

perspectives

July 2015

A publication from
Benesch Friedlander
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MY BENESCH MY TEAM

Trends and topics in not-for-profit management

Not-for-Profit Spotlight



Jewish Federation
OF CLEVELAND

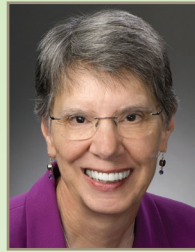
The Jewish Federation of Cleveland is a 110+-year-old community cornerstone that aspires to leave no community member behind. Rooted in the traditional Jewish values of justice (tzedek), repairing the world (tikkun olam), acts of loving kindness (gemilut hesed) and Jewish peoplehood (klal yisrael), the organization commits its values into action every day.

The Jewish Federation of Cleveland's mission is to promote the well-being of the Cleveland community, its members and Jews throughout the world; enhance the continuity, security and unity of the Jewish community; increase understanding of Jewish values and their application to improve people's lives; encourage members to fulfill the responsibility of tikkun olam, to make the world a better place; support Israel as a Jewish and democratic state; and promote collective action by individuals and organizations to advance these purposes.

It is the voice of the community collective, navigating the present and future needs of our local and global Jewish world with our community for our community. It is one of the largest grant makers in Ohio, making over 6,600 grants totaling over \$212 million to Jewish and general causes in the past year. The Federation has also been ranked by Crain's Cleveland Business as the fourth largest not-for-profit organization in Northeast Ohio. It is helping to make our community stronger.

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Do I Have to Admit a Same-Sex Couple to My Facility?



Martha J. Sweterlitsch



Jennifer M. Turk

Section 1. *All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.*

The paragraph above is the Fourteenth Amendment to the United States Constitution. The last two clauses of the second sentence have been the underpinning of many court decisions over the years extending or protecting the rights of people and organizations from overreaching or intrusion into personal lives by government and assuring that people are treated equally under the law. These seem like simple concepts in the abstract but get very complicated in practice. The latest extension of rights under this amendment by the U.S. Supreme Court is the decision in *Obergefell et al. v. Hodges, Director of the Ohio Department of Health, et al.* decided June 26, 2015, and better known as the "same-sex marriage" case.

What *Obergefell* says in its simplest terms is that the Fourteenth Amendment requires a state to license a marriage between two people of the same sex and to recognize a marriage between two people of the same sex when the marriage was lawfully licensed and performed out-of-state. This represents a monumental shift in how government must relate to same-sex couples asking for recognition, and it brings with it all of the benefits, and detriments attached to government recognition of a marriage, from joint tax filings to family leave and government spousal benefits.

Obergefell alone does not impose requirements on individuals or churches to recognize, accept or perform same-sex unions. Less clear is its effect on private and religious-based institutions that offer services to the public such as housing and health care. Many other laws govern these activities. The Fair Housing Act, for example, prohibits discrimination on the basis of religion, sex or familial status, and in some local jurisdictions, housing discrimination on the basis of sexual orientation is specifically prohibited. While there is a lot of speculation occurring about the application of *Obergefell* to housing and public accommodations, until oversight agencies such as HUD, the U.S. Department of Justice or state civil rights agencies issue guidance, providers are left to decide on their own how to treat same-sex couples. However, the authors believe that housing and health care providers offering services to the public will not be able to use the cloak of religious affiliation to avoid treating same-sex couples in the same way they treat heterosexual couples, and doing so will invite litigation.

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An Employee Who Reports Corporate Wrongdoing May No Longer Be an “At-Will” Employee Subject to Termination Without Cause



John F. Stock

The Court of Appeals for Cuyahoga County recently held that an employee who reports corporate wrongdoing might, in some circumstances, no longer be an “at-will” employee who is subject

to termination by the employer without cause. [*Rebello v. Lender Processing Services, Inc.*, Cuy. App. No. 101764, 2015-Ohio-1380 (April 9, 2015)] The termination of a complaining employee may violate the “public policy” exception to Ohio’s at-will employment doctrine, and provide the employee with a viable wrongful termination claim against her employer.

Ohio’s at-will employment doctrine

Ohio has long-recognized the common law doctrine (i.e., a rule of law created by court decisions) of “at-will” employment. At-will employment means that absent an express contract that an employee will be employed for a specific period of time or may only be terminated for cause, an employer may terminate the employee at any time, with or without cause. Conversely, an employee may terminate her employment at any time. Such terminations generally do not give rise to an action for damages by either party.

