

# 2022 Nonprofit Organizations Fundamentals Workshop

## January 12, 2022 • Proceeding as Live Webcast

Wednesday Afternoon, Jan. 12, 2022

**Presiding Officer:**

**Hillary Evans**, Philanthropy Southwest - Dallas, TX

1:20 pm

**Welcoming Remarks**

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### CONCURRENT TRACKS

#### 1A: Nonprofit Formation

**Presiding Officer:**

**Hillary Evans**, Philanthropy Southwest - Dallas, TX

1:30 pm  
1.00 hr

**Organized Exclusively for Charitable Purposes: Nonprofit Formation and Formalities from an Accounting and Legal Point of View**

This session focuses on start-up considerations, federal and state laws; choice of entity; articles of incorporation and bylaws; and applying for tax exemption. It provides insight on how different legal structures will impact financial statements and metrics.

Christina N. Cahill, Polsinelli PC - New York, NY  
Neely D. Duncan, BKD, LLP - Dallas, TX

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#### 1B: Governance Literacy Workshop

1.00 hr

**(1:30 p.m.) Concurrent Workshop: Governance Literacy for Nonprofits**

Governance at nonprofit organizations is often not a priority until something goes wrong. Gain practical tips to help board and staff members avoid problems, and review governance topics including fiduciary duties, governing documents, policies, procedures, and the roles of the board, officers, committees, and staff members.

**NOTE: This workshop provides an opportunity for instruction and interactive discussion in a smaller-group format.**

Harrison M. Smith, Schmoyer Reinhard LLP - Fort Worth, TX  
Chelsey E. Ziegler, John D. and Catherine T. MacArthur Foundation - Chicago, IL

2:30 pm

**15-Minute Break**

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#### 2A: Nonprofit Compliance

**Presiding Officer:**

**Hillary Evans**, Philanthropy Southwest - Dallas, TX

2:45 pm  
1.00 hr

**Operated Exclusively for Charitable Purposes: Compliance and Operational Considerations and Structuring**

This session focuses on the operating and compliance aspects of maintaining 501(c)(3) status, with a focus on permissible and impermissible activities.

Darren B. Moore, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX  
Lauren Simpson, Morgan, Lewis & Bockius LLP - New York, NY

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**2B: Financial Literacy Workshop**

1.00 hr

**(2:45 p.m.) Concurrent Workshop: Financial Literacy for Nonprofits**

Understanding financial statements is the key to understanding the financial health of your organization. Review the basic financial statements and common disclosures, and examine NFP financials to learn how to leverage the new formats for basic analysis.

***NOTE: This workshop provides an opportunity for instruction and discussion in a small-group format.***

Michaela J. Cromar, CliftonLarsonAllen LLP - Fort Worth, TX  
Mark Schrutka, Armanino, LLP - Austin, TX  
Ruth Snell, Armanino, LLP - Austin, TX

3:45 pm

**15-Minute Break**

4:00 pm  
1.00 hr

**Reporting Obligations for Section 501(c)(3) Organizations**

Explore compliance requirements for charitable organizations with IRC section 501(c)(3) status. Provide a framework for the reporting obligations at the federal and state levels. The federal reporting discussion will concentrate on the key reporting items of the Form 990 and when other forms may be required. Discuss the high-level requirements for state registrations for nonprofits, charitable trusts and charitable solicitations.

Jennifer Becker Harris, Clark Nuber PS - Bellevue, WA  
Hamish W. Nieh, Fizer Beck - Houston, TX

5:00 pm

**15-Minute Break**

5:15 pm  
1.00 hr

**IRS and AG Oversight**

This session focuses on federal and state oversight and regulation of tax-exempts, regulatory powers and authority, and enforcement issues.

Tama Brooks Klosek, Klosek & Associates PLLC - Houston, TX  
Susan K. Staricka, Staricka Law, PLLC - Austin, TX

6:15 pm

**Adjourn**