

## **GOVERNANCE COMMITTEE REPORT OF FY 2023-2024 ACTIVITY**

**By:** Governance Committee (L Blumenfeld, Chair, R. Teitelman, R Gollob, M. Libbin)

**Date:** June 5, 2024

The Governance Committee has had an active Fiscal year 2023-2024, essentially in 3 areas.

**Conflict of Interest Policy Amendments.** Following up on discussions and issues raised about aspects of the Conflict-of-Interest Policy adopted by the Board last fiscal year, the Governance Committee drafted modifications to clarify certain provisions which were adopted by the Board in August 2023. At the September 2023 BOT meeting the Committee chair, aided by Committee members, provided Conflict of Interest Policy training to the Board as required by the Policy. Advice on specific potential conflicts also was provided.

**Prepaid Interment Costs.** The Committee was asked to do an independent review of whether, under Connecticut law, Emanuel could offer pre-paid interment costs to those who purchase burial rights at The Emanuel Cemetery. The Committee reviewed and analyzed Connecticut statutes and regulations, The Special Act that created The Emanuel Synagogue, and amendments to it, and Connecticut cases, and consulted with other religious organizations, then reporting its conclusions to the Board of Trustees. During October and November 2023, the Committee revisited the legality of Emanuel offering prepaid interment, communicating with attorneys in the Connecticut Department of Consumer Protection. The Committee learned that the DCP attorneys' view is that a synagogue that owns a cemetery may offer prepaid interment, but they stressed that it would be subject to State scrutiny under the Connecticut Unfair Trade Practices Act and would require following a stringent financial process to protect the prepaid funds. As a result, the synagogue could be exposed to potential litigation and severe penalties. The analysis considered what would be necessary if prepaid interments were offered, and the potential pitfalls. The Committee concluded that it would not be prudent for Emanuel to offer prepaid interment, and that members have other, and better options to plan for that future expense.

**Cemetery Task Force Participation.** Since January 2024, the Committee has participated with the Cemetery Task Force. The Committee reviewed The Emanuel Cemetery Rules & Regulations (Rules), prepared an extensive list of questions about specific provisions and policies to the Task Force, and obtained input from the Cemetery Committee, The Cemetery Task Force, and Rabbi Small in order to understand and clarify the meaning, intent and interaction of many of the Rules. The Committee then drafted revised Rules with many open items and open questions, has worked with the Cemetery Task Force to clarify the specific rules and regulations, and has redrafted provisions as decisions have been made. This process is ongoing, although it appears to be nearing conclusion.

**Submitted by** L. Blumenfeld, Chair