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Variety of Workshops Planned for 2011 Nonprofit Summit

Registration is now open for the 2011 Iowa Nonprofit Summit. To register, visit at www.regonline.com/npsummit2011. The Summit will be held at the Scheman Building at Iowa State University, 1810 Lincoln Way, Ames on November 15 and 16, 2011.

Workshops and plenary speakers will focus on all elements of effective nonprofit operations and volunteer program management. In addition to hearing inspiring keynote speakers, you can choose from more than 60 workshops to help you develop professional skills, become a better volunteer manager, enhance your nonprofit organization, and network with your peers.

Networking lunches are back. A board will be available at the registration booth where you may coordinate lunch with like-minded nonprofit workers. Presentation of Iowa Nonprofit Awards will once again be

part of the program. For information on the awards and to make a nomination, visit www.regonline.com/npsummit2011. The deadline for nominations is October 28.

Do you know fantastic volunteers who have truly changed their communities for the better? Consider nominat-



ing them for the Iowa Volunteer Hall of Fame. Details and links to the electronic nomination form are online at http://www.volunteeriowa.org/promotion/volunteer_recognition.aspx. The nomination

Summit, *continued page 2*

Church Group Appoints Panels on Accountability

by Michael Jenkins, Editor

On September 8, the Evangelical Council for Financial Accountability (ECFA) appointed three panels to work on issues of accountability in churches and other nonprofits. The panels will issue findings and recommendations to the Commission on Accountability and Policy for Religious Organizations (www.religiouspolicycommission.org) in support of their effort to improve financial reporting and transparency of churches and nonprofits.

The ECFA formed the Commission following a staff report issued in January by

Senator Charles Grassley that focused on the financial practices of six high-profile media-based Christian ministries (<http://finance.senate.gov/newsroom/ranking/release/?id=5fa343ed-87eb-49b0-82b9-28a9502910f7>).

After releasing the findings of his three-year inquiry, the senator asked ECFA to spearhead an independent national effort to review and provide input on major accountability and policy issues

Accountability, *continued page 2*

Register by November 1 for Early Bird Summit Discount

Summit, from page 1

deadline is November 1.

Kaira Esgate, Executive Director of Reimagining Service, is the keynote speaker on November 15 and will offer insights on how you can effectively integrate volunteers into your organization. On November 16, Jeannette Peters of Nonprofit Management Consulting, LLC speaks on Confessions of a Grant Reviewer. Learn the top ten ways to make the reviewer's job easier and increase your chances for a high review score.

The Iowa Commission on Volunteer Service is providing a limited number of registration scholarships for AmeriCorps*State and National Members; AmeriCorps*State program directors, Senior Corps Directors; and one designee from each mentoring program certified through the Iowa Mentoring Partnership.

Since space is limited for these groups, you must pre-register to attend! Sorry, but AmeriCorps*VISTA members, AmeriCorps*NCCC members and staff are not eligible for the complimentary spots and should register under the appropriate registration category.

Registration fees for the Summit are as follows:

- \$160 – Two-day registration (\$180 on-site)
- \$90 – One-day registration (\$100 on-site)
- \$200 – Exhibitor registration (includes two-day conference registration for one person)

Online early bird discounted registration is accepted through November 1. Registration and additional details regarding lodging, keynote speakers, and conference activities may be found at www.regonline.com/npsummit2011.

See page 6 for additional information and an abbreviated schedule of workshops.

Panels Face Lengthy To-Do List

Accountability, from page 1

affecting religious and other nonprofit organizations.

The ECFA formed a Panel of Religious Sector Representatives composed of religious leaders from several different faith traditions, a Panel of Nonprofit Sector Representatives made up of representatives from national and regional nonprofits, and a Panel of Legal Experts with expertise in the areas of exempt organizations and constitutional law.

Each panel will consider whether churches and nonprofits should be held more accountable to taxpayers and the federal government. They will review federal guidelines for determining the reasonableness of nonprofit executive compensation. They will also consider whether there should be statutory and regulatory changes in order to curb perceived abuses of the clergy housing allowance exclusion.

The panels will review whether the current prohibition against political campaign activity by churches and nonprofits should be reviewed or modified. Finally, the panels will review whether penalties should be expanded for nonprofits and their leaders who engage in prohibited activities.

In working to improve rules and procedures for accountability, the Commission will also receive input from the Internal Revenue Service, town hall meetings, and other informal channels.

