

CODE OF ETHICS

FOR THE

**CENTRAL COUNCIL TLINGIT AND HAIDA
INDIAN TRIBES OF ALASKA**

**CODE OF ETHICS
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**CODE OF ETHICS
FOR THE
OFFICIAL CENTRAL COUNCIL
OF
TLINGIT AND HAIDA INDIAN TRIBES OF ALASKA**

PURPOSE

The Tribe must maintain a reputation as a tribal government with high standards of fairness, honesty, and ethical conduct in its business affairs. To demonstrate this to all who are involved with the Tribe, the Code of Ethics is offered as a practical statement of our standards.

Part 1. INTRODUCTION

Section 1. The Central Council of the Tlingit and Haida Indian Tribes of Alaska, hereinafter known as the Tribe, is a federally recognized tribe for Tlingit & Haida people. This Code of Ethics is a clear statement of the intent of the business practices by which the Tribe measures itself and defines the best practices that it expects all Tribal Delegates, the Executive Council, Officers, Employees of the Tribe; and its wholly owned companies, hereinafter known as External Tribal Operations, who are within the scope of the standards established by this Code of Ethics, to follow.

Section 2. The principal policies of this Tribal Code of Ethics are the prohibition of unlawful and unethical acts and the requirement of full disclosure of relevant and material information from all parties stated above. By following the clearly stated standards set forth in this Code, all such personnel will contribute to the integrity and reputation of the Tribe. The Tribe must maintain a reputation as a tribal government with high standards of fairness, honesty, and ethical conduct in its business affairs. To demonstrate this to all who are involved with the Tribe, the Code of Ethics is offered as a practical statement of our standards.

Section 3. Summary Points of The Tribe's Code of Ethics The Code of Ethics establishes several principal points of compliance that include the following:

- A.** Read and be familiar with the provisions of the Code.
- B.** Comply with all legal financial disclosure standards and requirements.
- C.** Disclose conflicts of interest, gifts, and tribal employment or business opportunities.
- D.** Maintain and protect tribal information and property.
- E.** Observe political contribution guidelines.
- F.** Accept or offer no unauthorized compensation, special services, or bribes.
- G.** Report improprieties through the appropriate channels

- H. The Human Resources Manager will regularly provide orientation on the Code of Ethics at which time the employee will complete a Compliance Statement.
- I. The Tribal Secretary will regularly provide orientation on the Code of Ethics for the Tribal Delegates and the Executive Council at which time they will complete a Compliance Oath.

Part 2. OVERVIEW OF CODE

Section 1. Overview Parts 1-17 describe the principal elements of Tribal policy. Part 18 contains definitions of key words found in the Code. Appendix A is the Compliance Statement, and Appendix B is the Compliance Oath.

Section 2. Scope of Coverage The Code has been developed to establish guidelines for the conduct of the Tribe's interested parties in the performance of tribal business. The term "Interested Parties" in this Code refers to all Delegates, the Executive Council Members, Officers, Employees of the Tribe, and External Tribal Operations. Certain disclosure and compliance requirements apply only to officers, delegates and key employees where so stated.

- A. For the employees, officers, or other governing bodies of External Tribal Operations, the duties and obligations expressed herein apply to that particular External Tribal Operation. Certain External Tribal Operations in other jurisdictions outside of Alaska conducting certain types of business may also be subject to separate and additional ethical standards, in which case those External Tribal Operations shall adopt a supplemental code of ethics that meets those standards.
- B. Formal reporting, Compliance Statements, and/or Compliance Oaths are required only from the Tribe's Officers, Executive Council Members, and Key Employees as may be directed by the Audit Committee or the Executive Council.

Section 3. Relationships with Tribal Citizens The Central Council Tlingit Haida Indian Tribes of Alaska was federally recognized by the Act of June 19, 1935 and The Federally Recognized Indian Tribe List Act of 1994. Because of the history and the developments leading to federal recognition, the Tribe holds a unique relationship with its tribal citizens based on their collective heritage relative to our people. Therefore, this Code of Ethics reflects the relationship between employees, officers, delegates and tribal citizens.

- A. Furthermore, federal Indian policy provides for unique relationships and transactions between Central Council Tlingit Haida Indian Tribes of Alaska and other Native Tribes. The business activities of Central Council Tlingit Haida Indian Tribes of Alaska—with other Tribes, shareholder businesses, or other business entities—must uniformly reflect fairness and integrity.

Part 3. THE DUTIES OF LOYALTY AND DUE CARE

Section 1. General Policy All Interested Parties are placed in a position of trust and confidence by the Tribe. While performing their duties for the Tribe:

- A.** Interested Parties are expected to consistently act in good faith to satisfy the duty of loyalty that is owed to the Tribe.
- B.** Interested Parties are expected, when performing their duties for the Tribe, to use due care and diligence, and to exercise ordinary skill in the performance of their duties. The duty of care is generally that of a reasonably careful person in the Interested Parties' position. The exact nature and scope of this duty will vary with the particular circumstances and the Interested Parties' position.
- C.** When conducting of business involving third parties, if an Interested Party becomes aware of activities that may negatively affect the reputation of the Tribe, or if the Interested Party believes the third party's conduct to be inconsistent with ethical business practices, the Interested Party will immediately report such conduct to appropriate official, who shall make a report to the President.

Section 2. Disclosure of Other Activities Disclosure of unethical activities shall be the responsibility of Interested Parties as required and/or mandated in this document.

