

Utah Symphony | Utah Opera  
**STANDARDS OF ETHICS, RESOURCE DEVELOPMENT**  
November 2015

*The following Standards of Ethics, Resource Development, was adapted after consideration of the Association of Fundraising Professionals' Code of Ethical Principles and Standards (February 2015) and The Utah Nonprofits Association's Standards of Ethics (2012). By its nature, this list is an evolving document and subject to revision. It reflects the organization's practice, laws, and regulations as they change.*

The activities and services of Utah Symphony | Utah Opera (USUO) are consistent with USUO's stated mission, compatible with its organizational capacity, respectful of the interests of our varied constituencies, and managed with the highest level of professionalism. USUO provides truthful information about its mission, program activities, use of donations, and finances. USUO complies with all applicable federal, state, and local laws and regulations.

Because USUO accomplishes its mission through the generosity of others, we value and uphold ethical fundraising practices to gain public trust and confidence. We honor donors' intentions and restrictions on the use of their gifts; promote responsible stewardship of the resources they entrust to us; produce measurable outcomes; consider the broad interests of the community when advancing our interests; and report accurately and timely on program services and financial management.

**A. Legal Compliance**

1. Federal, State, and Local Laws

To solicit donations from the public, USUO is 1) properly organized as a tax-exempt charity, 2) registered in the State of Utah, and 3) in compliance with both the spirit and the letter of all local, state, and federal laws governing charitable solicitations.

2. Tax Status

USUO offers proof of its tax-exempt status by providing its IRS Determination Letter on request and referring to a digital copy on the organizational website.

**B. Fundraising Communications**

1. Truthful Communications

USUO uses solicitation and promotional materials that 1) are accurate and truthful, 2) identify the organization, 3) reflect its IRS status, 4) reflect its mission, and 5) state its intended use of solicited funds.

2. Non-Coercive Tactics

USUO does not engage in solicitation tactics that are coercive, intimidating, or deceptive.

3. Non-Exploitive Publicity

USUO respects the integrity and privacy of its donors and trade partners. Specifically, it does not use individuals' names, their pictures, or their case histories in any publicity or fundraising activities without prior consent.

## **C. Use of Gifts and Reporting**

### **1. Donor Restrictions**

USUO insures that contributions are used in accordance with the donor's intent and obtains explicit written consent before altering the intended use of a restricted gift.

### **2. Recording and Acknowledging Gifts**

USUO accurately records and provides receipts for gifts. It reports to donors and the public in a timely way on the use and management of contributed funds. It promptly acknowledges all donations, including in-kind gifts, and states, if applicable, the value of goods and services provided in return for those donations.

### **3. Public Reporting**

USUO provides information about its case for support, financial condition, use of donations, and fiscal responsibility, while respecting the privacy of donors. The most recent year of the organization's IRS 990 filings and its annual report are posted on the nonprofit's website, providing both programmatic and financial information in a format which is easy to find and read.

### **4. Tax Implications of Gifts**

USUO encourages donors to obtain informed advice about the value and tax implications of potential gifts, especially planned and in-kind gifts, from an external and trusted financial advisor.

## **D. Privacy and Disclosure**

### **1. Donor Information**

Donors are informed verbally or in written or digital appeals if USUO intends to publish, share, trade, or sell donor names.

### **2. Privacy Policy**

Upon request, USUO provides its privacy policy that details how donor information is protected and how to opt out if the donor does not wish this information to be shared.

## **E. Fundraising Management**

### **1. Acceptance of Gifts**

USUO has a gift acceptance policy and will decline a gift that cannot be used as the donor intends, falls outside the scope of the organization's mission, requires excessive resources to maintain or sell, creates a legal liability for the nonprofit, or comes from a source that does not align with its values.

### **2. Application of Funds Raised**

USUO's fundraising costs are not excessive in relation to the costs of programs and activities directly related to its mission.

### **3. Accountability of Volunteers and Professional Fundraisers**

USUO informs the board, staff, and volunteers of ethical fundraising practices. It assumes responsibility for its own actions and the actions of all others, whether paid or unpaid, acting on its behalf.

### **4. Donor Stewardship**

USUO builds strong and respectful relationships with donors on behalf of the organization's mission, keeps donors informed of its programs on a regular basis, and values donors as

integral partners in mission success.

5. Telemarketing and Telefunding

USUO recognizes that it is accountable for any claims made or information provided by a telemarketer. It ensures that those calling on its behalf have adequate information and are both truthful and non-coercive. It monitors telemarketing scripts and actual performance for ethical compliance.

6. Compensation

USUO compensates development staff with a salary or fixed fee and not by percentage-based compensation.