

PPPM

Department of Planning, Public Policy and Management



UNIVERSITY
OF OREGON

University of Oregon | College of Design
Department of Planning, Public Policy and Management

PPPM 488 / 588: Seminar: Nonprofit Legal Issues
Fall 2021 (CRN 15235/15246) 4 Credits

Professor: Diane Lang JD
Email: dblang@uoregon.edu
Office Hours: By appointment over Zoom, email to set an appointment: dblang@uoregon.edu
Class Time: Friday 10AM -12:50PM
Room: Zoom Online – Go to Zoom on Canvas for link

Course Description

Nonprofit Legal Issues is a 4-credit course for those who will be managing and leading nonprofits. In one class per week, using practical examples, this course will review and put into context legal issues affecting nonprofit organizations. A wide range of subjects will be covered, giving a broad layman's overview of many basic areas of law, along with best practices and red flag areas. Readings will be articles and other practical materials. This course is not intended for those who will practice law.

Course Objectives/Learning Outcomes

Upon completion of this course students will be able to:

1. Understand the broad categories of legal risk to nonprofit organizations.
2. Recognize resources available to nonprofit leaders related to legal issues.
3. Understand bright legal lines, i.e. "do and don't", necessary for management and oversight.
4. Critically assess situations for the need for outside legal assistance.
5. Apply legal principles and analysis to day-to-day operations, management and oversight.

Course Website

The course website will be located on the University of Oregon's Canvas system.
<https://canvas.uoregon.edu/>

The class syllabus, announcements and other materials will be posted on the established course website. Please check the course website frequently for updates. In addition, make sure that the University registrar has your correct email address; we will use this email address to communicate with you as needed.

Required Readings

The required readings for this class are all available on the internet. The reading list is contained in this Syllabus which is in Files on the course Canvas site. Students are required to read the materials **in advance of the specified class and be prepared to apply to practical situations**, i.e. understand the main points and do's and don't's.

Assignments and Course Grades

The course grade will be based on the following components:

PPPM 488:

Pre-Class Assignments/Class Participation and Discussion	25%
Student On Point for Two Classes	25%
Nonprofit Legal Issues in the News	25%
Final Paper	25%

PPPM 588: Per UO Credit Hour and Workload Policies, please note that graduate students are expected to perform not only additional work but also work that is more in-depth and of higher quality and expected to perform roughly a third more work than their undergraduate counterparts.

Pre-Class Assignments/Class Participation and Discussion	20%
Student On Point for Two Classes	20%
Nonprofit Legal Issues in the News	20%
White Paper Project	20%
Final Paper	20%

Pre-Class Preparation, Class Participation and Discussion

Students are expected to have obtained, read, and retained the readings for each week, to come to class prepared to discuss their content and implications, and to meaningfully contribute to the class discussion in EVERY class. **A 3-2-1 Reading Response pre-class assignment about the readings is due by 8 PM the day before class.** Instructions for the 3-2-1 assignment is in Files on Canvas.

Student on Point

Each student will be expected to be a Student on Point for two classes by

- reading the materials in depth,
- thinking deeply about implications and issues raised,
- helping to share questions and insights during class discussion,
- responding when the other students aren't responding, and
- leading small group discussion and problem solving,
 - o ensuring the ALL students participate and that a recorder records the names of students and highpoints of the discussion and group decisions, and
 - o posts this summary document in Discussions on Canvas.

Given that we have a three-hour class, invigorating discussion and participation is essential!

The Student on Point will submit a written "Top Ten" list and present the Top Ten to the class the FOLLOWING week as closure for the previous week's learning, i.e. the week following the class you were Student on Point. **Students will post their Top Ten on Canvas by 8 PM the day BEFORE the FOLLOWING class.** A student's Top Ten is a list of their top takeaways from the class and readings combined and can be on the subject and class overall or on a narrower topic that interests the student. Because there are different due dates for each student, you will not see the Assignment for your written Top Ten in your Canvas To Do. Afterwards, the Students on Point from that class will collaborate to put their Top Ten into one document on the subject and post this topic's Top Ten in the Top Ten folder in Files on Canvas for the benefit of all students.

Nonprofit Legal Issues in the News

For TWO different classes, students will prepare a 1-pager (a brief summary of the facts and an analysis of why relevant to our current topic, including the link to or citation for the article(s), and make a 5-minute presentation and engage in class discussion concerning a nonprofit legal issue in the news. The summary and presentation will relate to the class topics of either the class in which you are presenting OR from the previous class. **The 1-pager must be posted on Canvas by 8 PM the day before class.**

White Paper Project (PPPM 588 ONLY)

Students will participate in a group project. Each group will prepare a White Paper intended to be a general overview of a legal issue. The audience for the white paper is nonprofit managers and board members. A higher level of professionalism, rigor, research and effort will be expected of graduate students with a view that graduate students imminently will be entering into nonprofit management. The White Papers will cover the topic with e.g. helpful advice, lists, recommendations, summaries of the law and must include additional helpful resources and must include resources cited. **The White Paper must be submitted on Canvas before Thanksgiving.** Students who do not wish to do a group project may complete a white paper on their own.

