

BARR FOUNDATION POLICIES

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Conflict of Interest

In every aspect of its business dealings, the Foundation is committed to the highest professional and ethical standards. The Foundation strongly values having board members and employees with knowledge of and direct engagement with other tax-exempt organizations. At the same time, the Foundation must also maintain transparency, fairness and integrity in its decision-making processes. In practice, this means that board members and staff members must avoid any situation, or appearance of a situation, with any unfair influence, favoritism, or other improper behavior. This is especially true with regard to the grantmaking process and our relationships with grant seekers and grantees. It also applies to vendors,

independent contractors, and others who do business with the Foundation. This policy defines what the Foundation considers to be a conflict of interest and provides general guidelines on how to handle situations where conflicts of interest arise.

Definition of a Conflict of Interest

A conflict of interest may exist if a board member or employee of the Foundation: (a) is in a position to influence the Foundation's decisions about whether and how to proceed; and (b) has an affiliation or a family member with an affiliation that could potentially benefit a grant seeker, grantee, independent consultant or other vendor. An affiliation includes, but is not limited to, serving as a board member, employee, or consultant to a current or potential grantee, vendor, or otherwise doing business with, having ownership interests in or compensation arrangements with said grantee, service provider or vendor. For purposes of this policy, and as defined by the Internal Revenue Service, "family member" is defined as any member of the employee's family, which includes spouse/domestic partners, ancestors, children, grandchildren, great grandchildren, and spouses of children, grandchildren, and great grandchildren.

Disclosing Conflict of Interest

It is the policy of the Barr Foundation that any actual, potential or perceived conflicts of interest be fully disclosed before a proposed decision is made or a proposed transaction is completed. Most often, such conflicts arise during the Foundation's grantmaking process. However, it is possible that a board member or employee of the Foundation may have relationships worth disclosing with independent contractors, service providers, or other vendors. This section outlines the Foundation's protocols for each circumstance and general guidelines to inform what is disclosed.

Conflict Arising with Grant Transactions

Upon appointment, and annually thereafter, board members and employees must complete a disclosure form. The disclosure form would record the boards on which board members and staff participate. Grants Management maintains an electronic copy of all disclosure statements and monitors those affiliations against proposed grants. Disclosure of affiliations via the annual disclosure form shall not relieve a Board member or employee of the duty to disclose any interests or involvements that may be considered actual or perceived conflicts of interest as they arise or as specific transactions or grants are considered by the Foundation; therefore, such disclosures should be made when appropriate. The Grants Management team would review these forms periodically and document any conflicts in the staff grant recommendations to the board. In the event, an actual, potential or perceived conflict arises that was not

previously documented in the form submitted to the Grants Management team, the employee or board member must disclose such conflict electronically to the Grants Management team. In addition, all disclosures of conflict of interest will be documented in the quarterly board meeting minutes along with the board's vote on the respective grants.

If a board member, employee, or family member of a board member or employee is affiliated with an organization receiving a grant from the Foundation, the grantee organization is required to notify the Foundation if it is considering the use of any portion of the grant to provide compensation, benefits, reimbursement of expenses, or any other financial benefit to that individual. The Foundation may in limited circumstances approve such an arrangement if the individual is being compensated for services necessary to carrying out the exempt purposes of the Foundation and the compensation and reimbursements are reasonable in amount.

Conflicts Arising in Transactions Other than Grants

Board members and employees of the Foundation are responsible for disclosing any actual, potential or perceived conflicts of interest with independent contractors, service providers or other vendors.

Disclosure should be made electronically to the Grants Management Team describing the transaction involving the actual or perceived conflict of interest being considered.

Doubts about whether a relationship warrants disclosure under this policy should always be resolved in favor of disclosure. All information so disclosed will be treated on a confidential basis, except to the extent necessary for the protection of the interest of the Foundation. Foundation funds may not be used to enhance a board member's or employee's reputation or prestige.

The Foundation will generally avoid any transaction that results in direct or indirect material economic benefit to any affiliated person. If the Board believes that such a transaction is in the best interests of the Foundation, and if the transaction is not prohibited by federal or state law, the Board may with the advice of counsel, consider the transaction in accordance with any relevant procedures required by applicable law.

Abstention from Decisions

No board member or employee with an actual conflict of interest shall vote on or otherwise take part in any decision of the Foundation that directly or indirectly benefits such person or a member of such person's family. In all situations calling for disclosure of affiliations, the board member or employee should abstain from voting or otherwise participating in the decision other than providing information requested by the disinterested decision makers. If the grant is authorized without discussion as part of a motion to

approve the docket, the interested director shall note his or her abstention from that particular docket item.

