

Panel on the Nonprofit Sector

Convened by INDEPENDENT SECTOR

MEMBERS OF THE PANEL'S SMALL ORGANIZATIONS WORK GROUP

The Small Organizations Work Group is advising the Panel on the Nonprofit Sector as it prepares recommendations for Congress on improving the oversight and governance of charitable organizations. Comprised of 21 experts from a wide range of organizations committed to the vitality of the nonprofit community, the Small Organizations Work Group will consider issues such as administrative expenses, board requirements, disclosure issues, financial audits and reporting, user fees, and supporting organizations.

To learn more about the Panel on the Nonprofit Sector, visit www.NonprofitPanel.org; for more on the other four Work Groups, visit www.NonprofitPanel.org/participants/workgroups/.

Co-Conveners:

- **Audrey Alvarado**, Executive Director, National Council of Nonprofit Associations, Washington, D.C.
- **David Nee**, Executive Director, William Caspar Graustein Memorial Fund, Hamden, Conn.

Members:

- **Gregg Behr**, President, The Forbes Funds, Pittsburgh, Pa.
- **Willard Boyd**, Professor of Law and President Emeritus, College of Law, University of Iowa, Iowa City, Iowa
- **Virginia Esposito**, President, The National Center for Family Philanthropy, Washington, D.C.
- **Charles Gould**, President and Chief Executive Officer, Volunteers of America, Alexandria, Va.
- **Florence Green**, Executive Director, California Association of Nonprofits, Los Angeles, Calif.
- **Erin Hardwick**, Executive Director, South Carolina Association of Nonprofit Organizations, Columbia, S.C.
- **Frances Hill**, Professor, School of Law, University of Miami, Coral Gables, Fla.
- **Kyle Hybl**, General Counsel, El Pomar Foundation, Colorado Springs, Colo.
- **Jane Justis**, Executive Director, The Leighty Foundation, Cascade, Colo.

- **Lawrence Kelly**, Executive Director, Tri-County Community Action Program, Berlin, N.H.
- **Brian Magee**, Executive Director, Montana Nonprofit Association, Helena, Mont.
- **Richard Moyers**, Program Officer, Nonprofit Sector Advancement Fund, Eugene and Agnes E. Meyer Foundation, Washington, D.C.
- **Cao O**, Executive Director, Asian American Federation of New York, New York, N.Y.
- **Miyoko Oshima**, President, Southern California Grantmakers, Los Angeles, Calif.
- **George Penick**, President, Foundation for the Mid South, Jackson, Miss.
- **Michael Piraino**, Chief Executive Officer, National CASA, Seattle, Wash.
- **Willa Seldon**, Executive Director, Tides Center, San Francisco, Calif.
- **Jonathan Small**, President, Nonprofit Coordinating Committee of New York, New York, N.Y.
- **Tim Walter**, Chief Executive Officer, Association of Small Foundations, Bethesda, Md.

BIOGRAPHIES OF THE MEMBERS OF THE LEGAL FRAMEWORK WORK GROUP

Co-Conveners

Audrey R. Alvarado is the executive director of the National Council of Nonprofit Associations, the umbrella organization of state and regional nonprofit associations. She was previously associate dean for student and external affairs at the University of Colorado at Denver Graduate School of Public Affairs, where her duties included overseeing the nonprofit management programs. She has also been executive director of the Latin American Research and Service Agency in Denver and program director of the Hispanic Office of Planning and Evaluation's Talent Search program in Boston. She serves currently on an advisory committee for the Aspen Institute's Nonprofit Sector Research Fund and the boards of the Alliance for Nonprofit Insurance Risk Retention Group, the Foundation Center, and BoardSource; her past positions include serving as chair of the Colorado Association of Nonprofit Organizations and the National Council of La Raza. She received her B.A. from the University of the Pacific and her M.A. and Ph.D. from the University of Utah.

David Nee became the first executive director of the William Caspar Graustein Memorial Fund in 1993. The fund works collaboratively to improve education for Connecticut's children by supporting school change, informing the public debate on educational issues, and strengthening the involvement of parents and the community. Mr. Nee was previously executive director of the Ittleston Foundation and of the Florence V. Burden Foundation. He has chaired the boards of the Institute for Community Peace, the Committee on Legislation and Regulation of the Council on Foundations, the New York Regional Association of Grantmakers, and the Connecticut Council for Philanthropy. He has also served on the boards of the Connecticut Academy for Education in Math Science and Technology, Grantmakers for Children Youth and Families, and the National AIDS Fund. Mr. Nee graduated from Harvard College in 1968, holds a master's degree in English from Yale University, and an M.B.A. from Boston University.

