



THE **INGENUITY** P R O J E C T

THE INGENUITY PROJECT, INC.

CONFLICT OF INTEREST POLICY

The Board of Directors (the “Board”) of The Ingenuity Project, Inc. (the “Organization”) acknowledges the importance of adopting a comprehensive policy for identifying and effectively handling potential Conflicts of Interest (defined below) that may arise between the Organization, on the one hand, and Covered Persons (defined below), on the other hand. The adoption of a conflicts of interest policy is not only a prudent action to take generally to protect the interests of the Organization, but is also an important measure to assure that the members of the Board act in accordance with their fiduciary duties under Maryland law, that rules applicable to tax-exempt organizations are not violated, and that members of the Board and officers are not subject to sanctions by the Internal Revenue Service for “excess benefit transactions,” i.e. transactions where certain insiders are paid more than fair value for property and/or services, or acquire property and/or services from the Organization for less than fair value.

1. General Policy. Each person determined to be a Covered Person shall receive a copy of this Policy. All Covered Persons shall exercise good faith in all transactions relating to their duties to the Organization and shall not use their positions in any manner that is contrary to the best interests of the Organization or to promote their own business interests or those of friends or business partners. Moreover, each Covered Person shall (i) promptly and fully disclose all known and potential Conflicts of Interest regarding a Transaction (defined below) to the Board or committee thereof considering such matter, including any relevant facts known to such person regarding a potential Conflict of Interest, (ii) refrain from participating in, or acting on, the decision on any matter in which a Conflict of Interest, or even the appearance of such a Conflict, is present with respect to such Person, and (iii) remove himself or herself from any meeting or deliberations on the matter. Any doubts on the part of any Covered Person as to the existence of, or proper conduct in light of, any perceived Conflict of Interest should be directed to the President of the Board or the Executive Director of the Organization, as appropriate under the circumstances.

2. Conflicts of Interest Disclosure Statements. Each Covered Person shall submit an initial statement disclosing any potential or existing Conflict of Interest prior to starting his or her position(s) with the Organization. All Covered Persons shall also submit an annual statement disclosing any potential or existing Conflicts of Interest. Such statements shall be submitted to the Board and the Executive Director of the Organization. A form of disclosure statement is attached hereto as Exhibit A.

3. Procedure Upon Disclosure of a Potential Conflict of Interest. After a Covered Person discloses a potential Conflict of Interest, the Board or a committee thereof shall review the matter and thereupon determine, by majority vote, whether the disclosure demonstrates that a Conflict of Interest exists or can reasonably be construed to exist. If a Conflict of Interest is known or deemed to exist after disclosure, the Board or the committee reviewing the matter shall not approve any Transaction with a party where a Conflict of Interest is deemed to exist with such party unless it has determined that (i) entering into such Transaction with the party is in the best interests of the Organization, (ii) the Transaction is fair and reasonable to the Organization, and (iii) a more advantageous Transaction cannot be obtained under the circumstances. Additionally, any action required to avoid imposition of an excise tax under Internal Revenue Code Section 4958 shall be taken by the Board or committee considering such Transaction.

4. Compensation Arrangements. A compensation arrangement between the Organization and a Covered Person in connection with the employment of such person by the Organization shall be deemed a Transaction for purposes of this policy. Such compensation arrangements shall be reasonable, based on competent survey information, and the result of arms-length bargaining. A director or officer of the Board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that person's compensation; provided, however, that such person is permitted to provide information to the Board or any committee regarding compensation. For purposes of this policy, compensation shall include all forms of income from working, including: salary or wages; deferred compensation; retirement benefits, whether in the form of a qualified or non-qualified employee plans; fringe benefits; and bonuses.

5. Record Keeping. The Board or a committee thereof considering a matter in which a known or potential Conflict of Interest is involved shall maintain detailed minutes regarding the matter. Such minutes shall reflect the name of the Covered Person and any disclosure made, the vote on whether a Conflict of Interest is present, the names of the persons participating in any discussions and deliberations with regard to approving or rejecting the Transaction involving the Covered Person and the substance of such discussions and deliberations, adherence with the procedures described in paragraph 3 above, the abstention from voting and participation by the Covered Person, and that a quorum was present.

