



Baltimoretax
Lifeline, Health &
Learning Foundation

CODE OF CONDUCT AND ETHICS

1. Purpose and Ethical Commitment

The BLHL Foundation Code of Conduct and Ethical Standards ("the Code") defines the principles and behaviours expected of all individuals affiliated with Baltimoretax Lifeline, Health and Learning Foundation. As a fiduciary institution entrusted with managing resources for communities, partners, and donors, BLHL Foundation is dedicated to maintaining the highest levels of integrity, transparency, accountability, and professionalism. Compliance with this Code is mandatory for everyone associated with the Foundation, making clear that ethical conduct is required.

2. Application and Accountability

The Code applies to the following individuals:

- Trustees and Board members
- Employees (permanent, temporary, contract)
- Volunteers and interns
- Consultants and contractors
- Any person representing the Foundation

Each individual is responsible for understanding and adhering to the Code. Leadership must also exemplify ethical conduct and foster a culture where concerns can be raised without fear of retaliation.

3. Foundational Values

All actions must embody the Foundation's core values:

Stewardship – Responsible management of resources entrusted to the Foundation.

Transparency – Openness in decision-making and reporting.

Accountability – Ownership of actions and outcomes.

Integrity – Acting in accordance with ethical principles.

Resilience – Sustaining a responsible impact over time.

These values inform the interpretation and application of the Code.

4. General Ethical Principles

4.1 Respect and Human Dignity

All individuals must be treated with dignity and fairness. Discrimination, harassment, exploitation, or abuse is strictly prohibited. The Foundation acknowledges the power dynamics in development work and expects all personnel to use authority responsibly.

4.2 Impartiality and Fairness

Decisions concerning beneficiaries, employees, partners, and vendors must be based on objective criteria, merit, and need. Favouritism, nepotism, or bias, whether actual or perceived, compromises institutional credibility and is strictly forbidden.

4.3 Truthfulness and Accuracy

All reporting, documentation, and communication must be honest and accurate. Exaggerating impact, manipulating data, or misrepresenting information to donors, regulators, or stakeholders is a serious violation.

4.4 Legal and Regulatory Compliance

All activities must adhere to Nigerian law, relevant regulatory requirements, and binding donor agreements. Lack of knowledge about the law does not excuse misconduct.

5. Professional Standards

5.1 Competence and Diligence

Individuals are expected to perform their duties with care, competence, and professional judgment. Persistent negligence, falsely representing qualifications, or failing to meet responsibilities is unacceptable.

5.2 Confidentiality and Data Protection

Confidential information—including beneficiary data, donor records, financial information, internal deliberations, and personnel matters—must be safeguarded. Personal data must be processed in line with data protection laws such as the Nigeria Data Protection Regulation (NDPR). Unauthorised disclosure of confidential information is a breach of the Code.

5.3 Proper Use of Authority

Authority must be exercised within established limits. Abuse of position, intimidation, coercion, or bypassing controls is prohibited. Individuals must obtain necessary approvals and document significant decisions.

6. Financial and Resource Integrity

BLHL Foundation enforces a strict zero-tolerance policy against fraud, corruption, embezzlement, and any other financial misconduct. Funds must be used only for approved purposes and in accordance with budgets and donor restrictions. Improper conduct includes falsifying records, unauthorised spending, circumventing controls, or misusing assets.

7. Anti-Bribery and Anti-Corruption

Bribery, facilitation payments, kickbacks, and improper inducements are strictly forbidden. This applies to all interactions, including those with government officials, partners, vendors, and beneficiaries. The Foundation complies with Nigerian law and, where applicable, international anti-bribery standards. Any suspicion of bribery must be reported without delay.

8. Conflicts of Interest

Individuals must avoid situations in which their personal interests conflict with those of the Foundation. All actual or potential conflicts must be disclosed, following the Foundation's Conflict of Interest Policy. Failure to disclose a conflict is considered misconduct.

9. SAFEGUARDING AND PROTECTION FROM HARM

The Foundation enforces a policy of zero tolerance for the following:

- Sexual exploitation and abuse
- Child abuse or exploitation
- Harassment or intimidation
- Abuse of vulnerable persons

All safeguarding concerns must be reported without delay in accordance with the Child Protection and Safeguarding Policy.

Failure to report known safeguarding risks constitutes a violation of this Code.

10. WORKPLACE CONDUCT

The Foundation is committed to maintaining a professional and respectful work environment.

Harassment, discrimination, bullying, and retaliation are strictly prohibited.

Employment decisions are determined by merit, performance, and organizational needs, irrespective of protected characteristics.

11. USE OF FOUNDATION ASSETS

Foundation property, including funds, vehicles, equipment, intellectual property, and information systems, must be used responsibly and solely for authorized purposes.

Incidental personal use may be permitted when reasonable and expressly approved.

Theft, misuse, or unauthorized access to Foundation assets is strictly prohibited.

12. EXTERNAL COMMUNICATION AND REPRESENTATION

Only authorized spokespersons are permitted to make official statements on behalf of the Foundation.

Individuals using personal social media accounts must clearly differentiate personal views from institutional positions and must not disclose confidential information.

The Foundation maintains a non-partisan stance and does not endorse any political candidates.

13. REPORTING AND NON-RETALIATION

All individuals are required to report suspected violations of this Code, fraud, safeguarding concerns, or breaches of law.

Reports may be submitted through established channels, including senior management or the Board, as appropriate.

The Foundation prohibits retaliation against individuals who report concerns in good faith.

However, deliberately false or malicious reports may result in disciplinary action.

14. INVESTIGATION AND DISCIPLINE

Allegations of misconduct will be investigated promptly and impartially.

Disciplinary measures may include corrective action, suspension, termination of engagement, removal from the Board, recovery of losses, or referral to regulatory or law enforcement agencies.

The severity of disciplinary action will correspond to the seriousness of the violation.

15. REVIEW AND CONTINUOUS IMPROVEMENT

This Code will be reviewed periodically to ensure alignment with evolving legal, regulatory, and governance standards. Fostering an ethical culture is a shared responsibility and requires ongoing vigilance.

ACKNOWLEDGMENT

I acknowledge that I have received and read the BLHL Foundation Code of Conduct and Ethical Standards. I understand that compliance is a condition of my engagement with the Foundation and commit to upholding its provisions.

Name: _____

Position: _____

Signature: _____

Date: _____