PUBLIC INTEREST LAW SECTION

THE FLORIDA BAR

Nonprofit Law Update 2019

A Webinar Hosted by the
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and the following partners:

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PUBLIC INTEREST LAW SECTION

THE FLORIDA BAR

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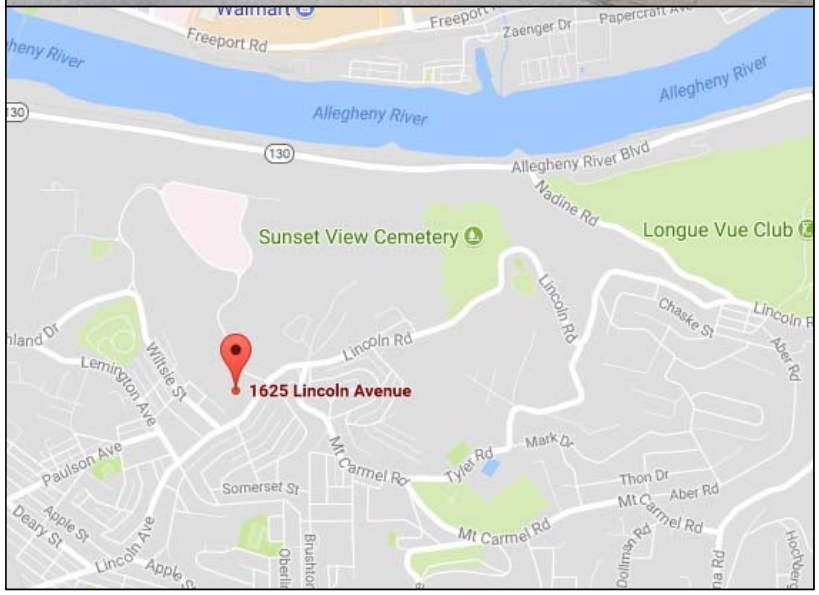
AGENDA

1. Nonprofit Corporate Law Refresher
   a. Duties of the Board of Directors
   b. Corporate Formalities
   c. The Importance of Independent Boards of Directors
2. Nonprofit Accounting Standards Update
3. Solicitation Compliance Refresher
   a. Annual Registration Requirements
   b. Required Disclaimers & Notices
   c. Fundraising Council & Professor Solicitors
   d. Commercial co-ventures



Lemington Home for the Aged

- Est. 1883
- Nursing home in East Pittsburgh
- Dedicated to Care of African American Seniors in Pittsburgh
- Financial Problems as early as 1980
- During 2000s, Dept of Heath citations 3x higher than similar facilities
- Part-Time Administrator (violation of Dept of Health Reg.)
- No meaningful financial records during this period
- Filed for Bankruptcy in 2005
- Unsecured creditors filed action against Board & Officers

14 Members of the Board of Directors Jointly & Severally Liable

Appellate court upholds most of jury's verdict against officials of Lemington Home for the Aged

By Brian Bowling
Monday, Jan. 26, 2015, 6:39 p.m.

A federal jury doesn't have to consider a defendant's wealth when deciding whether to impose punitive damages, an appeals court ruled Monday in a precedential decision.

TRIBLIVE

$2,500,000

Compensatory Damages

Lemington Homes

Board of Directors Breached Duty of Care…

- Actual knowledge of mismanagement and did nothing to correct course
  - Continued to employ CEO as a full-time employee after multiple reports she was not qualified.
  - Continued her employment after she stopped showing up, in violation of Dept. of Health regulations
  - Promoted CFO to CEO after Board had discovered that CFO had not been maintaining any financial records for several years
- Repeated failures to comply with applicable federal and state regulations

Fla. Stat. Ch. 617.0830(1)

A director of a nonprofit corporation shall:

1. Perform his duties in good faith; with the **care an ordinarily prudent person in a like position would exercise** under similar circumstances (Duty of Care)

1. Perform his duties in a manner he **reasonably believes to be in the best interests** of the corporation (Duty of Loyalty)

Fla. Stat. Ch. 617.0830(2)

A director may rely on information, opinions, reports, or statements, including financial statements and other financial data, if prepared or presented by:

1. Officers or employees of the corporation whom the director reasonably believes to be reliable and competent in the matters presented;
2. Legal counsel, public accountants, or other persons as to matters the director reasonably believes are within the persons' professional or expert competence; or
3. A committee of the board of directors of which he or she is not a member if the director reasonably believes the committee merits confidence.

