ACCOUNTABILITY LAB GLOBAL

Document 06: Conflict of Interest Policy

Document number	06 of 20
Status	Approved
Owner	Co-CEO, Innovation and Operations
Approved by	AL Global Board of Directors, on the recommendation of the Governance Committee
Date adopted	24 September 2026
Adopted by	AL Board of Directors
Effective from	24 September 2026
Review cycle	Annually, with an annual declaration by everyone in scope
Next review due	24 September 2027
Part of	The AL Global policy set, Documents 00 to 20. Document 00, the Alignment, Roles and Ownership Register, is the control document for the set.

ACCOUNTABILITY LAB GLOBAL **1**
Document 06: Conflict of Interest Policy **1**
1. Purpose 2
2. Scope 3
3. Definitions 3
4. What counts as a conflict 4
4.1 Outside financial interests 4
4.2 Outside activities 4
4.3 Gifts, gratuities and entertainment 4
4.4 Personal and romantic relationships at work 4
4.5 Hiring and supervising relatives and associates 5
4.6 Applications for AL funding or support 5
4.7 Political and public roles 5
4.8 Conflicts arising from fiscal partnership 5
5. Federal award obligations 5
6. What to do when you have a conflict 6
6.1 Everyone 6
6.2 Board and committee members 6
6.3 What the minutes must record 6
7. Related party transactions and excess benefit 7
8. Declarations and registers 7
9. Confidentiality 8
10. Failure to declare 8
Annex A: Annual conflict of interest declaration 8
Annex B: Declaring a personal relationship 9

1. Purpose

A conflict of interest is not misconduct. Most conflicts are ordinary: a board member whose employer wants to fund AL, a staff member whose partner applies for a fellowship, a Director who serves on another organisation's board. They arise because people are connected to the world they work in.

What turns an ordinary conflict into a problem is silence. This policy exists so that conflicts are declared and managed openly, rather than discovered later by a donor, a journalist, or a colleague who was overlooked for something.

Declaring a conflict is expected behaviour and carries no penalty. Failing to declare one is a disciplinary matter.

2. Scope

Tier 1: applies directly and in full. Everyone who is a **Responsible Person**:

- Members of the AL Global Board of Directors
- Members of any board or organisational committee, including advisory committees
- The Co-CEOs and all Directors
- All AL Global employees, **including employees of Model A fiscally sponsored projects and EOR clients.**
- Fellows, interns and volunteers
- Consultants and contractors while engaged on AL work

Tier 2: applies by agreement. Model C fiscally sponsored clients, sub-awardees, grantees and suppliers, through their agreement with AL. Model C clients may rely on their own policy where it is of equal or higher standard; equivalence is assessed and recorded by the Co-CEO, Innovation and Operations at onboarding and reviewed annually.

Tier 3: applies by collective adoption. Network Labs are autonomous organisations. AL Global has no authority to direct them and proposes network-wide standards through the Network Council. Governance Compact section 6.4 already requires a participating lab to declare a conflict to the Network Council and to recuse itself where the Council decides, so a network conflict of interest standard has a foundation to build on.

3. Definitions

Family Member. A spouse, domestic partner, parent, step-parent, child, step-child, sibling or step-sibling, and the spouse or child of any child, step-child or sibling.

Close Associate. Anyone outside that list with whom a Responsible Person has a relationship close enough that a reasonable outsider would question their impartiality: a romantic partner, a close friend, a housemate, a business partner, a former partner where the connection persists. **This is new and it is deliberate.** The old definition covered family and stopped, which does not describe how the sector actually works.

Financial Interest. Any direct or indirect ownership or investment interest, compensation arrangement, or prospective interest of either kind, in an entity or individual with which AL has, or is negotiating, a Transaction.

Transaction. Any contract, agreement, arrangement or relationship involving the sale, purchase or provision of goods, services or rights; the making of a grant, contribution, loan, programme-related investment or service; or the establishment of any other financial relationship by AL. Receiving a gift, grant or contribution *by* AL is not a Transaction.

Conflict of Interest. Any circumstance in section 4.

4. What counts as a conflict

4.1 Outside financial interests

- A Transaction between AL and a Responsible Person, Family Member or Close Associate.
- A Transaction between AL and an entity in which any of them has a Financial Interest, or serves as a director, trustee, officer, employee, agent, partner, consultant or legal representative.

4.2 Outside activities

- Competing with AL, or holding a position in or advising an organisation that competes with AL for funding, contracts or partnerships.
- Outside paid work, consultancy or board membership that overlaps with AL's work or uses AL's time, information or relationships.

4.3 Gifts, gratuities and entertainment

Accepting gifts, hospitality or favours from anyone who does business with AL, competes with AL, or is seeking or receiving a grant, loan or other financial commitment from AL, where it might be inferred that this could influence the Responsible Person.