Final Paper

PPPM 488 students will be expected to write a minimum 1,250-word (not including footnotes or bibliography) double-spaced academic research paper on a nonprofit, legal topic of their choice from the class topics. Several works and references, including resources outside class readings, should be cited in footnotes and bibliography, using proper citation style. Grading for undergraduates will be based upon a comparison to undergraduate work in the class. Because there is no final exam in this class, **the paper is due on Canvas by the scheduled time for the final exam**, if there were one.

PPPM 588 students will be expected to write a professional-quality, minimum 1,750-word (not including footnotes or bibliography) double-spaced academic research paper on a nonprofit, legal topic of their choice from the class topics. Several works and references, including resources outside class readings, should be cited as footnotes and bibliography, using proper citation style. Grading for graduates will be based upon a comparison to graduate work in the class. A higher level of professionalism, rigor, research and effort will be expected of graduate students with a view that graduate students imminently will be entering into nonprofit management. Because there is no final exam in this class, **the paper is due on Canvas by the scheduled time for the final exam**, if there were one.

Grading Rubric

- A – Outstanding – Not only fulfilling the requirements, but going far beyond the expectations of the project. The student has demonstrated a superior grasp of the subject matter coupled with a high degree of creative or logical expression, and strong ability to present these ideas in an organized and analytical manner.
- B – Very Good – The student has demonstrated a solid grasp of the material with an ability to examine the material in an organized, critical, and constructive manner. The projects and in-class performance reveal a solid understanding of the issues and related theories or literature.
- C – Acceptable – The student has completed all work, and shown a moderate ability to grasp concepts and theories for the class, producing work that, while adequate, is not in any way exceptional. Through projects and class discussions, the student displays a basic familiarity with the relevant literature and techniques.
- D – Unacceptable – The student's work does not meet the requirements, or demonstrates a minimal understanding of the fundamental nature of the material or the assignment with a performance that does not adequately examine the course material critically or constructively.
- F – Failure – The student has demonstrated a lack of understanding or familiarity with course concepts and materials. Their performance has been inadequate. Failure is often the result of limited effort and poor attendance, that may indicate that the student is not in the proper field of study.

Course Workload

Generally, the expected workload for a graduate level class is approximately 3-4 hours/week per credit hour. Thus, this four-credit course will require approximately 12-16 hours of effort per week. Our class meets for nearly three hours each week, so students should expect to spend an additional 9 to 13 hours per week preparing and studying for this course. Per UO Credit Hour and Workload Policies, undergraduates are expected to work 30 hours per credit hour, counting both in class and out of class; while graduate students are expected to work 40 hours per credit hour, counting both in class and out of class.

Classroom Environment

To create a classroom in which students are comfortable expressing their opinions and perspectives, students should approach the readings and others' contributions with both an open mind and a willingness to question one's own assumptions and biases.

Professional Practice and Conduct

Students are expected to behave in a professional manner at all times in the classroom and on class assignments outside the classroom. Furthermore:

- Students should treat each other and the instructor with the professional courtesy and respect expected in a workplace.
- All communications relating to this course and all work turned in for this course should reflect professional standards in tone, presentation, formatting, and spelling.

- The classroom is a place of focused learning. This requires that students arrive on time, stay until the end of the class period, and do not disrupt the class by leaving the room temporarily. I also expect students to refrain from non-learning activities during class and to mute all cell phones before entering the classroom. Students who fail to adhere to these guidelines will be asked to leave for the remainder of the class session.
- I expect all course assignments to be completed using a word processor.

Writing Lab

This is a writing intensive course. If you struggle with writing, I strongly encourage you to use the services of the Writing Lab: The Writing Lab begins week two of the term and closes at 5:00PM the Wednesday of finals week. Free tutors are available. Upper-division and graduate student tutors are available on a drop-in basis or by appointment.

Email

I will try to respond to all email within 48 hours of receiving them. Given the quantity of email we all receive, I ask that you make sure you have reviewed the course website and ESPECIALLY THE SYLLABUS prior to sending a note about course logistics!

Written, Graphic & Visual Materials

Your ability to communicate orally and using written, graphic, and visual techniques are critical and valuable skills in nonprofit management. Evaluation of assignments will consider the following communication criteria:

- Document structure (clear organization and flow)
- Findings (conclusions supported by evidence)
- Tone and voice (professional, avoiding bias and using active voice)
- Presentation (appropriate use of graphics, tables, photos, etc.)
- Formatting
- Grammar and punctuation
- Proper reference citations

Documented Disabilities

Students with a documented disability and anticipate needing accommodations in this course should make arrangements to see the instructor as soon as possible and should request that the Counselor for Students with Disabilities send a letter to the instructor verifying the disability.

Late Assignment Policy

We strongly discourage submitting assignments late. Late assignments will be assessed a 10% per day penalty (including weekends) unless there is a qualified, documented excuse (according to UO rules).

