



INTERNATIONAL KNOWLEDGE AND EXPERIENCE EXCHANGE ON THE DEVELOPMENT OF NON-GOVERNMENT ORGANIZATIONS

Ho Chi Minh, 31.07-01.08.2014

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 ets)
 - 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

- 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