

ARIN Leadership Webinar

Leadership, Volunteerism, Your
Chapter and Your Chapter

Mary f. Sousa BSN, RN
ARIN President 2015



Welcome

- Welcome, Welcome, Welcome
- Supporting ARIN Chapters through Leadership Development Series



The Vision



Objectives

- The overall objective of this workshop is to provide consistent, effective leadership education for members of ARIN.
- Enhance leadership potential and develop ARIN members' skillsets to lead local and national initiatives.
- Opportunities to build strong relationships with ARIN leaders.



Webinar Overview

- Mary Sousa, BSN, RN/ARIN President 2015
 - Legal and Financial Responsibilities of Non-Profit Boards



Legal and Financial Responsibilities of Non-Profit Boards

Mary Sousa



Non-Profit Corporation

- Advantages:
 - Liability confined to organization
 - State incorporation law
 - Easier to function in business world
- Disadvantages:
 - State governs compliance
 - Rules of operation
 - Initial filing fee
 - Annual reports
 - Annual fee

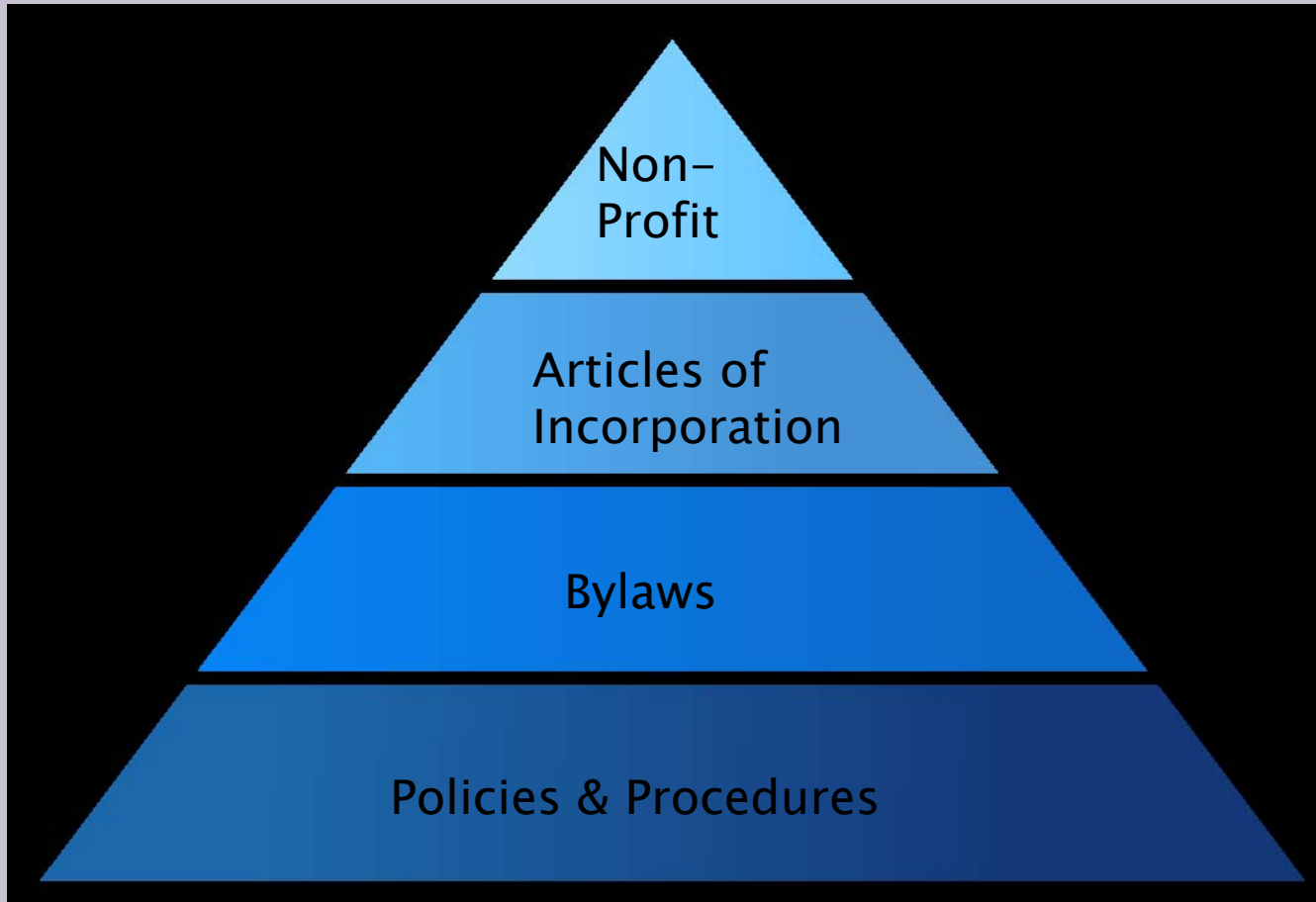


Non-Profit Corporation

- Articles of Incorporation
 - Purpose
 - Mission
 - Structure (bylaws)
 - Operational P&P

- Board Members





Legal Contexts: Non-Profit

- Budget: \$0 to \$Billions
- Support:
fees / contributions / grants / contracts
- Board of Directors
 - Elected / Appointed / Self-perpetuating
 - Varying number of members
 - Operate within laws of state
 - Legal and ethical conduct

