

JOHN MICHAEL KOHLER
ARTS CENTER

**John Michael Kohler Arts Center
Code of Institutional Ethics**

Approved by Board of Directors at October 24, 2017

John Michael Kohler Arts Center Code of Ethics

Introduction

Recognizing that the John Michael Kohler Arts Center (the Arts Center) has a legal as well as ethical responsibility and commitment to the interests of the public it serves, and to maintaining its integrity and public confidence, the Arts Center subscribes to the American Alliance of Museums (AAM) Code of Ethics for Museums. In subscribing to this code, members of the governing authority, employees, and volunteers accept and understand that public service is paramount. Loyalty to the mission of the Arts Center and to the public it serves is the essence of Arts Center work, whether volunteer or paid. Where conflicts of interest arise—actual, potential, or perceived—the duty of loyalty must never be compromised. No individual may use his or her position in a Arts Center for personal gain or to benefit another at the expense of the Arts Center, its mission, its reputation, and the society it serves.

In subscribing to the AAM Code of Ethics for Museums and elaborating its application to governance, collections, and programs, the Arts Center assumes responsibility for the actions of members of its governing authority, employees, and volunteers in the performance of the Arts Center-related duties. In so doing, the Arts Center affirms its chartered purpose, ensures the prudent application of its resources, enhances its effectiveness and maintains public confidence.

The Arts Center, under the leadership of its Board of Directors and with the recommendation of the Executive Director, have committed to the creation of this Code of Institutional Ethics. This Code is created to implement a rigorous ethical standard for which all Board Members, Employees, Members, and Volunteers (Stewards) of the Arts Center will follow. The principles within shall uphold the Arts Center’s guiding mission and will sustain the fitness of the John Michael Kohler Arts Center’s governance, collections, and programs.

Mission and Guiding Principals

The mission of the John Michael Kohler Arts Center is to generate a creative exchange between artists and the public.

Founded in 1967, the John Michael Kohler Arts Center is a contemporary arts center dedicated to making innovative arts programming accessible to a broad audience that ranges from artists and academics to families and youth of all ages. Central to its mission is promoting an understanding and appreciation of the work of self-taught and contemporary artists through original exhibitions, commissioned works of art, performing arts programming, community arts initiatives, and publications. The Arts Center’s collections focus primarily on artist-built environments, works by self-taught and folk artists, and works created in the Arts/Industry residency program.

Looking to the future, the Arts Center continues to generate new explorations in the arts that foster creative exchanges between an international community of artists and a diverse public, making real the power of the arts to transform lives and strengthen communities.

The John Michael Kohler Arts Center is an independent nonprofit supported by corporate and foundation donors, government grants, hundreds of members and individual donors. More information about the Arts Center can be found at jmkac.org.

Governance

General

The Board oversees and determines the proper fulfillment of the Arts Center's mission, and maintains, updates, and monitors compliance with all other written statements of purpose, values, and policy. Board Members shall perform their duties and activities within the context of duly constituted committees or applicable resolutions. Once the Board has reached consensus on an issue, all Board Members will support the Board's position. The Board delegates the day-to-day management and operations of the Arts Center to its Director.

Fiduciary Responsibility

The Board of Directors holds the ultimate fiduciary responsibility for the Arts Center and ensures sufficient funding for and protection of assets and services. It shall monitor and develop the financial structure of the Arts Center so that it continues to exist as an institution of vitality and quality.

Allegiance

The Board of Directors shall be loyal to the Mission of the Arts Center. Each Member must devote time and attention to the affairs of the Arts Center to ensure that the Institution and its governing board acts in accordance with the By-Laws and applicable local, state and federal laws.

Conflicts of Interest

Employees, Board Members and Volunteers/Stewards (“Personnel”)

General

The John Michael Kohler Arts Center has guidelines to avoid real and potential conflicts of interest. It is the duty of the Personnel to follow the stated guidelines. If the guidelines are not clear to you or if you have questions about conflicts of interest, the Human Resource Department, the Deputy Director for Operations or the Director should be contacted. A conflict of interest is a clash between one's obligation to the good of the Arts Center and one's self-interest. Several types of conflicts of interest could arise about which you should be aware. Among them are the following:

- A conflict of interest can affect one's judgment and objectivity, leading to special treatment, conduct that undermines the ethical standards and integrity of the Arts Center. One's position must not be used directly or indirectly to obtain favors or benefits for oneself, a family member, or any other person.
- The individuals covered in this policy are prohibited from directly or indirectly supervising a family member or significant other, making or being involved in personnel decisions affecting the employment or compensation of a family member or significant other, or being in a

position where a working relationship with a family member or significant other would compromise the ability of any employee to perform the functions of their position or otherwise create an uncomfortable working environment.