Missed Class Policy

Given that this is a synchronous, participatory discussion class, please email me ahead of class if you must miss class. Research indicates that students who attend class are more likely to be successful. Yet, given the unique circumstances we are in, I am cognizant that being present during our synchronous class meeting time may be a barrier for some (unforeseen circumstantial one-time emergency or large time zone difference throughout the entire term, for example.) Yet, the ability to engage you with your classmates and the content is no less important. To accommodate these circumstances, the following will be how we handle missed classes during this virtual term: Our synchronous class meeting will be recorded for students who cannot be present. This recording will be available for a student to asynchronously access our class dialogue after the fact. When this is the case, the asynchronous student will listen to the entire class session, then video-record a 3–4-minute response to our synchronous class time discussions. This recorded response can be questions or particular points we discussed, points to build on or add to our discussions, challenges or other considerations raised. This recording will be presented to the whole class at the beginning of our next synchronous class meeting for us to engage with, which will be captured in the subsequent recording of the class. This structure is designed to create a virtual ongoing dialogue between students across time and space.

Incomplete Policy

Students are expected to turn in all materials at the designated time and date. In accordance with university regulations, an incomplete will only be given when “the quality of work is satisfactory, but a minor yet essential requirement of the course has not been completed for reasons acceptable to the instructor.”

Academic Misconduct

You are always expected to do your own work. Copying content from other students and submitting it as your own work is grounds for failing the class. The University Student Conduct Code (available at conduct.uoregon.edu) defines academic misconduct. Students are prohibited from committing or attempting to commit any act that constitutes academic misconduct. By way of example, students should not give or receive (or attempt to give or receive) unauthorized help on assignments or examinations without express permission from the instructor.

Plagiarism

Students should properly acknowledge and document all sources of information (e.g., quotations, paraphrases, ideas) and use only the sources and resources authorized by the instructor. If there is any question about whether an act constitutes academic misconduct, it is the students' obligation to clarify the question with the instructor before committing or attempting to commit the act. Additional information about a common form of academic misconduct, plagiarism, is available at:

www.libweb.uoregon.edu/guides/plagiarism/students.

Equity and Inclusion

Diversity Statement *(Written by the Department of Education, used with permission)*

In this course, class discussions, projects/activities and assignments will challenge students to think critically about and be sensitive to the impact of cultural, religious, gender, race, socioeconomic, physical and cognitive ability, and sexual differences. Students will be encouraged to develop or expand their respect and understanding of such differences.

Classroom Behavior *(Written by Maure Smith-Benanti, used with permission)*

Maintaining a safe classroom environment where everyone feels comfortable expressing their ideas, beliefs, and values will not only be my responsibility, but the responsibility of each class member as well. Behavior that disregards or diminishes another student will not be permitted for any reason. This means that no racist, ableist, transphobic, xenophobic, chauvinistic or otherwise derogatory comments will be allowed, but it also means that students must pay attention and listen respectfully to each other's comments.

Sexual Violence, Harassment and Survivor Support

The UO is committed to providing an environment free of all forms of discrimination and sexual harassment, including sexual assault, domestic and dating violence and gender-based stalking. If you (or someone you know) has experienced or experiences gender-based violence (intimate partner violence, attempted to completed sexual assault, harassment, coercion, stalking, etc.), know that you are not alone. UO has staff members trained to support survivors in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with legal protective orders, and more. If you wish to speak to someone confidentially, you can call [541-346-SAFE](tel:541-346-SAFE), UO's 24-hour hotline, to be connected to a confidential counselor to discuss your options. You can also visit the SAFE website at safe.uoregon.edu.

Course Schedule (Weekly Planner)

Class 1/Oct 1	Formation and Types of Nonprofit Organizations 1023 EZ Form, LLC, B Corp Member Organizations Fiscal Sponsorships Merger, Acquisition, Affiliation Bylaws, Articles of Incorporation
Class 2/Oct 8	Boards of Directors Duties of Care, Loyalty, Obedience - Fiduciary Duties Conflicts of Interest Personal Liability Executive/Reasonable Compensation
Class 3/Oct 15	Regulation of Nonprofit Organizations Attorney General, IRS Form 990 Sarbanes-Oxley
Class 4/Oct 22	Risk Management Law of Agency Enterprise Risk Management Incident Reporting
Class 5/Oct 29	Employees and Volunteers (HR) Volunteers - Volunteer Contact Protections for Volunteers – Federal Volunteer Protection Act and State Laws Hiring and Employment Practices Dual Relationships Exempt Employees – FLSA Changes Minimum Wage Proposals Independent Contractors
Class 6/Nov 5	Lobbying and Advocacy 501(h) Election
Class 7/Nov 12	Fundraising and Income Production Charitable Solicitation 990 Reporting Events Risk Management Unrelated Business Income UPMIFA
Class 8/Nov 19	Discrimination, Accommodation Laws Against Discrimination Reasonable Accommodation Civil Rights, USDOJ Harassment/Sexual Harassment Criminal Records - Arrests
Class 9/Nov 26	Thanksgiving – No Class
Class 10/Dec 3	Other General Principles of Law Contracts Torts Duty to Warn Copyright Executive Sessions Open Records and Meetings Laws