Fla. Stat. Ch. 617.0830(4)

A director is not liable:

1. For any action taken as a director, or any failure to take any action,

2. If he or she performed the duties of his or her office in a compliance with this section.

Fla. Stat. Ch. 617.0834

A director is not personally liable for monetary damages for any decision regarding organizational management or policy by an officer or director, unless:

1. The director breached his or her duties AND
2. The breach constitutes:
   a) A violation of criminal law*
   b) Improper benefit or self dealing
   c) Recklessness, bad faith, or malicious purpose

DISCUSSION QUESTION

Is the duty of care different for a lawyer versus nonlawyer?

The Role of the Board of Directors

- Time, Talent, Treasure
- Govern (not manage) the corporation
- Sets policy and strategic direction
- Guards the mission, sets the vision
- Advocates and represents the organization's mission
- Helps to fundraise and identify new donors
- Fiduciary relationship to corporation

Board of Directors Best Practice Tips

- All directors should have a Board manual containing basic documents, prior minutes, etc.
- Establish expectations through job descriptions for the various roles – Director, officers, etc.
- Evaluate CEO performance
- Regular Board Training & Self Assessment
- Recruit and select Directors wisely
- Regularly Review Financial Statements & Approve Budgets

Facts About Directors:

- Many Directors Lack a Deep Understanding of their Organization
- Most Boards Lack Formal Governance Structure and Processes
- Many Directors are Not Engaged; Do Not Understand their Obligations
- Most Directors are Satisfied with their Board's Performance while Acknowledging Serious Governance Related Problems

2015 Survey on Board of Directors of Nonprofit Organizations conducted by the Stanford Graduate School of Business and the Rock Center for Corporate Governance at Stanford University

Corporate Formalities

Common Practices to Avoid:

- Voting By Proxy
- Voting By Email

Fiduciary Duty Concerns with such Common Practices:

- Discourages Rigorous Review
- Lack of Discussion and Debate
- Inadequate Oversight

Practical Considerations:

- Lack of Statutory Authorization
- Verification by Director/Signature?
- Ambiguity of Response
- Record Keeping

Corporate Formalities

Healthy Alternatives!

- Modify Quorum Requirements
- Introduce Phone or Video Conference Meetings
- Unanimous Written Consent
- Unanimous Written Consent via Digital Signature

Corporate Formalities
Written Consent without Meeting

- 617.0821(1): …action required or permitted by this act to be taken at a board of directors' meeting or committee meeting may be taken without a meeting if the action is taken by ***all members*** of the board or of the committee. The action must be ***evidenced*** by one or more ***written*** consents ***describing the action taken*** and ***signed by each director*** or committee member.
- 617.0821(3): A consent signed under this section has the effect of a meeting vote and may be described as such in any document.

Florida's Electronic Signature Act

- 668.004: Unless otherwise provided by law, an electronic signature may be used to sign a writing and shall have the same force and effect as a written signature.
- 668.50(5)(b): This section applies where ***the parties have agreed to conduct transactions by electronic means*** (determined from the context and surrounding circumstances, including the parties' conduct). *See practice tip on next slide.*
- 668.50(7)(a): A record or signature may not be denied legal effect or enforceability solely because the record or signature is in electronic form.
- 668.50(7)(c): If a provision of law requires a record to be in writing, an electronic record satisfies such provision.
- 668.50(7)(d): If a provision of law requires signature, an electronic signature satisfies such provision.