- Any situation where Personnel have conflicting roles or obligations should be avoided. This policy provides Personnel with a simple method for determining and disclosing a conflict of interest, and for resolving the problem whenever possible before the conflict actually occurs.

An employee must make a disclosure of any possible conflict of interest at the beginning of employment, when a conflict is contemplated, or when a conflict has materialized. Disclosure may be made to the department head or to the manager of Human Resources. This disclosure will enable the organization to determine whether any conflict of interest exists because of the relative positions of the individuals involved.

Board Members must make a disclosure of any possible conflict of interest annually, when a conflict is contemplated or when a conflict has materialized. Disclosure may be made to the Director or the Board Chair.

A failure to disclose an actual or potential conflict of interest or take the steps necessary to remove the conflict could affect continued future dealings – including employment - with the Arts Center.

Use of Property and Services

No person may use the Arts Center's collection, programs, personnel, or services for his or her own benefit in a manner not permitted by members of the Arts Center generally, except in accordance with procedures duly adopted by the Board. The Arts Center's exhibitions, retail sales, and competition programs will not automatically include or exclude the work of Personnel. When Personnel seek staff assistance or the use of the Arts Center property or facilities, such individual should not expect that such assistance will be rendered to an extent greater than that available to a member of the general public in similar circumstances with similar needs. To the extent that extraordinary assistance is provided, there should be a clear understanding of how this assistance will benefit the Arts Center.

Personal Art Collecting

A possibility for conflict of interest, or appearance of such, exists whenever Personnel personally collect objects of a type collected by the Arts Center and extreme discretion is required. Nonetheless, personal art collecting is encouraged subject to the following guidelines:

- Such persons shall not become involved in any transactions that by virtue of their office give rise to a conflict of interest.
- Although the loan of objects by Personnel can be of benefit, it should be recognized that an exhibition can enhance the value of the object and therefore, objectivity should be used in such cases.
- Personnel may not use their institutional affiliation to promote their own or an associate's personal collecting or business activities.

Art Dealing

No Personnel shall use his or her affiliation with the Arts Center to promote an independent art dealing business. Upgrading a personal collection by occasional trades or purchases is not considered dealing in works of art.

Personal Gifts and Favors*

Any personal gifts or services to Employees from artists, dealers, vendors, businesses, and suppliers with whom the Arts Center transacts more than five thousand dollars (\$5,000) of business per year shall be limited to the value of one hundred dollars (\$100). Gifts and services valued at more than one hundred dollars (\$100) can be accepted only if approved by the Director. Gifts of works of art from artists whose work is exhibited at the Arts Center to any Employee shall be accepted by the Employee only with the approval of the Director. Gifts and services to the Director may only be accepted if approved by the Executive Committee. Gifts of money are never permissible.

Meals, accommodations, and travel services while on official business should not be accepted except when it is clear that acceptance of such services will not compromise the professional judgment of the staff member or the reputation of the Arts Center.

*Gifts and favors include offers of outside employment or other advantageous arrangements.

Board-Staff Relationship

The relationship between Board Members and Staff is naturally close and mutually beneficial to the Arts Center. Nonetheless, Board Members should not make excessive requests for the services or expertise of the Arts Center's staff.

A Board Member should, in general, communicate any administrative or managerial concerns to the Director and/or Chairman of the Board. In no case should a Board Member give direction to, nor criticize directly, any Arts Center staff member.

Copyright and Other Intellectual Property Ownership Rights

During the course of employment, an employee may be asked to invent, create, design, develop or work on a variety of projects, programs, materials and the like. All inventions, creations, designs, results, work product, drawings, records, research and conceptions are and remain proprietary information and the exclusive property of the Arts Center. Grants or other awards may further restrict copyright ownership.

Employees are encouraged to write and publish both for the Arts Center and on their own. Ownership of copyright rests with the Arts Center on all materials prepared as (1) part of the normal duties of the Employee or (2) specially contracted, unless exceptional arrangements are made prior to publication. Ownership of copyright for works prepared outside of employment with The Arts Center rests with the Employee. Outside works must, however, not present a conflict of interest and must be consistent with this Code of Ethics.

Role of Volunteers

Volunteer participation within the Arts Center is vital to its operations. The Arts Center's programs could not continue without the contributions and personal involvement of devoted volunteers. The Board Members and Employees should be supportive of Volunteers, receive them as fellow workers, and willingly provide appropriate training and opportunity for their intellectual enrichment.