Class	Lecture Topic	Assignments and Readings
1	Formation and Types of Nonprofit Organizations Bylaws, Articles of Incorporation <ul style="list-style-type: none"> ▪ 1023 EZ ▪ Form, LLC, B Corp ▪ Member Organizations ▪ Fiscal Sponsorships ▪ Merger, Acquisition, Affiliation ▪ Bylaws, Articles of Incorporation 	1023 EZ <ol style="list-style-type: none"> 1. New 2020 Is The New Form 1023EZ Too Easy? Part I – Introduction https://forpurposelaw.com/new-form-1023-ez-easy-part-introduction/ 2. New 2020 Is The New Form 1023EZ Too Easy? Part II – What The Experts Think https://forpurposelaw.com/new-form-1023-ez-easy-part-ii-experts-think/ Bylaws, Articles of Incorporation <ol style="list-style-type: none"> 3. Starting a Nonprofit https://www.nonprofitoregon.org/pp/legal#StartingNonprofit 4. Nonprofit Bylaws – Common Issues http://www.nonprofitlawblog.com/nonprofit-bylaws-common-issues/ Form, LLC, B Corp <ol style="list-style-type: none"> 5. Profit + Purpose: Structuring Social Enterprise for Impact http://www.slideshare.net/brazencareerist/profit-purpose-with-kyle-westaway 6. Nonprofit Limited Liability Company http://www.nonprofitlawblog.com/nonprofit-limited-liability-company-2/ 7. File to Become a Benefit Company http://sos.oregon.gov/business/Pages/benefit-company.aspx Member Organization <ol style="list-style-type: none"> 8. Nonprofit Law Jargon Buster – Voting Members vs. Self-Perpetuating Boards http://charitylawyerblog.com/2011/04/26/nonprofit-law-jargon-buster-voting-members-vs-self-perpetuating-boards/ 9. New 2021 Difference Between Membership and Nonmembership Nonprofits https://www.nolo.com/legal-encyclopedia/difference-between-membership-and-nonmembership-nonprofits.html Fiscal Sponsorships <ol style="list-style-type: none"> 10. New 2021 Fiscal Sponsorship A Balanced Overview https://nonprofitquarterly.org/fiscal-sponsorship-a-balanced-overview/?_hsenc=p2ANqtz-8Cfsc5xKu1Oqc1ZsAyJuTc5SAdi0zd4FQlqFouqktx4Gu920t_lvs5oOwRnme78AWN1HXuW3WdiGFcpmCZq2MLv343Oo_4hNmsVi9G7NCZSL8dZ4&_hsmi=25388277&utm_source=hs_email&utm_medium=email&utm_content=25388277 11. Fiscal Sponsorship: Six Ways to Do It Wrong http://www.nonprofitlawblog.com/fiscal-sponsorship-six-ways-to-do-it-wrong/ Merger, Acquisition, Affiliation <ol style="list-style-type: none"> 12. The M Word: A Board Member's Guide to Mergers (THIS READING IS ALSO IN FILES ON CANVAS) https://www.compasspoint.org/sites/default/files/M_Word%20FINAL%202005.pdf 13. Preparing for a Merger or Affiliation: A Guide for Board Members https://www.bdo.com/blogs/nonprofit-standard/october-2012/preparing-for-a-merger-or-affiliation-a-guide-for?feed=8799bc52-2237-4688-aeac-83e40e623b56 14. Optional for those interested in more re affiliates: Nonprofit Chapters and Affiliates https://www.venable.com/files/Event/822f0614-8e54-45f3-b48a-9fad90f4f4ed/Presentation/EventAttachment/b04e259d-59c7-4203-9400-044198b100e3/Nonprofit_Chapters_and_Affiliates_Presentation.pdf Also optional: <ol style="list-style-type: none"> 15. Legal Issues Facing Nonprofit Start-up Organizations http://www.nonprofitlawblog.com/legal-issues-facing-nonprofit-start-up-organizations-foundation-center-san-francisco/ 16. Nonprofit Law 101 for Journalists http://www.nonprofitlawblog.com/nonprofit-law-101-for-journalists/

2	<p>Boards of Directors</p> <ul style="list-style-type: none"> ▪ Duties of Care, Loyalty, Obedience - Fiduciary Duties ▪ Conflicts of Interest ▪ Personal Liability ▪ Executive/Reasonable Compensation 	<p>1. A Guide to Nonprofit Board Service in Oregon https://www.doj.state.or.us/wp-content/uploads/2017/03/guide-nonprofit-board-service.pdf</p> <p>2. What are the Basic Responsibilities of Nonprofit Boards? https://boardsource.org/wp-content/uploads/2017/01/Board-Service-Graphic.pdf?hsCtaTracking=2d07beb4-0612-426a-95ce-f01b4347510a%7C23890670-f8a8-43ea-b96b-8c911503821e</p> <p>3. Read Executive Sessions: How to Use Them Regularly and Wisely https://www.nonprofitmaine.org/wp-content/uploads/2009/09/Executive-Sessions.pdf (ALSO IN FILES ON CANVAS)</p> <p>4. NO LONGER AVAILABLE! I'll summarize for class. Legal Duties and Avoiding Liability: A Nonprofit Board Member Primer http://www.trusteemag.com/display/TRU-news-article.dhtml?dcrPath=/templatedata/HF_Common/NewsArticle/data/TRU/WebExclusives/2013/WebExclusive0613legalduties</p> <p>5. Top 15 Non-profit Board Governance Mistakes (From a Legal Perspective) http://charitylawyerblog.com/2009/10/05/top-15-non-profit-board-governance-mistakes-from-a-legal-perspective/</p> <p>6. Nonprofit Corporate Governance – Directors’ Fiduciary Responsibilities http://mcgladrey.com/content/mcgladrey/en_US/our-insights/newsletters/muse/nonprofit-corporate-governance-directors-fiduciary-responsibil.html</p> <p>7. Nonprofit Conflict of Interest: A 3-Dimensional View http://www.blueavocado.org/content/nonprofit-conflict-interest-3-dimensional-view</p> <p>8. LONG ARTICLE – Students on Point and Grads read in full, undergrads skim for main points about nonprofits. For our class exercise, know the arguments for and against shareholder primacy and director primacy. Corporate Governance Without Shareholders: A Cautionary Lesson from Non-Profit Organizations http://www.djcl.org/wp-content/uploads/2014/09/Corporate-GOVERNANCE-WITHOUT-SHAREHOLDERS-A-CAUTIONARY-LESSON-FROM-NON-PROFIT-ORGANIZATIONS.pdf</p> <p>9. The Liability Exposures of Nonprofit Board Members http://hpd.zurichna.com/Whitepaper/Zurich-Liability-Exposures-Nonprofit.pdf</p> <p>10. NOTE: YOU MIGHT NEED TO SIGN UP FOR GUIDSTAR AND THEN SEARCH FOR THIS 5 PG DOC What You Need to Know about Nonprofit Executive Compensation new link for Reading https://urldefense.com/v3/https://learn.guidestar.org/news/publications/nonprofit-executive-compensation :!C5qS4YX3!XfwVtmmmWRAwIQT-nYVn38rin760C_RDSsJs6MYrpl1e9EegW-aOY9qqiMPezla_A\$></p>
---	--	--

