

## I. Introduction

MSU's policy on disclosure of significant financial interests ("SFI") is based on federal regulations which require disclosure of SFI from Non-profit Entities. It is the University's responsibility to review such disclosures and determine whether the SFI in the Non-profit Entity presents a potential financial conflict of interest ("FCOI"). Many Investigators perform services for Non-profit Entities and receive compensation as well as sponsored or reimbursed travel from the Entity. It is the University's position that, generally, independent non-profit organizations that are charitable in nature do not present a risk of financial conflict as such Entities generally are organized to advance a public good or charitable cause and do not seek to advance the financial gain or profit of their supporters or members. The University recognizes, however, that some non-profit organizations are supported, in whole or in part, by for-profit Entities, and often it is not readily apparent when that is the case. The University shall review each disclosure relating to a Non-profit Entity to determine the nature of the Entity, and to determine whether the SFI presents a potential FCOI or if the matter should be referred to the Conflict of Interest Committee for further conflict review. This Standard Operating Procedure ("SOP") outlines procedures to be followed in the disclosure and review of SFI in Non-profit Entities.

All capitalized terms within this section have the same definition as used in MSU OP 70.09.

## II. Definitions

Independent Non-Profit Entity – an Entity which has attained tax-exempt status under the United States Internal Revenue Code, or a similar foreign law or regulation, and is not funded primarily, or controlled by, a for-profit Entity or Entities. For purposes of this SOP, a professional society that exists to advance the field of a particular field of study will meet the definition of an Independent Non-Profit Entity. An example would be an Entity which collects contributions from many different sources and uses that revenue to fund research in the field of a particular disease, including but not limited to the American Cancer Society, the Muscular Dystrophy Association or the Bill and Melinda Gates Foundation, or a professional society that exists to advance the field of a particular field of study, including but not limited to the American Medical Association or the American Chemical Society.

Industry-controlled Non-Profit Entity – an Entity which has attained tax-exempt status under the Internal Revenue Code and which receives a majority of its support from for-profit Entities. An example would be a non-profit organization with the purpose (explicit or tacit) of advancing the commercial prospects of a particular commodity, and which receives most or all of its revenue from for-profit manufacturers and distributors of that commodity. Some examples include but are not limited to the National Dairy Council or the American Coal Council.

## III. Procedures

1. All Investigators must disclose their SFI in all Non-profit Entities., including sponsored and reimbursed travel in excess of \$5,000.
2. The Conflict of Interest Manager will review the disclosures to determine which Entities are Independent Non-Profit Entities (as defined above) and which are Industry-related Non-Profit Entities (as defined above).
  - a. Disclosures of SFI in Independent Non-Profit Entities have been determined to present little or no risk of FCOI in research and, as such, shall not ordinarily be reviewed beyond the determination that the Entity meets the definition of an Independent Non-Profit Entity as defined above, and that the investigator is not using the relationship for personal gain. This determination is based on the understanding that the nature of such Entities is truly not profit seeking or motivated by financial gain or profit to itself, its members or supporters but rather such Entities exist to advance a more public cause. Through experience reviewing this type of information, the COI Program may develop lists of Non-profit Entities which are routinely considered to not present a risk of FCOI in research, and/or those which are routinely considered to require further review for potential risk.
  - b. Disclosures of SFI in Industry-related Non-Profit Entities shall be reviewed as if they were disclosures of SFI in for-profit Entities.

  
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Conflict of Interest Review Committee Chair

  
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