitor the organization's management, financial and programmatic performance.

A. Board Responsibilities

(6) The board should engage in long-term and short-term planning activities as necessary to determine the mission of the organization, to define specific goals and objectives related to the mission, and to evaluate the success of the organization's programs toward achieving the mission.

(7) The board should establish policies for the effective management of the organization, including financial and, where applicable, personnel policies.

(8) The board should annually approve the organization's budget and periodically should assess the organization's financial performance in relation to the budget. As part of the annual budget process, the board should review the percentages of the organization's resources spent on program, administration, and fundraising. The full board should also approve the findings of the organization's annual audit and management letter and plan to implement the recommendations of the management letter.

(9) The full board or some designated committee of the board should hire the executive director, set the executive's compensation, and evaluate the director's performance at least annually. In cases where a designated committee performs this responsibility, details should be reported to the full board.

(10) The board should periodically review the appropriateness of the overall compensation structure of the organization.

B. Board Composition

(11) The board should be composed of individuals who are personally committed to the mission of the organization and possess the specific skills needed to accomplish the mission.

(12) Where an employee of the organization is a voting member of the board, the circumstances must insure that the employee will not be in a position to exercise undue influence.

(13) The board should have no fewer than five (5) unrelated directors. Seven (7) or more directors are preferable.

(14) To ensure adequate rotation of officers and board members, an organization should limit the number of consecutive terms that a board member can serve.

(15) Board membership should reflect the diversity of the communities served by the organization.

(16) Board members should serve without compensation for their service as board members. Board members may be only reimbursed for expenses directly related to carrying out their board service.

C. Conduct of the Board

(17) The board is responsible for its own operations, including the education, training and development of board members, periodic (i.e., at least every two years) evaluation of its own performance, and where appropriate, the selection of new board members. New board members should receive an introduction to the *Standards for Excellence*.

(18) The board should establish stated expectations for board members, including expectations for participation in fundraising activities, committee service, and program activities.

(19) The board should meet as frequently as is needed to fully and adequately conduct the business of the organization. At a minimum, the board should meet four (4) times a year.

(20) The organization should have written policies that address attendance and participation of board members at board meetings. These policies should include a process to address noncompliance.

(21) Written meeting minutes reflecting the actions of the board, including reports of board committees when acting in the place of the board, should be maintained and distributed to board and committee members.

Conflicts of Interest

Nonprofit board and staff members should act in the best interest of the organization, rather than in furtherance of personal interests or the interests of third parties. A nonprofit should have policies in place, and should routinely and systematically implement those policies, to prevent actual, potential, or perceived conflicts of interest.

A. Conflict of Interest Policy

(22) Nonprofits should have a written conflict of interest policy. The policy should be applicable to board members and staff, and volunteers who have significant independent decision making authority regarding the resources of the organization. The policy should identify the types of conduct or transactions that raise conflict of interest concerns, should set forth procedures for disclosure of actual or potential conflicts, and should provide for review of individual transactions by the uninvolved members of the board of directors.

B. Conflict of Interest Statements

(23) Nonprofits should provide board members, staff and volunteers with a conflict of interest statement that summarizes the key elements of the organization's conflict of interest policy. The conflict of interest statement should provide space for the board member, employee or volunteer to disclose any known financial interest that the individual, or a member of the individual's immediate family, has in any business entity which transacts business with the organization. The statement should be provided to and signed by board members, staff, and volunteers, both at the time of the individual's initial affiliation with the organization and at least annually thereafter.

Human Resources

A nonprofit's relationship to its employees and volunteers is fundamental to its ability to achieve its mission. Volunteers occupy a special place in nonprofit organizations, serving in governance, administrative and programmatic capacities. An organization's human resource policies should address both paid employees and volunteers, and should be fair, establish clear expectations, and provide for meaningful and effective performance evaluation.

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A. Personnel Policies

(24) A nonprofit should have written personnel policies and procedures, approved by the board of directors, governing the work and actions of all employees and volunteers of the organization. In addition to covering basic elements of the employment relationship (e.g. working conditions, employee benefits, vacation and sick leave), the policies should address employee evaluation, supervision, hiring and firing, grievance procedures, employee growth and development, confidentiality of employee, client and organization records and information. A nonprofit should periodically review its personnel policies.

(25) With respect to volunteers, the organization's policies and procedures should also address initial assessment or screening, assignment to and training for appropriate work responsibilities, ongoing supervision and evaluation, and opportunities for advancement.

B. Employee Performance Evaluation

(26) A nonprofit should have a written job description for each employee that clearly identifies roles and responsibilities.

(27) Organizations should have a system in place for regular written evaluation of employees by their respective supervisors, which should take place at least annually.

C. Employee Orientation

(28) New employees of the organization should receive an orientation, which includes review of the organization's personnel policies and procedures, position description, and an introduction to the Standards for Excellence. Employees should be provided with a copy of the personnel policies and these Standards, and should acknowledge receipt in writing.