<p>3</p> <p>Regulation of Nonprofit Organizations</p> <ul style="list-style-type: none"> ▪ Attorney General, IRS ▪ Form 990 ▪ Sarbanes-Oxley 	<ol style="list-style-type: none"> 1. Principles for Good Governance and Ethical Practice The Summary: https://www.independentsector.org/resource/principles/ The whole booklet: https://independentsector.org/wp-content/uploads/2016/11/Principles2018-Final-Web.pdf 2. The Rising of the States in Nonprofit Oversight https://nonprofitquarterly.org/rising-states-nonprofit-oversight/ 3. The Shifting Boundaries of Nonprofit Regulation and Enforcement: A Conversation with Cindy M. Lott https://nonprofitquarterly.org/shifting-boundaries-nonprofit-regulation-enforcement-conversation-cindy-m-lott/ 4. The Attorney General's Authority over Charitable Nonprofit Corporations http://www.texasbarcle.com/Materials/Events/11460/145153.pdf (Note: read the table of contents only) Optional: https://lawprofessors.typepad.com/nonprofit/2021/09/supreme-court-of-hawaii-upholds-subpoenas-to-environmental-advocacy-nonprofit.html?utm_source=feedburner&utm_medium=email&utm_campaign=Feed%3A+typepad%2FNoeH+%28Nonprofit+Law+Prof+Blog%29 5. IRS Form 990 Read one of the following two articles: IRS opens up Form 990 data, ushering nonprofit sector into the age of transparency https://sunlightfoundation.com/2016/06/16/irs-opens-up-form-990-data-usher-ing-nonprofit-sector-into-the-age-of-transparency/ OR What is the IRS Form 990? https://turbotax.intuit.com/tax-tools/tax-tips/IRS-Tax-Forms/What-Is-the-IRS-Form-990-/INF14515.html 6. How to Read the IRS Form 990 & Find Out What it Means https://www.npcny.org/form_990/ 7. Sign up for Guidestar.org (FREE). Look up and review the 990 form for a nonprofit that you are interested in 8. Charity and Nonprofit Audits https://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Audit-Process 9. How to lose you 501(c)(3) tax-exempt status (without really trying) https://www.irs.gov/pub/irs-tege/How%20to%20Lose%20Your%20Tax%20Exempt%20Status.pdf <p>From Fixing the IRS series: Note: You have to create free account for The Chronicle of Philanthropy.</p> <ol style="list-style-type: none"> 10. Provide More Money for Enforcement https://www.philanthropy.com/article/Fixing-the-IRS-Provide-More/154757 11. Improve the Application Process https://www.philanthropy.com/article/Fixing-the-IRS-Improve-the/154761 (new link) 12. Sarbanes-Oxley Act and Implications for Nonprofits https://trust.guidestar.org/the-sarbanes-oxley-act-and-implications-for-nonprofit-organizations 13. Is the Emperor Naked? https://surlysubgroup.com/2017/02/06/is-the-emperor-naked-non-enforcement-of-tax-exempt-organization-laws/#more-12025 14. Unified Registration Statement http://multistatefiling.org/#yes_states
---	--