- A.** Interested Parties are required to submit a conflict of interest disclosure questionnaire and to immediately disclose any acquired conflict of interest. Prior disclosure and consent are required for the conflict if a proposed transaction involves an Interested Parties' individual or family interest. See definitions for "Reportable Interests," "Conflicts of Interest," "Interested Party-Owned Business," and Part 5.0, Conflicts of Interest.

Section 3. Tribal Business Opportunities An Interested Party may engage in business outside of the Tribe's business, providing that such undertaking does not conflict or compete with, or preempt or usurp, a Tribal business opportunity. A Tribal business opportunity can be defined as a situation in which the Tribe has, or may have if aware, an interest or expectancy in a potential business transaction or undertaking. An Interested Party who becomes aware of such a business opportunity must disclose the opportunity to the Tribe and be notified in writing by an appropriate official that the Tribe does not intend to take advantage of the opportunity. Such decision by the Tribe shall be made promptly. This approval must be received prior to the Interested Party personally taking advantage of the opportunity.

- A.** Some of the factors that will be considered in a Tribal opportunity issue are: a) is the opportunity needed for the Tribe's expansion and growth; b) does the Tribe have the financial capability to engage in that opportunity; c) was the opportunity discovered by the employee or executive committee member because of his or her position with the Tribe; d) has the Tribe rejected this opportunity by a formal review by an appropriate official?
- B.** The "appropriate official" to whom disclosure must be made, and from whom approval to proceed must be obtained, is the Executive Council if the Interested Party is an officer or Executive Council Member; or, the President if the Interested Party is

not such an officer or Executive Council Member. The President may act on behalf of the Executive Council in the absence of a timely regularly scheduled meeting.

- C. Employees must obtain approval from their Department Manager, and the President. If an Interested Party has usurped a Tribal opportunity, then he or she will be subject to appropriate disciplinary action as described in Part 5.3 relating to Conflicts of Interest.

Part 4. PROHIBITED ACTIVITIES AND TRANSACTIONS

Section 1. Activities and transactions specifically prohibited by Tribal policy are listed below. Many of these activities and transactions are discussed in detail elsewhere in the Code and are referenced accordingly. Certain activities and transactions may also be prohibited under state or federal law. The listing provided here is not intended to be a complete summary of all such prohibited acts, and Interested Parties are expected and required to know and comply with all applicable laws.

- A. Taking advantage personally of a Tribal business opportunity without prior approval (See Part. 3.3)
- B. Accepting, soliciting, offering, or intending or attempting to accept, solicit or offer a bribe or kickback of any value. (See Part 6.2)
- C. Participating in any relationship or interest with suppliers that affects or has the appearance of affecting objectivity and independence in carrying out responsibilities to the Tribe. (See Part. 6.3.)
- D. Accepting a “finders’ fee,” “commission,” or similar remuneration from a third party for locating any business transaction in which the Tribe is involved. (See Part. 6.3.)
- E. Supplier contracts between an Interested Party-owned business and the Tribe (except when fully disclosed and approved in advance by the President or Executive Council). (See Part 6.3.)
- F. Participating in activities that do, or are reasonably likely to, reflect poorly on the image and reputation of the Tribe or give the appearance of self-dealing, unfairness, or dishonesty. (See Part 6.3.)
- G. Disclosing to Non-Tribal parties information regarding proposals or bids, with customers or suppliers. (See Part 6.4.)
- H. Attempting by improper means to influence any other person or firm to bid or not to bid on a particular contract. (See Part 6.4.)
- I. Offering or giving gratuities to Interested Parties, clients, customers or suppliers to help secure favorable treatment regarding a contract. (See Parts 6.2 and 6.4)
- J. Accepting or soliciting gifts of cash or any other item, service, or benefit of value from vendors, customers, clients or business affiliates, except as expressly permitted. (See Parts. 6.2, 6.4, and 7.0)
- K. Using or disclosing confidential or privileged Tribal information for personal gain. (See Part 8.0, Control and Use of Tribal Information)

- L.** Falsification or unauthorized destruction of Tribal accounts or records. (See Part 11.0, Financial Reporting and Falsification of Tribal Accounts)
- M.** Using Tribal property for personal benefit. (See Part 12.0, Control and Use of Tribal Property)
- N.** Making a political contribution by or in the Tribe's name without prior approval and concurrence of the President. (See Part 13.1)
- O.** Intentionally violating any applicable statute, ordinance, or regulation in the performance of, and that is relevant to, the Interested Parties Tribal duties. (See Part 15.0, Compliance with Applicable Laws and Regulations)

Part 5. CONFLICTS OF INTEREST

Section 1. Disclosure Questionnaire Interested Parties must complete and submit to the Tribal Secretary or Designee, and/or Human Resources Department conflict-of-interest disclosure questionnaire when requested each year.

- A.** The purpose of the questionnaire is to disclose potential or actual conflicts-of-interest and to put the Interested Parties on record with pertinent data outlining their interest in Tribal transactions, matters in competition with the Tribe's business, reportable family relationships, and similar reportable events or transactions.
 - 1) New delegates must prepare and submit a disclosure questionnaire at the time of their election or appointment.
 - 2) An Interested Party acquiring a reportable interest or relationship must submit a conflict-of-interest disclosure questionnaire, or a supplemental statement, immediately after the acquisition.
- B.** The form of the disclosure questionnaire is specified by the President of the Tribe, approved by the Executive Council, and administered by the Tribal Secretary or Designee and/or the Human Resources department. All Interested Parties are required to submit conflict-of-interest disclosure questionnaires to the Tribal Secretary or Designee and/or the Human Resources department. Questions regarding an individual's responsibility to submit a disclosure questionnaire, or specific disclosures, may be directed to the Tribal Secretary or Designee and/or Human Resources department.
- C.** Prior disclosure is required if a proposed transaction with the Tribe involves an Interested Parties' personal or immediate family's interest. See definition of "Reportable Interests". Such disclosure shall be to the President or Executive Council.