6. Corrective Action. In the event a Covered Person fails to comply with the letter and spirit of this Policy, the appropriate Board or committee may take corrective action against such Person. In the event that a formal reprimand, or in an extreme case, the removal of such Person from his or her position(s), is proposed, such recommendation must be presented with supporting documentation. The Covered Person involved shall be given an opportunity to be heard prior to the Board's (or a committee thereof) final decision on the matter.

7. Definitions.

a. A "Conflict of Interest" shall exist in the case of any Transaction between the Organization, on the one hand, and a Covered Person or a party with which a Covered Person has a direct or indirect family, social or business relationship or financial interest in such Transaction, on the other hand. For purposes of this Policy, a person shall be deemed to have an "interest" in a Transaction if he or she is a director, trustee, officer, employee or agent of, or has a significant financial interest in, or an influential position with, the entity contracting or dealing with the Organization (other than other affiliates or other entities owned, controlled, or managed by the Organization).

b. A "Covered Person" is any person that is a director, principal officer, member of a Board committee of the Organization, volunteer or key employee, who has, or may have, a direct or indirect financial interest in a Transaction with the Organization.

c. A "Transaction" shall mean any contract, agreement, transaction or other type of financial arrangement.

Approval: The Organization's Board of Directors has approved and adopted the foregoing Conflict of Interest Policy as of February 9, 2018.

Brunie S. Lago

Brunie Lago, Secretary

Date: February 9, 2018



THE INGENUITY PROJECT

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REPORTING VIOLATIONS AND WHISTLEBLOWER POLICY

The Ingenuity Project, Inc. (the “Organization”) is committed to developing a work environment conducive to ethical conduct, open communication and integrity with respect to its business practices. Further, the Organization is committed to compliance with the law and regulations to which it is subject and to promulgating policies to promote adherence to these laws. Laws, regulations, policies and practices strengthen and promote ethical practices and ethical treatment of members of the Organization’s community and those to whom we provide services.

In order to further the Organization’s commitment in this regard, this policy:

- Establishes a procedure for the receipt of and response to verbal or written reports with respect to the Organization’s internal controls, auditing and disclosure practices, as well for fraudulent and/or unethical business practices.
- Establishes a procedure for the retention of records concerning all such reports and any investigation and resolution.
- Establishes a procedure for making reports in a confidential and, where necessary, anonymous manner.
- Makes clear the Organization’s intention to discipline by appropriate means, up to and including termination, any person whom the Organization determines has engaged in discriminatory or retaliatory conduct toward any person who reports conduct covered by this policy, or who impedes any investigation of a report of illegal or unethical conduct.

This policy governs the reporting and investigation of allegations of suspected illegal and unethical conduct by Organization employees, volunteers, management, officers or directors.

Procedure. The procedure under this policy is intended to:

- Provide avenues for employees and others associated with the Organization to report illegal and unethical activities to management.
- Enable management to be informed at an early stage regarding alleged illegal or unethical activities.

- Reassure employees who make good faith reports that they will be protected from discriminatory or retaliatory treatment.
- Develop a culture of openness, accountability and integrity at the Organization.

Making a Report. Any person may report allegations of suspected illegal or unethical conduct. Normally, such a report should be made to the reporting employee's immediate supervisor or other appropriate supervisor within the employee's department. However, in the interest of confidentiality, where there exists a potential conflict of interest or for other reasons, such reports should be made directly to the Organization's Executive Director, who shall serve as the Organization's Designated Ethics Official ("DEO"). Such reports may also be made to another Organization official whom the reporting individual reasonably expects to have responsibility over the area affected by the misconduct. Where such reports concerns the DEO, the reports should be made directly to the President of the Organization's Board of Directors.

Reports from non-employees should be made to the DEO or another Organization official whom the reporting individual reasonably expects to have responsibility over the area affected by the misconduct.