4	<p>Risk Management</p> <ul style="list-style-type: none"> ▪ Law of Agency ▪ Enterprise Risk Management ▪ Incident Reporting 	<p>1. Top 10 Risks Faced by Nonprofits http://nptimes.blogspot.com/2013/08/the-top-10-risks-facing-nonprofits.html</p> <p>2. Take the multi-page Risk Management Tutorial: https://www.mtnonprofit.org/wp-content/uploads/2018/01/DO_Basic_Risk_Management_Paper.pdf</p> <p>3. New 2020 Pages 17-24 ONLY in https://nonprofitrisk.org/wp-content/uploads/2019/03/Risking-It-All-to-Save-the-World-NRMC-White-Paper-2019.pdf</p> <p>4. Organizational Assessment https://www.surveymonkey.com/r/?sm=nqYAftld5pCME8J7VJjBQpxt%2b7TXVQBxdZt6z7IiPZg%3d</p> <p>5. Legal Risk Management Checklist https://www.carters.ca/pub/checklist/NFP-Checklist.pdf</p> <p>6. New 2020 Everyone read ONE of the following, be ready to share a couple main points with everyone. Youth: https://nonprofitrisk.org/resources/articles/key-principles-in-youth-protection-considerations-and-action-steps/ Crisis: https://nonprofitrisk.org/resources/articles/crisis-management-essentials/#:~:text=The%20crisis%20management%20plan%20for%20your%20nonprofit%20will,of%20the%20CEO%2Fexecutive%20director%2C%20with%20obvious%20negative%20impact. Collaborations: https://nonprofitrisk.org/resources/articles/collaboration-building-intentional-partnershi/ Abuse: https://nonprofitrisk.org/resources/articles/protecting-vulnerable-clients-from-abuse/ Fraud: https://nonprofitrisk.org/resources/articles/a-violation-of-trust-fraud-risk-in-nonprofit-organizations/</p> <p>7. Agency: Definition https://www.law.cornell.edu/wex/agency</p> <p>Please review the following Policy and Form and take the Self-Test that are posted in FILES on Canvas:</p> <p>8. Incident Reporting Policy dlang 20120410 9. Incident Report Form_200707 Take the Self-Test: 10. Incident Reporting Self-Test 201204128.</p> <p>Optional FYI Readings:: 11. <i>How Nonprofit Organizations Manage Risk</i> http://www.sobel-cpa.com/sites/default/files/Summer%202011%20nfp%20white%20papers.pdf</p> <p>12. <i>A Nonprofits' Guide to Risk Management and Insurance</i> http://www.publiccounsel.org/tools/publications/files/risk_management.pdf</p> <p>13. <i>Nonprofit Risk Management Basics</i> https://www.kynonprofits.org/assets/32/Nonprofit%20Risk%20Management%20Basics%206%20up.pdf</p> <p>14. New 2020 Risk Management Checklist for Boards https://vawnet.org/sites/default/files/assets/files/2017-07/Risk%20Management%20Chklist%20for%20Bds.pdf</p> <p>15. Checklist for Winding Down https://portal.nonprofitrisk.org/library/fact-sheets/Checklist_for_Winding_Down.pdf#:~:text=Winding%20Down%3A%20A%20Risk%20Management%20Checklist%20.%20A,the%20process%20of%20dissolution%20%28which%20is%20an%20action</p> <p>16. <i>Grievance Policies for Clients, Volunteers, Employees that are posted in FILES on Canvas</i></p>
---	--	--

5	<p>Employees and Volunteers (HR)</p> <ul style="list-style-type: none"> ▪ Volunteers - Volunteer Contact ▪ Protections for Volunteers – Federal Volunteer Protection Act and State Laws ▪ Hiring and Employment Practices ▪ Dual Relationships ▪ Exempt Employees – FLSA Changes ▪ Minimum Wage Proposals ▪ Independent Contractors 	<ol style="list-style-type: none"> 1. Read the entire Nonprofit Hiring Toolkit starting at http://www.bridgespan.org/Publications-and-Tools/Hiring-Nonprofit-Leaders/Nonprofit-Hiring-Toolkit.aspx Each section links to the topic. 2. You Hired Who? Top 10 Nonprofit Employment Mistakes http://www.thenonprofitimes.com/news-articles/hired-top-10-nonprofit-employment-mistakes/ 3. Compensation for Nonprofit Employees https://www.councilofnonprofits.org/tools-resources/compensation-nonprofit-employees 4. Employee or Volunteer: What's the Difference? http://portal.nonprofitrisk.org/library/articles/employee_or_volunteer.shtml 5. New 2020 Read pages 2-8 https://www.sterlingvolunteers.com/wp-content/uploads/2017/07/Risk-Management-For-Your-Volunteer-Program-Whitepaper-2.pdf 6. Oregon: Employee or Independent Contractor? https://www.oregon.gov/ic/independent/Pages/EE-IC.aspx Read first 2 FAQs only: What is "direction and control?" and What is "independently established business?" https://www.oregon.gov/ic/independent/Pages/FAQ.aspx 7. BOLI: Weigh factors on independent contractor http://www.gazettetimes.com/business/boli-weigh-factors-on-independent-contractor/article_140c4a00-f224-51d1-a6d9-fc4c2822b949.html 8. Read the Consensual Relationships Policy posted on Canvas under FILES 9. Read the Communications Protocols Policy posted on Canvas under FILES 10. Internship Programs under FLSA https://www.dol.gov/whd/reqs/compliance/whdfs71.htm Updated Jan 2018 11. New Guidelines for Internships: The New Unpaid Intern Test https://www.nacweb.org/public-policy-and-legal/legislation-and-regulations/new-guidelines-for-internships-the-new-unpaid-intern-test/ 12. Interns in the Nonprofit World http://www.wtplaw.com/documents/2012/07/interns-in-the-nonprofit-world 13. Overtime Regulations: Overtime Final Rule https://www.councilofnonprofits.org/trends-policy-issues/overtime-final-rule 14. Must HR Post Job Openings Externally (Post or Promote) https://www.thebalance.com/must-hr-post-job-openings-externally-1919176 15. New Oregon Law Criminal Background Check https://www.hklaw.com/Publications/New-Oregon-Laws-Criminal-Background-Checks-and-State-Retirement-Savings-Plan-07-07-2015/ 16. Oregon Minimum Wage https://www.oregon.gov/boli/WHD/OMW/Pages/Minimum-Wage-Rate-Summary.aspx <p>Optional Additional FYI Reading: Post or promote?</p> <ol style="list-style-type: none"> 17. Employee Promotion Policy Guide http://smallbusiness.chron.com/employee-promotion-policy-guide-40500.html <p>Volunteer Risk Management</p> <ol style="list-style-type: none"> 18. Risky Business: There's liability for the acts of your volunteers http://www.thenonprofitimes.com/news-articles/risky-business-theres-liability-acts-volunteers/ 19. Exit Agreements for Nonprofit CEOs: A Guide for Boards and Executives https://nonprofitquarterly.org/exit-agreements-nonprofit-ceo-guide-for-boards-and-executives/ 20. New 2020 Coaching Analysis: What is influencing unsatisfactory performance? https://hr.williams.edu/files/2014/05/Coaching-Analysis_Handout.pdf
---	--	--