Section 2. Tribal Policy for Transactions with Executive Council Members The Tribe may enter into contracts or other transactions with business concerns in which an Executive Council Member has a financial interest. A contract or other transaction made between the Tribe and (1) one or more Executive Council Members; or (2) a firm in which one or more Executive Council Members are shareholders, employees, or proprietors, shall be valid if the conditions are met below.

- A. The above mentioned transactions are valid only if the interest of the Executive Council Member is disclosed or otherwise known to the Executive Council in its entirety, all pertinent facts of the transaction are disclosed or known, and the Council, nonetheless, authorizes or ratifies the transaction. The “interested Executive Council Member” should abstain from participating in the decision. However, with these provisions, the transaction remains valid even if the “interested” Executive Council Member is present at the Council meeting where the transaction is acted upon or approved; and even if the “interested Executive Council Member” participates in such Council action as long as a sufficient number of Executive Council Members, acting in good faith, and without counting the vote of the “interested Executive Council Members”, approve.

Section 3. Tribal Policy for Transactions with Employees The Tribe may enter into contracts or other transactions with business concerns in which an employee has a financial interest. A contract or other transaction made between the Tribe and (1) one or more employees; or (2) a firm in which one or more employees are shareholders, employees, or proprietors, shall be valid if the conditions are met below.

- A. The above mentioned transactions are valid only if the interest of the employee is disclosed or otherwise known to the President or designee, all pertinent facts of the transaction are disclosed or known, and the President, nonetheless, authorizes or ratifies the transaction.

Section 4. Conflicts of Interest Review Procedure The Tribal Secretary or Designee shall, on an annual basis, review the conflict of interest questionnaires completed and returned by delegates and Executive Council and prepare a report and recommendations to the President and Executive Council regarding all disclosures. The Human Resources Manager shall perform the same duties as stated above but for the employees. The Tribal Secretary or Designee and Human Resources Manager shall consult with the President and/or General Counsel concerning the evaluation of such questionnaires if the conflict is questionable. The Tribal Secretary or Designee and HR Manager will make complete findings and recommendations regarding conflicts of interest to the President for their recommendations of appropriate action to the Executive Council. The questionnaires of the President, the Tribal Secretary or Designee, and Human Resource Manager shall be reviewed independently by the Executive Council.

The President shall review the report and may direct the Tribal Secretary or Designee and/or HR Manager to make investigations and seek additional information where necessary.

After deciding on the appropriate action, the President shall make a report to the Executive Council.

- A. Resolution: Employees Other than Officers.** If a conflict of interest has been determined to exist with an employee, the matter will be discussed with the employee and the following alternatives shall be considered:
- 1) If the conflict is minor in scope and value, and was incurred in good faith without any intent to deceive or harm the Tribe, it may be waived.
 - 2) The employee's voluntary divestiture of the interest or the termination of the relationship;
 - 3) Possible realignment of job functions or reassignment; or
 - 4) Termination of employment, if other alternatives cannot be used, or if the employee has acted in bad faith or intentionally failed to disclose a reportable interest.
- B. Resolution: Delegates & Officers Failure to Report Interests:** If a conflict of interest has been determined to exist with a delegate or officer of the Tribe, the matter will be reviewed by the Executive Council and the President. If the President and the Executive Council determine that a material or apparent conflict of interest exists, appropriate action will be taken.
- C. Failure to Report Interests:** All Interested Parties. Willful failure by any Interested Parties to disclose reportable interests or relationships or submission of a false report will result in disciplinary action including possible termination of employment, or removal from appointment.

Part 6. REGULATION OF BUSINESS TRANSACTIONS

Section 1. Business Activity with Interested Party -Owned Businesses In accordance with the goals developed by the Executive Council, The Tribe will take advantage of business

opportunities with particular sensitivity to business relationships with other native-owned businesses in order to expand the economic base of the region and to strengthen Native-owned and controlled institutions generally. It is also policy to make available, whenever possible, business opportunities and formal relationships with native-owned businesses. This policy does not absolve the parties from compliance with conflict of interest disclosure and approval policies of this Code of Ethics.

Section 2. Bribes and Kickbacks No Interested Parties shall offer, pay, solicit, accept, or intend or attempt to offer, pay, solicit or accept, a bribe or kickback of any value. See definitions of “Bribe” and “Kickback.” Willful giving or receipt of bribes or kickbacks will not be tolerated and will result in severe disciplinary action, including termination of employment, or removal from office of an officer or Executive Council Member.

Section 3. Tribe Supplier Policy The Tribe’s policy is to award business based on the best price for the required quality and quantity of the item or service being supplied at the time it is acquired. Purchases are to be competitively priced considering quality and timing requirements. Contracts with Native-owned businesses are specifically encouraged in this context when they meet competitive price and quality standards. Employees must avoid any direct or indirect interests in or relationships with suppliers that affect the objectivity and independence of their conduct in carrying out their responsibilities to the Tribe. Such relationships may exist from time to time but must be fully disclosed. The interested party must refrain from direct involvement in the transaction on behalf of the Tribe. No Interested Party shall be compensated with a finders’ fee, commission, or similar remuneration for locating any business transaction in which the Tribe is involved. Activities should be avoided that do, or are reasonably likely to, reflect poorly on the image or reputation of the Tribe or give the appearance of self-dealing, unfairness, or dishonesty.