There are a number of exceptions to the at-will employment doctrine, many of them well-known. Virtually every employer understands that it cannot terminate an employee based on her race, sex, age or disability. However there is a less well-known, less-clear exception to the at-will employment doctrine—the public policy exception.

The public policy exception to at-will employment

An at-will employee may have a cause of action for wrongful termination against her employer if she is terminated in violation of a clear public policy set forth in the Ohio or United States Constitution, federal or state statutes, administrative rules and regulations, and the common law. The employee must establish four requirements to meet the public policy exception:

- There exists a clear public policy in the applicable constitution, statute, etc. (the “clarity requirement”)
- Dismissing the employee under the applicable circumstances would jeopardize the public policy (the “jeopardy requirement”)
- The employee’s dismissal is motivated by employee conduct related to the public policy (the “causation requirement”)
- The employer lacks an overriding legitimate business justification for the dismissal (the “overriding justification requirement”)

The Rebello case

In the *Rebello* case, the employer, Lender Processing Services (LPS), had a contract with J.P. Morgan Chase Bank (Chase) to provide mortgage servicer services. Rebello was a supervisor in LPS’s property preservation department. She led a team of employees who provided field services for properties that were the subject of Chase mortgages that were in default.

LPS had access to the personal financial information of Chase customers in the course of performing its mortgage services. LPS used a secured electronic database (the MSP system) to access the nonpublic information of Chase’s customers. Pursuant to the contract between LPS and Chase, Chase ultimately controlled who at LPS was authorized to access Chase’s private customer information on the MSP system. The screening process involved training, a background check and a drug test. Once authorized by Chase, the LPS employee received a unique username and password to access the MSP system.

As LPS’s workload under the contract increased, LPS began to experience difficulties in accessing the MSP system due to delays in getting Chase’s authorization for additional LPS employees to access the system. As a “workaround” to the access problem, authorized LPS employees began to share usernames and passwords with other, not-yet-authorized LPS employees to cover the workload. *There was no evidence that Chase customers’ information was ever disclosed outside of LPS.*

The LPS contract with Chase expressly prohibited employees from sharing passwords. In fact, the contract stated that sharing passwords might constitute a violation of the privacy provisions of the federal Gramm-Leach-Bliley Act (the GLBA).

Ms. Rebello complained a number of times to her supervisors about the password sharing among LPS employees. When LPS repeatedly did nothing, Rebello ordered her team to stop sharing passwords. She also told her supervisors that she was going to inform LPS’s upper management, or Chase, if the password sharing did not immediately stop.

Shortly thereafter, LPS fired Rebello. It asserted it fired her because of an “outburst of profanity on the production floor,” other performance issues, tardiness and bad attendance. Rebello sued LPS, asserting, *inter alia*, that her firing violated the public policy of the GLBA to protect the privacy of consumers’ financial information. Before trial, the trial court denied LPS’s motion to dismiss, and then denied its motion for summary judgment. However, at trial, the trial court granted a directed verdict in favor of LPS after Rebello presented her case. The court agreed with LPS that Rebello had failed to establish the “clarity requirement” of the public policy exception. Rebello had complained about password sharing—which was not expressly prohibited by the GLBA. She had not complained about the unauthorized disclosure of confidential information. Therefore, Rebello’s firing did not put the public policy of the GLBA in jeopardy.

The court of appeals disagreed and reversed the trial court. It held that the password sharing violated the clear public policy of the GLBA because it enabled not-yet-authorized LPS employees to access the Chase customer information, which itself constituted “unauthorized access” under the Act (the “clarity requirement”). As a result, LPS’s firing of Rebello put the public policy of the GLBA in jeopardy (the “jeopardy requirement”) because it might deter other employees from reporting potential GLBA violations. *Rebello was not required to prove that the password sharing actually violated the GLBA.* The appellate

court remanded the case to the trial court to reconvene the trial on Rebello's wrongful termination claim.

