Church Logo or Diocesean Logo

(Church Name) Conflicts of Interest Policy

The (Church Legal Name) (“Organization”) expects its Vestry or /Mission Council (Pick one) members, officers, paid employees, representatives, volunteers, or other agents acting on behalf of the Organization (“Representatives”) to conduct Organization business according to this Conflicts of Interest Policy (“Policy”).

The goals of the Policy are to ultimately achieve the highest ethical standards of conduct, to comply with all applicable laws, and to conform with biblical principles.

Organization Representatives are expected to put the Organization’s interests ahead of their own personal interests as they carry out their responsibilities on behalf of the Organization, and they have a duty to recognize, disclose, and avoid conflicts of interest.

This Policy is intended to inform Representatives of potential conflicts of interest and to establish a procedure for reporting conflicts as provided in more detail below.

# Section 1: Conflict of Interest

Representatives should always act in the best interest of the Organization and not permit outside interests to interfere with their duties. Representatives are prohibited from using their position with the Organization for any type of private gain or to obtain benefits for themselves or members of their family.

For purposes of this Policy, a potential conflict of interest occurs when a Representative’s outside interests (i.e., financial, business, personal, or relational interests) interfere with the Organization’s interests or the Representative’s work-related duties. For example, a conflict of interest may occur when a Representative is in a position to influence a decision that may result in a personal gain for the Representative or a Representative’s family member(s) as a result of the Organization’s business dealings. Areas in which conflicts may arise between Representatives and the Organization, may include, but are not limited to, the following transactions with third parties:

* Transactions involving supplying goods and/or services to the Organization.
* Transactions involving real estate or property leases to or with the Organization.
* Transactions involving donors or others supporting the Organization.
* Transactions that pay royalties or monetary awards to Representatives for products or services provided to the Organization; or
* Transactions involving other organizations that affect the operations of the Organization.

Below are a few hypothetical situations that would create a conflict of interest:

**Example:** *As a church vestry member, Sue learns about a great real estate opportunity made available to the church. Before the vestry has a chance to discuss the opportunity and vote on it, Sue purchases the real estate herself and resells it at a profit to the Church.*

**Example:** *Toby owns a local roofing business and serves as a board member of ABC Christian Camp. The Camp needs a new roof for its recreation hall. Toby’s company has submitted a bid for the roof replacement. Toby has a conflict of interest because he owes loyalty to both his business and ABC Christian Camp. In order to avoid a breach of his duty to the Camp, he likely needs to disclose the conflict and abstain from the Board’s decision-making process.*

If a Representative has a question about whether a situation is a potential conflict of interest, the Representative should contact \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (“Conflicts Administrator”) at the information below:

(Normally the Senior Warden, Junior Warden, Treasurer, or Rector/Vicar but could be anyone the Vestry/Mission Council approves; Add Name-Email and Phone number. Have two people in case the first is not available or has the conflict of interest.)

# Section 2: Compliance Steps

# Each representative shall receive a copy of the policy and must read, understand, and comply with the requirements of the policy.

# Each representative must also complete and sign a copy of the policy shown on Attachment 1. The conflict-of-interest questionnaire includes a certification that affirms that the representative:

a. Has received a copy of the conflicts of interest policy, b. Has read and understands the policy, c. Has agreed to comply with the policy, and d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

Section 3: Determining Whether a Conflict of Interest Exists

If a Representative becomes aware of any potential conflict of interest or ethical concern regarding the Representative’s position with the Organization or another Representative’s position with the Organization, the Representative must promptly complete a *Conflict-of-Interest Disclosure—Situational* form shown on Attachment 2 and submit it to the Conflicts Administrator(s). The situational disclosure shall include all material facts concerning the potential conflict(s) of interest.

The situational disclosure will be reviewed by the (Vestry or Mission Council- Pick One) to determine if a conflict of interest exists. The (Vestry or Mission Council- Pick One) will then determine the appropriate action to be taken.

# Section 4: No Retaliation

The Organization prohibits any form of discipline, reprisal, intimidation, or retaliation against a Representative for reporting a potential conflict of interest or for cooperating in a related investigation.

# Section 5: Administration of this Policy

The Vestry or Mission Council - Pick One is responsible for the administration of this Policy. Anyone who has questions about conflicts of interest at the Organization that are not addressed in this Policy should contact the Conflicts Administrator(s).

# Section 6: Miscellaneous Provisions

The Organization has the full authority and discretion permitted by law to interpret, administer, modify, and amend this Policy at any time with or without notice. Failure to enforce any provision of this Policy against any Representative will not constitute a waiver of Organization’s right to do so in the future. This Policy is governed by and should be interpreted in accordance with (Name of State) law.

*A policy governing conflicts of interests is perhaps the most important policy a nonprofit Vestry or Mission Council can adopt.*

* *Keep in mind that the*[*IRS Form 990*](https://www.irs.gov/pub/irs-pdf/f990.pdf) *questions not only if the nonprofit has a written policy on conflicts of interest, but also has the process that the nonprofit uses to manage conflicts, as well as how the nonprofit determines whether board members (vestry or mission council) have conflicting interests.*
* *Some state laws (Ohio definitely requires a conflict-of-interest policy) governing nonprofit corporations include provisions describing what must be included in a nonprofit's conflict of interest policy, or how conflicts are to be managed. (Check with your legal counsel).*
* *(Do Not Leave This Section in Red in your Policy – Information Only)*

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(Attachment 1)

Church Name Conflicts of Interest Disclosure

In compliance with Church Name Conflict of Interest Policy (“Policy”) A Representative (as that term is defined in the Policy) must disclose all actual, potential, or perceived conflicts of interests with the Organization by completing the questionnaire below.

**Questionnaire**

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Position(s) with the Organization: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Please answer the following questions related to real or potential conflicts of interests involving the Organization to the best of your ability.

1) Please describe any situation that you believe could create a real or potential conflict of interest with the Organization as described in the Policy. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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2) Please list all other entities for which you serve or anticipate serving as a director, officer, employee, volunteer, or in another capacity, or have financial, business, personal, or relational interest in, and describe any compensation arrangement you may have with the entity that could create a conflict of interest with the Organization. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

3) Please describe anything that you or any party related to you sold or provided to or purchased from the organization in the past year. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

4) Please describe any financial assistance that you or any party related to you received in the past year from the Organization. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

5) Please describe any legal proceedings involving the Organization in which you or any party related to you are a party to or may have acquired an interest in within the past year. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Certification**

By signing below, I affirm that I received a copy of the (Church Name) Conflicts of Interest Policy, and that I have read, understood, and agree to comply with the (Church Name) Conflicts of Interest Policy.

 By signing below I affirm that I have answered the questions on this form completely and truthfully to the best of my ability, that I will notify the Conflict Administrator(s) of the Organization immediately if I become aware of a material change to the information on this form or if I become aware of new information that would be of importance to the Organization to know regarding any conflict of interest. I understand that the Organization is a religious organization and in order to maintain its federal tax exemption, it must engage primarily in activities that accomplish its tax-exempt purpose(s).

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Church Logo or Diocesean Logo

(Attachment 2)

(Church Name) Conflicts of Interest Disclosure—Situational

I have read and understand (Church Name) Conflicts of Interest Policy, and hereby disclose the following real or perceived conflict(s) of interest.

Disclosure Statement: Include details of any real or perceived conflict(s) of interest below. If necessary, attach additional documentation. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

I agree to promptly inform the Church Name Conflicts Administrator(s) if additional events or relevant details related to this potential conflict occur so that the Church Name (Vestry or Mission Council- Pick One) can properly evaluate the situation.

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Printed Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_