- A. Interested Party-owned businesses may enter into supplier contracts for goods or services with the Tribe only if the Interested Party:
- 1) Has no personal interest concerning the contract with Tribal employees who identify, negotiate, and enter into the contract; and
 - 2) Obtains the written approval of the Executive Council if the Interested Party is an officer or Executive Council; or
 - 3) Obtains the written approval of the President if the Interested Party is an employee.

See the definitions section for the meaning of “Interested Party-Owned Business” and “Supplier Contracts.”

Section 4. Government Business Activity Policy The Tribe and its Interested Parties may routinely enter into business relationships with certain government agencies. Such transactions are subject to specific legal requirements, and it shall be the Tribe’s policy that all such requirements will be met, both to the letter and spirit of the applicable law.

- A. When conducting business with federal, state, and local governments, Interested Parties must not disclose to any Non-Tribal party whether or not the Tribe has or will be submitting a proposal or bid for a government contract prior to the award of the proposal or opening of the bid. This restriction does not apply to limited disclosure necessary to solicit quotations from potential subcontractors.

- B.** Interested Parties shall not disclose the process or delivery schedules related to government business to any third party, nor attempt to induce or influence any other person or firm to bid or not to bid on a particular contract or proposed contract.
- C.** Tribal Policy, as well as various state and federal regulations and laws, prohibit giving or offering gratuities or inducements in any form or amount to government officers and Interested Parties with the intent to secure a contract or to secure favorable treatment with respect to any aspect of performance of a government contract. If this provision is violated, the Tribe takes the risk that the contract may be terminated and that the Tribe or Interested Party involved may be subject to monetary damages or criminal sanctions.

Part 7. TRIBAL GIFT POLICY

Section 1. General Policy. Gifts of cash (or cash equivalents such as gift certificates) from suppliers or others, regardless of amount, are absolutely prohibited if the gift or cash will directly benefit the recipient. No officer, executive council member, delegate or employee shall solicit gifts of any value. Where customary and not in violation of applicable law or regulation, non-cash gifts may be accepted under specific circumstances outlined below.

- A.** The receipt of gifts with a value of over \$200.00 must be disclosed, if from any person or entity that does business with the Tribe, or seeks to do business. The giving of gifts on behalf of the Tribe with a value of over \$200.00 must additionally be disclosed. The Tribe and each wholly owned external operation shall maintain a record of such gifts, which will be available for review by a designee of the President. See definitions of “Gift,” “Bribe,” “Kickback”.

Section 2. Notification Responsibility – Receipt of Gifts The Tribe recognizes that on occasion, gifts of goods, services, or consumables may be offered to Interested Parties by business affiliates and that the offer of these goods or services may be customary in the industry or country in which business is conducted. Interested Parties may accept such gifts provided that the acceptance is customary, is not in violation of applicable law or regulation, is reasonable in kind or value, and the gift is disclosed if required under the following paragraph. Business meals or other reasonable and customary forms of hospitality in the ordinary course of tribal business are not considered gifts under this policy. (See Part. 7.4.)

- A.** The receipt of services, consumables, or other gifts with a value of over \$200.00 shall be immediately disclosed. Any single gift from any person with whom the Tribe does business, the value of which exceeds \$350.00, shall be remitted to the ownership of the Tribe. The excess of gifts from one source whose aggregate value exceeds \$350.00 within a one-year period shall also be remitted to the ownership of the Tribe. Upon request by the recipient, and after consideration of the relevant circumstances, any gift the value of which exceeds \$350.00 or aggregate value exceeds \$350.00 within a one-year period may be retained by the recipient if properly disclosed and specifically authorized by the Executive Council.

Section 3. Gift Procedure Interested Parties who receive a gift not expressly permitted by this Code of Ethics must promptly notify and submit their gift to the Assistant to the

President for registration. Such notification should include the name of the donor, a description of the gift, and its estimated value. Such gifts may be used for Tribal business purposes by appropriate Interested Parties.

- A. Interested Parties who wish to present a Tribal gift of greater value than \$200 to another individual or business concern may do so only when authorized by the President. The gift shall immediately be disclosed as noted below. Such disclosure shall include a description of the gift, its value, and a complete identification of the person or tribe for which the gift is intended.
- B. A log of gifts given and received will be maintained by the Tribal Secretary for periodic review by the designated Tribal official or Executive Council.
- C. A log of gifts given and received by a wholly owned external operation will be maintained by the CEO or designee for periodic review by the designated Tribal Official or Executive Council.

Section 4. Tribal Hospitality and Promotion Interested Parties of the Tribe, or their business associates, vendors, or potential customers or associates, may from time to time sponsor or attend special events or activities that help to build business relationships. These may include business meals, large or small receptions, attending entertainment or sports events, fishing trips, or other customary social gatherings. It is not improper to provide or participate in such an event as long as there is a business benefit or purpose, and the activity does not improperly influence or give the appearance of improperly influencing Tribal business or purchasing decisions. It is never appropriate to request a gift or offer of entertainment or hospitality, nor to accept or provide such a gift or hospitality with the understanding or expectation of any consideration other than the building of general good will and business relationships in return.

Part 8. CONTROL AND USE OF TRIBAL INFORMATION

Section 1. Use of Private Tribal Information Confidential and proprietary tribal information must not be used for the personal gain of an interested party nor disclosed to any third party to benefit either party. Information received regarding business or investment opportunities obtained in the course of employment or Tribal service must be utilized only in the direct interests of the Tribe. (See Part. 3.3, Tribal Business Opportunities.)