Lessons to be learned

It is never a good idea for an employer to fire an employee simply because she has complained about purported wrongdoing by fellow employees. The employer should do the prudent thing—investigate the alleged wrongdoing—instead of disciplining the complaining employee for being a “rat.” However, in the real world, the difficult situation occurs when an under-performing employee who is about to be disciplined or terminated begins to make assertions of corporate wrongdoing to forestall action against her and deflect the focus of attention from her own deficiencies. If the employee has not made any such allegations before the discipline/termination decision is presented to her, the employer generally should be safe in carrying out its justifiable employment action—but still must investigate the alleged wrongdoing.

On the other hand, if the complaining employee has made allegations of corporate wrongdoing before the employer has taken action against the employee, the employer must tread very carefully. Before taking action against the complaining employee, the employer must be able to clearly establish, preferably by contemporaneous documentation, that (a) it has investigated the alleged wrongdoing and taken all necessary remedial actions and (b) it is objectively verifiable that the employment action against the employee is justified, and has absolutely nothing to do with the employee's allegations of wrongdoing.

In short, once an employee complains of corporate wrongdoing, for all practical purposes she is no longer simply “at will” with respect to adverse employment action. The employer must have a good reason to terminate her. “No reason” will not be sufficient.

To learn more about this topic, please contact **John F. Stock** at (614) 223-9345 or jstock@beneschlaw.com.



DOL Sees Workers As Employees

Most workers should be classified as employees, and not independent contractors, and be paid minimum wage and overtime pay, the U.S. Department of Labor said in an Administrator's Interpretation issued July 15. For more information, click [here](#).

Do I Have to Admit a Same-Sex Couple to My Facility?

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Similarly, employers who choose not to extend married-couple benefits to same-sex married couples will, at a minimum, face litigation. *Burwell, Secretary Of Health And Human Services, et al. v. Hobby Lobby Stores, Inc., et al.*, 723 F. 3d 1114, (2014) ruled that a certain closely held corporation was entitled to the protections of the Religious Freedom Restoration Act of 1993 and therefore was not required to pay for birth control services for its employees as otherwise required by the Affordable Care Act. However, the opinion also emphasized that “efforts to invoke religious views” to justify other kinds of exclusion or discrimination “will come up against the particular facts of the case and the legal framework behind the government's justification for such requirements.” In short, a decision about the treatment of same-sex couples could have a very different outcome, especially in light of the *Obergefell* decision.

These are not easy issues for many faith-based organizations with years of experience in serving the public beyond those of any particular faith and decades of participation in government-funded programs. Such organizations should seek legal advice before taking a position that could land them in court.

For more on this topic, please contact **Martha J. Sweterlitsch** at (614) 223-9367 or msweterlitsch@beneschlaw.com, or **Jennifer M. Turk** at (614) 223-9308 or jturk@beneschlaw.com

Helpful Links

- [IRS information on the FMLA](#)
- [U.S. Department of Labor information on the FMLA](#)
- [Individual Income Tax—Information Release](#)

Charitable Giving Is Up, But Is It REALLY Up?



Melissa Brown

Giving USA Foundation announced nearly \$360 billion in 2014 for charitable gifts in the United States. Giving rose 7.1% in current dollars and 5.4% adjusted for inflation. The total (finally)

exceeds the pre-recession high recorded in 2007. Get the scoop at www.GivingUSA.org.

I ask if it is “really” an increase, though, because the components of giving have shifted, with less from living individuals. Of the \$358.38 billion reported, 72% is from individuals, not 75% as before the recession.

In fact, giving by individuals, at \$258.51 billion, fell short of the pre-recession, inflation-adjusted total by nearly 3%. Giving by you, me, my siblings, and the likes of Bill & Melinda, Warren, Mark Z. and others has not yet recovered from the recession.

One factor is that Bill & Melinda, Warren, Mark Z. and others give to foundations, which then make grants. The Foundation Center tells us that about 47% of Giving USA’s estimate for

foundation giving is from family foundations, such as the Gates Foundation. However, when we add family foundation grants to individual giving, results for 2014 are still 1.8% below the same sum for 2007 (adjusted for inflation). Combined, family foundation grants and individual giving accounted for 2% less of the overall total in 2014 than in 2007.

How can we reach individuals? Make giving rewarding. Charitable giving is an optional form of “consumption” in economic terms. For many, giving is similar to deciding to get coffee or a fun app. Giving can be fun and satisfying, like coffee and games, because humans get a little jolt of happiness from making a gift. Part of the challenge for charities is how to make charity gifts as fun and accessible as getting java or a nifty online toy. One successful approach has been monthly giving options, so contributions are automatic. Another is creating contests, such as getting pledges for a fun run. For long-term sustainability, the recipient charity needs to know who is giving and thank them for their commitment. Then report results. Then ask again.