Bridgespan Group Releases Report on Rural Nonprofits

The Bridgespan Group has released a report called *Small but Tough: Nonprofits in Rural America*. The report highlights differences between rural and urban nonprofits and examines ways in which some rural organizations have operated effectively despite numerous challenges.

The report's authors, Alex Neuhoff and Andrew Duncelman, state that, "Poverty is more common in rural areas of the United States than in urban areas. Yet the nonprofit sector, a key force in the fight against poverty, is three times smaller in the rural US on a per capita basis than it is in urban areas."

Among other comparisons the authors make, they state that, "While rural areas account for 18 percent of the total population and 22 percent of the nation's poor they receive only 8 percent of the total spending in the nonprofit sector."

Links to both a brief summary and to the full report are available on The Bridgespan Group's website at <http://www.bridgespan.org/>

Boyd Named Junior Achievement Hall of Fame Laureate

Willard “Sandy” Boyd, founder of the Iowa Nonprofit Resource Center and president emeritus of the University of Iowa, is one of three Eastern Iowa business leaders chosen as a Junior Achievement Hall of Fame laureate.

The laureates were recognized at a September 22 event at the Cedar Rapids Marriott.

Honorees are nominated by members of the community then selected by an independent committee. Individuals selected must have lived and worked in Eastern Iowa and epitomize what Junior Achievement calls four key standards of excellence: their impact on their industry or organization; their integrity as an ethical business leader; their commitment to bettering the community as a whole; and their leadership qualities, which allow them to be exemplary role models for everyone, especially the children of Iowa.

The other honorees were Wayne Engle with the ESCO Group and Steve West with West Music Co.



Willard “Sandy” Boyd

IPA’s Schott Receives Top Award from Iowa League of Cities

Jeff Schott, Director of the Institute of Public Affairs at the University of Iowa, was awarded the Iowa League of Cities’ Hall of Fame Award at the organization’s 2011 Annual Conference & Exhibit on September 22 in Des Moines.

The League Hall of Fame Award was created to recognize individuals who have provided extraordinary public service to the League and local government. The Hall of Fame award has previously been given to elected or appointed city officials, business or civic leaders, and persons rendering assistance to cities as trainers, consultants, or advisors.

Selection for this award is made on the basis of service rendered to city government generally, including leadership in the League, League-affiliated Boards, or other municipal organizations, service on state or national boards or commissions, providing extraordinary service to cities in training, education and development of local leadership, advocating for cities and good local government, and providing exceptional professional assistance and support to cities.

Schott received a Bachelors in Political Science from the State University of New York at Albany and a Masters in Political Science from the University of Iowa. His career in municipal government began in Utica, New York where he was the Comprehensive Planning Coordinator. His career in Iowa started in Muscatine, where he was the Planning Coordinator/Assistant Community Development Director. He has also served in various other city roles, including City Manager of Marion from 1987 through 2006.

“This 2011 Hall of Fame Inductee has worked tirelessly to enhance local government in Iowa by teaching and mentoring the next generation of local government officials,” said former colleague Pat Callahan when presenting the award.

Since 2006, Schott has been the Director of the Institute of Public Affairs at the University of Iowa. He is also an adjunct instructor in the University’s School of Urban and Regional Planning and is a “Range Rider” for both the International and Iowa City/County Management Associations.



Jeff Schott

The Iowa Register of Accountability and Voluntary Website Disclosure

Jill K. Smith, Ph.D., M.A., Strengthening Communities Fund, The Larned A. Waterman Iowa Nonprofit Resource Center and Adjunct Assistant Professor, Department of Management and Organizations, Tippie College of Business

In 2009, the GuideStar Report chided nonprofit organizations because they failed to provide sufficient program and financial information on their websites. It was not breaking news that there was a growing demand from donors as well as the general public for additional information about nonprofit organizations' finances. How well do Iowa's nonprofit organizations answer the call for greater openness?

In response, I set out to evaluate the relationship between the Iowa Register of Accountability and voluntary website disclosure by Iowa nonprofits. As part of the study, I developed a reliable method to measure nonprofit website disclosure and transparency. The disclosure score ratings from Iowa Register of Accountability nonprofit organizations were compared to those not listed on the Register.

The important finding of my research was that nonprofit organizations listed on the Iowa Register of Accountability were more likely to have active websites and to voluntarily disclose recommended information on their websites than those Iowa nonprofits that have not sought or achieved listing on the Register. The study validated the effectiveness of the Iowa Register of Accountability and the Iowa Principles and Practices training in promoting accountability of nonprofits as measured by website disclosure and transparency.