Practice Tip

Consider adding additional sentence to the Unanimous Consent provision of your organization's bylaws:

"***Such written consent may be signed using a Digital Signature as defined by the Electronic Signature Act of 1996, as may be amended from time to time, and such Digital Signature shall have the same force and effect as a written signature***."

The Growth of an Activist IRS

Three Trends in the Tax Exempt Sector:

- Complexity
- Growth
- Misuse of Non-Profit Organizations

Have Resulted In:

- Activist IRS
- Activist State Regulators
- Increased Public Scrutiny

The Effects of an Activist IRS

- Revised Form 990 Tax Return Requires Governance Reporting
- Dramatic Increases in the Number of Audits of Non-Profits (Compliance Letters and Software algorithms replacing auditors)
- IRS TE/GE 2018-19 Work Plan states that it will examine organizations that "show indicators of potential private benefit or inurement to individuals…"
- Governance Emphasis on non-statutory areas, i.e., requirements for Independent Directors

The Importance of Independent Boards of Directors

Board Authority under Florida Law

- 617.0801: provides that "all corporate powers must be exercised by or under the authority of, and the affairs of the corporation managed under the direction of, its board of directors…"
- 617.0803: provides that "a board must consist of three or more individuals…"
- 617.0832: provides that transactions between directors and not-for-profit corporations that are fair and reasonable are not void so long as statutory procedures are followed.

Small Boards and the Risk of Private Inurement

- REMINDER: IRS TE/GE 2018-19 Work Plan states that it will examine organizations that "show indicators of potential private benefit or inurement to individuals…"

- However: Concentration of power alone is not indicative of private inurement. Control becomes relevant when it is abused. However, ***the presence of control of an organization by a few insiders should lead to close scrutiny for the presence of situations overly beneficial to such insiders***. In 2018, the IRS has taken a step beyond the tax court rulings by taking away exempt status from c3's which are controlled by small, related boards and they have refused exempt status for the same reason.

- *Bubbling Well Church v. Commissioner* (1980) provides the logical inference Standard: If all facts are not disclosed, the logical inference is that the facts, if disclosed, would show a failure to meet the requirements for exempt status.

Small Boards and Exempt Status

Organization with Small Board cannot Qualify as Exempt if:

- it lacks community-based board of directors which is representative of the community
- it an lacks independent board
- its small group of directors have exclusive control over organization and management of its assets/funds/operations board members are members of same family (could be per se evidence of private benefit)
- it refuses to expand its small board of directors

Small Boards and Exempt Status

Notwithstanding the previous slide:

- Small governing board should not preclude exemption but rather creates the need for organization to be open and candid.
- A small board alone should not be enough to deny recognition of exemption.
- IRS: "While an organization will not be denied exemption merely because it is controlled by related individuals, such a situation provides an obvious opportunity for abuse and calls for an open and candid disclosure of your organization and operations."

Nonprofit Accounting Standards Update - FASB ASU 2016-14

Effective Date

For fiscal years beginning after December 15, 2017

Transition

For year of adoption, apply all provisions

For comparative years presented apply all provisions, except can choose not to present:

- Analysis of expenses by nature and function,
- Disclosures around liquidity and availability of resources

FASB ASU 2016-14 Key Provisions

Net Asset Classification
Updated net asset classification from 3 classes to 2 classes
Change to underwater endowment accounting
Enhanced disclosures

Statement of Cash Flows
Direct or indirect method of operating cash flows
Indirect reconciliation no longer required for direct method