Another opportunity can help charities. One of the fastest-growing sources of giving in 2014 was bequests, which grew in 2014 by 13.6%. Research shows that nearly two-thirds of households give annually, yet just 5% of people leave a charitable bequest. Other studies find that more than half of people surveyed say they would “be interested in making a bequest if asked.”

Simply put, charities need to ask. But just as importantly, advisors need to present the opportunity when discussing other financial matters. In my view, it should be standard practice for an estate-planning attorney, financial advisor, wealth manager or tax advisor to ask, “Is there a charity you would like to benefit in your plan?”

With fun giving opportunities and attention to making plans, donors will respond positively with gifts. Perhaps in 2015, we will see real growth in gifts from individuals, family foundations and other sources.

To learn more about this topic, please visit www.MelissaSBrownAssociates.com or contact **Melissa Brown** at msbrownllc@att.net or (317) 506-5651.

Not-for-Profit Spotlight



(continued from page 1)

The Jewish Federation of Cleveland is part of the Jewish Federations of North America (JFNA). The JFNA brings together 151 Federations and 300 Network Communities to maximize their impact as the central address of North American Jewry. Collectively among the top 10 charities in the world, it secures and manages \$16 billion in endowment assets. Each year, the JFNA raises over \$900 million

through the Annual Campaign and emergency campaigns, and distributes over \$2 billion from its foundations and endowments to both Jewish and secular agencies and organizations throughout the community.

If you would like to learn more about the Jewish Federation of Cleveland, including ways to give, how to get involved and to view their news and events, visit the organization’s website [here](http://www.jfna.org).



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The Survey Says: Insights from Development/Fundraising Professionals



Dr. Lisa Courtice

It is commonly understood that not-for-profits must marshal financial resources from all sources possible to sustain operations and to ensure programs and services thrive.

The competition for these limited resources is fierce. Talented development professionals are critical to leverage these resources. Too often funders and donors are frustrated by the high turnover in these positions. This epidemic places not-for-profits at a significant disadvantage for reaching their full fundraising potential.

International fundraising and development thought leader Penelope Burke reports that the average length of employment for development professionals is 16 months and that this turnover, on average, costs organizations \$127,000. This cost includes the expense of losing fundraising potential while transitioning the person out of the organization, the cost of searching for a replacement, and the inevitable investment in training the successor for the role (*Donor Centered Leadership, 2013*).

As a community foundation, The Columbus Foundation is committed to strengthening our local development field. We know that building this capacity will naturally result in greater fundraising results for not-for-profits. It's simple—longer tenures result in improved relationships with potential donors and funders. These relationships foster trust, demonstrate reliability and help to prove results.

Curious to learn more about our local community, The Columbus Foundation surveyed development professionals. The total surveyed was 526 and 203 responded. Developing the list of professionals to receive the survey was challenging, as weekly we learn of personnel changes in the field. We are grateful for the responses we received and are committed to maintaining an active and an up-to-date database in order to regularly communicate with our local development professionals.

Our findings gave us greater insight into the opportunities for strengthening the field, and we believe can be generalized to communities similar to Columbus, the fifteenth largest city in the country and home to more than 8,500 not-for-profits. Following is a snapshot of our findings.

Demographics

- 72% are female.
- 90% are white.
- 44% are age 30 to 40; 44% are over age 49.
- 68% have a bachelor's degree, 27% have a master's degree.

Tenure

- 61% have been working in the field less than 9 years.
- 70% have held fewer than 3 development positions.
- 60% anticipate staying in their current position less than 5 years.
- 46% earn between \$50,000 and \$79,000 annually.

Professional development

- 85% are a member of the Association of Fundraising Professionals Central Ohio Chapter.
- The majority did not have plans for additional education.

Skills

- No recipients indicated that their skills were "developing." Rather, most identified their skills set (e.g., listening, writing, follow through, leading, meeting deadlines) was "high," while other skills were "adequate" (e.g., researching leads, organization, developing relationships).