A real-world application of this research is a practical guide with regard to the specific content that should be on a nonprofit organization's website to improve nonprofit accountability. Based on recommendations from the Iowa Principles and Practices as well the Panel on Nonprofit Sector and GuideStar, a well-designed website should incorporate specific information in eight key areas:

1. General information should be included about the organization's purpose, history, and how to contact the organization.
2. Names, titles, and contact information for key staff members should be listed.
3. Names of all board members, along with their positions held on the board of directors, and affiliations (an indication of association or relationship with a place of employment or organization) should be listed. Additionally, information on how to contact at least one of the board members should be included.

4. The website should list and describe programs or services currently (within the last year) offered by the organization. These descriptions should specify the content, frequency, and duration of each program or service, information on how to access or enroll in programs or services, whom to contact about the programs or services, and the costs to enroll or participate in each program or service.
5. The key elements of an organization's strategic plan (mission, vision and values statements) and goals or objectives should be provided.
6. Organizations should clearly state whether they qualify as a 501(c)(3), have tax exempt status, gifts are tax deductible, or link to their organizational listing on Charity Navigator or GuideStar Charity Check. This claim should be verified by a copy of or link to the Internal Revenue Service 501(c)(3) exemption letter.
7. An organization's website should contain the organizations' most current annual report.
8. Recent financial statements or reports, or recent audit information should also be included. The financial statements or reports should include a balance sheet or financial reports that specifically state what percentage of gifts and donations are used directly in the work of the organization. The audit information should include the date of the audit, the company that performed the audit, and how to access the audit report.

By posting information in these eight key areas, a nonprofit organization demonstrates its commitment to accountability and helps to maintain public trust in the organization and the nonprofit sector. How well do Iowa's nonprofit organizations answer the call for greater openness? If they use the resources of the Iowa Register of Accountability and the Iowa Principles and Practices training, Iowa's nonprofits can do well indeed.

Iowa Nonprofits and Iowa State Government

The Iowa Attorney General's Office

By Richard Koontz, Director, Larned A. Waterman Iowa Nonprofit Resource Center

This is the second in a series that examines the relationship of various state government entities to Iowa's nonprofit community. Awareness of the extensive interactions between nonprofits and state government will strengthen Iowa as a nonprofit-friendly state.

The Iowa Attorney General's Office has oversight of many nonprofit activities.

Iowa Code chapter 13C provides various rules for nonprofits doing fundraising in the state. This fundraising regulation is overseen by the attorney general's office. The Iowa attorney general is given general enforcement powers for the charitable solicitation regulations of Iowa nonprofits.¹ Registration requirements for professional commercial fundraisers and their disclosures are handled by the Iowa attorney general.²

In 2004 Attorney General Tom Miller brought an action against a professional fundraiser, A&A Marketing, which diverted significant amounts of funds raised for AmVets into personal accounts. In the same year an action was brought against a Louisiana fundraiser, American Deputy Sheriffs' Association, which, after raising \$5 million in 2003, turned only \$108,377 to Iowa law enforcement agencies.

In 2008, a new charities division, staffed by one lawyer, was established in the attorney general's office. Iowa, in taking that step, placed itself somewhere in the middle of attorney general efforts across the United States for nonprofits. There are some states with longstanding, well-staffed charitable divisions in their attorney general's offices and other states with no such charitable division.

Unlike nonprofit corporations, a charitable trust is not required to file with the secretary of state to be created. However, when a will or other filing with the probate court creates a charitable trust, a copy of the document must be sent to the attorney general's office.³

The attorney general has the power to bring a suit to enforce a charitable trust's provisions⁴ but does not enter every charitable trust action that he is requested to pursue. The attorney general's office chose not to enter an action to enforce a charitable trust's terms brought by a nonprofit hoping to set up a senior center in Mitchellville, Iowa. The charitable trust which had originally awarded \$50,000 for the project withdrew the funds due to the failure of the grantee to meet the terms of the grant.⁵

Iowa's attorney general, as do most attorneys general in the U.S., keeps a state register of charitable trusts.⁶ Any charitable trust in Iowa must file the federal nonprofit tax Form 990, or, in the case of private foundations, the 990-PF, with the attorney general's charitable trust division. Unlike nonprofit corporations, however, there is no database

of information on the charitable trusts kept by the attorney general that is accessible to the general public.