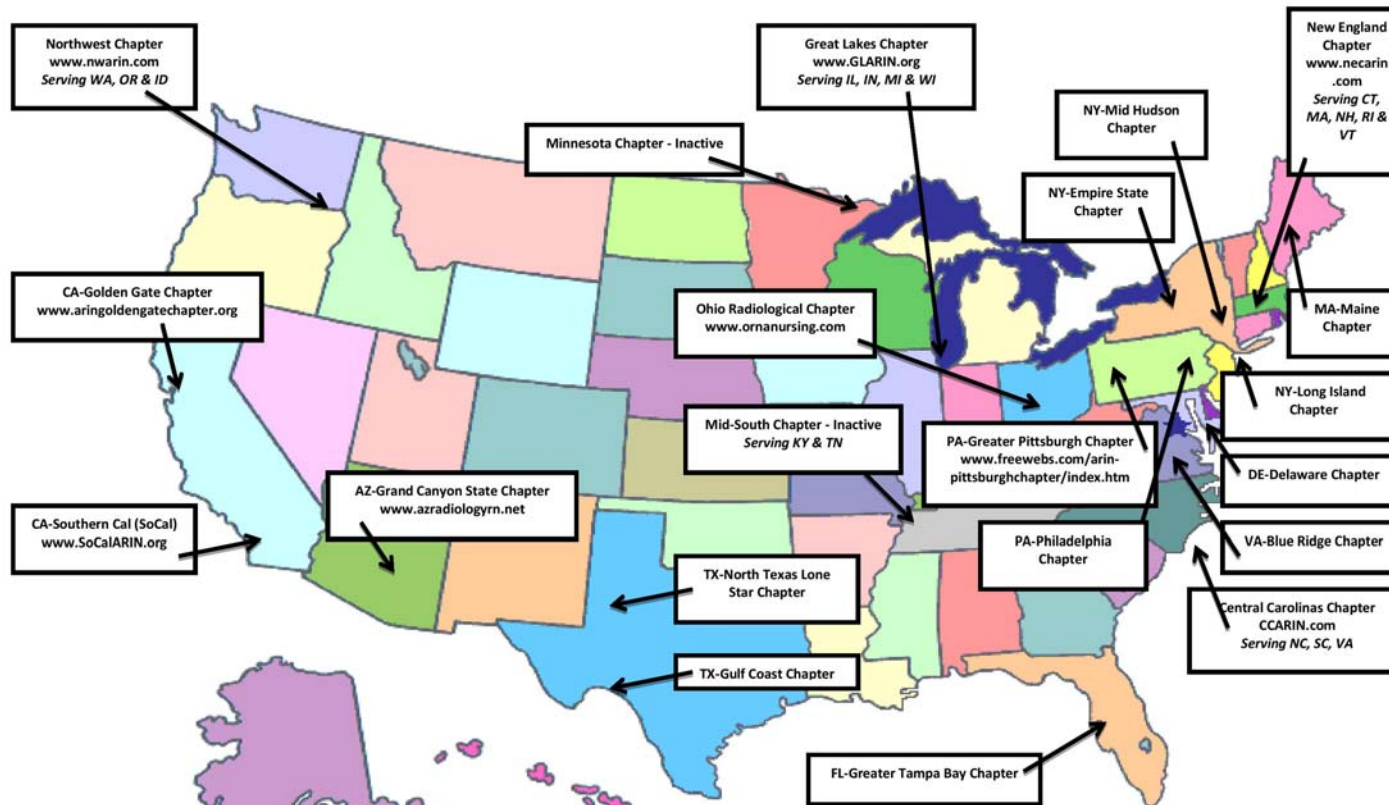


Tax Exempt Status

- Non-profit
- Commitment to Mission over Profit
- IRS Code 501(c) tax-exempt
 - 501(c)3: Public Charity
 - 501(c)4: Social Welfare/Public Advocacy
 - 501(c)6: Professional / Trade
 - Promote interest of profession
 - Not Tax Deductible
 - Serves interests of members



ARIN Chapters



ASSOCIATION FOR RADIOLOGIC & IMAGING NURSING CHAPTER MAP



ARIN Chapters


Administrative Backend :: x My Webinars x Association for Radiologic x

← → ↻ <https://arinursing.site-ym.com/members/group.aspx?id=157522>

Apps ★ Bookmarks G Administrative Back... VirtualPBX :: Login Cardinal Bank Deposit on Demand Citation Machine: F... Conference Calls AAMD Backend » Other bookm

Chapters: Long Island Chapter

+ Directory & Features



Long Island Chapter

Association for Radiologic and Imaging Nursing

WELCOME TO THE LONG ISLAND ARIN CHAPTER HOME PAGE

We welcome all members of ARIN and in the New York/Long Island area to join our Chapter and participate in our activities. We value your membership, participation and ideas.

Member Benefits Include:

- Information sharing and knowledge
- Connecting with local and national colleagues
- Building your network
- Promoting clinical and professional expertise
- Addressing issues that affect Radiology Imaging Nursing and health care in the state of New York

Current Activities

- Nominations for Radiology Nurse of the Year - Award will be presented at our Fall Meet and Greet
- Essay Contest on the Importance of Radiology Nursing Certification
- November Fall Meet and Greet - Wednesday November 11, 2015 at Center for Advanced Medicine in New Hyde Park, New York

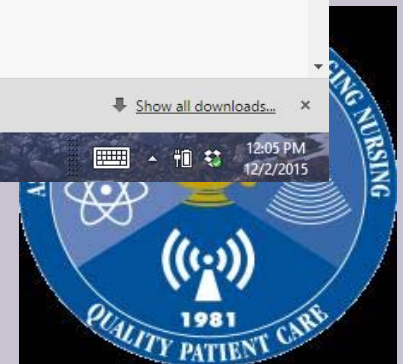
JOIN OUR CHAPTER TODAY!!!!!!