Reports of illegal or unethical conduct are encouraged to be made in writing so as to assure a clear understanding of the issues raised, but may be made orally. Reports should be factual rather than speculative or conclusory, and should contain as much specific information as possible to allow for proper assessment of the report and to facilitate the investigative process. Reports are encouraged at the earliest possible time relative to the alleged misconduct so that timely action may be taken.

Employees, volunteers, management, officers and directors should immediately report to the DEO any allegation of suspected illegal or unethical conduct, whether reported to them or discovered in the course of their duties where the matter involves a conflict of interest, the misuse of Organization funds, a possibly criminal act, a significant threat to the health and safety of employees, where the matter is likely to receive media attention or publicity, or where the matter is sufficiently significant or sensitive so as to adversely affect the image or operation of the Organization.

Reports may be submitted anonymously or the person submitting the report may request confidentiality. Confidentiality will be maintained to the extent consistent with a proper investigation of the report. A report made under this policy is subject to the Non-Retaliation provisions of this Policy set forth below.

Investigation of Reports. All reports are to be considered serious and shall be promptly addressed by the appropriate Organization official as may be designated by the DEO or other responsible Organization official. The investigation of a report shall remain confidential to the extent reasonably necessary, and in accordance with any other applicable Organization policies pertaining to investigations. The responsible Organization official for the investigation shall assure that proper investigative channels are utilized and to monitor the investigation to ensure

that all allegations are timely and thoroughly reviewed and addressed. Investigations shall be carried out in accordance with applicable laws and applicable Organization policies and procedures. All employees, management, officers and directors have an obligation to cooperate with investigations initiated under this policy.

When appropriate, a director, officer, staff member, volunteer or other person associated with the Organization may be placed on leave of such person's respective position(s) with the Organization pending the results of any investigation. Investigatory matters may also be referred to local law enforcement where appropriate.

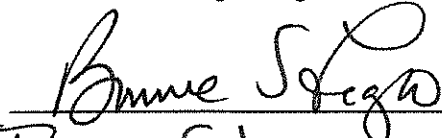
Records. The DEO (or other Organization official, as applicable) shall maintain a record of all reports made under this Policy which shall identify the receipt of the report, the investigation and ultimate resolution. A summary of reporting activity shall be prepared by the DEO (or other Organization official, as applicable) and submitted to the Organization's Board of Directors at such intervals as the Organization's Board of Directors shall determine. The DEO (or other Organization official, as applicable) shall be responsible for retaining all reports and all documentation relating thereto, including investigatory records and the Organization's response, in accordance with the Organization's Document Retention and Destruction Policy.

Non-Retaliation. The Organization is committed to protecting individuals from interference, discrimination or retaliation for their having made a good faith report under this policy. It is the intention of the Organization to take whatever action may be deemed appropriate to prevent and correct activities that violate this policy. Reports of retaliatory or discriminatory actions or interference should be reported as any other act reportable under this policy.

The Organization encourages individuals to raise concerns in good faith. However, employees who knowingly file misleading, false or malicious reports will not be protected by this policy and may be subject to disciplinary action up to and including the termination of employment.

Interpretation. The interpretation, application and operation of this policy is the responsibility of the Board of Directors of the Organization.

Approval: The Organization's Board of Directors has approved and adopted the foregoing Reporting Violations and Whistleblower Policy as of February 9, 2018.



Bonnie S. Legoo, Secretary
Date: February 9, 2018



THE INGENUITY PROJECT

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EXPENSE REIMBURSEMENT POLICY

The Board of Directors (the “Board”) of The Ingenuity Project, Inc. (the “Organization”) hereby adopts this policy to assist employees, volunteers, members of the Board of Directors and outsiders (e.g., independent contractors) in understanding the rules and procedures for seeking reimbursement for expenses incurred while conducting business on behalf of the Organization.