While the Iowa Secretary of State is administratively responsible for filings under the nonprofit corporation act, the attorney general has a number of responsibilities within that act. The attorney general's role in the nonprofit corporation act are described as ultra vires actions⁷, judicial dissolution⁸, and foreign corporations transacting business without authority and/or revocation of a foreign corporation's certificate of authority.⁹

The attorney general also has a role in the management of endowments, or institutional funds, under the terms of the state statute, UPMIFA. The attorney general can intervene in actions to change donor restrictions on such funds.¹⁰

For more about how the attorney general's office protects charitable giving, go to http://www.state.ia.us/government/ag/protecting_giving/index.html

Notes

¹ IOWA CODE § 13C.8

² IOWA CODE §§ 13C.2(1) and 13C.2(3)

³ IOWA CODE § 633.303

⁴ IOWA CODE § 633.304

⁵ Mitchellville Community Ctr., Inc. v. Vos, 679 N.W.2d 31, 35 (2004)

⁶ See Craig, Charitable Trusts in Iowa, 9 DRAKE L. REV 90 (1960)

⁷ IOWA CODE § 504.304

⁸ IOWA CODE §§ 504.1431 and 504.1432

⁹ IOWA CODE §§ 504.1502, 504.1531 and 504.1532

¹⁰ IOWA CODE § 540A.106

2011 Iowa Nonprofit Summit Agenda

The Iowa Nonprofit Summit will once again be held at the Scheman Building on the Iowa State University campus. Five workshops on the Iowa Principles and Practices for Charitable Nonprofit Excellence will be offered. Taking all five will qualify your nonprofit to be posted on the Register of Accountability.

An abbreviated schedule of workshops appears on these pages. A detailed schedule is available at www.regonline.com/npsummit2011

To receive conference announcements, see www.iowalifechanging.com and use the Register link to sign up for the Iowa Nonprofit Summit e-mail list. Follow conference news on Twitter at #INPOS11.

If you have questions or need more information, contact the Iowa Commission on Volunteer Service at icvs@iowa.gov, or 515.725.3094 (toll-free: 800.308.5987).

The Iowa Nonprofit Summit is made possible through a collaboration of the following organizations: GEM\$ (Grants Enterprise Management System); Iowa Campus Compact; Iowa Commission on Volunteer Service; Iowa Council of Foundations (including Iowa Community Foundations); Iowa Dept. of Cultural Affairs; Larned A. Waterman Iowa Nonprofit Resource Center; Volunteer Centers of Iowa; United Ways of Iowa.

Iowa Nonprofit Summit sponsors include: Alliant Energy; Iowa Commission on Volunteer Service; Iowa Department of Education; Iowa Downtown Resource Center; MidAmerican Energy; Nationwide Insurance.

Tuesday, November 15

9:00-10:15 a.m.

Welcome
Keynote Speaker: Kaira Esgate,
Reimagining Service

10:15-10:30 a.m.

Break

10:30 a.m. – Noon

Emergency Volunteer Center Training:
Part One

Developing Authentic and Sustainable
Partnerships with Higher Education

Iowa Nonprofit Legal Update (Endow
Iowa, Nonprofit Corporation Act)

So I have a strategic plan. Now what?

The Nonprofit Voice: Best Practices in
Advocacy Communications

Target Market: Business and
Corporate Philanthropy

Principles and Practices – Starting a
Nonprofit

Life After AmeriCorps
(repeated Nov. 16)

Service Learning: A Hands-on Guide
from Three Projects

Developing Quality Volunteer
Opportunities

1:00-2:30 p.m.

Emergency Volunteer Training:
Part Two

Is Your Nonprofit a Service Enterprise?

Days of Service

Strategic Board Engagement

Speaking the Language: Using Social
Media for Volunteer Engagement

Target Market: Engaging Women in
Philanthropy

Managing Grants to Leverage More

Principles and Practices – Strategic
Planning, Executive Director, Human
Resources & Communications

Risk Management for Volunteers

Connecting Service Learning to the
Iowa Core

Volunteer Recruitment, Retention,
Recognition

2:30-2:45 p.m. – Break

2:45-4:15 p.m.

