



Baltimoretax
Lifeline, Health &
Learning Foundation

CONFLICT OF INTEREST POLICY

1. Policy Objective and Guiding Principle

This Policy provides clear guidance for identifying and managing potential and actual conflicts of interest involving Baltimoretax Lifeline, Health and Learning Foundation ("BLHL Foundation"). It establishes standards to ensure transparency and accountability in all Foundation activities.

BLHL Foundation maintains a commitment to the highest standards of integrity. Trustees, management, staff, volunteers, and consultants are expected to conduct their relationships with one another, with the Foundation, and with external organisations objectively, honestly, and with unwavering loyalty to the Foundation's best interests.

All individuals associated with BLHL Foundation must proactively avoid and promptly disclose any ethical, legal, financial, or other conflicts of interest. Individuals are required to recuse themselves from decision-making roles in matters where a conflict exists or could reasonably be perceived to exist.

Every decision made by BLHL Foundation should advance a lasting impact for the communities it serves.

2. Recognizing and Addressing Conflict Risks

2.1 Basic Definitions

A conflict of interest occurs when an individual's interests or activities affect, or appear to affect, their ability to make unbiased decisions or fulfil their responsibilities in the best interests of the Foundation. These situations can undermine objective judgment and compromise the integrity of organisational decision-making.

An individual may have a potential conflict of interest if they or a family member could receive financial or substantial benefits from a Foundation decision. This also applies if the individual influences decisions about grants, procurement, employment, partnerships, or other significant matters that could benefit them. Any current financial, professional, or personal relationship that may affect the individual's independence in their duties is also considered a potential conflict of interest.

For the purposes of this Policy, "family" is defined as a spouse, parents, siblings, children, or any other relatives residing in the same household.

2.2 Situations That May Create Conflicts

Conflicts of interest may result from various affiliations and relationships, including financial interests, board memberships, employment arrangements, or management positions held by individuals or their family members in organizations that are current or prospective grantees, contractors, vendors, or partners of the BLHL Foundation. These associations may create actual or perceived impropriety or compromise the ability to act in the best interests of the Foundation.

Personal or financial relationships among co-workers may also raise concerns regarding bias, favoritism, or compromised judgment. Individuals should assess these relationships from an external perspective and disclose any potential conflicts when uncertainty exists.

2.3 Disclosure and Mitigation Process

If a conflict of interest, whether actual or apparent, is identified, it must be disclosed promptly and in writing to the Executive Director. If the Executive Director is involved, disclosure should be made to the Chair of the Board of Trustees. Timely disclosure is essential to maintain transparency and uphold the Foundation's standards.

Individuals involved are expected to fully cooperate in resolving the matter in the Foundation's best interests. Measures to address the conflict may include recusal from relevant discussions, removal from decision-making authority, reassignment of duties, or other appropriate actions based on the severity and nature of the conflict.

When a conflict involves a grant, contract, or partnership arrangement, the due diligence process must document both the nature of the conflict and the actions taken to address it. The Board of Trustees or an authorized committee will determine whether the Foundation can proceed and what safeguards are necessary.

3. Standards of Conduct: Gifts, External Activities, and Political Neutrality

3.1. Acceptance of Gifts and Benefits

Individuals affiliated with the BLHL Foundation are generally prohibited from accepting or offering any gift, hospitality, or benefit of significant value intended to

influence the actions of either the Foundation or the recipient. This restriction is essential for preserving the integrity of the Foundation's decision-making processes.

However, modest and customary gestures, such as small tokens or reasonable hospitality consistent with standard professional practices, may be permitted provided they do not create the appearance or perception of improper influence. Cash or cash equivalents must never be accepted or offered under any circumstances. In cases of uncertainty regarding the appropriateness of a gift or benefit, individuals are required to seek guidance before proceeding.

3.2. External Engagements and Honoraria

Trustees and staff of the BLHL Foundation may engage in speaking engagements, board service, or other professional activities outside the Foundation, provided these activities do not conflict with their obligations or responsibilities to the Foundation.