Section 2. Prohibited Acts Prohibited acts of disclosure or use of proprietary Tribal information include, but are not limited to:

- A. Selling private Tribal information;
- D. Converting a Tribal business opportunity for personal use or the use of a third party;
- E. Acquiring real estate that the ~~employee~~ interested party knows is of interest to the Tribe;
- F. Using private Tribal information in the course of outside employment; and
- G. Using private Tribal information in connection with trading or dealing in goods or services, stock, or other securities.

H. Disclosing proprietary information obtained by the Tribe from a third party, and subject to conditions of the Confidentiality Oath.

Section 3. Disclosure and Ownership of Private Tribal Information Various laws protect the integrity of the Tribe's private information. The obligation not to divulge private Tribal information is in effect even though material may not be specifically identified as private, confidential, privileged, or proprietary. This obligation continues both during and after service with the Tribe.

Section 4. Tribal Property Any work done by an Interested Party on behalf of the Tribe becomes Tribal property that is always accessible to appropriate officers of the Tribe. This property, which includes all written, printed, electronic, photographic, tangible or intangible material, shall remain the property of the Tribe, even when the Interested Party leaves the employment of the Tribe.

Section 5. Tribal Security All Interested Parties shall use reasonable efforts to ensure the security of all Tribal property, documents, and proprietary information. At any time should an Interested Party consider the acts of another Interested Party to indicate misconduct as to Tribal security, the Interested Party should report pertinent facts to the President, Chief of Business Operations, or the Internal Auditor.

Part 9. "WHISTLEBLOWER" PROTECTIONS

Section 1. The Tribe will treat fairly any Interested Party who in good faith brings to its attention another Interested Party's violation of this Code of Ethics or applicable law or policy. This means that the Tribe will not adversely affect the whistleblower's conditions of employment or service, through a change in pay, demotion, transfer, or disciplinary action, based upon the whistleblower's good faith allegations about another Interested Party's conduct. Note that this protection does not grant the whistleblower immunity from discipline and other actions not related to the allegations that the whistleblower may see as adverse, but it does protect him or her from unfair treatment that is meant to retaliate for whistle blowing. An employee with questions about this policy should ask the Human Resources Manager, or the President of the Tribe.

Part 10. INDEMNIFICATION

Section 1. All Interested Party of the Tribe may seek indemnification from the Tribe to protect him or herself against third party claims arising from an alleged violation of the Code of Ethics, or from other conduct in the course and scope of service on behalf of the Tribe. This right applies only to conduct of the Interested Party that was in good faith believed to be in, or not opposed to, the best interests of the Tribe.

Part 11. FINANCIAL REPORTING AND FALSIFICATION OF TRIBAL ACCOUNTS

Section 1. It is the policy of the Tribe to provide to its tribal citizens full and fair reporting of all relevant financial information pertaining to the business and operations of the tribe.

- A.** To the extent reasonably possible without imposing an unreasonable financial or administrative burden, the Tribe and its employees should comply with the financial requirements of the A-133. (See Part 15, Compliance with Applicable Laws and Regulations.)
- B.** Intentional falsification or misrepresentation of Tribal accounts or records is prohibited. Any apparent falsification or misrepresentation of Tribal accounts or records must be immediately reported by any Interested Party who becomes aware of it to the President and the supervisor of the employee who allegedly falsified the Tribal record. Any act of falsifying a Tribal record is a serious matter requiring careful and discrete attention. The Tribe shall establish a means by which an Interested Party may report such information anonymously, and shall provide that there shall be no retribution or other adverse consequences for any good faith reporting.

Part 12. CONTROL AND USE OF TRIBAL PROPERTY

Section 1. No Interested Party shall utilize Tribal property for personal benefit unless such use has been specifically authorized as a part of a compensation benefit or employment contract. Tribal property shall be utilized for the benefit of the Tribe's business interests and achievement of Tribal goals and objectives only.

Part 13. CONTRIBUTIONS

Section 1. Political Contributions It is unlawful to make a political contribution by or in the Tribe's name to any federal election campaign. State and local election campaign contributions to candidates by the Tribe are also prohibited under Alaska law. Other political contributions, such as to promote or oppose a ballot initiative, shall be made only under the direction of the Executive Council and/or in consultation with the General Counsel in compliance with applicable laws and regulations. To ensure compliance with state and local laws and regulations, all state and local political contributions by or on behalf of the Tribe shall be recorded with the Tribal Secretary or Designee.

- A.** Political contributions by the Tribe or Interested Parties, including “in-kind” contributions such as use of facilities, shall be made only if approved in advance by the President, in consultation with Executive Council.
- B.** Under no circumstances will any political contribution on behalf of the Tribe be processed as a routine business transaction used by the Tribe or other similar devices that would be deceptive as to the true nature of the contribution.

Section 2. Charitable Contributions The use of Tribal facilities or “in-kind” donations of goods, services, or materials from Tribally-owned operations must be authorized by the President or the Donations Committee. The Donations Committee shall report all such contributions valued at \$300 or more for a single recipient to the President.

Part 14. NON-TRIBAL ACTIVITIES

Section 1. Service in Public Affairs Interested Parties who are active and interested in public affairs may be motivated to accept an appointed public position or to seek public elective office. The Tribe encourages such individual involvement, but several considerations must be kept in mind. Any Interested Party who becomes involved in such activity does so as an individual citizen, not as a representative of the Tribe. These individuals must be sensitive to the Tribal and public policy and laws regarding potential conflicts of interest and campaign contributions, and must avoid involvement in activities that would tend to reflect negatively on the Tribe's reputation or adversely affect its business interests.

