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Owner	Shané Abercrombia: Director of Compliance
Area	Compliance
Applicability	VillageCare Corporate Services

Conflict of Interest Policy- Employee

PURPOSE

The purpose of this policy is to describe Conflicts of Interest that may occur within VillageCare and to identify appropriate procedures for addressing any actual or potential conflicts. A potential Conflict of Interest may arise in a number of different circumstances within VillageCare. The actions of employees and representatives may create Conflicts of Interest specific to the individual or that affect the organization as a whole. The policies and procedures set forth herein are intended to protect the individuals within VillageCare and the organization. This policy is intended to supplement any applicable state law governing Conflicts of Interest applicable to non-profit organizations, and any existing Conflict of Interest provision set forth in any VillageCare Bylaws. To the extent there is any existing conflict between this policy and VillageCare Bylaws, this Conflicts of Interest policy shall govern.

POLICY

VillageCare prohibits our employees from engaging in any activity, practice, or act that conflicts with or appears to conflict with the interests of the VillageCare facilities and programs. A number of situations may arise in the course of employment, which may cause or give the appearance of a conflict of interest. Employees have an obligation to avoid actual or perceived conflicts of interest and to refer questions and concerns about potential conflicts of interest to their immediate supervisor and/or administrator. Any Conflict of Interest or potential Conflict of Interest must be fully disclosed, evaluated and if necessary, managed, reduced or eliminated.

DEFINITIONS

Conflict of Interest (COI): occurs when an individual (including certain of his or her family members) or

an institution, enters into any type of relationship that interferes with, or compromises or gives the appearance of compromising, the professional judgment or obligations of the individual or institution. A Conflict of Interest may also arise if there is a Conflict of Commitment such that outside activity interferes with the primary obligation of the individual to his or her employment at VillageCare.

Family Member: defined as a VillageCare (i) employee's spouse, domestic partner (as defined by VillageCare benefits policy), parent, grandparent, child, grandchild, great-grandchild, brother, sibling, or spouse of any of these, whether such relationship is biological, step or adoptive; (ii) any member of the employee's household; and (iii) any other person whom has a significant relationship with the employee.

Financial Interest: means anything of monetary value, including, but not limited to, salary or other payments for services, equity interests, and intellectual property rights. Financial Interests include: (1) the receipt of rights or the expectation to receive any income by a Covered Person, whether in the form of a fee (e.g., consulting), salary, allowance, forbearance, forgiveness, dividend, royalty derived from licensing technology, rent, capital gain, real or personal property, or any other form of compensation; (2) any stock, stock option, or similar equity interest in an organization, excluding mutual funds, pensions, or other investment funds that the employee does not exercise control; or (3) gifts that have been made to VillageCare by a business on behalf an employee. Financial Interest does not include salary or other remuneration from VillageCare.

PROCEDURE

Examples of the types of Conflicts of Interest covered by this policy include, but are not limited to, the following:

1. While employed by VillageCare, Employees are not to engage in any other full-time, part-time, or temporary employment that may create a conflict of interest. For purposes of this policy employment includes serving as an unpaid or paid adviser, board member or consultant to any organization, unless that activity is conducted as a representative of VillageCare under the direction of the Executive Management of VillageCare.
2. Employees, at the time of hire, shall disclose any other employment or independent consulting, board membership or advisory relationship they have. During the course of employment at VillageCare an Employee must disclose to his/her immediate supervisor and the Human Resources Department, any independent consulting, board membership or advisory work or other employment outside of VillageCare prior to commencing such employment, independent consulting, board membership or advisory assignment. VillageCare's Executive Management shall determine if such employment, independent consulting, board membership or advisory relationship creates a conflict of interest.
3. An arrangement or transaction involving a business entity in which the Employee, in the aggregate, has less than a five percent (5%) ownership interest is permitted and need not be disclosed.
4. In the event a conflict of interest exists, the Employee may be requested to decline his/her other offer of employment and/or independent consulting, board membership or advisory relationship, as a condition of maintaining his/her employment with VillageCare.

5. Employees are not to engage directly or indirectly, in any conduct which is disloyal, disruptive, competitive, or damaging to VillageCare.
6. Employees are required to disclose ownership, funding, or any relationship that they or a Family Member has with any firm that does business with VillageCare, or that has or proposes to have a 3 business or financial relationship with VillageCare ("Vendor").
7. Employees and their Family Members are to refrain from giving to or accepting gifts from Vendors including, entertainment, cash, gift certificates or other gratuities. Edibles such as baked goods, chocolates, fruit, etc. may be accepted if they can be shared amongst the staff or with patients, clients, residents. If an employee receives a gift and cannot immediately return it to the vendor, Compliance should be notified and a Gift Receipt Letter(maintained by Compliance) should be completed and sent to vendor.
8. Food and meals of nominal value may be accepted from Vendors if associated with an educational event or when conducting business. Employees should seek guidance from their manager or supervisor, or should contact the Compliance department or Legal department.
9. Employees and their Family Members are not to receive, give, offer or promise, directly or indirectly, anything of value to any representative of an existing or potential funding source or business entity.
10. Employment or direct supervision by an Employee of a Family Member as described above, where employment of a Family Member has a direct reporting relationship to a member of senior management, including the CEO, is prohibited. Employment that involves a direct reporting relationship to a supervisor, manager, or director, who is a Family Member, is also prohibited unless a waiver is granted by the Conflicts of Interest Committee and/or the Audit Committee of the Board.
11. Employees are prohibited from directly or indirectly permitting third parties to use VillageCare premises unless authorized by VillageCare.
12. Employees are prohibited from directly or indirectly permitting the use of VillageCare funds, equipment, supplies and/or property for other than authorized purposes, unless it is in accordance with current IT policy.
13. Employees are prohibited from directly or indirectly using personal equipment and/or supplies in the course of their employment by VillageCare.
14. VillageCare policy, as well as United States Internal Revenue Service Guidelines for 501(c) (3) tax exempt organizations, prohibit Employees of VillageCare from making campaign contributions and/or donations to, or raising funds for, any political campaigns in their capacity as an Employee or representative of VillageCare.
15. Employees interested in making a donation or contribution, or raising funds for a political campaign, should do so only on a personal basis, in the Employee's own name.
16. VillageCare will not use company funds for the purpose of sponsoring, contributing, donating and/or supporting, in any way, a lobbying activity and/or event, in support of a political campaign. This includes fundraising dinners or any other special events, which may be related to a political campaign.
17. Any Employee who is unsure about of any activity, practice or act covered by this policy is required to seek guidance from their immediate program manager or supervisor prior to