Abstentions should be formally noted in the board meeting minutes or, in the case of employees, other appropriate written records. At times, there may be cases where further deliberation on the merits of a grant or transaction is necessary.

Self-Dealing Transactions as it Pertains to Board Members and Staff with Decision Authority over Specific Transactions or Grants

Because of its classification as a “private foundation,” the Barr Foundation is subject to specific self-dealing rules that prohibit certain kinds of transactions, directly or indirectly, between the Foundation and disqualified persons. Disqualified persons are generally defined as any person (board members or staff) who has made a substantial financial contribution to the Foundation or has decision-making authority over the Foundation’s financial transactions (For more information on the definition of disqualified persons, please visit the IRS Disqualified Persons. This would apply to trustees, their family members, and the executive leadership of the Barr Foundation and Pilot House Associates (e.g. President and Vice President of the Barr Foundation, and the Managing Directors of Pilot House Associates).

Self-dealing transactions are essentially any kind of payment or benefit to a disqualified person, even if it’s in exchange for some good or service (including facilities). The following examples of transactions may potentially create a self-dealing transaction and, unless an exception applies, shall be prohibited:

Selling, exchanging or leasing of property between a private foundation and a disqualified person is an act of self-dealing, even if the Foundation pays demonstrably less than the fair market value of the property it receives. A contribution of property subject to a mortgage is treated as a sale or exchange, and hence, constitutes self-dealing.

Lending of money or other extension of credit by a foundation to a disqualified person is an act of self-dealing. In addition, a disqualified person may not lend to a foundation unless the loan is interest free and the proceeds are used exclusively for charitable purposes.

Where a disqualified person has made an interest-free loan to a foundation, the Foundation may not repay the loan with property other than cash.

Furnishing of goods, services or facilities by a disqualified person to a private foundation is an act of self-dealing unless these items are offered free of charge. Conversely, a foundation may provide goods, services or facilities to a disqualified person only if the disqualified person is treated no differently from other members of the public to whom the Foundation also makes these items available.

Payment of compensation to a disqualified person and reimbursement of related expenses are acts of self-dealing unless the services are personal services that are reasonable and necessary to carrying out the purposes of the Foundation and the compensation and reimbursements are reasonable in amount.

(Please note that the IRS also considers appointed and elected public officials as disqualified persons, so the preceding types of transactions are prohibited between the Foundation and those public officials.)

Equal Employment Opportunity and Valuing Differences Policy

The Foundation's policy and philosophy provide equal opportunity in employment and in all personnel actions such as recruiting, hiring, compensation, promotion, leave, discharge, layoff, return from layoff, job training, job assignments, and all other terms, conditions, and privileges of employment. The Foundation does not unlawfully discriminate on the basis of race, color, religion, sex, age, national origin, ancestry, sexual orientation, physical or mental disability, veteran status, marital status, gender identity, or any other protected status.

The Foundation complies with the Americans with Disability Act ("ADA") and all applicable state and local disability laws. Consistent with those requirements, the Foundation will reasonably accommodate qualified individuals with a disability if the accommodation would allow the individual to perform the essential functions of the job.

Furthermore, we welcome, value and encourage a workforce that is made up of people from different backgrounds, cultures and beliefs. Respecting each person as an individual, and appreciating the richness of ideas that come from such diversity, makes the Foundation a welcoming environment and a great place to work.

All employees are expected to support and comply with the letter and the spirit of this policy. If, for some reason, you feel that you have been treated in a discriminatory manner, you are encouraged to discuss the matter with your supervisor, the director of human resources, or the president. An investigation would be conducted and, if necessary, appropriate action would be taken.

Revised, July 25, 2016

Trustee-Grantseeker Communications

The Barr Foundation seeks board members who are actively engaged in the communities and on the issues supported by the Foundation. Engaged board members advance the Foundation's mission through their connections to and understanding of communities, Barr's focus areas, and the broader social sector.

Because Barr's trustees necessarily have networks and relationships that they bring to their board service, they may be approached on occasion by prospective or current applicants, as well as by existing

grantees. The purpose of this policy is to provide guidance to board members regarding such communications.

As an overall principle, the Foundation does not seek to inhibit or limit communications with Barr's trustees; indeed, engagement with our partners is important to effective governance. However, to avoid any confusion and to ensure transparency about the Foundation's decision-making and grantmaking process, we offer the following guidelines:

When contacted by prospective or current grantees, we encourage trustees to respond by describing how governance works at Barr: Trustees are focused principally on strategy and fiduciary oversight, and they are not engaged in identifying or vetting prospective grantees or in the ongoing oversight of individual grants. Trustees of different foundations occupy variable roles, so clarifying how Barr's trustees focus on strategic matters may be helpful in addressing such requests.