Please feel free to contact Jamie E. Simon RN - President Long Island ARIN Chapter at jsimon@nchs.edu

chaptermap.jpg Show all downloads...

Inbox - spencer.b... Association for Ra... GoToWebinar

12:05 PM 12/2/2015



Fiduciary Duties (3D's)

- Duty to Care
- Duty to Loyalty
- Duty to Obedience



Duty to Care

“Ordinary prudent person in like position would exercise similar circumstances”

- Common sense
- Informed judgment
- Competence



Duty to Care

- Active participation
 - Be prepared
 - Evaluate reports / Financials / Committees
 - Examine credentials / performance
 - Comply with state & federal requirements
- Reasonable Inquiry
 - Request / receive info
 - Investigate
 - Independent judgment



Fiduciary Failure: Omission

- Problems develop
- Passive or inactive
- Just bad decisions
- Ignorance



Duty to Loyalty

- Standard of faithfulness
- Promote public purpose
- Avoid Conflict of Interest*
 - General
 - Need written policy
 - Loans: not to officer/directors
 - Corporate opportunity
 - Not divert business for personal gain



Conflict of Interest

As a leader of the Association for Radiologic & Imaging Nursing (ARIN) I affirm that:

- I will act in the best interests of ARIN regarding my fiduciary responsibility to the Association.
- I will fully disclose any conflict of interest to the Board of Directors of ARIN.
- In the event of a conflict of interest, I will not discuss, vote, or otherwise be involved in consideration of the matter.
- I agree not to take advantage of any corporate opportunity available to ARIN of which I become aware as a result of my position with the Society.
- I agree to cooperate fully in the event of an investigation of a potential breach of this Policy.
- I am aware that this statement will be available to any member on request.



