Governance of Nonprofit Organizations

- Focusing on the governance of nonprofit organizations in the United States
- US structure: The state and federal context
- Governance through law and bylaws
- Key issues in governance
  - Nonprofit form: Nonprofit corporations; charitable trusts; other entities
  - Governance of unincorporated associations/entities
  - State law and bylaws as key governance texts
  - Purpose
  - Membership organization or not
  - Annual meetings (generally mandated at one/year; multiple ways to hold meetings) and ways of holding regular and special meetings; quorum
  - Governance: The role, numbers and election of the board (minimum/maximum) (plus removal, vacancies etc)
  - Officers and roles (minimum number and type of officers)
  - Executive director and staff and role
  - Compensation of directors, officers and staff
  - Board committees (executive committee and others)
  - Board decision making
  - Indemnification (mandatory and permissive)
  - Conflict of interest
  - Finance issues: Corporate acts, loans, deposits; other issues
  - Dissolution
  - Issues in registration: Few remaining content requirements
  - The US as a registration jurisdiction for governance, not an approval or licensing jurisdiction
  - Registration in multiple jurisdictions? Generally no
  - Registration fees
  - Inspection: Usually not
- Tax exemption application at the federal level also related to governance
  - Federal tax authorities
  - Form 1023 application
  - Extensive data required
o Basic information, organizational structure, organizing documents, officers, directors and trustees and compensation, relationships, conflict of interest, non-fixed payments, leases, contracts or loans with officers or directors; beneficiaries; activities; lobbying; financial data; public charity vs. private foundation status; information for particular kinds of organizations