Members

Gregg Behr is president of The Forbes Funds in Pittsburgh. The funds work to enhance the management capacity of the nonprofit sector, especially human service and community development organizations. Mr. Behr is also founding director of The Content of Our Character Project, a nationally acclaimed ethics initiative based at the Kenan Institute for Ethics at Duke University. He serves on advisory councils for the Pew Partnership for Civic Change, the Tides Center, INDEPENDENT SECTOR, WQED Multimedia, and the Center on Philanthropy at Indiana University, and is a trustee of the Mentoring Partnership of Southwestern Pennsylvania and of Grantmakers of Western Pennsylvania. Prior to assuming his position at The Forbes Funds, he was a litigator with Buchanan Ingersoll, an international law firm based in Pittsburgh. Mr. Behr

received his B.A. from the University of Notre Dame, and holds law and public policy degrees from Duke University.

Willard L. Boyd is a lawyer and an educator. Currently the Rawlings-Miller Professor of Law at the University of Iowa, he is president emeritus of The University of Iowa and The Field Museum of Chicago. He is one of the founders of the Iowa Nonprofit Resource Center, and has been appointed by Governor Tom Vilsack to chair a task force on the role of nonprofits in the state. Mr. Boyd has served as chairman of the American Association of Universities, the National Museum Services Board, the Harry S. Truman Library Institute, Iowa 2000 and Imagine Iowa. He has been a member of the National Council on the Arts, the advisory board of the Metropolitan Opera, and the board of directors of Americans for the Arts, Illinois Arts and Humanities Councils, and Humanities Iowa. Mr. Boyd received his B.S.L. and LL.B. degrees from the University of Minnesota and his LL.M. and S.J.D. degrees from the University of Michigan.

Virginia M. Esposito is the founding president of the National Center for Family Philanthropy, which works nationwide to promote philanthropic values, vision and excellence across generations of donors and donor families. A former vice president of the Council on Foundations, Ms. Esposito was founder and managing director of the council's program on family philanthropy. She is the editor of *Splendid Legacy: The Guide to Creating Your Family Foundation*, the first comprehensive guide to starting a family foundation. She was also the editor of *Conscience & Community: The Legacy of Paul Ylvisaker*. Ms. Esposito also currently serves on the board of directors for the Better Business Bureau's Wise Giving Alliance, and on the management committee and executive team of New Ventures in Philanthropy, a project of the Forum of Regional Associations of Grantmakers to encourage new philanthropy.

Charles W. Gould is president and CEO of Volunteers of America, one of America's largest and most comprehensive nonprofit, spiritually based organizations. Headquartered in Alexandria, Virginia, it has over 15,000 employees and more than 90,000 volunteers in 45 states and is committed to providing services to people most in need, especially the vulnerable, the hardest to serve, and those facing multiple challenges. Before becoming VOA's national president in 1995, Mr. Gould was president of Volunteers of America Health Services, a division of the organization that provides skilled nursing care and other health services. Mr. Gould is a board member of the National Assembly of Health and Human Service Organizations, the National Affordable Housing Trust, Generations United, and Partners for Livable Communities, and a member of the national advisory board of Make a Difference Day, sponsored by the Gannett Corp. He is a graduate of the University of Minnesota Law School.

Florence L. Green is executive director of the California Association of Nonprofits, a statewide association of more than 1,700 nonprofits that provides programs and services to its members and to the state's nonprofit sector as a whole. Ms. Green is a founder of the National Council of Nonprofit Associations, past chair of the national Nonprofit Management Association (now the Alliance for Nonprofit Management), and a member of the *Nonprofit Quarterly* editorial board. She was the first woman elected to the city council in her community, started the Kern County Area Agency on Aging, and has served on a presidential advisory committee to review proposed K-12 curriculum. Twice named to *The NonProfit Times* list of the country's 50 most influential

nonprofit leaders, Ms. Green was selected as “Woman of the Year” by the Business and Professional Women’s Association, and honored as a “Management Innovator” by the American Society of Public Administrators.

Erin Hardwick is executive director of the South Carolina Association of Nonprofit Organizations. Founded in 1997, SCANPO currently serves over 700 member organizations representing some 20,000 staff members and volunteers across the state. Ms. Hardwick is also membership committee chair and second vice chair of the board of the National Council of Nonprofit Associations and a board member of the South Carolina Society of Association Executives. Prior to her work at SCANPO, Ms. Hardwick created and led a successful association management company for over seven years. She also served as the director of communications and training at the South Carolina School Administrators Association and as board development and public relations manager at the South Carolina School Boards Association. Ms. Hardwick attended Lees McRae College in Banner Elk, N.C. and graduated from the University of South Carolina.