6	Lobbying and Advocacy ■ 501(h) Election	<ol style="list-style-type: none"> 1. IRS: Lobbying https://www.irs.gov/Charities-&-Non-Profits/Lobbying 2. IRS: Substantial Part Test https://www.irs.gov/charities-non-profits/measuring-lobbying-substantial-part-test 3. IRS: Expenditure Test https://www.irs.gov/charities-non-profits/measuring-lobbying-activity-expenditure-test 4. IRS Schedule C to Form 990 https://www.irs.gov/pub/irs-pdf/f990sc.pdf 5. General Lobbying Rules for Nonprofit Organizations http://www.afterschoolalliance.org/documents/Toolbox/General%20Lobbying%20Rules%20for%20NonProfit%20Orgs%2008%2014%2008.pdf 6. Charities and Issues Advocacy: Doing It Right Part One and Two http://www.nonprofitlawblog.com/charities-issue-advocacy-right-part-one/ http://www.nonprofitlawblog.com/charities-issue-advocacy-right-part-two-2/ 7. Nonprofit Advocacy is More Than Lobbying http://www.nonprofitlawblog.com/nonprofit-advocacy-is-more-than-lobbying/ 8. Self-Declared Exempt Organizations – A Guide to Ensure IRS Compliance http://charitylawyerblog.com/2012/04/10/self-declared-exempt-organizations-a-guide-to-ensure-irs-compliance/ 9. Nonprofit Lobbying – Don't Forget to Register http://charitylawyerblog.com/2011/10/17/nonprofit-lobbying-dont-forget-to-register/ 10. I.R.S. Expected to Stand Aside as Nonprofits Increase Role in 2016 Race http://www.nytimes.com/2015/07/06/us/politics/irs-expected-to-stand-aside-as-nonprofits-increase-role-in-2016-race.html?_r=0 <p>From "Fixing the IRS" Series: Note: You have to create free account for The Chronicle of Philanthropy.</p> <ol style="list-style-type: none"> 11. Clarify the Rules on Political Involvement https://www.philanthropy.com/article/Fixing-the-IRS-Clarify-the/154765 12. Avoid Political Bias https://www.philanthropy.com/article/Fixing-the-IRS-Avoiding/154755 <p>Citizens United v. Federal Election Commission</p> <ol style="list-style-type: none"> 13. New 2021 https://www.brennancenter.org/our-work/research-reports/citizens-united-explained 14. New 2021 https://www.opensecrets.org/political-action-committees-pacs/super-pacs/2020 <ol style="list-style-type: none"> 15. See page 12 only for chart of Lobbying Rules for Electing and Nonelecting Charities https://www.bolderadvocacy.org/wp-content/uploads/2012/10/Worry_Free_Lobbying_paywall.pdf
---	--	---