Finance & Legal

Nonprofits must practice sound financial management and comply with a diverse array of legal and regulatory requirements. A nonprofit's financial system should assure that accurate financial records are kept and that the organization's financial resources are used in furtherance of the organization's charitable purposes. Organizations should conduct periodic reviews to address regulatory and liability concerns.

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A. Financial Accountability

(29) A nonprofit should operate in accordance with an annual budget that has been approved by the board of directors.

(30) A nonprofit should create and maintain financial reports on a timely basis that accurately reflect the financial activity of the organization. Internal financial statements should be prepared at least quarterly, should

be provided to the board of directors, and should identify and explain any material variation between actual and budgeted revenues and expenses.

(31) For nonprofits with annual revenue in excess of \$500,000, the financial reports should be subject to audit by a Certified Public Accountant.

(32) Organizations should provide employees, board members and volunteers a confidential means to report suspected financial impropriety or misuse of organizational resources and should have in place a policy prohibiting retaliation against persons reporting improprieties.

(33) Organizations should have written financial policies adequate for the size and complexity of their organization governing: (a) investment of the assets of the organization (b) internal control procedures, (c) purchasing practices, and (d) unrestricted current net assets. A nonprofit should periodically review its financial policies.

B. Legal Compliance and Accountability

(34) Nonprofits must be aware of and comply with all applicable federal, state, and local laws. This may include, but is not limited to, the following activities: complying with laws and regulations related to fundraising, licensing, financial accountability, document retention and destruction, human resources, lobbying and political advocacy, and taxation.

(35) Organizations should periodically assess the need for insurance coverage in light of the nature and extent of the organization's activities and its financial capacity. A decision to forego general liability insurance coverage or Directors and Officers liability insurance coverage shall only be made by the board of directors and shall be reflected in the minutes for the meeting at which the decision was made.

(36) Nonprofits should periodically conduct an internal review of the organization's compliance with known existing legal, regulatory and financial reporting requirements and should provide a summary of the results of the review to members of the board of directors.

Openness

Nonprofits are private corporations that operate for public purposes with public support. As such, they should provide the public with information about their mission, program activities, and finances. A nonprofit should also be accessible and responsive to members of the public who express interest in the affairs of the organization.

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A. Annual Report

(37) Nonprofits should prepare, and make available annually to the public, information about the organization's mission, program activities, and basic audited (if applicable) financial data. Basic financial data should, at a minimum, include a summary statement of activities and a summary statement of financial position. The report should also identify the names of the organization's board of directors and management staff.

B. Public Access

(38) Nonprofits should provide members of the public who express an interest in the affairs of the

(39) Nonprofits should have at least one staff member who is responsible for assuring that the organization is complying with both the letter and the spirit of federal and state laws that require disclosure of information to members of the public.

Fundraising

Charitable fundraising provides an important source of financial support for the work of most nonprofit organizations. An organization's fundraising program should be maintained on a foundation of truthfulness and responsible stewardship. Its fundraising policies should be consistent with its mission, compatible with its organizational capacity, and respectful of the interests of donors and prospective donors.

A. Fundraising Activities

(40) A nonprofit's fundraising costs should be reasonable over time. On average, over a five year period, a nonprofit should realize revenue from fundraising and other development activities that are at least three times the amount spent on conducting them. Organizations whose fundraising ratio is less than 3:1 should demonstrate that they are making steady progress toward achieving this goal, or should be able to justify why a 3:1 ratio is not appropriate for their organization.

(41) Solicitation and promotional materials should be accurate and truthful and should correctly identify the organization, its mission, and the intended use of the solicited funds.

(42) All statements made by the nonprofit in its fundraising appeals about the use of a contribution should be honored.

(43) Nonprofits must honor the known intentions of a donor regarding the use of donated funds.

B. Donor Relationships and Privacy

(44) Nonprofits should respect the privacy of donors and safeguard the confidentiality of information that a donor reasonably would expect to be private.

(45) Nonprofits should provide donors an opportunity to state that they prefer to remain anonymous and that their name, the amount of their gift, or other information not be publicly released.

(46) Nonprofits should provide donors an opportunity to have their names removed from any mailing lists which are sold, rented, or exchanged.

(47) Nonprofits should honor requests by a donor to curtail repeated mailings or telephone solicitations from in-house lists.

(48) Solicitations should be free from undue influence or excessive pressure, and should be respectful of the needs and interests of the donor or potential donor.

C. Acceptance of Gifts

(49) An organization should have policies in place to govern the acceptance and disposition of charitable gifts that are received in the course of its regular fundraising activities. These policies should include procedures to determine any limits on individuals or entities from which the organization will accept a gift, the purposes for which donations will be accepted, the type of property which will be accepted, and whether to accept an unusual or unanticipated gift in light of the organization's mission and organizational capacity.