Volunteers participate in nearly all the Arts Center's activities and, at times, have access to sensitive information. Working with this information is an honor and a reflection of the Arts Center's trust. The lack of material compensation for effort expended on behalf of the Arts Center in no way frees the Volunteer from adherence to standards that apply to Employees. Volunteers must work toward the betterment of the Arts Center and not for personal gain other than the gratification and knowledge to be derived from participation in Arts Center activities.

Conducting the Arts Center's Business

Proper Use of Arts Center Funds

The Arts Center's activities involve numerous financial transactions each day, requiring strict rules to guard against fraud or dishonesty and guidelines for addressing possible problems that may arise. Established accounting practices and procedures must be followed to assure the complete and accurate recording of all transactions. All employees, within their areas of responsibility, are expected to adhere to institutionally established internal controls.

To be certain the Arts Center's policies on proper use of resources are carried out, the following longstanding accounting rules are expected to be observed:

1. No payment on behalf of the Arts Center should be approved or made without adequate supporting documentation or with the intention or understanding that any part of the payment is to be used in any way other than described in the supporting documents.
2. Corporate accounts or funds may not be established without the approval of the Director and Finance Committee. Credit limits must also be approved by the Director and Finance Committee. This includes bank accounts.
3. Do not use any account for a misleading purpose or to conceal the existence or use of any corporate resource.
4. Promptly report every transaction with an outside party to the accounting and finance department, so they can be accurately recorded. If you are involved in or accountable for any such transaction, you are expected to make sure a prompt and accurate accounting is made.

Arts Center's business partners should be selected solely on their merits, in the best interest of the Arts Center, and without regard to non-business-related considerations.

If you detect or suspect that an employee or agent of the Arts Center, or any person with whom the Arts Center deals, is behaving in a manner inconsistent with this Code or the law, you should report it immediately to the Director or Chairman of the Board so that the appropriate investigation can be initiated.

Tax

The Arts Center is exempt from taxation by the federal, state and local governments. In order to maintain this exemption, which is critical to the Arts Center's mission and continuing operations, the Arts Center must operate for the benefit of the public and must avoid violating the tax code by using its funds for the unjust enrichment of any individual or entity at the organization's expense. Violation of the tax law can give rise to criminal penalties as well. Questions on tax issues should be referred to the accounting department, Director or Finance Committee. Care must also be taken that the Arts Center's sales tax exemption is used only for legitimate Arts Center activities. Personal items must not be purchased through the Arts Center even if the Arts Center is reimbursed.

Equal Opportunity

General

To give equal employment and advancement opportunities to all people, we make employment decisions at the Arts Center based on each person's performance, qualifications, and abilities. We do not discriminate in employment opportunities or practices on the basis of race, color, religion, sex, national origin, age, disability, sexual orientation, gender identity or any other characteristic protected by law. We are strongly committed to this policy and believe in the concept and spirit of the law.

It is the policy of the Arts Center to comply with all the relevant and applicable provisions of the Americans with Disabilities Act (ADA). The Arts Center will make reasonable accommodations for qualified individuals with known disabilities.

The Arts Center's Equal Employment Opportunity policy covers all employment practices, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

Outside Associations and Activities

The Arts Center encourages employees to participate in the activities of voluntary and professional organizations. Such activities are strongly encouraged in the interests of service to the public and the development of the individual. However, in situations of possible controversial or sensitive nature, all Personnel is expected to seek the guidance of the Director before making commitments that may be potentially harmful to the Arts Center's interest. It is not the intent of the Code to discourage the participation by employees in civic, welfare, political and similar activities. However, employees may not work or solicit for such organizations on Arts Center time nor may the Arts Center's materials, equipment, facilities, name or reputation be used for the benefit of such organizations, except with the prior written approval of the Director. Endorsement of products or services is prohibited unless authorized in writing by the Director.

It is understood that Personnel can and do participate in political campaigns in their individual capacities, on their own time and without any use of Arts Center resources. However, such persons must take steps to ensure that their individual participation will not be attributed to the Arts Center or make use of Arts Center resources. The Arts Center does not endorse political candidates or participate in political campaign activities. No Personnel may participate in any political campaign on behalf of the Arts Center or engage in any other activity that would lead an outsider to believe that

the Arts Center is supporting or opposing a candidate for public office. Certain Arts Center activities are supported, in part, with funds received from local and county governments, the State of Wisconsin and the Federal Government. Nothing in this policy is intended to limit the Arts Center's ability to seek and accept governmental support, or prohibit elected officials from participating in the Arts Center's governance and activities.