Section 2. Community Service The Tribe encourages involvement in various civic and community activities. The Tribe considers this involvement to be an asset to the Tribe in its relationship with the communities where we have operations.

- A.** The policy of encouraging involvement in community service activities is considered to be one way of promoting leadership and outstanding achievement in both employment and community service.
- B.** It is the policy of the Tribe to promote and offer support to community and charitable organizations whenever possible, and by offering support to worthy projects, consistent with the charitable contributions policy. (see Part 13.2)

Section 3. Professional Organizations The Tribe encourages participation in professional societies and organizations that promote excellence and provide educational and networking opportunities. These organizations contribute to the overall productivity and professional development of the Tribal Citizens.

Section 4. Public Office Should an Interested Party of the Tribe be elected to public office, the Tribe considers this service as a voluntary responsibility and should not be considered as part of their regular duties. Should the Tribe wish to endorse the appointment or election of a public official, such endorsement shall be made by the President on behalf of the Executive Council. Inquiries or suggestions in this regard shall be directed to the President. No campaign contributions shall be made by the Tribe in violation of any state or federal law, or of any policy herein. (See Part 13, Contributions)

- A.** Interested Parties who are appointed or elected to a public office or engaged in any form of public service must not make use of tribal materials or property without prior approval. This includes but is not limited to, for example, tribal stationery, copying, secretarial, and mailing services. The use of tribal property or staff for political activity is strictly forbidden except as authorized by the President.
- B.** Employees must inform their supervisor as soon as possible after deciding to run for public office, and/or immediately after acceptance of an elected or appointed position. Individuals previously engaged in public service must advise their new supervisor. Written notification must include description of duties outside of their regular job duties, and any perceived conflict of interest. The Tribe will refrain from any action that may be construed as an attempt to influence the employee's execution of public duties while he or she is an office holder.

Section 5. Outside Employment Employees may hold outside jobs as long as they meet the performance standards of their job with the Tribe. All employees will be judged by the same performance standards and will be subject to the Tribe's scheduling demands, regardless of any existing outside work requirements.

- A. Questions on outside employment should be discussed with the supervisor and/or Department Manager. Higher levels of management should be consulted when necessary and/or appropriate.
- B. Employee must be performing at a satisfactory level in all areas.
- C. Employee must complete the outside employment/elected office notification form and submit to their supervisor for approval upon hire.
- D. Outside employment that constitutes a conflict of interest is prohibited.
- E. Employees may not receive any income or material gain from individuals outside the Tribe for materials, products, or services rendered while performing their regular duties.
- F. Employees must not engage in outside employment that affects, or is reasonably likely to affect, their objectivity, independence of judgment, time commitment, or conduct in fulfilling their duties and responsibilities to the Tribe.
- G. Outside employment must not reflect poorly on the image or reputation of the Tribe or conflict with the best interests of the Tribe.

Section 6. Service to Other Entities on Tribal Council and Boards Employees may hold outside elected offices as long as they meet the performance standards of their job with the Tribe. All employees will be judged by the same performance standards and will be subject to the Tribe's scheduling demands, regardless of any existing outside work requirements. Employees must complete the outside employment/elected office notification form and submit to their supervisor for approval upon hire.

Part 15. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS

Section 1. General Statement No Interested Party shall knowingly violate any applicable statute, ordinance, or regulation that is relevant to the Interested Parties' Tribal duties, or violate any criminal law prohibiting acts of moral turpitude or violation of which would impose liability on the Tribe or reflect negatively on the reputation of the Tribe.

Section 2. As a matter of policy, the Tribe will comply, as far as practicable, without imposing an unreasonable financial or administrative burden, with the provisions of A-133 that pertain to:

- A. Auditor Independence

- 1) Pre-approval of non-audit services
- 2) Auditor reporting to the Audit Committee
- 3) Prohibition of certain conflicts of interest by former audit firm employees who work for the Tribe

B. Tribal Responsibility

- 1) Appointment by the Audit Committee of the independent audit firm
- 2) Conflicts of interest between the independent auditor and the Audit Committee members
- 3) Procedures for anonymous complaints regarding financial and accounting practices
- 4) The Audit Committee's authority to engage independent advisors
- 5) The President's and Chief Financial Officer's (CFO) representation of financial records to auditors
- 6) Employees improperly influencing, coercing, misleading, or manipulating an auditor

C. Enhanced Financial Disclosures

- 1) Disclosure of off-balance sheet transactions
- 2) Fair and full disclosure

D. Tribal and Criminal Fraud Accountability

- 1) Altercation or destruction of documents by Interested Parties necessary for audit or financial statement purposes
- 2) The Tribe's document retention program
- 3) "Whistle Blower" Protections (see Part 9, Whistleblower Protections)

E. Audit Committee Responsibility

- 1) Policies and procedures established by the Audit Committee shall establish specific policies and procedures for compliance with, and enforcement of, the policies set forth in this Section.

Section 3. General Counsel Responsibility The General Counsel is a contracted, duly licensed attorney, who shall be appointed by the President. The General Counsel represents the Tribe and shall report directly to the President and shall also work with management to provide advice, assistance and oversight with respect to the Code of Ethics. The General Counsel is obligated to report violations of this Code of Ethics, or of other applicable laws or ethical policies of which he or she becomes aware, to the President or the violator's supervisor, as may be appropriate in the circumstances.