Characteristics of high-performing development programs

The survey identified 15 characteristics of high-performing development programs, and respondents identified the top five:

- Participation of CEO/Executive Director
- Treated as a partner with the CEO
- Board participation
- Being actively engaged in fundraising strategy development
- Being actively engaged in setting fundraising goals

Reasons for leaving job

When asked, "Why do you anticipate leaving the development field?" the following were identified in order of magnitude:

- Unrealistic goals
- Work is too draining
- Retiring
- Under-staffed

When asked, "Why would you seek a different position?"

- Higher pay
- More opportunities to advance
- Adequate staffing

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10 Ways to Lose Your Not-for-Profit Status

Politics & Not-for-Profits—Know Your Boundaries



Cathy Paessun

Over the past several issues, I've discussed seven ways to potentially lose your not-for-profit status. In this article I will touch on the final three—activities that seem wrong to the experienced not-for-profit executive but may not be as obvious to those new to the not-for-profit field or those who haven't been in an executive role for long.

As you should know from your Code of Ethics form that you, your employees and your Board members sign each year, it is not a good practice for an employee to be materially involved in other companies or entities that make money from working with your not-for-profit. This one is probably especially hard to hear—because so many organizations do this thinking they will save money, they will help their employees make a little more money (not-for-profits typically are not the highest-paying jobs in the economy), etc. Unfortunately it raises both legal and ethical questions. Not only should

you avoid throwing business at a company where an employee has a financial stake but you should also get at least three estimates from different companies for any job of a substantial amount. This ensures you are paying no more than fair market value for goods and services and being fair to the companies in your community. It also demonstrates that your organization is a good steward of your donors' money.

Another activity that may seem appropriate is to engage in revenue-raising activities that don't support the mission of your organization. For example, if you are an organization that raises money to fund research, selling gardening tools to raise money may not be your best decision. The two have nothing to do with one another and may be confusing to the public. The proceeds are taxable as unrelated business income. Consumers may think they are simply buying gardening tools when really they are supporting your not-for-profit organization—something they may or may not choose to do if they knew more about it. There is also the concern of the revenue-generating activities becoming more successful than expected, hence drawing attention and resources away from the mission. Always make sure your constituents know what their dollars are going to—and how much is a tax-deductible donation vs. the cost of goods or services received.

And finally it is against IRS regulations to have a not-for-profit organization that exists expressly for reasons of hate, violence or unlawful discrimination. Of course an organization that openly declares such intent would not receive a declaration of tax-exempt status. When the activities of a tax-exempt organization consistently promote hate or engage in violence or unlawfully discriminate in the delivery of services, the IRS should be notified.

I love being a not-for-profit executive, making a difference in my community and helping people achieve outcomes they can't achieve on their own. This is why I do what I do—and why it is so important to me to have all the knowledge I need to perform at my highest level of competence. Knowing what not to do is very important; knowing what to do is even more important. In future articles I will focus on tactics for success in your not-for-profit endeavors.

About the author: Cathy Paessun is Executive Director of the Juvenile Diabetes Research Foundation (JDRF) Mid-Ohio. As an organization development professional focused on the not-for-profit sector, she works with organizations to support their goals of revenue stabilization and growth through implementation of business best practices. Ms. Paessun can be reached at cpaessun@jdrf.org or (614) 464-2873.

The Survey Says: Insights from Development/Fundraising Professionals

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As a large community foundation, we have the vantage point of seeing effective not-for-profits and their respective staff in action. Without question, a dedicated, highly informed, strategic and tenured development team makes the difference required to leverage all the deserving resources to support the cause.

As board members, executives, donors and funders, we can make a difference by investing in the success of fundraising talent. For more information about The Columbus Foundation Development Professional Survey Results 2015 and our strategies for building the capacity of our local professionals, please reach out to Lisa Courtice at lcourtice@columbusfoundation.org.

About the author: Dr. Courtice joined The Columbus Foundation in 2003. Her responsibilities include overseeing the development and implementation of grant policies, program priorities and areas of strategic grantmaking. Under her leadership, the community grants management team plays a unique role in convening community discussions around areas of need, and participates in community initiatives and partnerships to address these needs. As the seventh largest community foundation in the United States, The Columbus Foundation manages \$1.7 billion in assets. Since its founding in 1943, grants from donors have totaled more than \$1.53 billion, primarily benefiting central Ohio.



