



Title: Conflict of Interest Policy for Accounting and Purchasing
Effective Date: July 1, 2025
Issuing Authority: Senior Vice President for Administration and Finance
Policy Contact: Associate Vice President for Finance
478-301-2644

Purpose

Pursuant to the Mercer University's policy regarding conflict of interest, Members of the Board, officers, and employees serve the public trust and have a clear obligation to fulfill their responsibilities in a manner consistent with this fact. All decisions of the Board, officers, and employees are to be made solely on the basis of a desire to promote the best interest of the institution and the public good.

Scope

This policy applies to all Board members, officers, and employees at Mercer University.

Exclusions

None

Policy Statement

A conflict of interest occurs when a Board member, officer, and employee or immediate family member has a personal interest in or receives a personal financial, economic, professional, or personal gain or advantage of any kind from the individual's position in a manner that may inappropriately influence his or her judgment or compromise his or her ability to carry out institutional responsibilities. Identification of a conflict of interest is the initial step in a process of the employee and the University determining whether or not the conflict is inconsequential, may be managed, or may require the employee to forego certain activities. A conflict of interest exists when an independent observer might reasonably question whether the individual's professional actions or decisions are determined by considerations of personal gain, financial or otherwise. A conflict of interest depends on the situation.

Accounting and Purchasing requires all employees to disclose any conflict of interest that could potentially affect their independent judgment in light of their decision-making authority or responsibility over expense payments, credit card payments, or travel reimbursements from University funds. These disclosure requirements help prevent or minimize conflicts between an employee's outside interests and his or her University responsibilities. Once disclosed, Accounting and Purchasing will request any additional information needed and work with the University's General Counsel to determine if the conflict is inconsequential, may be managed,

or may require the employee to forego certain activities.

Website Address

University Accounting Office: <https://accounting.mercer.edu/>