Items of genuinely nominal value unrelated to any AL Transaction are excluded. Thresholds and the declaration route are in the **Anti-Fraud, Bribery and Corruption Policy**, section 4.7. Use those; do not run two systems.

4.4 Personal and romantic relationships at work

This section replaces the AL Relationship Disclosure Form.

AL does not prohibit relationships between colleagues. Adults are entitled to private lives. What AL does require is that no one holds power over the pay, assessment, promotion, discipline, assignment or continued engagement of someone they are personally involved with.

Declare, in writing to the Co-CEO, Innovation and Operations, any romantic or intimate relationship with:

- Another AL employee, fellow, intern, volunteer, consultant or contractor
- A Model A fiscally sponsored project employee, EOR client, since they are AL employees
- A staff member of a partner, sub-awardee, grantee or fiscal partnership client where you have any influence over AL's relationship with them

AL changes reporting lines. AL does not ask anyone to end a relationship or to resign. Where reporting lines cannot be separated, AL will find another way to remove the decision-making overlap, such as moving approvals to a Director or Co-CEO.

Relationships where a power imbalance cannot be managed are prohibited outright, and are a safeguarding matter rather than a conflict of interest matter. See the Safeguarding and PSEAH Policy: no romantic or sexual relationship with a programme participant, community monitor, fellow or beneficiary while AL holds power over their participation, payment or safety.

4.5 Hiring and supervising relatives and associates

Declare before any part of the process begins. The Responsible Person takes no part in shortlisting, interviewing, selection, salary setting, assessment or promotion.

AL does not prohibit employing relatives. It prohibits deciding about them.

4.6 Applications for AL funding or support

Any individual or organisation applying for a grant, contribution, loan, fellowship, service or other benefit from AL must certify either that no Responsible Person, Family Member or Close Associate has a relevant relationship or Financial Interest, or must fully disclose it.

Where such a relationship exists, no award may be made unless this policy is strictly followed and the decision is recorded.

4.7 Political and public roles

Holding or standing for public office, a political party position, or a formal role in a body AL scrutinises. Personal political activity is not prohibited. It is declared, so AL can judge whether independence is affected.

4.8 Conflicts arising from fiscal partnership

AL is a fiscal host for around nine client projects. Two conflict patterns arise and neither was covered by the old policy:

- A Responsible Person having a Financial Interest in, or a governance role at, a fiscal partnership client, or a Family Member or Close Associate working for one. Declare it. Take no part in onboarding, fee setting, card limits or termination decisions for that client.
- A fiscal partnership client seeking a Transaction with AL beyond the sponsorship itself. Treated as a related party transaction and decided by someone with no involvement in that client relationship.

5. Federal award obligations

AL Global is a prime recipient on a US federal award.

2 CFR 200.318(c) requires AL to maintain written standards of conduct covering conflicts of interest for employees engaged in the selection, award and administration of contracts. No employee may take part in a selection, award or administration of a contract supported by a federal award where they, a family member, a partner, or an organisation employing or

about to employ any of them, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. Anyone involved in procurement under a federal award should read section 4 as applying to their procurement role specifically.

6. What to do when you have a conflict

6.1 Everyone

- **Declare it in writing as soon as you become aware of it**, to the Co-CEO, Innovation and Operations. Do not wait for the annual declaration.
- **Stop.** Take no further part in the matter until you are told how it will be managed.
- **Do not lobby.** No informal influence, in the meeting or outside it.

Where it is unclear whether a conflict exists, declare it anyway and let the Co-CEOs decide. Where a Co-CEO is conflicted, it goes to another Co-CEO. Where Co-CEO's are conflicted, it goes to the Board Chair.

6.2 Board and committee members

- Disclose all material facts **before** any board or committee action, whether or not it was in your annual declaration. The disclosure is minuted.
- If you will not attend a meeting where the matter arises, disclose to the Chair beforehand. The Chair reports it and it is minuted.
- You may present on the matter and answer questions, then **leave the room** for the discussion and the vote.
- **You are not counted towards the quorum** for that vote, and your ineligibility is minuted.
- Standing for election as an officer, or for re-election to the Board, is itself a conflict.

6.3 What the minutes must record

- Who disclosed a conflict, or was found to have one, and the material facts
- Whether the Board or committee determined a conflict existed, and how
- Who was present for the discussion and the vote
- What alternatives to the proposed Transaction were considered
- The vote

The alternatives point matters. Where AL enters a Transaction with a related party, the record needs to show that AL considered other options and that the terms were reasonable. Without that, the minute shows only that the conflicted person left the room, which is not the same as showing the decision was sound.

7. Related party transactions and excess benefit

Where AL is considering a Transaction that would benefit a Responsible Person, Family Member or Close Associate, the Board or committee must, before approving it:

- Consider alternatives, and record them.
- Satisfy itself that the terms are fair and reasonable to AL, and no less favourable than AL could obtain elsewhere.
- Obtain comparable data where the value is material, for example other quotes or comparable compensation data.
- Approve by a vote of disinterested members only.
- Record the basis for the decision in the minutes at the time, not afterwards.