Rules. The Organization will reimburse employees, volunteers, members of the Board of Directors and outsiders for reasonable expenses incurred in connection with the business of the Organization, provided that such individuals comply with the terms and conditions of this Policy. Reimbursable expenses include, without limitation, travel fares, hotel accommodations, meals, telephone and fax charges, and other costs incurred in connection with the business of the Organization. Requests for reimbursement must be submitted in accordance with the terms and conditions of this Policy. Notwithstanding the foregoing, any person seeking reimbursement for expenses exceeding \$150.00 must obtain approval from the Organization’s Executive Director prior to incurring the expense. Absent such prior approval, the Organization shall have no obligation to provide reimbursement.

General reimbursement guidelines

- Except as set forth herein, receipts must be submitted with all requests for reimbursements. Receipts include, without limitation:
 - Boarding passes or tickets for airplane, train or bus travel.
 - Credit card receipts.
 - Detailed merchant receipts.
- Receipts must be accompanied by a written description of:
 - The nature of the expense.
 - The name and titles of the individuals involved.
 - The business purpose for the expense.
- For out-of-state travel, reimbursable expenses include, without limitation:
 - Airfare at the lowest available cost for non-stop travel.
 - Car rentals for mid-sized or compact vehicles, including fuel and parking costs. The Organization is not responsible for traffic or parking violations.

- Reasonable hotel accommodations. Discounted room rates should be requested when making a reservation.
- If personal vehicles are used for business travel, either within or out-of-state, mileage will be reimbursed pursuant to the Treasury Board Guidelines. Reasonable parking fees will also be reimbursed as appropriate. The Organization is not responsible for fuel, maintenance, and traffic or parking violations.
- All expenses, summaries and receipts must be submitted to the Organization's Office Manager within thirty (30) days of incurring the expense. The Organization's Office Manager will promptly forward all reimbursement requests to the Organization's Executive Director for consideration.
- Per Diem rates for meal and incidentals will be provided; no receipts are required. The per diem amount paid for each day of travel is set by the Treasury Board Guidelines. Per Diem rates will not be paid where other meal arrangements are provided, e.g., a luncheon included with an event.
- The following list includes examples of non-reimbursable expenses:
 - Personal travel insurance.
 - Personal reading materials.
 - Childcare.
 - Toiletries, cosmetics, or grooming products.
 - Expenses occurred by spouses, children, relatives or others unrelated to the business of the Organization.
 - In-room movies or video games.
 - Sporting activities, concerts, and other personal entertainment events.
 - Expenses incurred traveling to and from work.
 - Any other expenses incurred unrelated to the business of the Organization.
- Any questions related to the content of this policy or its interpretation should be directed to the Organization's Executive Director.

Exceptions. Exceptions to these rules may be granted by the Organization's Executive Director or President of the Board.

Approval: The Organization's Board of Directors has approved and adopted the foregoing Expense Reimbursement Policy as of June 7, 2018.

Bonnie S. Legro
Bonnie S. Legro Secretary
 Date: June 7, 2018



THE INGENUITY PROJECT

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DOCUMENT RETENTION AND DESTRUCTION POLICY

This Document Retention and Destruction Policy identifies the record retention responsibilities of staff, volunteers, members of the Board of Directors, and outsiders for maintaining and documenting the storage and destruction of The Ingenuity Project, Inc.'s (the "Organization") documents and records.

Rules. The Organization's employees, volunteers, members of the Board of Directors and outsiders (e.g., independent contractors) are required to honor these rules: (a) paper or electronic documents indicated under the terms for retention below will be transferred and maintained by the appropriate staffs/departments (i.e., human resources, accounting, finance, etc.); (b) all other paper documents will be destroyed after three years; (c) all other electronic documents will be deleted from all individual computers, data bases, networks, and back-up storage after one year; and (d) no paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.

Terms for retention.

A. Retain permanently:

- *Governance records* – Charter and amendments, Bylaws, other organizational documents, governing board and board committee minutes, policies and related documents, and annual corporate filings.
- *Tax Records* – Filed state and federal tax returns/reports and supporting records, tax exemption determination letter and related correspondence, sales tax exemption documents, TIN/EIN records, IRS Form 1023, and files related to tax audits.
- *Financial records* – Chart of accounts, fiscal policies and procedures, audited financial statements and attorney contingent liability letters, general ledger, and related documents.
- *Intellectual property records* – Copyright and trademark registrations, samples of protected works, and related documents.

