



River Valley Child Development Services Policy

Conflict of Interest		
Dates Reviewed:	Dates Revised:	Dates Approved by BOD: 8/18/2022
Effective Date: 9/18/2022		

1. **Policy Statement:**

River Valley Child Development Services, hereinafter referred to as RVCDS, requires all employees and Board members to disclose all financial interests and non-financial relationships which may influence the way they carry out their responsibilities.

2. **Purpose for Policy:**

To protect RVCDS' interests when it is considering taking an action or entering into a transaction that might benefit the private interests of board members or employees or otherwise violate state and federal laws governing conflicts of interest applicable to nonprofit, charitable organizations.

3. **Policy Applies to:**

- ✓ Employees
- ✓ Board of Directors
- ✓ Vendors

4. **Related Agency Policies**

- Confidentiality
- Ethical/Professional Conduct
- Nepotism
- Political Activity
- Whistleblower

5. **Related Forms:**

- Board Member Potential Conflict of Interest Disclosure Form
- Employee Potential Conflict of Interest Disclosure Form
- IRS Form 1023
- IRS Form 990

6. **Resources:**

- IRS <https://www.irs.gov/charities-non-profits/form-1023-purpose-of-conflict-of-interest-policy>
- IRS Form 1023 <https://www.irs.gov/pub/irs-pdf/i1023.pdf>
- IRS Form 990 <https://www.irs.gov/pub/irs-pdf/f990.pdf>
- IRS - <https://www.irs.gov/charities-non-profits/charitable-organizations/inurement-private-benefit-charitable-organizations>



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- Uniform Guidance § 200.112 Conflict of Interest
- Uniform Guidance § 200.318(c)(1) General Procurement Standards
- Private Foundation Self-Dealing Regulations Section 4941 of the Internal Revenue Code
- WVDHHR Child Care Resource and Referral Policy and Procedures Manual
- Child and Adult Care Food Program requirement for Outside Employment Policy

7. **Policy Compliance:**

Employees not in compliance with this policy will be subject to discipline, up to and including termination.

Board of Directors not in compliance with this policy may be subject to removal as described in the By Laws.