Part 16. ENFORCEMENT

Section 1. Employees-Violation of these provisions by an employee, set forth in this Code of Ethics, may be subject to disciplinary action, including possible suspension or termination of employment. Provisions of this Code do not waive the Tribe's right to take appropriate legal action.

Any alleged violation by an employee or officer of this Code of Ethics will be addressed by the following administrative steps rather than by the disciplinary procedures afforded employees in the Procedures Manual:

Step 1: The supervisor will bring an alleged violation of the Code of Ethics to the attention of the employee in writing and forward a copy to the Department Manager. The Department Manager will determine whether the enforcement provisions of the Code of Ethics govern the alleged violation or if it is more appropriately a disciplinary matter subject to the applicable procedure outlined in the Tribe's Procedures Manual. If the Department Manager determines that the enforcement provisions of the Code of Ethics govern the alleged violation, the person charged with the violation will have ten working days to respond in writing to the alleged violation and submit the writing and attached supporting documentation to the Department Manager. Within seven working days after receiving the response, the Department Manager will provide a written decision on whether a violation has occurred and, if necessary, determine the appropriate disciplinary measures to be taken. The Department Manager will provide a summary of the decision to the President.

Step 2: If the Department Manager's determination is adverse to the alleged violator, the person charged will have seven working days to appeal the decision to the President. The President will review the decision of the Department Manager and consider any other relevant information that the alleged violator wishes to submit to the President. If the evidence, on the whole, supports the Department Manager's decision, the President will uphold the decision; otherwise they will rescind or modify the decision. The President's determination will be issued in writing within five working days after it has been made. The President's decision is final.

Section 2. Delegates and Executive Council Members Any Delegate or Executive Council Member who is alleged to have violated the provisions of this Code of Ethics may be subject to the following disciplinary procedure:

- A.** The President will bring the allegation to the attention of the charged Executive Council Member and the Chairman of the Audit Committee.
- B.** The Executive Council Member charged with the violation shall respond in writing to the allegation within 10 working days of receiving notice of the allegation from the President.
- C.** The Executive Council will meet, review, and present a written determination to the charged Executive Council Member within 21 days of receiving the Executive Council Member's written response. The determination will include findings

regarding the validity of the allegation and, if indicated, recommended sanctions. If the Executive Council Member does not respond within the allotted time, the Executive Council will make its determination based on the information available.

- 1) An Executive Council Member charged with a violation of this Code of Ethics may not participate in a vote of the Executive Council concerning his or her alleged violation, but may be present at a meeting convened for that purpose.
- 2) The Executive Council's decision is final.

Section 3. An Executive Council Member who is found through the above procedure to have violated the provisions of this Code of Ethics shall be subject to any or all of the following sanctions:

- A. Private reprimand by the Executive Council;
- B. Public censure and disclosure of the violation and sanctions;
- C. Cessation of eligibility to receive meeting fees;
- D. To the extent permitted by law, loss of the right to defense and indemnification by the Tribe;
- E. In an appropriate case, request the resignation of the Executive Council Member in the best interest of the Tribe; and
- F. In an appropriate case, and where permitted by law, the Executive Council may seek removal of the Executive Council Member

Section 4. The Executive Council shall establish, in each case, the appropriate sanction and, when applicable, length of time each sanction shall endure. In making this determination, the Executive Council may consider all factors it deems relevant, including without limitation the seriousness of the infraction; whether the conduct was intentional or not; the likelihood of repetition; the extent of probable damage to the finances or reputation of the Tribe; whether the Executive Council Member or his or her family personally profited, financially or otherwise, from the prohibited conduct; and the Executive Council Member's willingness and ability to take steps to mitigate the harm caused by the violation.

Section 5. In addition to the enforcement procedures and disciplinary actions set forth above, an Executive Council Member who fails to: (1) execute this Code of Ethics, (2) sign Tlingit & Haida Central Council's Oath, or (3) attend three consecutive meetings of the Executive Council, shall be ineligible to receive meeting fees, and other forms of compensation aside from travel expenses during the period of such failure or, in the case of the failure to attend three consecutive meetings, until otherwise determined by the Executive Council. Once the Executive Council Member's failure has been cured, he or she shall become eligible to receive all forms of compensation to which he or she is otherwise entitled as an Executive Council Member. However, the Executive Council Member shall not be compensated, for the period of ineligibility of compensation.

Section 6. In addition to the enforcement procedures and disciplinary actions set forth above, the Tribe shall deny defense and indemnification, to the extent permitted by law, to an Executive Council Member who has not fully completed, executed, and complied with

all forms of disclosure questionnaires required by the Tribe, or who has misstated or omitted relevant facts to be disclosed therein, who has not executed this Code of Ethics, or who has not acted in good faith and in a manner the Executive Council Member reasonably believed to be in or not opposed to the best interests of the Tribe or, with respect to a criminal proceeding, who had reasonable cause to believe the conduct was unlawful.

Part 17. ADOPTION AND AMENDMENTS

This Code of Ethics was adopted by the Executive Council of Central Council Tlingit & Haida Indian Tribes of Alaska on October 1, 2006. Amendments have been made on the following dates:

Amended: _____

Amended: _____

Amended: _____

Amended: _____

Amended: _____

Amended: _____

Part 18. DEFINITIONS

Appropriate official “Appropriate Official” means is the Executive Council if the Interested Party is an Executive Council Member; or the President if the Interested Party is an officer or Department Manager, or the Department Manager if the Interested Party is an employee.

Bribe A “bribe” includes the giving or receiving of cash, goods, services, property, things of value, or other gifts to a public official or business associate with the intention of influencing the recipient’s conduct or to induce the recipient to take an action for the benefit of the person offering the bribe or to induce or acknowledge performance or omission of an official act. See also, “Kickback.”