Duty of Obedience

- Faithful to Mission
 - Governing documents (bylaws)
 - Proper notice for meeting
 - Regular meetings
 - Directors are properly appointed
 - Financial oversight
 - Budget
 - Quarterly review

**“DIRECTORS’ DUTY
TO ACT FOR
PROPER
PURPOSES”**



Duty of Obedience

- Comply with federal / state laws
 - Federal Law
 - Charitable corp. – IRS – tax exempt org
 - Not able to deduct contributions
- State Law
 - Annual financial reports – 990
 - Gaming license: bingo – raffle



ARIN Code of Conduct

Board members will have the opportunity for input into the decision making process, the opportunity to vote on issues, and the duty to make certain the governance process is fair and representative of the membership.

Board members will present a united front on issues once a vote is taken. The Board speaks with one voice.

Board members will bring issues to the Board and remain open minded throughout the discussion of the issues.

Board members will strive to establish and maintain dignified and honorable relationships with those with whom they serve (other Board members), individual members, staff members, and other stakeholders of the Association.

Board members will not make commitments on behalf of the Association.

Board members will not abuse their position of authority as leaders of the Association.



Annual Reports

- Form 990*
 - Enables IRS to ensure organization meets requirements for tax-exempt status
 - Factual info
 - Board structure / practice
 - # voting members
 - Management responsibilities
 - Provide form to each member
 - Post form on website



Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

2012

**Open to Public
Inspection**

Under section 501(c)(3), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury
Internal Revenue Service

A For the 2012 calendar year, or tax year beginning , 2012, and ending , 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Form revised
 Amended return
 Application pending

C Name of organization
Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
City or town, state or country, and ZIP + 4

D Employer identification number
E Telephone number
F Group Exemption Number

G Accounting Method: Cash Accrual Other (specify) _____

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 508(a)(9) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 0b, 0c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 20, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3
	4 Investment income	4
	5a Gross amount from sale of assets other than inventory	5a
	5b Less: cost or other basis and sales expenses	5b
	5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c
	6 Gaming and fundraising events	
	6a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
	6b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b
6c Less: direct expenses from gaming and fundraising events	6c	
6d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
7a Gross sales of inventory, less returns and allowances	7a	
7b Less: cost of goods sold	7b	
7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8 Other revenue (describe in Schedule O)	8	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12
	13 Professional fees and other payments to independent contractors	13
	14 Occupancy, rent, utilities, and maintenance	14
	15 Printing, publications, postage, and shipping	15
	16 Other expenses (describe in Schedule O)	16
17 Total expenses. Add lines 10 through 16	17	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19
	20 Other changes in net assets or fund balances (explain in Schedule O)	20
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 106421 Form **990-EZ** (2012)



Chapter Charter Formation

- Employer ID Number (EIN)
- Checking account
- File articles of incorporation / bylaws
- Member List / contact info
- Election of Officers
 - National ARIN membership
- Financial Plan / Budget



Annual Report Documents

Form	Income	Description	Due date
IRS 990 N	↓ \$25,000	Postcard	May 15
IRS 990 EZ	↑ \$25,000		May 15
IRS 8822		Change of contact person and address	
Annual Chapter Report		Document election of officers; bylaws reviewed; chapter activity; membership list; financial information	January 31 to ARIN National Office





Questions?

- Please feel free to contact me with questions or comments.
- I look forward to speaking with you.
- Mary.sousa@arinursing.org
- Arin Office: 866-486-2762



Reference

ARIN. (2005). *Organizational roles and responsibilities*.
Penescola,Fl:ARIN.

ARIN. (2015). *Policy and Operational guidelines*.
Penescola,Fl:ARIN.

National Institute of Business Management. (2013). *Executive Leadership*. Falls Church,Va: National Institute of Business Management.



References

- Coerver, H & Byers, Mary. *Race for Relevance*. ASAE The Center for Association Leadership, 2011.
- Ingram, RT. *Ten Basic Responsibilities of Nonprofit Boards*. Board Source, 2003.
- Lang, AS. *Financial Responsibilities of Nonprofit Boards 2nd Edition*. Board Source, 2009.
- Hopkins, BR. *Legal Responsibilities of Nonprofit Boards, 2nd Edition*. Board Source, 2009.
- Chapter Formation Handbook, ARIN. 2011.
- Korngold, A. *Developing Visionary Leaders*. Leader to Leader (40)September 2006: 46–50.

