

**JEWISH FEDERATION OF PALM BEACH COUNTY,  
PALM BEACH JEWISH COMMUNITY CAMPUS CORPORATION, AND  
NORTH PALM BEACH COUNTY JEWISH COMMUNITY CAMPUS CORPORATION**

**CONFLICT OF INTEREST POLICY**

***INTRODUCTION:***

Leadership of Jewish Federation of Palm Beach County (“Federation”), Palm Beach Jewish Community Campus Corporation (“Campus Corporation”) and North Palm Beach County Jewish Community Campus Corporation (“NPBCJCCC”), including Board members and Executive staff, serve as fiduciaries to donors and beneficiaries. Moreover, charities serve a public interest, and Federation, Campus Corporation and NPBCJCCC hold positions of special prominence in the community.

To preserve this trust, it is presumed that transactions are NOT arm’s length when they occur between persons whose relationship may suggest a potential conflict of interest, and will subject such transactions to a closer scrutiny and more rigorous oversight than would otherwise apply to other transactions, so as to protect Federation, Campus Corporation, and NPBCJCCC from the taint of impropriety, actual or perceived.

***POLICY:***

- A.** Each board member, officer, committee member, and employee in a position to influence or vote on Federation, Campus Corporation and/or NPBCJCCC policy or expenditures (a “Key Individual”) shall exercise good faith in all transactions relating to Federation, Campus Corporation and/or NPBCJCCC and shall not use his or her position or knowledge gained therefrom, directly or indirectly, to permit a conflict to arise between the interest of Federation, Campus Corporation and/or NPBCJCCC and 1) such Key Individual’s personal interests, 2) the personal interests of a spouse or other family member of the Key Individual (the “Family Members”), or 3) the interests of any corporation, partnership, proprietorship, firm, association or other entity in which a Key Individual or Family Member is a director, trustee, officer or is an employee with significant administration responsibilities or in which such person has any financial interest (or if a publicly traded company, an ownership interest of at least 5%) as a shareholder, partner, owner or otherwise (collectively, “Related Entities”).
- B.** All acts of Key Individuals shall be undertaken for the benefit of Federation, Campus Corporation and/or NPBCJCCC with respect to transactions, activities or dealings related to Federation, Campus Corporation and/or NPBCJCCC.
- C.** With respect to any proposed contract or other transaction (other than an allocation or grant to a beneficiary agency or other charitable organization made in furtherance of Federation’s, Campus Corporation’s and/or NPBCJCCC’s exempt purposes) between Federation, Campus Corporation and/or NPBCJCCC and one or more Key Individuals, Family Members, or Related Entities, which is considered by the Board of Directors, the officers, or any committee of Federation, Campus Corporation and/or NPBCJCCC for authorization, approval or ratification, the following rules shall apply:
  - 1. Full disclosure, of the relationship, or interest shall be made by the Key Individual to the Board Chair, President, and/or Chief Executive Officer of Federation, Campus Corporation and/or NPBCJCCC and/or the Chair of any committee acting on the contract or transaction, prior to discussion or action on such contract or transaction.

Staff members shall disclose any possible conflict of interest for themselves or their immediate families to Human Resources;

2. The contract or transaction shall be considered properly authorized, approved or ratified only if there is a favorable vote of the required number/percent of Federation, Campus Corporation and/or NPBCJCCC directors, officers or committee members (whichever group is acting on the contract or transaction) present and voting at such meeting. The person having a conflict shall vacate the room in which the matter is being voted upon and shall not participate in the final deliberation or decision regarding the matter, other than to be available to present factual information or respond to questions;
  3. The Key Individual who has such a relationship or interest shall not be counted in determining the existence of a quorum for the purpose of voting upon the contract or transaction at any meeting; and
  4. The minutes of the meeting shall reflect that the conflict disclosure was made, the vote taken and, where applicable, the abstention from voting and participation of the Key Individual.
- D.** A Conflict of Interest Policy & Disclosure Statement shall be furnished annually to each Key Individual for the new fiscal year and any new Key Individual shall be provided with a copy of this policy upon commencement of their position.