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Events

Working Well with Highly Engaged and Influential Volunteers

The Association of Fundraising Professionals (AFP) of Central Ohio Monthly Education Program

Date: Tuesday, August 11, 2015

Time: 11:30 A.M.–12:00 P.M. Registration
12:00 P.M.–1:15 A.M. Lunch Program

Location: 4395 Carriage Hill Lane, Upper Arlington, OH 43220

Every development professional's career involves working closely with volunteers at some level.

- Volunteers on special event committees
- Board or committee volunteers on a project or program
- Volunteers engaged to go on a donor visit

Some volunteers may be one- or short-timers. But what about those who are long-term, highly engaged and very influential leaders? You know, the ones who truly can make or break your success?

Often we will hear "treat a volunteer or board member as you would other donors." As a fundraiser, how prepared or successful are you in developing the relationship with the person who is donating their time?

Join the AFP of Central Ohio as experienced local community volunteers share their insights of working alongside not-for-profit professional fundraisers. They will be asked to share both their likes and successes, and their dislikes and frustrations. Learn from their insight as they share suggestions on ways to work best with experienced and influential volunteers.

Please click [here](#) to register.

Fundamentals of Fundraising

AFP Central Ohio Two-Day Course

Dates: August 17–18, 2015

Time: 8:00 A.M.– 5:30 P.M. (both days)

Location: St. Charles Preparatory School, Cavello Center, 2010 East Broad Street, Columbus, Ohio 43209-1665

The AFP Fundamentals of Fundraising Course is composed of seven modules that have been designed by experienced fundraising professionals to meet the real-world needs and challenges not-for-profit organizations face every day. This 16-hour course is meant to be taught in an active learning style and includes case studies and projects for groups and individuals, making the learning experience both substantive and enjoyable. The AFP Fundamentals of Fundraising Course offers a complete overview of the development function, featuring the most current information and techniques, and will

provide an overview of skills, techniques and program components for individuals with 0–4 years of fundraising experience.

Click [here](#) to learn more and register.

AFP Indiana Luncheon Program and Annual Meeting

Date: Wednesday, August 19, 2015

Time: 11:30 A.M. Registration and lunch buffet open
12:00 P.M.–1:15 P.M. Program and Annual Meeting

Boards can struggle on their path to becoming "the best" unless they have the composition, direction and determination to forge ahead.

Could your Board be better at some of these issues identified in two recent national surveys of Board members and CEOs: Involvement in fundraising efforts; engagement in community outreach; diversity and inclusiveness in Board composition; individual Board member commitment and engagement; and building a culture of leadership?

This interactive program addresses challenges and offers solutions, and is designed for CEOs, CDOs and Board members. The panel of not-for-profit experts includes Betty Cockrum, CEO of a prominent large health not-for-profit, and Alan M. Spears, the Board President of a small, leading-edge environmental not-for-profit, and is led by Wendy W. Boyle, CFRE, a highly respected fundraising consultant.

Learn more and register [here](#).

2015 Nonprofit Summit – Presented by Caritas Financial

Date: Friday, August 21, 2015

Time: 7:30 A.M.–8:00 A.M. Registration, Networking and Light Refreshments
8:00 A.M.–9:30 A.M. Roundtable discussion

Location: Caritas Financial Conference Center, 11630 Chillicothe Road, Chesterland, OH 44026

Meet industry advisors and discuss the latest topics.

Caritas Financial: The Board, The Advisor, and the Investment Policy Statement: Laying the Financial Foundation

Bober Markey Fedorovich: Nonprofits Now on the Radar Screen for FASB, IRS and US Government: Upcoming Changes You Need to be Aware Of that Effect Your Organization's Financial and Tax Reporting

Benesch, Friedlander, Coplan & Aronoff LLP: Prudent Investments and Restricted Gifts: Rules that Every Tax-Exempt Organization Should Know

RSVP: Penny Olencki penny.olencki@lpl.com or (440) 729-0036

Benesch's Not-for-Profit Team assists not-for-profit and tax-exempt clients in a broad array of matters, ranging from filing for nonprofit status and preparing federal and state tax exemption applications to training in not-for-profit regulatory compliance. Our not-for-profit attorneys are committed to protecting our clients' assets so that they can continue to drive the missions and goals of their organizations.

For more information regarding this edition or any not-for-profit issues, please contact:

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