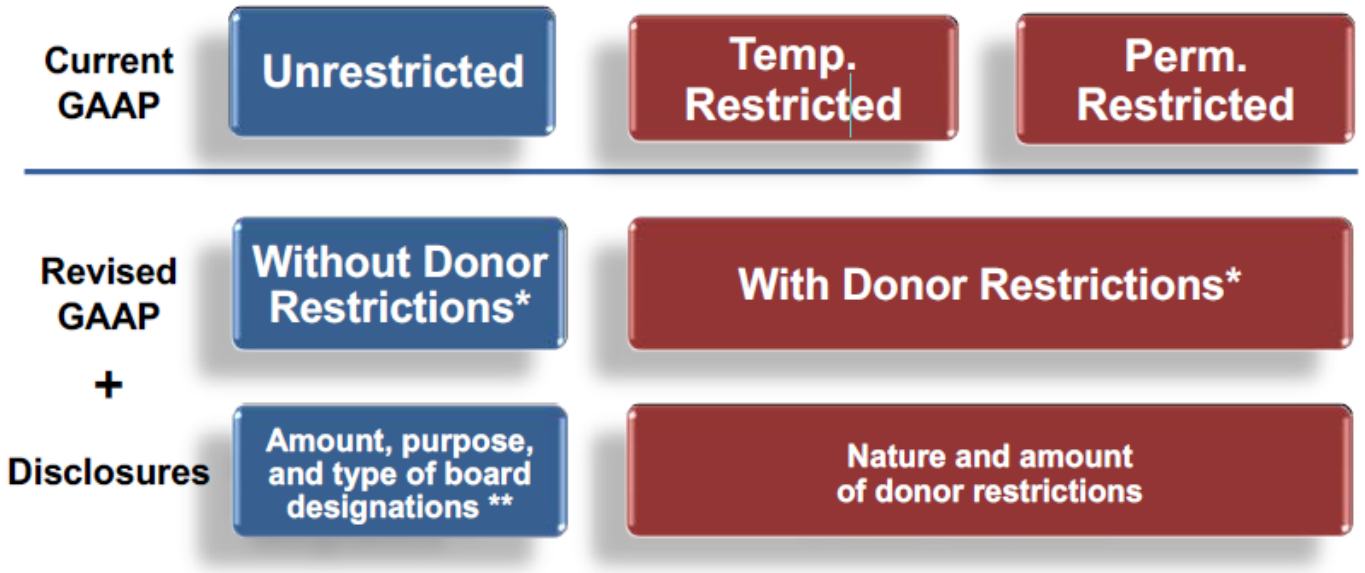
Liquidity and Availability
Quantitative & qualitative disclosures about liquidity and availability of resources

Investment Return
Present investments return net of external and direct internal investment expense, no longer required to disclose expenses netted

Expenses
Required to report expenses by function, nature and analysis showing the relationship between function and nature

Presentation of Financial Statements of NFP Entities

Net Asset Classification



* NFPs may choose to disaggregate further
** New disclosure requirement

Presentation of Financial Statements of NFP Entities

Considerations Related to Disclosures of Net Assets

- Are amounts included as board designated supported by actual board resolution?
- Disclosures related to underwater endowment funds – in many cases this will have to be supplemented with additional information. Do you have a policy for spending on underwater endowments if the donor instrument is silent?
- Underwater endowments – historically, the amount of underwater endowments was shown as a reduction of unrestricted, under ASU 2016-14 it remains part of Net Assets with Donor Restrictions. This may lead to a restatement of comparative numbers.

Presentation of Financial Statements of NFP Entities

Underwater Endowments

Revised net asset classification

- To be reflected in net assets with donor restrictions rather than in net assets without donor restrictions

Enhanced disclosures

- In addition to aggregate amounts by which funds are underwater (current GAAP), also disclose aggregate of original gift amounts (or level required by donor or law) for such funds, fair value, and any governing board policy, or actions taken, concerning appropriation from such funds.

Presentation of Financial Statements of NFP Entities

"Liquidity" Disclosure:

Qualitative information in the notes to financial statements that is useful in assessing an entity's liquidity and that communicates how an NFP **manages its liquid resources** available to meet cash needs for general expenditures within one year of the date of the statement of financial position.

"Availability" Disclosure:

Quantitative information either on the face of the statement of financial position or in the notes, and additional qualitative information in the notes as necessary, that communicates the **availability of a NFP's financial assets** at the date of the statement of financial position to meet cash needs for **general expenditures within one year** of the date of the statement of financial position

Availability of a financial asset may be affected by

- Its **nature**
- **External limits** imposed by donors, laws, and contracts with others
- **Internal limits** imposed by governing board decisions.