If a trustee receives a request to make an introduction to Barr, board members are encouraged to refer those inquiring to the grantmaking section of the Foundation's website. This section provides guidance on how best to contact the Foundation. We realize that in some instances a more personal response is desired, and in those cases, trustees are encouraged to refer the inquiry directly to the Foundation's vice president. We discourage trustees from making direct introductions to program staff to avoid any sense of favoritism and to ensure Barr staff do not misconstrue such introductions as direction.

Board members may also be contacted by representatives of or advocates for organizations whose grant applications are either pending or have been declined by the Foundation. In such cases, board members should note that trustees delegate principal authority to the staff for grant review and, in the case of declined proposals, that there is no appeal process at the board level. If needed, trustees should direct further discussion to the vice president or president.

Board members may also be contacted by current grantees with questions or concerns. While we do not wish to discourage such communications, and realize it is beneficial for our trustees to have the benefit of relationships with our partners, we request that trustees communicate any relevant concerns to the vice president or president so that we can jointly determine how best to address them.

These policies exist principally to support board members in their governance role, to ensure consistency and clarity of communications, and to remove any potential expectations that outreach to or relationships with board members provide applicants with any unfair advantage. In all cases, should there be any questions or concerns, those should be raised with the vice president, president, or board chair, as appropriate.

Adopted, September 19, 2018

Reporting of Unethical/Illegal Conduct and Conduct and Non-Retaliation Policy (“Whistleblower Policy”)

The Foundation is committed to maintaining a work environment that is free of retaliation. The Foundation strictly prohibits any form of retaliatory action against employees who raise concerns, make reports, participate in an investigation, refuse to participate in suspected improper or wrongful activity, or exercise workplace rights protected by law (“Protected Activity”).

Any Foundation employee who engages in a Protected Activity will be shielded from retaliation. Retaliation occurs when an employer takes an adverse action, such as demotion, suspension, termination, or creating a hostile work environment against an employee because she/he engaged in Protected Activity.

If any employee reasonably believes that a policy, practice, or activity of the Foundation is in violation of the law the employee is required to report his or her concerns or complaints to the president or the director of human resources. Whenever practical, these concerns or complaints should be in writing. Reports may be submitted anonymously but must include sufficient details so that the Foundation can properly investigate. Reports of concerns or complaints will be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and law.

Any employee who retaliates against an employee engaged in Protected Activity or who otherwise violates this policy is subject to disciplinary action, including termination of employment.

Any questions concerning this policy should be directed to the director of human resources.

Revised, July 25, 2016

Personal Conduct, Behavior, and Job Performance

Adherence to standards of conduct, behavior, and job performance are essential to the effective, efficient, and safe environment for which the Foundation strives.

The Foundation feels that its mission can best be carried out in an atmosphere of dedication, honesty, integrity, safety awareness, team work, professionalism, congeniality, and confidentiality. The Foundation expects that employees will accept their responsibility in meeting these high standards.

Additionally, through communication with supervisors, employees should establish mutual expectations and discuss the performance requirements that are important for job performance that meets or exceeds expectations.

Communication is intended to be “two-way.” Employees are encouraged to ask their supervisors or the director of human resources for clarification or feedback on performance or any of the standards or

requirements of the organization, and be willing to contribute suggestions and ideas towards mutual success.

Revised, July 25, 2016

Barr Foundation Social Media Community Guidelines

The Barr Foundation created these guidelines to ensure all of the Barr Foundation's social media accounts provide a welcoming, respectful, inclusive, and safe environment, where all people can engage in thoughtful discussion and contribute their comments, questions, and suggestions.

We ask that anyone engaging with our social media accounts demonstrates respect and courtesy for all other members of our social media community, including Foundation staff and grantees.

To create this environment, we have outlined guidelines which apply to engagement and conduct on all Barr Foundation social media accounts. By engaging with our social media accounts, you agree to the following:

Comments and private messages must not:

- Be defamatory of any person
- Be deceptive or obscene, offensive, hateful, inflammatory, sexually explicit, or violent.
- Promote discrimination based on race, religion, nationality, ability, gender, sexual orientation or age.
- Be off-topic, irrelevant, or indecipherable.
- Contain spam or advertising or promote services.

If you violate any of the above guidelines, the Barr Foundation reserves the right to hide or delete comments and block users from engaging with our accounts.

The Barr Foundation maintains social media accounts to participate in timely conversations, to share perspectives and relevant content, to celebrate the work of our many partners, and to foster community and thoughtful debate about important issues. We look forward to your engagement with us online.

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