

NABE-News

CALENDAR

from www.nabenet.org

NABE Board of Directors meeting

When: Nov. 5 - 6

Where: Destin, FL

GR Section Workshop

When: Nov. 10 - 12

Where: Washington, DC

NABE Administration and Finance Section Meeting

When: Feb. 7 - 8

Where: Salt Lake City, UT

NABE/NCBP/NCBF Midyear Meeting

When: Feb. 8-12

Where: Salt Lake City, UT

CSE Retreat

When: March 8 - 9, 2005

Where: Chicago, IL

Bar Leadership Institute

When: March 10 -12, 2005

Where: Chicago, IL

ANNOUNCEMENTS

FIVE WAYS TO GET IN TROUBLE: Courtesy of Hugh Jones, Deputy Attorney General, State of Hawaii:

In the US, the federal government's IRS (Internal Revenue Service) and the state attorney general's offices have the authority and responsibility of overseeing nonprofits. There are many reasons why nonprofits come under governmental scrutiny, including complaints by the public, allegations by employees and board members, and erroneous and incomplete Form 990s. In case you're feeling like being scrutinized by your attorney general's office (this is a joke!), here are some steps you can take.

1. Complicate your organizational structure. For example, create multiple subsidiaries or related organizations, all with the same board members and/or staff. This may indicate that you are trying to hide money flows or payments to individuals.
2. Convert from a nonprofit to a for-profit entity, merge with a for-profit entity, or sell most of your assets to a for-profit entity. Again, government officials are alerted by what appears to be the false use of nonprofit status for individual gain.
3. Allow your executive director to control it all. Don't have independent accounting or management audit reports to the board. Don't have any internal controls; allow the executive director access to all accounts. Allow the executive director or other staff to sign for their own expense reimbursement. Don't have an annual review of the executive's performance and compensation.
4. Don't file papers on time, or at all. Federal Form 990 is due for many organizations every year, and most states require additional filings. If you're on the board, don't check to make sure they are filed, and don't bother to review them for accuracy.
5. Don't have regular board meetings. And don't look at financial information. After all, if you don't know what's going on, you won't have to worry about it!

NABE WEBSITE SURVEY: Please complete the NABE Website Committee survey. You can access it at <http://www.surveymonkey.com/s.asp?u=58260668134>.

GOVERNMENT RELATIONS SECTION WORKSHOP: Also, remember the GR Section Workshop, November 10-12 in Washington, DC. Hotel reservations can be made at Jurys Washington Hotel, Dupont Circle (866/534-6835 or 202/483-6000); rooms are \$150/night. The registration fee is \$185 for GR Section members; \$220 for NABE members (includes workshop registration and GR Section dues); and \$250 for non-NABE members. Limited scholarship opportunities are available. To apply, provide a brief statement of interest and contact information to GR Section Chair, Matthew Hallisey, at 860/612-2004 or mhallisey@ctbar.org.

ANSWER TO LAST WEEK'S QUESTION: Why Was NABE-News a Day Late? The correct response was the first one ("oh no, I forgot!") Thanks to all who voted (gotcha to read the NABE-News, didn't I?) and I'll try not to forget again. . . but I make no promises.