Presentation of Financial Statements of NFP Entities

Considerations Related to Liquidity and Availability

- Management will need to determine the most desirable format to comply with the quantitative component of this disclosure. Consider whether the financial statements will be easier to understand if the reader is able to tie the financial assets on the face of the statement of financial position to the footnote prior to amounts being deducted due to restriction.

- Qualitative disclosures to comply with the disclosure requirements should tell the story of available resources that management uses to meet and manage cash flows.

Presentation of Financial Statements of NFP Entities

Functional Expense Allocation

- NFPs must determine the preferred format in order to comply with the quantitative component of this disclosure. Management should consider whether the financial statements will be easier to understand if the reader is able to tie the financial assets on the face of the statement of financial position to the footnote prior to amounts being deducted due to restriction.

- NFPs required to provide qualitative disclosures about methods used to allocate costs among program and support functions.

Presentation of Financial Statements of NFP Entities

Functional Expense Allocation – Program Service Expense

Program service expenses are the costs related to providing the organization's programs and/or services in accordance with its mission statement.

- Salaries of direct program workers
- Salaries of those who are direct supervisors of the direct program workers
- Salaries of those who are in charge of tracking eligibility for program services
- Benefits related to those individuals
- Costs related to those individuals having a place to work: for example, rent, telephone, utilities
- Costs that directly benefit the program.

Presentation of Financial Statements of NFP Entities

Functional Expense Allocation – Fundraising Expense

Fundraising expense are expense incurred by the organization for the purpose of obtaining contributions. A contribution is something of value provided to the organization whereby the donor receives nothing or something of substantially less value in return. Note that if an organization has contribution revenue, there is a presumption that it has fundraising expenses.

Examples of fundraising include:

- Salaries of fundraisers or fund development
- Salaries of grant writers, if those grants are contributions
- Benefits to those individuals
- Costs related to those individuals having a place to work: for example, rent, telephone, utilities
- Postage and printing costs for appeals to the public for contributions
- Maintaining donor lists
- Publicizing and conducting fundraising campaigns

Presentation of Financial Statements of NFP Entities

Functional Expense Allocation – Management and General Expenses

Everything else is **management and general expense.** These are expenses that typically are absolutely necessary for the operation of any organization. However, they are necessary based on the organizational structure rather than based on the mission of the organization

Examples include:

- Salary of the Executive Director
- Any type of general recordkeeping such as board minutes, payroll, accounting, budgeting, financial statement preparation, audits or tax returns. This includes accounting, even accounting that is specific to individual grants that are for program services. It does not include things like tracking eligibility for a particular program.
- Legal services
- Incorporation fees
- Annual reports
- Financing
- Human Resources
- IT

Presentation of Financial Statements of NFP Entities

Allocation Methods

Under ASU 2016-14, the financial statement notes must include more detail as to which types of expenses are allocated, and under what method. Essentially, the functional expense allocation disclosure will need to state which natural classifications were allocated and an explanation of what methodology was used to allocate them

Direct allocation is the preferred method when it is reasonably efficient. This is assigning each expense (i.e., invoice, line item on an invoice, individual employee) to a functional category based on direct usage.

Indirect allocation is used when the direct method is too burdensome. This is using a rational and objective basis to allocate expenses based on financial or nonfinancial data to the functional expense categories. Note: smaller, less major natural expenses are typically allocated in proportion to some major natural expense.

Presentation of Financial Statements of NFP Entities

Reporting of Investment Return

How to present?

- **Net presentation** of investment expenses against investment return on the face of the statement of activities
  - Netting limited to external and **direct** internal expenses
  - May report net return in **multiple**, appropriately labeled lines (e.g., from different portfolios, in different net asset classes, or in operating versus nonoperating)

What to disclose?