Frances R. Hill is a professor at the University of Miami School of Law and director of its Graduate Program in Taxation. She is the co-author, with Douglas M. Mancino, of *Taxation of Exempt Organizations*, a comprehensive treatise updated twice each year. She has written numerous articles on exempt organization taxation, on the role of exempt organizations as accommodation parties in tax shelters, and on the involvement of exempt entities in election campaigns. Professor Hill graduated *summa cum laude* from the University of Denver and was a Fulbright Scholar at the University of Birmingham in England. She earned her Ph.D. in comparative politics at Harvard University and her J.D. from the Yale Law School.

Kyle H. Hybl is general counsel for El Pomar Foundation in Colorado Springs, Colorado. One of the largest and oldest private philanthropic foundations in the Rocky Mountain West, El Pomar is a general-purpose foundation and national leader in innovative grantmaking, including operating many of its own programs focusing on excellence in individual and organizational leadership. Mr. Hybl is on the boards of the Air Force Academy Foundation, Cheyenne Mountain Zoological Society, Colorado Springs World Arena, and Rocky Mountain PBS. He serves on the Board of Regents of The Fund for American Studies, the Council on Foundation’s Committee on Legislation and Regulations, and INDEPENDENT SECTOR’s Public Policy Committee. A former Air Force captain and judge advocate, Mr. Hybl is a graduate of the University of Colorado, Boulder, where he received both his bachelor’s and law degrees.

Jane Leighty Justis is a trustee and executive director of The Leighty Foundation, founded in Iowa by her father in 1985, which focuses on the promotion of philanthropy and volunteerism. In addition to overseeing the foundation, Ms. Justis has held leadership roles with the Council on Foundations, Association of Small Foundations, Women’s Philanthropy Institute, National Center for Family Philanthropy, Colorado Association of Funders, and Pikes Peak Community Foundation. She has trained hundreds of foundation trustees and staff at conferences, workshops, and seminars, and is frequently called on to advise families who are considering creating a family foundation or donor advised fund.

Lawrence M. Kelly is executive director of the Tri-County Community Action Program in Berlin, New Hampshire, which provides half of all CAP services in New Hampshire. He is also president and chairman of the New Hampshire Center for Nonprofits, chairman of the Citizens' Advocacy Board for the New Hampshire Public Utilities Commission, and president of the Gorham Historical Society. He is a member of the program board for the New Hampshire Housing Finance Authority, and the board of the North Country Education Foundation. Mr. Kelly is a recipient of the National Community Action Foundation "National Executive Director of the Year" award, and the United Way of New Hampshire Halvorson Memorial Award. Mr. Kelly is a graduate of the University of Notre Dame, and received his doctorate from Duke University.

Brian Magee is the first executive director of the Montana Nonprofit Association. Founded in 2001, MNA is a membership organization that promotes a stronger nonprofit sector, nurtures a supportive public climate, and strengthens the ability of nonprofits to accomplish their missions. Prior to his current position, Mr. Magee served for four years with the Montana Commission on Community Service as director of operations and later executive director. He has worked with and for a diverse array of nonprofit organizations, including the United Way of Allegheny County in Pittsburgh, the Northeast Community Center Association in Spokane, and numerous Montana nonprofits within the national service network. Mr. Magee holds an M.B.A. from the Kellogg School of Management at Northwestern University and a B.A. from the University of Notre Dame.

Richard L. Moyers is program officer for the Nonprofit Sector Fund at the Eugene and Agnes E. Meyer Foundation, which focuses on improving life in greater Washington, D.C. Prior to joining Meyer in 2003, Mr. Moyers spent four years as executive director of the Ohio Association of Nonprofit Organizations. Under his leadership, OANO established a public policy program and became one of the first state associations outside Maryland to adopt the "Standards for Excellence" ethics and accountability program. Before joining OANO, Mr. Moyers spent seven years at BoardSource, concluding as vice president for programs and services. He has served on the boards of Imagination Stage and the Support Center of Washington, and on committees for INDEPENDENT SECTOR, United Way of Central Ohio, and The Foundation Center. He was co-author of A Snapshot of America's Nonprofit Boards, the first national governance survey. He holds an M.A. from the University of Baltimore.

