

**FLORIDA ASSOCIATION OF COUNTIES, INC.
POLICY**

Subject: Private Inurement / Private Benefit

Objective: To establish a policy against private inurement and private benefit

Federal laws and Internal Revenue Service rules and regulations prohibit the earnings of a tax-exempt organization from inuring to the benefit of a private individual. Violation of rules regarding private benefit or private inurement may be grounds for revocation of tax exempt status by the Internal Revenue Service, and may be grounds for individual sanctions of the individuals who obtain the private benefit.


The FAC Articles of Incorporation and Bylaws provide that FAC exists for the benefit of its member counties. To this end, member counties are represented by the county commissioners in the structure of the organization, and the participation of commissioners is to further the goals of FAC as an organization and Florida counties as a group.

Therefore, it is the intention of FAC that no person use his/her employment or position with FAC for the purpose of obtaining any private benefit, gain or private inurement. This prohibition includes the use of FAC funds or property to obtain a private benefit, as well as utilizing FAC employees, officers, directors or agents to secure a private benefit.

A private benefit includes any personal gain by an officer, director, employee, or agent of FAC which is obtained by use of or by virtue of that person's position or status with FAC, but does not include employee salaries or reasonable expenses which are reimbursed by FAC. Any actual or potential conflict of interest of any employee, officer, director, or agent with FAC, its operations or business transactions should be identified and disclosed and the individual with the conflict should expressly recuse him/herself from any decision associated with the conflict of interest. Expenses for which reimbursement is sought must be clearly in furtherance of FAC's goals and mission, rather than for the personal benefit of the individual seeking reimbursement.

Reservation of Authority: The FAC Board of Directors reserves the right to modify, amend or abolish this policy by majority vote at any regular meeting of the Board.

As approved by the Board of Directors, this ^{22nd} day of September, 2004.



Commissioner Cliff Thael,
President