**Family and Business Relationship Disclosure Form for Completion of IRS Form 990**

I have carefully read the Conflict of Interest Policy for Board and Staff of Jewish Federation of Palm Beach County (“Federation”), Palm Beach Jewish Community Campus Corporation (“Campus Corporation”) and North Palm Beach County Jewish Community Campus Corporation (“NPBCJCCC”), and in signing this disclosure I have considered not only the literal expression of the policy, but also its intent. I hereby state that, except as stated below, I do not, to the best of my knowledge, have any conflict of interest that may be seen as competing with the interests or concerns of Federation, Campus Corporation and/or NPBCJCCC, nor does any member of my immediate family or any party, group, or organization to which my immediate family has or I have an allegiance, have such a competing interest or concern. If any situation should arise in the future which I think may involve me in a conflict of interest, I will promptly and fully disclose the circumstances to the Board Chair, President, and/or Chief Executive Officer of Federation, Campus Corporation and/or NPBCJCCC (for Directors) or to Human Resources (for staff members).

**IRS Definitions**

**Family Relationship** is defined by the IRS as a spouse, parent, grandparent, great-grandparent, child, grandchild, great-grandchild, sibling (by whole or half-blood) and the spouses of children, grandchildren, great-grandchildren and siblings.

**Business Relationship** is defined by the IRS as an employment relationship; a contractual relationship; or a common ownership relationship. (A **common ownership relationship** results where you and any of Federation’s, Campus Corporation’s and/or NPBCJCCC’s other directors, officers or designated employees and independent contractors, individually or together, possess more than a 35% voting, profit or beneficial interest in a corporation, partnership or trust.)

**Indirect business relationship** is defined by the IRS as ownership (individually or collectively with another board member) of more than 35% in an entity doing business with the organization.

**Disclosure Statement**

1. Do you have a **Family Relationship** with any person listed on the Attachment(s)?  
 No  Yes (If yes, please describe on the attached separate sheet of paper.)
  
2. Do you have a **Business Relationship** with any person listed on the Attachment(s)?  
 No  Yes (If yes, please describe on the attached separate sheet of paper.)
  
3. Do you or someone with whom you have a **Family Relationship** have a **Direct or Indirect Business Relationship** with Federation, Campus Corporation and/or NPBCJCCC?  
 No  Yes (If yes, please describe on the attached separate sheet of paper.)
  
4. Do you serve as an officer, director, trustee, key employee, partner, or member of an **entity doing business with** Federation, Campus Corporation and/or NPBCJCCC?  
 No  Yes (If yes, please describe on the attached separate sheet of paper.)

**Print Your Name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**JEWISH FEDERATION OF PALM BEACH COUNTY,  
PALM BEACH JEWISH COMMUNITY CAMPUS CORPORATION, AND  
NORTH PALM BEACH COUNTY JEWISH COMMUNITY CAMPUS CORPORATION**

**Form for Reporting Family and Business Relationships**  
*(Use additional sheets if necessary.)*

**1. Family Relationships**

Name of Related Person	Nature of Relationship to You
1.	
2.	

**2. Business Relationships**

Name of Person with Whom Business Relationship Exists	Nature of Business Relationship
1.	
2.	

**3. Business Relationships with Federation, Campus Corporation and/or NPBCJCCC**

Federation, Campus Corporation and/or NPBCJCCC	Name of Business Entity	Self or Name of Family Member	Nature of Business Relationship
1.			
2.			

**4. Role with an entity doing business with Federation, Campus Corporation or NPBCJCCC**

Federation, Campus Corporation and/or NPBCJCCC	Name of Business Entity	Position in Entity	Nature of Business Relationship
1.			
2.			

**Print Your Name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_