Loyalty

Outside Employment

Separately Funded Activities

On occasion, an employee may derive additional income, beyond a regular salary, as the result of a grant, fellowship, consulting or speaking engagement, etc., for such activities performed or prepared for during working hours. The employee, if prearranged with the director, may retain basic travel reimbursement, honorariums or other remuneration.

Off-duty Activities and Notice of Other Employment

Off-duty activities, whether paid or unpaid, should be undertaken with the fundamental premise that the employee's primary responsibility is to the Arts Center. Such activities that pose a conflict of interest must be avoided. Employees who do wish to engage in outside professional, business, or volunteer activities, such as consulting, serving on boards, and speaking engagements must be certain that the activity will not i) interfere with their duties as an employee of the Arts Center; ii) compete with any current or planned Arts Center activity or business; iii) make use of confidential Arts Center information; or iv) involve the use of Arts Center time, resources, facilities, or equipment unless approval is obtained in advance from the director. If off duty activities adversely affect an employee's performance, interfere with required work hours, or create a conflict with the Arts Center's interests, the employee can be subject to discipline up to and including discharge.

Confidentiality

Personnel may work with information that is deemed confidential. It is very important to the Arts Center that the Arts Center's confidential business information be protected. Confidential information includes, but is not limited to the following examples:

- Compensation data
- Computer programs and codes
- Lists of members, donors, volunteers, board, and staff, and data or other information about them
- Preferences of members, donors, volunteers, board, and staff
- Mailing lists
- Lists of artists, collectors, lenders, target audiences, and other individuals and organizations
- Financial information
- Marketing strategies
- Pending and proposed projects, programs, publications, and other writings, and
- Grant applications

The signing of a non-disclosure agreement may be required based on the needs of the organization.

Personnel is responsible and accountable for the integrity and protection of the Arts Center's proprietary information and must take steps to protect the information. If sharing confidential information via email as part of normal operating procedures, note that all compliance measures as established by the Payment Card Industry Data Security Standard should be strictly adhered.

If confidential information is improperly used or disclosed, disciplinary action - up to and possibly including termination of employment and legal action - may be imposed. This applies even if the release of the information does not personally benefit the offender.

Exhibitions Management

Truth in Presentation

The Arts Center recognizes its responsibility to provide an accessible interpretation of the objects in the Arts Center's collections. All information presented about works of art the Arts Center displays shall meet the highest standards of intellectual honesty and objectivity.

Preservation and Conservation

It is the responsibility of the Arts Center to protect and preserve the integrity of its collections. Art objects will be stored, handled, used, and exhibited in such a way that long-term preservation is not compromised. Neither Trustees, Employees, nor Volunteers shall store or conserve personal collections on Arts Center property unless a formal agreement is executed with the Arts Center for such purpose.

Acquisitions and Deaccessioning

Acquisition, disposal and loan activities conform to the Arts Center's Collection Plan and Policy. Acquisitions are executed only through the recommendation of the Collections Committee and approval of the Board of Directors. Disposal of collection items through sale or trade shall be solely for the advancement of the mission of the Arts Center and proceeds from the sale of collections are to be used only for acquisitions or care of the existing collection. The disposal of collection items will not benefit any Personnel member.

Ownership Disputes

The Arts Center will make every effort to address competing claims of ownership asserted in connection with art objects in the Arts Center's custody in a manner that is open, serious, responsive and with respect for the dignity of all parties involved.

Inter-Institutional Cooperation

The Arts Center will respond positively to opportunities for cooperative action with other institutions regionally, nationally and internationally to further its stated goals.

Public Programs

General

The Arts Center's programs are intended to enhance public understanding and appreciation of the Arts Center's mission and purpose while respecting the pluralistic values, traditions, and concerns of the communities that it serves. Programs, exhibits, publications, public events, and other activities are derived from the Arts Center's mission, strategic goals, and values, and will be responsive to the needs and concerns of the Arts Center audience.

Program Accessibility

The Arts Center's programs will be accessible to and encourage the participation of the widest possible audiences consistent with the Arts Center's mission and its resources and its community.

Program Aims

The programs the Arts Center offers will reflect the breadth of current scholarship and knowledge and maintain intellectual integrity.

Membership, Development and Earned Revenue

General

To assist the Arts Center in progressing its mission and supporting the Arts Center's public trust responsibilities the Arts Center shall pursue diversified revenue streams. The following shall be among these revenue streams: Memberships for individuals and families; corporate memberships, fundraising activities; rental of facilities; and the operation of ancillary business, such as a café (ARTcafe) and retail areas (ARTspace).