Nonprofit Disaster Preparedness:
Planning for and Managing Natural
Disasters

Human Performance Improvement: A
Tool for Strategic Program Evaluation

Keeping History Alive/AmeriCorps
Civic Engagement

Innovation in Philanthropy

Advanced Social Media

Target Market: Engaging Older Adults
in your Nonprofit

Gift Processing That Means Some-
thing to Your Organization

Principles and Practices – Board of

Directors and Mission

Outstanding School Partnerships

Incorporating Youth Voice into Service Learning

High-Impact Volunteer Engagement

Wednesday, November 15

9:00-9:15 a.m.

Keynote Speaker: Jeannette Peters, Nonprofit Management Consulting, LLC

10:15-10:30 a.m. – Break

10:30 a.m.-Noon

AmeriCorps Directors' Networking

Enhancing Inclusion in Volunteer Programs 101

Reimagining Service (focused on volunteer centers and VGF grantees)

Poverty Simulation

Campus Collaboration: Using Student Research to Enhance Campus Programming

The Leadership Challenge

Youth Track: Building Leadership Skills

Using Hard Data to Build Strong Proposals

Principles and Practices – Advocacy, Collaboration, Accountability & Compliance

Developing Sustainability for Mentoring Programs

Tracking Volunteer Data & Impact of Services

Making Service-Learning Sustainable

Noon – 1:00 p.m.

Lunch

1:00-2:30 p.m.

Enhancing Inclusion in Volunteer Programs 201

Reflecting and Demonstrating Success in Your Service Learning Projects

The Zen of Collaboration

Serve, Don't Help: Assessing Current Programmatic Efforts to Create Change

Nonprofit Business Model

Youth Track: Take Your Passion and Turn it Into a Project

Resource Diversification: Expanding Your Revenue Portfolio

Principles and Practices – Financing and Fundraising

Talking with your Mentee About Drugs and Alcohol

Training Your Staff to Best Utilize Volunteers

Telling the Story of Your National Service Program

2:30-2:45 p.m.

Break

2:45-4:15 p.m.

Life After AmeriCorps (repeat of Nov. 15 workshop)

Greening your AmeriCorps or Volunteer Programs

Incorporating Community Partners into Service-Learning Projects

Building Win-Win One-Time Partnerships Between Campus and Community

Fiscal Management for Nonprofits: Programmatic Budgets

Youth Track – Seeing the Big Picture: How to be Involved in Your Community Now and in the Future

Polish, Buff and Let Your Planned Giving Program Shine!

Nonprofit and State Government Collaboration

Fostering Collaborative Relationships with the Iowa Department of Public Health

Neighboring

Training Opportunities

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Nonprofit Association of the Midlands (NAMS)

Nonprofit Finance Fundamentals:

Finance Committees

October 18, 9 – 11 a.m.

NAM Training Room, 11205 Wright Plaza,
Ste 210, Omaha, NE

Members, \$25; Non-members \$50

Websites Made Easy

October 20, 10 a.m. – Noon

NAM Training Room, 11205 Wright Plaza,
Ste 210, Omaha, NE

No charge

For details and to register for NAMS sessions:

<http://www.nonprofitam.org/calendar.aspx>

Iowa State University Nonprofit Management Academy

Understanding Program Planning and Evaluation (even when you aren't a researcher)

October 20, 9 a.m. – 4 p.m.

Cost: \$65; CEUs available

ISU Linn County Extension, 2379 7th
Avenue, Ste 140, Marion.

Register at: <http://www.extension.iastate.edu/linn/news/nonprofit.htm>

About Our Organization

The Larned A. Waterman Iowa Nonprofit Resource Center is a University of Iowa interdisciplinary collaboration created to make more accessible educational and service programs focused on strengthening the operational capacity of Iowa nonprofit organizations.

The INRC works collaboratively with government agencies, nonprofit organizations and educational institutions to impart new

Community Foundation of Greater Dubuque

Board Boot Camp

October 26, 4-6 p.m.

Community Foundation of Greater Dubuque,
700 Locust St, Dubuque, IA 52001

For new board members and existing members who wish to be more effective. Staff, prospective board members, and existing board members welcome.

\$40 fee includes refreshments, materials.

Email office@dbqfoundation.org with questions and to register or call 563-588-2700.

knowledge through activities and provide information and training resources to help nonprofit organizations and interested persons throughout Iowa. We seek to build the capacity and develop the effectiveness of community-based organizations and enhance the overall effectiveness of local organizations in building communities. The INRC also introduces students to the nonprofit sector and develops their sense of public and community service.