- Disclosure of investment expenses **no longer required**
  - If reported, carefully label and don't include in expense analysis
- No longer require disclosure of investment return **components**

Compliance Update
Solicitation Registration

- The FL Solicitation of Funds for Charitable Purposes Act, 496 F. S. § 401 et seq
- Requires registration with the Florida Department of Agriculture prior to solicitation of charitable donations in Florida unless an exception or exemption applies.
- Common Compliance Issues
    1. Annual Reporting Requirements
    2. Required Disclaimers
    3. Fundraisers and Grants Writers
    4. Commercial co-ventures

FL Solicitation of Funds for Charitable Purposes Act, 496 F. S. § 404

"SOLICITATION." Any direct or indirect request for money (or other property) on the representation that such money (or other property) will be used in whole or in part for a charitable purpose. The term includes, but is not limited to, any of the following:

(1) any oral or written request;

(2) any announcement to the press, on radio or television, by telephone or telegraph, or by any other communication device concerning an appeal or campaign

(3) Distributing, circulating, posting, or publishing any handbill, written advertisement, or other publication that directly or by implication seeks to obtain any contribution

(4) Selling or offering or attempting to sell anything of value in connection with which any appeal is made for any charitable organization when, in connection with the sale or offer or attempt to sell, any statement is made that all or part of the proceeds from the sale will be used for any charitable purpose

FL Solicitation of Funds for Charitable Purposes Act, 496 F. S. § 404

"SOLICITATION." DOES NOT INCLUDE:

1. when a person applies for a grant or an award
2. to the government or to an organization that is exempt from federal income taxation under s. 501(a) of the Internal Revenue Code and described in s. 501(c) of the Internal Revenue Code and

FL Solicitation of Funds for Charitable Purposes Act, 496 F. S. § 403

This chapter does not apply to:

1. bona fide religious institutions,
2. educational institutions, and
3. state agencies or other government entities or persons or organizations who solicit or act as professional fundraising consultants solely on behalf of those entities,
4. blood establishments as defined in s. 381.06014(1)(a),
5. political contributions

Solicitation Registration
Annual Registration

- Annual Filing Requirements: Online or Mail
- "Knowingly fil[ing] false or misleading information in any document required to be filed with the department or in response to any request or investigation by the department …constitutes a criminal offense." Krupkin v. State, 119 So.3d 1267 (Fla. App., 2013).
- Any person who willfully and knowingly violates ss. 496.401-496.424 commits a felony of the third degree (Up to 5 years, $5,000)

Solicitation Registration Chapter 496.406 Exemptions

- A person who is soliciting for a named individual
- A charitable organization or sponsor that limits solicitation of contributions to the membership of the charitable organization or sponsor
- Any division, department, post, or chapter of a veterans' service organization granted a federal charter under Title 36, United States Code
- A charitable organization or sponsor that has less than $25,000 in total revenue and no paid staff**

Solicitation of Contributions Act Ongoing Requirements

- Must use solicited funds in furtherance of the purpose stated in registration
- During a solicitation, MUST disclose:

  (a) The name of the charitable organization or sponsor and the state of the principal place of business of the charitable organization or sponsor

  (b) A description of the purpose or purposes for which the solicitation is being made

Solicitation of Contributions Act - Requirements

Upon request, must disclose:

(a) The name and either the address or telephone number of a representative to whom inquiries may be addressed

(b) The amount of the contribution which may be deducted as a charitable contribution under federal income tax laws

(c) The source from which a written financial statement may be obtained

- Financial statement must be for the immediate preceding fiscal year and must be consistent with the annual filing
- Must be provided within 14 days after the request
- Must state the purpose for which funds are raised, the total amount of all contributions raised, the total costs and expenses incurred in raising contributions, the total amount of contributions dedicated to the stated purpose or disbursed for the stated purpose, and whether the services of another person or organization have been contracted to conduct solicitation activities

Solicitation of Contributions Act – Required Disclosures

1. FL STAT 496.411(3) – The following statement must be conspicuously displayed on all solicitations:

   A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE (800-435-7352) WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE.

FL STAT 496.411(6) – Chartable organizations shall conspicuously display the organization or sponsor's registration number issued by the department under this chapter on every printed solicitation.