commencing the activity, practice, or act. The final determination of permissibility of any activity, practice or act subject to this policy, may also be subject to review and authorization in consultation with the President & CEO, Chief Compliance Officer, General Counsel, Chief Operating Officer, and VP Human Resources ("Conflicts of Interest Committee").

18. **Conflict of Interest Disclosure Statements:** All Employees described below ("Covered Personnel") are required to complete and submit a Conflict of Interest Disclosure Statement at least annually thereafter. Disclosures should be submitted either manually or electronically to the VillageCare Chief Compliance Officer. All Covered Personnel have a continuing obligation to update their Conflicts of Interest Disclosure Statement whenever new information arises during the year that may pose a potential or actual Conflict of Interest. Failure to file an annual Conflict of Interest Disclosure Statement may result in disciplinary action up to and including termination of employment.
19. All Disclosure Statements will be reviewed by the Chief Compliance Officer. Those Disclosure Statements that identify a potential or actual Conflict of Interest will be reviewed by the Conflicts of Interest Committee. The affected employee shall not participate in or take any action in connection with the transaction that is the subject of the disclosure, pending resolution of the matter. If it is determined that a potential or actual conflict of interest or the appearance of a conflict of interest exists, the Committee shall decide if any steps must be taken to avoid the potential, actual or appearance of conflict.
20. Annual Conflict of Interest Disclosure Statements completed by members of the Conflicts of Interest Committee will be reviewed by the Audit Committee of the Board of Directors.
21. For purposes of the annual disclosure requirement, Covered Personnel shall include:
 1. Department Directors and above
 2. Purchasing Department employees
 3. Facilities Management employees
 4. Business Development employees
 5. All VCMAX employees

Addressing Conflicts of Interest

The Chief Compliance Officer shall report to the Audit Committee of the Board, Conflicts of Interest reviewed by the Conflicts of Interest Committee. The Audit Committee shall render a decision on each presented matter. If a Conflict of Interest is not promptly managed or eliminated, the Conflicts of Interest Committee and/or Audit Committee of the Board shall determine the necessary action in a manner consistent with VillageCare policy. Such action may include temporary or permanent reassignment of the Employee with the Conflict of Interest or the termination of his or her employment or other arrangement.

Conflict of Commitment

Conflicts of Commitment may occur when an employee engages in activity (whether paid or unpaid) outside the scope of his or her employment, arrangement for services to VillageCare or a VillageCare Committee. Employees, particularly those in management, leadership or other senior-level positions, periodically participate in outside activities that may require the use of their professional competence. These activities are generally permissible (subject to compliance with this Conflicts of Interest policy).

However, certain activities are considered Conflicts of Commitment and are prohibited. Examples of prohibited activities include, but are not limited to:

1. The receipt of aggregate compensation from consulting services, even if the consulting work has been approved, that exceeds thresholds determined by Chief Compliance Officer in consultation with General Counsel and the Board.
2. Time commitments for outside activities (regardless of whether they are related to professional competence or are compensated) that encroach upon an Employee's ability to perform his or job or responsibilities to VillageCare.
3. Engaging in consulting or other outside activities that compete or conflict with VillageCare business activities or mission.
4. Divulging confidential VillageCare business information or VillageCare supported work, products, results, materials, records, or information not otherwise made generally available to the public.

Research Related Conflicts of Interest

If an Employee involved with research at VillageCare or Family Member has a financial or other interest in any research related entity that is involved in or related in any way to research conducted at VillageCare, such interest must be disclosed and he or she may not participate in a VillageCare Research Project in any role, without the prior approval of the Chief Compliance Officer or Institutional Review Board.

Compliance with Policy

Failure of an Employee to abide by the terms of the Conflict of Interest Policy may result in disciplinary action up to and including termination of employment.

Approval Signatures

Step Description	Approver	Date
Final Approval	Emma Devito: President & CEO	10/26/2022
Compliance Officer	Dara Quinn: Chief Compliance Officer	10/26/2022
	Shané Abercrombia: Director of Compliance	10/25/2022