Compensation, honoraria, or similar payments may be accepted only when activities are conducted personally, outside official hours, without Foundation resources, and without using confidential information or creating conflicts of interest. If the external activity involves organisations that are current or potential grantees or contractors of the Foundation, disclosure and approval are required in advance.

3.3. Outside Professional or Business Activities

Senior management and individuals holding significant authority within the BLHL Foundation are prohibited from engaging in compensated external work related to the Foundation's mission, programs, or operations without prior written approval from the Board or its designated authority.

Other staff members may undertake compensated external work provided it is conducted outside of Foundation hours, does not interfere with job performance, does not utilize Foundation resources, and does not create a conflict of interest.

3.4. Directed Contributions or Foundation-Supported Giving

Employee-directed or matching contribution programs offered by the BLHL Foundation are prohibited from providing financial benefits to employees or their family members. Additionally, Foundation funds may not be used to support the salary or compensation of any related individual.

3.5. Eligibility Restriction for Foundation-Funded Opportunities

Eligibility Criteria

Trustees and staff members of the BLHL Foundation are not eligible to participate in or receive scholarships, fellowships, grants, or any similar awards funded directly by the BLHL Foundation.

Restrictions Applicable to Immediate Family Members

Family members of trustees and staff are also prohibited from applying for or receiving these awards. This policy ensures fairness and prevents conflicts of interest within the Foundation's programs.

3.6. Political Neutrality and Personal Civic Participation

The BLHL Foundation, as a non-partisan organization, refrains from participating in electoral politics. Trustees and staff may engage in political activities only as private individuals, outside working hours, without using Foundation resources, and without representing or implying the Foundation's endorsement. Individuals must ensure their personal views are clearly distinguished from the Foundation's official positions.

4. Annual Disclosure and Recordkeeping

Conflict of Interest Declaration

All Trustees and staff are required to complete a Conflict of Interest Declaration upon appointment to the Foundation. This obligation extends beyond the initial appointment and must be satisfied annually. In the event of any material change in affiliations or circumstances that could influence potential conflicts of interest, Trustees and staff are required to promptly update their declarations.

Register of Disclosed Interests

To promote effective governance and oversight, the Foundation maintains a confidential register of all disclosed interests. This register serves as a primary resource for due diligence and demonstrates the Foundation's commitment to transparency and ethical standards. Secure and accessible recordkeeping practices support ongoing accountability within the Foundation's operations.

5. Interpretation and Ethical Judgment

The BLHL Foundation acknowledges that this Policy cannot anticipate every circumstance in which a conflict of interest may arise. All individuals affiliated with the Foundation are required to exercise sound judgment in their actions and decisions. Avoiding both actual impropriety and the appearance of impropriety is essential.

In cases of uncertainty regarding potential conflicts of interest, individuals are required to seek clarification or advice prior to taking action. The Board of Trustees holds responsibility for interpreting and applying this Policy and possesses the authority to determine the appropriate course of action in any circumstance.

APPENDIX A: CONFLICT OF INTEREST DISCLOSURE FORM

CONFIDENTIAL

Name: _____

Position: _____

Date: _____

Part 1: Annual Disclosure

1. Family Relationships

Do any of your family members work for, contract with, or have business relationships with BLHL Foundation?

Yes ☐ No ☐

If yes, provide details:

2. Business Interests

Do you have ownership interest exceeding 5 percent in any organization that does or could do business with BLHL Foundation?

Yes ☐ No ☐

If yes, provide details:

3. Board Service

Do you serve on boards of other organizations?

Yes ☐ No ☐

If yes, list organizations:

4. Outside Employment

Do you have outside employment, consulting, or business activities?

Yes ☐ No ☐

If yes, provide details:

5. Other Potential Conflicts

Are there any other situations that could create actual or perceived conflicts of interest?

Yes ☐ No ☐

If yes, describe:

Part 2: Certification

I certify that:

- I have read and understand the Conflict of Interest Policy
- The information provided is complete and accurate
- I will disclose any new conflicts immediately
- I will recuse myself from decisions when instructed
- I will not use my position for personal gain

Signature: _____

Date: _____

For Office Use Only

Reviewed by: _____

Date: _____

Action taken: _____

Follow-up required: Yes ☐ No ☐