Solicitation of Contributions Act
Professional Fundraising Counsel

Professional Fundraising Counsel (496 F.S. 404 (20))

- A person who is retained by a charitable organization
- To plan, manage, conduct, carry on, advise, consult, or prepare material for a solicitation of contributions in this state, but who does not solicit contributions or employ, procure, or engage any compensated person to solicit contributions
- And who does not at any time have custody or control of contributions.

Solicitation of Contributions Act
Professional Fundraising Counsel

A Professional Fundraising Counsel does NOT include:

1. A bona fide volunteer or bona fide employee or salaried officer of a charitable organization or sponsor maintaining a permanent establishment in this state is not a professional fundraising consultant.

2. An attorney, investment counselor, or banker who advises an individual, corporation, or association to make a charitable contribution is not a professional fundraising consultant as the result of such advice.

Solicitation of Contributions Act
Professional Fundraising Counsel

Registration & Duties of Professional Fundraising Counsel (496 F.S. 409)

1. Must complete annual registration and approval of Department of Agriculture
2. Cannot knowingly hire anyone that has been convicted or found guilty of a crime within the last 10 years involving:
   a. fraud, theft, larceny, embezzlement
   b. a crime arising from the conduct of a solicitation for a charitable organization or sponsor, or
   c. has been enjoined in any state from violating a law relating to a charitable solicitation.
3. Must have written contract with charitable organization

Solicitation of Contributions Act
Professional Solicitor

Professional Solicitor (496 F.S. 404 (21))

- A person who, for compensation, performs for a charitable organization or sponsor a service
- Directly or indirectly, to solicit contributions for or on behalf of a charitable organization or sponsor
- But who does not qualify as a professional fundraising consultant.

Solicitation of Contributions Act
Professional Solicitor

A Professional Solicitor does NOT include:

1. A bona fide volunteer or bona fide employee or salaried officer of a charitable organization or sponsor maintaining a permanent establishment in this state is not a professional fundraising consultant.

2. An attorney, investment counselor, or banker who advises an individual, corporation, or association to make a charitable contribution is not a professional fundraising consultant as the result of such advice.

Solicitation of Contributions Act
Professional Solicitor

Registration & Duties of Professional Solicitor (496 F.S. 410)

1. Must complete annual registration and approval of Department of Agriculture
2. Disclose of any felonies or other crimes related to charitable solicitation within the last 10 years
3. Provide Department proof of a $50,000 bond
4. Provide Department with copy of script, presentation materials, and other literature to be provided to potential donors
5. Must have written contract with charitable organization
6. Additional Disclosures & Notice Requirements

Solicitation of Contributions Act
Commercial Co-Ventures

A commercial co-venture is defined as

1. A person
2. who, for profit, regularly and primarily is engaged in trade or commerce, and
3. who conducts a charitable sales promotion or a sponsor sales promotion. (Florida Statute 496.404 (4))

Solicitation of Contributions Act
Charitable Sales Promotion

Florida law governs charitable sales promotions

Florida Statute 496.404 (3), defines a **charitable sales promotion** as

1. an advertising or sales campaign
2. conducted by a commercial co-venturer
3. which represents that the purchase or use of goods or services offered by the commercial co-venturer benefits a charitable organization.

Solicitation of Contributions Act

Commercial Co-Ventures - Requirements

ND14

Commercial Co-Venture

1. Must obtain the written consent of the charitable organization whose name will be used during the charitable or sponsor sales promotion
2. Final accounting must be provided to the charitable organization on whose behalf the sales promotion was conducted within 10 days after a request by the charitable organization.
3. The final accounting must be kept by the commercial co-venturer for a period of 3 years, unless the commercial co-venturer and the charitable organization mutually agree that the accounting should be kept by the charitable organization.

Nonprofit Organization

1. Must collect contact information for sponsor
2. Must disclose CCV on annual registration
3. Should have a written contract and standards for development staff to use when setting up charitable sales promotions.

Thank you!

Speaker Contact Information

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