Cao K. O has served as executive director of the Asian American Federation of New York since it launched operations in 1990. Previously, as a consultant to United Way of New York City, he advised the agency on its Asian American Initiative, which led to the federation's creation. Earlier, Mr. O held key positions with Hamilton-Madison House, the Vietnamese American Cultural Organization, the New York City Department for the Aging, and the New York State Office of Mental Health. He serves on the boards of Hamilton-Madison House, the Museum of Chinese in the Americas, the Nonprofit Coordinating Committee of New York, the Human Services Council of New York City, and is vice chairman of the 9/11 United Services Group. Shortly after arriving in the United States as a Vietnamese refugee in 1975, Mr. O earned a bachelor's degree from Cornell University and a master's from the Hunter College School of Social Work.

Miyoko Oshima is the president of the Southern California Grantmakers, a membership association of foundations, corporate giving programs, and individuals engaged in promoting effective and responsible philanthropy for the public good. Prior to SCG, Ms. Oshima served as the director of programs at the Tides Center and Tides Foundation in San Francisco. During her nine-year tenure, program activities grew from 60 projects with a total budget of \$4 million to 250 projects at \$36 million. Ms. Oshima has studied and worked for non-governmental organizations in Tokyo and Manila. She serves on the boards of a private operating foundation, the Vesper Society, and of the Los Angeles Urban Funders. She received her B.A. from the International Christian University in Tokyo and M.A. from the Graduate Theological Union in Berkeley, California.

George Penick is president of the Foundation for the Mid South. Located in Jackson, Mississippi, the foundation strives to nurture families and children, improve schools, and build the economy for all people in Arkansas, Louisiana, and Mississippi. Mr. Penick served previously as the executive director of the Jessie Ball duPont Fund in Jacksonville, Florida, and as associate director of the Mary Reynolds Babcock Foundation in Winston-Salem, North Carolina. He is a board member of the Carpathian Foundation in the Republic of Slovakia, the BBB Wise Giving Alliance, the Hope Community Credit Union in Jackson, and the Mississippi Chemical Corporation in Yazoo City. He has also served on the board of the Council on Foundations, and chaired the board of the Episcopal Church Presiding Bishop's Fund for World Relief. Mr. Penick graduated from Davidson College, and holds graduate degrees from both the School of Education and the Kennedy School of Government at Harvard University.

Michael Piraino is chief executive officer of the National Court Appointed Special Advocate Association, based in Seattle. The mission of the National CASA is to speak for the best interests of abused and neglected children who are involved in the juvenile courts. It works with its state and local chapters and volunteer guardian *ad litem* programs to promote quality volunteer advocacy to help assure each child a safe, permanent, and nurturing home. Before joining CASA, Mr. Piraino served as executive director of the Westchester Children's Association, and chaired a multi-organization Campaign for Kids to increase funding for children's services. He has received numerous awards for his work, including the New York Decade of the Child Award in 1992, the 1994 Westchester Citizen of the Year Award given by the National Association of Social Workers, and the National Council of Juvenile and Family Court Judges President's Award in 1998. He has law degrees from both Cornell and Oxford universities.

Willa Seldon is executive director of Tides Center, which provides financial, human resources, and administrative services to 250 charitable projects with combined budgets of \$50 million. As co-founder and general partner of Milepost Ventures, a San Francisco-based venture capital fund investing in technology and life sciences companies, Ms. Seldon established one of the first women-focused venture capital funds. Prior to Milepost, she was an executive at AirTouch Communications, a multi-billion dollar wireless company. She currently serves on the boards of Bryn Mawr College and The Foundation Incubator, and she is a member of the Young Presidents' Organization. She holds an M.B.A. from Harvard University, a J.D. from Yale Law School, and an A.B. from Bryn Mawr College.

Jonathan A. Small is president of the Nonprofit Coordinating Committee of New York, an umbrella organization of than 1,200 nonprofit organizations that is devoted to serving the nonprofit sector in the New York metropolitan area. Mr. Small was for many years a partner of Debevoise & Plimpton, a global law firm based in New York City. He currently serves as an overseer of the Fletcher School of Law and Diplomacy, and is a director of the Human Services Council of New York City, the Lawyers Alliance for New York, the U.S. Committee for the UN Population Fund, and the Investor Responsibility Research Center. A graduate of Brown University, he has a law degree from Harvard University, an M.A. in international relations from Tufts University, and an LL.M. from New York University.

Tim Walter is the executive director and CEO of the Association of Small Foundations, a membership association representing nearly 3,000 foundations across the country that have few or no staff. In addition to his leadership roles, Mr. Walter speaks and writes frequently on foundation governance, leadership, and the state of the field. He joined ASF in 2001, following eight years with the Aspen Institute in Washington, D.C., where he was an award-winning expert on community and economic development for small towns and rural areas. His earlier career included positions with General Electric and in mergers and acquisitions for C. Itoh, a Japanese trading company. Mr. Walter holds degrees from Duke University and the Yale School of Management.