This procedure exists because of **section 4958 of the Internal Revenue Code**, which imposes excise taxes on excess benefit transactions between a 501(c)(3) and a disqualified person. Related party transactions are also reportable on the Form 990. The Director of Finance should confirm with the auditor.

8. Declarations and registers

- **On joining**, everyone in Tier 1 completes a declaration.
- **Annually**, everyone in Tier 1 confirms they have read this policy and completes a fresh declaration, whether or not anything has changed.
- **On change**, immediately, in writing. The annual cycle is a backstop, not the mechanism.
- The **Co-CEO, Innovation and Operations maintains the conflict of interest register**: who declared, what, when, how it was managed, and by whom.
- Declarations are confidential and available to the Board Chair, the Co-CEOs and any committee handling a conflict, and more widely only where a specific Transaction requires it.
- The Co-CEO, Innovation and Operations reports annually to the **Governance Committee**, and through it to the Board, on declarations made, conflicts managed, and any failures to declare. The report is anonymised unless a specific case requires otherwise.
- Registers for gifts and hospitality sit with the Director of Finance under the Anti-Fraud, Bribery and Corruption Policy. The two owners share a summary annually so nothing falls between them.

9. Confidentiality

No Responsible Person may disclose confidential information acquired through their role, or use AL information for the personal advantage of themselves, a Family Member or a Close Associate.

This applies with particular force to information that could put someone at risk: the identity of whistleblowers, community monitors, citizen reporters and survivors. Misusing that information is a safeguarding matter under the Safeguarding and PSEAH Policy, not only a confidentiality breach.

10. Failure to declare

Where there is reasonable cause to believe a Responsible Person has failed to declare a conflict:

- They are told the basis for that belief and given a fair opportunity to respond.
- Where the failure is established, disciplinary and corrective action follows under the Speak Up Policy and, for employees, the disciplinary procedure in the Employee Handbook.
- The Transaction is reviewed and may be unwound.

For board members, the Governance Committee handles it and may recommend removal to the Board.

Deliberately concealing a conflict in order to benefit from a Transaction is fraud, not a disclosure failure, and is dealt with under the Anti-Fraud, Bribery and Corruption Policy.

Annex A: Annual conflict of interest declaration

Name:

Role:

Date:

Answer every question. Write “none” where that is the answer. A blank form is not a completed form.

- Do you, a Family Member or a Close Associate have any financial interest in, or hold any position at, an organisation that supplies goods or services to AL, or is seeking to?

- Do you, a Family Member or a Close Associate have any financial interest in, or hold any position at, an organisation that receives funding from AL, or has applied for it, including a fiscal partnership client?
- Do you hold any outside employment, consultancy, directorship or trusteeship? List all, including unpaid roles.
- Do any of those overlap with AL's work, or with an organisation AL works with, competes with, or scrutinises?
- Do you have a Family Member or Close Associate who works for AL, a Model A fiscally sponsored project, a Network Lab, a partner, a sub-awardee or a fiscal partnership client?
- Are you in a romantic or intimate relationship with anyone in section 4.4 of this policy?
- Do you hold, or are you standing for, public office or a political party position?
- Have you accepted any gift or hospitality above $50 in the last twelve months that you have not already declared?
- Is there anything else that a reasonable outsider, knowing all the facts, might think could affect your impartiality in your role at AL?

Declaration

I have received, read and understood the Accountability Lab Conflict of Interest Policy. I agree to comply with it. The information above is true and complete to the best of my knowledge. I will declare any new conflict in writing as soon as I become aware of it, rather than waiting for the next annual declaration.

Signature:

Date:

Return to the Co-CEO, Innovation and Operations.

Annex B: Declaring a personal relationship

Replaces the AL Relationship Disclosure Form. **One party may complete this. The other person's signature is not required.**

Your name and role	
The other person's name and role	

Their relationship to AL: employee, Model A project employee, fellow, consultant, partner staff, other	
Does either of you have any influence over the other's pay, assessment, promotion, discipline, assignment or continued engagement?	
Does either of you sit in the other's reporting line, directly or indirectly?	
Is there any other overlap AL should know about, for example shared budget authority or joint decision-making?	
What would you suggest AL does to remove the overlap?	
Date	

To the Co-CEO, Innovation and Operations. Where the Co-CEO, Innovation and Operations is one of the parties, to a Co-CEO. Where a Co-CEO is one of the parties, to the Board Chair.

What happens next. The Co-CEO, Innovation and Operations confirms receipt within 3 working days and proposes an arrangement within 10 working days. AL changes reporting lines or approval routes. **AL will not ask you to end the relationship, will not ask you to resign, and will not treat the declaration as a mark against either of you.** The declaration is confidential and held separately from personnel files.