Membership

Active participation of the community at-large in the Arts Center's programs and activities is crucial to the health of the Arts Center and its mission. To promote such participation by the community at-large, the Arts Center shall offer memberships to the general public to foster interest and inquiry into the Arts Center's programs and to allow such members an opportunity to create a more formalized association with the Arts Center. Memberships shall be offered on terms and conditions approved by the Board.

Development and Fundraising

As a charitable organization, the Arts Center relies heavily on contributions from donors to support its many activities. Personnel are encouraged to support this fund raising effort but must coordinate all activities with the Director or Deputy Director of Development. Monies or other items received on behalf of the Arts Center as gifts should be deposited immediately in Arts Center accounts.

Charitable contributions from vendors to the Arts Center may raise issues involving federal and state laws, and may also present tax-related concerns. All such contributions should be reviewed by the development department and/or the financial officer and accepted on behalf of the Arts Center by the Deputy Director of Development or the Director of the Arts Center. Care should be taken when soliciting or receiving such contributions that the contributor not be led to believe, either directly or

indirectly, that the contribution will affect the Arts Center's professional judgment regarding the goods or services it purchases, recommends or provides.

Donors and Sponsors

The Arts Center's tradition of offering free admission and programming options necessitate a variety of funding techniques. For many decades, the Arts Center and its community have benefited from relationships with the business sector. Businesses have likewise benefited from their relationships with the Arts Center's cultural community. Through association with the Arts Center, businesses seek to positively affect their enterprise by showing their commitment to the Arts Center's mission, generating goodwill within the community in which they operate, and increasing the recognition of their business identity. Accordingly, the Arts Center shall actively pursue both individual and corporate donors on terms and conditions approved by the Board.

Compliance with Laws

In developing mutually beneficial relationships with businesses, the Arts Center will comply with applicable local, state, and federal laws, and international conventions, and apply ethical standards that often exceed these minimums.

Transparency

The Arts Center will take reasonable steps to make its actions open, available, and understandable to the public, especially where a lack of such transparency may reasonably lead to the appearance of a conflict of interest or inappropriate involvement. To that end, the Arts Center will disclose funding sources except in instances whereby the donor has requested anonymity.

Responsibility to Individual Donors

The Arts Center will respect its relationships with individual donors by providing them with accurate information about its mission, finances, and programs and by using their support for agreed-upon purposes. Through accounting procedures, the Arts Center will track restricted gifts and their related expenses and make this information available to donors on request. The Arts Center will ensure that information about donations is handled with respect and with confidentiality to the extent provided by law.

Potential for Controversy

In cases where the association with corporate and individual donors has the potential for controversy that could be detrimental to the Arts Center's overall goals, the decision about making a request will be shared with the Ethics Committee. The Arts Center may from time-to-time exclude any business or category of business if such business is deemed by the Arts Center to conflict with its stated mission and goals.

Donor Privacy

The Arts Center will ensure that a relationship of trust is established and maintained with its individual donors by respecting the private nature of information about the donor and the donation. In furtherance of this end, it has developed a system to control access to and handling of donor information, balanced the Arts Center's obligation to maintain public accountability with its

obligation to protect donors' privacy by outlining what type of information can and cannot be kept confidential, and collected only relevant information about donors or a potential donor.

Earned Revenue

Facility Rentals, ARTspace and ARTcafe operations are subject to this Code of Ethics. Their operations will support the Arts Center's mission, reinforce and expand the community's experience, and provide earned revenue. Their activities will not be detrimental to the Arts Center's mission and will not conflict with exhibitions or public programming.

Ethics Committee

General

The Arts Center has an established Ethics Committee (the "Committee") to assist in the implementation and governance of this Code of Ethics and related ancillary duties as outlined below.

Members

The Committee shall consist of the Board's Human Resource Committee Members.

Duties

The Committee shall review materials and reports submitted on loans, sales, gifts, trades, personal collecting, and other matters submitted to it under this Code of Ethics. Upon its own motion or upon written requests by the Board or any person subject to this Code of Ethics, the Committee shall convene to review any matter submitted to it and to make appropriate recommendations. All decisions of the Committee shall be subject to final action of the Board. Materials filed or submitted to the Committee will constitute part of the Arts Center's files. The Committee may grant confidential treatment of submitted material to the extent necessary to properly execute its duties and comply with the law. The Committee shall submit a report of its activities to the Board. This report shall be included in the files of the Arts Center.

Conclusion

The John Michael Kohler Arts Center shall strive to uphold this Code of Ethics and shall examine and revise this Code periodically to maintain alignment with its Mission.