D. Employment of Fundraising Personnel

(50) Fundraising personnel, including both employees and independent consultants, should not be compensated based on a percentage of the amount raised or other commission formula.

(51) When using the services of a paid professional fundraising consultant, organizations should only use the services of professional solicitors and fundraising consultants who are properly registered with the Office of the Secretary of State of Maryland.

(52) Organizations should exercise control over any staff, volunteers, consultants, contractors, other organizations, or businesses that are known to be soliciting contributions on behalf of the organization.

Public Affairs & Public Policy

Nonprofits provide an important vehicle through which individuals organize and work together to improve their communities. Nonprofits should represent the interests of the people they serve through public education and public policy advocacy, as well as by encouraging board members, staff, volunteers and constituents to participate in the public affairs of the community.

A. Public Policy Advocacy

(53) Nonprofits should have a written policy on advocacy defining the process by which the organization determines positions on specific issues.

B. Public Education

(54) Nonprofits should assure that any educational information provided to the media or distributed to the public is factually accurate and provides sufficient contextual information to be understood.

C. Promoting Public Participation

(55) Nonprofits engaged in promoting public participation in community affairs shall be diligent in assuring that the activities of the organization are strictly nonpartisan.

**Job Description
Member Care Coordinator**

Qualified candidates may submit resumes via email to Renee Kissler at Accel Financial Services at rkissler@accelfinancial.com

Be sure to note in subject line: “OK Ethics Member Care”

Working through a temporary agency, provides administrative support to the OK Ethics Consortium and Foundation. Offers consistent, conscientious and congenial assistance to the Founder, Boards of Directors as well as members and guests. Ideal position for someone who is semi-retired or a stay-at-home parent who has flexibility in schedule requirements, available to work part-time (roughly 20 hours per week, depending on seasonal demands.)

CHARACTER QUALITIES:

Available: Must be available to respond to questions via phone and email during the hours 8:30 to noon, Monday through Friday. Schedule may require increased number of hours during peak times such as monthly meeting dates, as well as in the fall membership drive, Statewide Student Ethics Challenge and spring Compass Awards. There are likely to be fewer hours in the summer months, so position requires an individual with a willingness to be flexible.

Dependable: Must honor commitments made to organization and members, even if it means unexpected sacrifice.

Initiative: Anticipates needs, provides information (e.g. Board reports), and offers suggestions for improvement without being asked to do it. Works from home, so must be a self-starter, disciplined in approach to completion of tasks with very little oversight.

Thorough: Position requires a conscientious attention to detail whether maintaining the member database, invoicing guests, proofreading promotional materials or preparing name tags.

Virtuous: We are an organization devoted to integrity in the workplace. While we don't expect perfection, the individual holding this position should reflect the highest standards of professionalism and integrity.

Priority	% of Time	Task
1	20%	Responds (via email, phone or Facebook) to miscellaneous inquiries regarding OK Ethics events, billing and other issues raised by Founder and members
1	30%	Maintains organization's website, ensuring that information is accurate and timely. Distributes event and special notices to members and guests.
1	15%	Assists Treasurer by issuing invoices, reconciling accounts and updating Quickbooks. Monitors delinquent accounts and keeps Founder apprised of collection status. Performs follow-up calls as directed by Founder.

1	10%	Assists with event preparation for monthly and special events such as the Student Ethics Challenge. This involves researching facilities, negotiating with vendors, as well as assisting with table assignments to maximize seating capabilities, preparing table signs, name tags, place cards, registration and ambassador lists for volunteers. May also be asked to run PowerPoint slide shows in the absence of volunteers as well as other support functions (e.g. registration) as needed.
2	10%	Provides support for Board meetings, Education Council and other special committee initiatives (such as the Executive Council) as needed. Records and posts minutes, prepares attendance and membership reports, as well as ad hoc reports.
2	5%	Prepares surveys regarding effectiveness of each event (subject to approval by Founder and/or President); distributes surveys to meeting participants, monitors responses and compiles quarterly/annual reports.
2	1%	Maintains online Board calendar to ensure Directors of both Boards are reminded of key events such as insurance renewals, tax filings, etc.
2	5%	Monitors Facebook page, as well as other social media devices as needed. Posts routine event information and responds to simple inquiries, advises Founder of questions requiring a more in-depth response.
2	3%	Performs other duties such as running errands, e.g. picking up member and guest recognition items, print materials or other tasks as needed.
2	1%	Prepares routine press releases for approval by Founder and/or President; distributes to various media contacts and follows up to ensure receipt.

Skills:

Proficiency in Excel, Word, PowerPoint (and AV equipment, laptops), database management, Outlook and HTML.

Experience:

At least one year's experience in accounting or other profession requiring a strong attention to detail, coupled with demonstrated ability to serve the public.