

BOARD OF EDUCATION OF BALTIMORE COUNTY

ETHICS REVIEW PANEL

ADVISORY OPINION 98-06

This advisory opinion is in response to a request made by [REDACTED] of Baltimore County Public Schools, [REDACTED], asking whether participation, at professional conferences where vendors sponsor or host social activities (golf tournaments, meals and hospitality suites), by employees of Baltimore County Public Schools must be disclosed where the dollar amount is not specifically stated or known.

Policy 8362 of the Ethics Code prohibits employees from accepting "gifts, gratuities or discounts" from persons or business entities that conduct business with the Baltimore County Public Schools. Such receipt is prohibited under Ethics Code Section 8362 if the value of such gratuity exceeds a \$25.00 value.

Policy 8364 of the Ethics Code provides that certain employees in stated job categories must file annually a statement of financial disclosure, where gifts received in excess of a \$25.00 value must be disclosed.

The relevant sections of the Ethics Code are as follows:

ETHICS CODE: Gifts

Sec. 8362. 2. Gifts to Individuals

- (a) *A Board member, employee, or volunteer may not solicit gifts, gratuities, or discounts for personal use or gain.*
- (b) *No Board member, employee, or volunteer may knowingly accept gifts, gratuities, or discounts for personal use or gain, directly or indirectly, from any person or business entity that he or she knows or has reason to know:*
- *is doing business with the Baltimore County Public Schools*
 - *is subject to the authority of the school system*
 - *has financial interests that may be substantially and materially affected, in a manner distinguishable from the public generally, by the performance or non-performance of his or her official duty*
 - *is involved in lobbying.*
- (c) *Unless a gift of any of the following would tend to impair the impartiality and independent judgment of the Board member or employee receiving it, or, if of significant value would give the appearance of doing so, or, if of significant value, the recipient has reason to believe that it is designed to do so, then the Board member or employee may accept the following, unless exceeding a \$25 market value:*
- *meals and beverages consumed in the presence of the donor*

- ceremonial gifts or awards
- unsolicited gifts of nominal value or trivial items of informational value
- reasonable expenses for food, travel, lodging, and scheduled entertainment of the Board member or employee for a meeting which is given in return for participating in a panel or speaking engagement at a meeting
- tickets or free admission extended to a Board member to attend a professional or intercollegiate sporting event or charitable, cultural, or political event, if the purpose of this gift or admission is a courtesy extended to the office
- a specific gift or class of gifts which the Ethics Review Panel exempts upon a finding, in writing, that acceptance of the gift or class of gifts would not be detrimental to the impartial conduct of the business of the school system and that the gift is purely personal and private in nature.

(d) *It is not the intent of the Code to prohibit students and employees from participating in and accepting awards exceeding a \$25 market value at events which are determined by the Ethics Review Panel to have an educational benefit.*

(e) *It is not the intent of the Code to prohibit gifts from a person related by blood or marriage, or a spouse, child, ward, financially dependent parent, or other blood relative who share the Board member's, the Superintendent's or an employee's legal residence, or a child, ward, parent, or other relative over whose financial affairs the person has legal or actual control.*

ETHICS CODE: Financial Disclosure

Section 8364

Board members and employees listed below as officials shall file annually no later than April 30 of each calendar year during which they hold office, a statement with the Ethics Review Panel disclosing any gifts exceeding a \$25 market value received during the preceding calendar year from any person under the authority of the school system or having a contract with the school system. The statement shall identify the donor of the gift and its approximate retail value at the time of receipt. A Board of Education member or required employee who has not filed a statement of financial disclosure and who is appointed to fill a vacancy to a position listed under officials required to file shall file a statement covering the calendar year in which the official is appointed within 30 days after appointment.

Officials required to file:

- *Board of Education members*
- *Superintendent*
- *Deputy Superintendent*
- *Superintendent's Staff members*
- *Office heads in the positions of Executive Director, Director, Manager, and*

coordinator

- Principals
- Any other employees who have authority to make the final decision to commit the school system to the expenditure of public funds
- Other employees so designated by the Board of Education as periodic review would suggest.


All specified officials shall file a statement with the Ethics Review Panel disclosing any interest or employment the holding of which would require disqualification from participation pursuant to conflict of interest of the Ethics Code, sufficiently in advance of any anticipated action to allow adequate disclosure to the public.

All statements filed pursuant to this policy shall be on a form developed by the Ethics Review Panel.

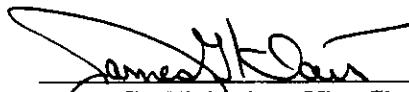
Disclosure statements filed pursuant to this policy shall be maintained by the Ethics Review Panel as public records available for public inspection and copying.

The Ethics Code is clear that all gifts exceeding a \$25.00 value are prohibited from acceptance under Section 8362.2 and are reportable when a financial disclosure form is required to be completed. While the value of a gratuity may not be readily discernible, the employee must use common sense and good judgement when deciding whether to accept a gratuity or not. Usually values, while not specifically stated, may be fairly estimated. If we use the examples cited, they may provide insight as to the opinion. Green fees at golf tournaments would exceed the \$25.00 value where a lunch, serving meats and salads, probably would not. Hospitality suites certainly would have value greater than \$25.00. If the value of any item or group of items exceeds \$25.00, such gifts must be reported as provided under Section 8364.

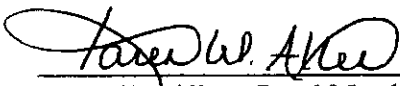
This opinion has been signed by the Ethics Panel members and adopted on July 16th, 1998.



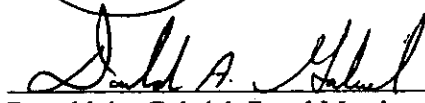
Roland L. Unger, C.P.A., Chair



James G. Klair, Esq., Vice Chair



Karen W. Allen, Panel Member



Donald A. Gabriel, Panel Member

ABSENT

Joy Shillman, Panel Member