7	<p>Fundraising and Income Production</p> <ul style="list-style-type: none"> ▪ Charitable Solicitation ▪ 990 Reporting ▪ Events Risk Management ▪ Unrelated Business Income ▪ UPMIFA 	<ol style="list-style-type: none"> 1. Oregon DOJ Charitable Activities Section http://www.doj.state.or.us/charigroup/Pages/index.aspx 2. Oregon DOJ Fundraising for Nonprofits http://www.doj.state.or.us/charigroup/pages/howtofund.aspx 3. Tax Deductions for Charitable Giving – The Nonprofit’s Responsibilities http://www.nolo.com/legal-encyclopedia/tax-deductions-charitable-giving-nonprofits-32212.html 4. Is my volunteer time (and other stuff) tax deductible? https://thenonprofitcollective.wordpress.com/volunteers-donors/is-my-volunteer-time-and-other-stuff-tax-deductible/ 5. Ethical Fundraising https://www.councilofnonprofits.org/tools-resources/ethical-fundraising 6. New 2021 IRS Issues Final Regulations on Nonprofit Donor Disclosure: States Likely to Take Action https://www.venable.com/insights/publications/2020/05/irs-issues-final-regulations-on-nonprofit-donor 7. Sound Advice for Functions and Events New link 2020 https://www.nonprofitmaine.org/wp-content/uploads/2013/03/SoundAdviceFunctionsandEvents.pdf 8. What is Fundraising (990 Reporting) https://clafiles.azurewebsites.net/assets/0/77/278/c32691eb-529f-4eed-bf03-d78f01158fd9.pdf 9. Top Five Nonprofit Legal Risks http://charitylawyerblog.com/2015/02/11/top-five-nonprofit-legal-risks/ 10. Does My Nonprofit Need to Pay Tax? Understanding Unrelated Business Income Tax https://nonprofitquarterly.org/2011/12/25/does-my-nonprofit-need-to-pay-tax-understanding-unrelated-business-income-tax/ 11. How to Avoid UBIT Taxes http://www.nolo.com/legal-encyclopedia/how-avoid-ubit-taxes.html 12. Restricted Gifts/UPMIFA: A Close Look at the Law Governing Endowment Funds https://www.insidephilanthropy.com/the-gift-adviser/2015/3/10/a-close-look-at-the-law-governing-endowment-funds.html Note: You have to create free account for The Chronicle of Philanthropy. 13. New 2021 Read article “Oregon Department of Justice Begins Issuing Disqualification Orders” https://nonprofitlaw.osbar.org/files/2015/12/NOLS_2015Winter.pdf
---	--	--

8	Discrimination, Accommodation <ul style="list-style-type: none"> ▪ Laws Against Discrimination ▪ Reasonable Accommodation ▪ Civil Rights, USDOJ ▪ Harassment/Sexual Harassment ▪ Criminal Records - Arrests 	<ol style="list-style-type: none"> 1. Laws Enforced by EEOC http://www.eeoc.gov/laws/statutes/index.cfm 2. Discrimination by Type (read the sections related to Harassment, Sexual Harassment and two other sections of your choice) http://www.eeoc.gov/laws/types/index.cfm 3. Prohibited Employment Practices/Policies new link 2020 https://www.eeoc.gov/prohibited-employment-policiespractices 4. ADA, Family and Medical Leave, Harassment <ol style="list-style-type: none"> a. ADA http://www.pbpatl.org/wp-content/uploads/2014/05/ProBono-Partnership-ADA-Overview.pdf b. Family and Medical Leave new 2020 https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/fmlaen.pdf c. Preventing Harassment in Workplace https://www.eeoc.gov/policy/docs/harassment-facts.html 5. Criminal Records Arrests and Convictions: http://www.nolo.com/legal-encyclopedia/oregon-law-employer-use-arrest-conviction-records-hiring.html 6. Enforcing Civil Rights Laws (Skim through all of the separate sections on this page) http://www.oregon.gov/boli/CRD/pages/c_crprotoc.aspx 7. About the Civil Rights Division, USDOJ – Read about one of the 11 sections or working groups, thinking about its connection to the nonprofit sector http://www.justice.gov/crt/about-division <p>Optional Additional FYI Reading: Your Rights to Equality at Work: Training, Development, Promotion and Transfer https://www.equalityhumanrights.com/sites/default/files/your_rights_to_equality_at_work_-_training_development_promotion_and_transfer.pdf 94-page booklet (See pg. 18-19 re post or promote)</p> <p>Have I Been Discriminated Against? https://www.wageproject.org/pdf/mn.pdf</p>
---	--	--

9	<p>Other General Principles of Law</p> <ul style="list-style-type: none"> ▪ Contracts ▪ Torts <ul style="list-style-type: none"> - Copyright - Duty to Warn ▪ Executive Sessions ▪ Open Records and Meetings Laws 	<ol style="list-style-type: none"> 1. Contracts: The Basics http://www.nolo.com/legal-encyclopedia/contracts-basics-33367.html 2. 10 Things a Non-Profit Should Include in its Contracts http://www.notationsonnonprofits.com/featuredpost/10-things-a-non-profit-should-include-in-its-contracts/ 3. MOUs versus Contracts http://charitylawyerblog.com/2012/07/02/mous-versus-contracts/ 4. Torts Rules of Law http://www.lawnerds.com/testyourself/torts_rules.html 5. No longer available See pdf in Files in Canvas for this article Liability Basics for Nonprofit Organizations http://www.mdf.org/documents/mdc_liability_basics.pdf 6. Risky Business – Using Unlicensed Images http://charitylawyerblog.com/2013/05/14/risky-business-using-unlicensed-images/ 7. Mental Health Professionals' Duty to Warn (See OREGON in chart) http://www.ncsl.org/research/health/mental-health-professionals-duty-to-warn.aspx 8. Wikipedia: Duty to Warn https://en.wikipedia.org/wiki/Duty_to_warn 9. Arizona Open Meeting Law Basics http://charitylawyerblog.com/2013/04/26/open-meeting-law-basics/ 10. Executive Sessions: How to Use Them Regularly and Wisely (THIS READING IS ALSO IN FILES ON CANVAS) https://www.nonprofitmaine.org/wp-content/uploads/2009/09/Executive-Sessions.pdf
10	All Topic Review	