Chief Executive Officer “Chief Executive Officer” or “CEO” means the Chief Executive Officer of other wholly owned companies.

Conflict of Interest A material interest or financial investment in two or more activities, policies, or financial propositions that may affect the exercise of fair and independent judgment or evaluation of either is considered a “Conflict of Interest”.

Employee An “employee,” as the term is used in this Code, refers to anyone who is regularly engaged by the Tribe on a full- or part-time basis, receives compensation for services from the Tribe, and is not an independent contractor or outside consultant or adviser. Unless otherwise stated in context, “employee” includes officers of the Tribe.

Entity “Entity” means any tribe, limited liability company, partnership, joint venture, trust, association, or other enterprise or person.

Executive Council “Executive Council”, is the elected Vice Presidents and serves as the policy makers when the General Assembly is not in session. The Executive Council consists of 6 vice presidents, one student representative and the President.

Executive Council Member “Executive Council Member” refers to an individual of the Executive Council. See also, “Executive Council”.

General Counsel “General Counsel”, is a contracted dully licensed attorney appointed by the President for Code of Ethics issues.

Interested Party “Interested Parties” in this Code refers to all Delegates, the Executive Council, Officers, Employees of the Tribe, and External Tribal Operations. Certain disclosure and compliance requirements apply only to officers, delegates and key employees where so stated.

Gift The term "gift" is any tangible item or any service or benefit given or received without consideration. Also included is any favor, benefit, or other thing of value that is a result of a transfer, either directly or indirectly, from any present or prospective supplier or customer, to any employee. Gifts do not include reasonable business meals or customary forms of business hospitality.

Immediate Family “Immediate family” or “family” as used herein means the interested party’s spouse, parent, child, sibling; the interested party’s spouse’s parent, child or sibling; the interested party’s child’s spouse; grandparents or grandchildren. Special

consideration will also be given to any other person whose association with the employee was similar to any of the above relationships.

Interested Party-Owned Business An “Interested Party-owned business” is defined as a business or business interest in which an Officer, Executive Council Member, or Employee (or a member of their family as defined under “Reportable Interests,” below) may exert significant influence; or in which such person owns or controls at least 5% of the equity ownership; or in which such person is an Officer, Governing Body Member, or Key Employee.

Internal Auditor “Internal Auditor” means the Internal Auditor of the Tribe, if appointed. In the absence of an Internal Auditor, the Audit Committee of the Executive Council shall be substituted.

Key Employees “Key Employee” Those employees who hold positions of significant discretionary responsibility and decision-making authority in the Tribe. All officers are key employees, and such other non-officer employees as may be so designated by the President and the Executive Council.

Kickback “Kickback” means any fee, commission, or compensation paid by a supplier or by a subcontractor through a prime contractor, higher-tier subcontractor, or one of their employees to secure or acknowledge the award of a contract, subcontract or sale, purchase, order, or other benefit or transaction. See also, “Bribe.”

Officer For purposes of this Code of Ethics includes all officers of Central Council Tlingit & Haida Indian Tribes of Alaska, Executive Council Members, and officers employed by wholly owned companies who may represent the Tribe.

Outside Employment “Outside Employment” means employment or engagement in an occupation for compensation outside of normal Tribe duties.

President The elected President of Central Council of Tlingit & Haida Indian Tribes of Alaska.

Private Tribal Information “Private Tribal Information” means all confidential, proprietary, or privileged information, whether technical, legal, business, financial, or otherwise, concerning the Tribe, its wholly owned companies, or operations. It also includes any private and proprietary information pertinent to the Tribe’s business or affairs obtained by virtue of the employee’s position.

Reportable Interests “Reportable interests” and relationships are those directly or indirectly owned, held, or engaged in by the employee and, to the extent known, any member of the employee’s immediate family. Specifically included are the following: (1) Any business engaged in that furnishes any property, rights, or services to the Tribe; and (2) Any other personal or business relationship with any contractor or supplier that may be reasonably regarded as significant.

Supplier Contracts Oral or written agreements to supply goods, equipment, or personal services, either long-term or in a single transaction.

Tribal Secretary The elected Secretary of the Executive Council for the Tribe

Tribe “Tribe”, “Tribal”, means Central Council Tlingit & Haida Indian Tribes of Alaska and its wholly- and majority-owned companies unless expressly stated otherwise.

Appendix A

COMPLIANCE STATEMENT

This compliance statement for the Code of Ethics shall be signed by all employees, officers of Central Council Tlingit Haida and returned to the Human Resources Department.

I, _____, hereby certify and acknowledge that I have read the foregoing Code of Ethics for Tlingit Haida Central Council and its subsidiaries. I agree to comply with the provisions of this Code.

Employee Signature

DATED this _____ day of _____, 20_____.

Appendix B

CENTRAL COUNCIL TLINGIT HAIDA COMPLIANCE OATH

I, _____ having been duly elected or appointed as an Executive Committee Member for the Central Council Tlingit Haida, do hereby pledge and affirm that, during my term in said office and any extension thereof, I shall, to the best of my ability, conduct myself on good faith, exercising due care and judgment exclusively for the best interests of the Tribe. I will do so according to the laws of the State of Alaska, the Alaska Native Claims Settlement Act, and the Bylaws and Code of Ethics of Central Council Tlingit Haida, including any of its affiliates or subsidiaries of which I am an officer, or other fiduciary.

Executive Council Member's Signature

DATED this ____ day of _____, 20____.