B. Retain for ten years (after the end of any applicable expiration/termination period):

- *Licenses, Approvals, Reports, Etc.* – All federal, state and local licenses, approvals, reports, records and the like relating to the Organization's facilities, operations and services.
- *Pension and benefit records* – Pension (ERISA) plan participant/beneficiary records, actuarial reports, related correspondence with government agencies, and supporting records.
- *Government relations records* – State and federal lobbying and political contribution reports and supporting records.

C. Retain for seven years (after the end of any applicable expiration/termination period):

- *Financial records* – Financial statements, management letters, business expense records, investment records, property and asset inventories, etc.
- *Bank records* – Bank statements, cancelled checks, check registers/books, deposit slips, banking receipts, etc.
- *Tax records* – Payroll tax withholdings, earnings records, W-2 records, documents concerning fees paid to professionals (IRS Form 1099), etc.
- *Contribution records* – Solicitation requests, donor information, contribution acknowledgements and confirmation letters/receipts, etc.
- *Grants records* – Grant application records, grant award/denial records, financial assistance requests or application forms, and related records.
- *Investigations* – Records and reports relating to investigations, including any relating to the Organization's Reporting Violations and Whistleblower Policy.
- *Management records* – Strategic, staffing, program, marketing, finance, fundraising, evaluation and other management plans, disaster recovery plan, and information concerning third-party vendors.

D. Retain for three years (after the end of any applicable expiration/termination period):

- *Employee/employment records* – Employee names, addresses, social security numbers, dates of birth, INS Form I-9, resume/application materials, job descriptions, dates of hire and termination/separation, evaluations, compensation information, promotions, transfers, disciplinary matters, time/payroll records, leave, comp time and FMLA records, engagement and discharge correspondence, and documentation of basis for independent contractor status (retain for all current employees and independent contractors and for three years after departure of each individual).
- *Lease, insurance, and certain contract/license records* – Software license agreements, vendor and service agreements, independent contractor agreements, employment agreements, consultant agreements, construction agreements, loan agreements and related documents, warranties, property insurance policy, directors and officers insurance policy, workers' compensation insurance policy, general liability insurance policy, insurance claims, applications, disbursements and denials, etc. (retain during the term of the agreement and for three years after termination, expiration, non-renewal of each agreement).

E. Retain for one year:

- *All other electronic records, documents and files* – Correspondence files, past budgets, publications, survey information, etc.

Exceptions. Exceptions to these rules and terms for retention may be granted only by the Organization's President of the Board.

Approval: The Organization Board has approved and adopted the foregoing Document Retention and Destruction Policy as of February 9, 2018.

Bonnie S. Lago

Bonnie S. Lago Secretary

Date: February 9, 2018



THE INGENUITY PROJECT

THE INGENUITY PROJECT, INC.

GIFT ACCEPTANCE POLICY

The Board of Directors (the "Board") of The Ingenuity Project, Inc. (the "Organization") hereby adopts this policy to assist employees, volunteers, members of the Board of Directors and outsiders (e.g., independent contractors) in understanding their responsibilities with respect to the acceptance and solicitation of gifts on behalf of the Organization.

- The Organization solicits and accepts gifts that are consistent with its mission and that support its core programs as well as special projects.
- Donations and other forms of support will generally be accepted from individuals, partnerships, corporations, foundations, government agencies or other entities, provided that the gift does not include any restriction which, in the sole and absolute discretion of the Organization, is inconsistent with the mission and objectives of the Organization.
- Gifts of real property, personal property (other than money) or securities may only be accepted upon approval by the President of the Board.

Approval: The Organization's Board of Directors has approved and adopted the foregoing Gift Acceptance as of February 9, 2018.

Bonnie S. Reyno
Bonnie S. Reyno, Secretary

Date: February 9, 2018