

# Panel on the Nonprofit Sector

Convened by INDEPENDENT SECTOR

## MEMBERS OF THE PANEL'S TRANSPARENCY AND FINANCIAL ACCOUNTABILITY WORK GROUP

*The Transparency and Financial Accountability 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 Transparency and Financial Accountability Work Group will consider issues such as disclosure measures like reform of Forms 990 and 990PF, audits and reviews, and electronic filing of tax returns.*

*To learn more about the Panel on the Nonprofit Sector, visit [www.NonprofitPanel.org](http://www.NonprofitPanel.org); for more on the other four Work Groups, visit [www.NonprofitPanel.org/participants/workgroups/](http://www.NonprofitPanel.org/participants/workgroups/).*

### Co-Conveners:

- **Michael Bailin**, President, Edna McConnell Clark Foundation, New York, N.Y.
- **Walter Bristol**, Executive Vice President and CFO, American Heart Association, Dallas, Texas

### Work Group Members

- **Edward Able**, President and CEO, American Association of Museums, Washington, D.C.
- **Harvey Berger**, National Director of Not-For-Profit Tax Services, Grant Thornton LLP, Vienna, Va.
- **Jody Blazek**, Partner, Blazek & Vetterling LLP, Houston, Texas
- **Elizabeth Boris**, Director, Center on Nonprofits and Philanthropy at the Urban Institute, Washington, D.C.
- **Edward Christie**, Vice President and CFO, United Way of America, Alexandria, Va.
- **Carol Crenshaw**, Chief Financial Officer, The Chicago Community Trust, Chicago, Ill.
- **Sara Engelhardt**, President, The Foundation Center, New York, N.Y.
- **Julie Floch**, Partner and Director of Not-for-Profit Services, Eisner LLP, New York, N.Y.

- **John Graham**, President and CEO, American Society of Association Executives, Washington, D.C.
- **Stephen Kattell**, Founder, Kattell and Company, P.L., Gainesville, Fla.
- **Kathleen Kenyon**, General Counsel, Deaconess Billings Clinic, Billings, Mont.
- **La June Montgomery-Talley**, Vice President and CFO, W. K. Kellogg Foundation, Battle Creek, Mich.
- **Robert Ottenhoff**, President and CEO, GuideStar, Williamsburg, Va.
- **Mary Beth Salerno**, President, American Express Foundation, New York, N.Y.
- **Peter Tartikoff**, Former Chief Financial Officer, American Cancer Society, Atlanta, Ga.
- **Ana Thompson**, CFO and Treasurer, Charles and Helen Schwab Foundation, San Mateo, Calif.
- **Claudia Volk**, President, CJVolk Associates, Arlington, Va.
- **Craig Ziegler**, Chief Financial Officer, California HealthCare Foundation, Oakland, Calif.

## **BIOGRAPHIES OF THE MEMBERS OF THE LEGAL FRAMEWORK WORK GROUP**

### **Co-Conveners**

**Michael Bailin** is president of the Edna McConnell Clark Foundation, which for the past 30 years has been committed to improving the lives of people from low-income communities. Before coming to the foundation in 1996, Mr. Bailin was founder, former president and CEO of Public/Private Ventures, a nationally recognized nonprofit dedicated to enhancing opportunities for young people in poor communities. He previously worked as a consultant to the Ford Foundation, and also served as the deputy director and counsel to the South Street Seaport Museum in New York City. Mr. Bailin has practiced law and taught at both Dartmouth and Franconia colleges in New Hampshire. He graduated from Dartmouth in 1964 and received a law degree and master's degree in urban planning from Yale University in 1969. Over the years he has helped build and has served as a board member and advisor to numerous nonprofit organizations.

**Walter Bristol** is executive vice president, corporate operations, and CFO of the American Heart Association, a national voluntary health agency whose mission is to reduce disability and death from cardiovascular diseases and stroke. Prior to joining the Heart Association, he served as chief financial officer for Tuskegee University in Alabama. Mr. Bristol has spent several years as a member of the American Institute of Certified Public Accountants' Not-For-Profit Organizations Committee and co-authored the current *AICPA Audit and Accounting Guide for Not-For-Profit Organizations*. He has also been a member of the National Health Council's Finance Affinity Group, serving on the task force that developed the most recent *Standards of Accounting and Financial Reporting for Voluntary Health and Welfare Organizations*. Mr. Bristol serves as chairman of the board of directors of the Citizens Funds, as a member of the associate board of Southern Methodist University's Cox Business School, and as a member of the planning committee of the AICPA's Finance Executive Forum.

### **Members**

**Edward H. Able Jr.** has been president and CEO of the American Association of Museums since 1986. He was previously chief staff executive of the American Society of Landscape Architects and the Landscape Architecture Foundation. Mr. Able has also served as assistant director of the Resident Associate Program at the Smithsonian Institution and as an aide to United States Senators Mike Mansfield and Richard B. Russell. He serves as vice chair of the National Cultural Alliance and is a member of the boards of the National Humanities Alliance and INDEPENDENT SECTOR. In 1990, Mr. Able received the American Society of Association Executives' Key Award, its highest honor for service, dedication and contributions to the field of association management. *The NonProfit Times* has also named him to its annual *Top 50* list of influential leaders in the nonprofit sector six times. Mr. Able earned an M.B.A. from George Washington University.

**Harvey J. Berger** is the partner-in-charge of not-for-profit tax services for the accounting firm of Grant Thornton LLP, based in Vienna, Virginia. An advisor to Grant Thornton professionals across the country on tax issues affecting exempt organizations, Mr. Berger has served in the firm's Washington, D.C., area offices for more than 35 years. He writes a monthly column on tax issues for *The NonProfit Times* and is a frequent speaker on tax aspects of exempt organizations. A certified public accountant in Maryland, DC, and Virginia and a member of the Maryland and District of Columbia Bars, Mr. Berger is chair of the Exempt Organizations Tax Technical Resource Panel of the American Institute of Certified Public Accountants. He received a law degree from the University of Maryland School of Law and a bachelor's degree in accounting from Johns Hopkins University.

**Jody Blazek** is a partner at Blazek & Vetterling LLP, a Houston accounting firm focusing on tax and financial services for exempt organizations and the individuals who create, fund, and work with them. Ms. Blazek began her professional career at Peat, Marwick, Mitchell & Co., where she studied the Tax Reform Act that revamped the taxation of charities and created private foundations. She has also served as treasurer of the Menil Interests and planned several projects of the Menil Foundation. Ms. Blazek is immediate-past chair of the American Institute of Certified Public Accountants' Tax-Exempt Organizations Resource Panel and is a member of its task forces on IRS Forms 990 and 1023. The author of six books in the Wiley Nonprofit Series, she is on the editorial boards of Tax Analysts' *The Exempt Organization Tax Review* and the AICPA *Tax Advisor*. Ms. Blazek is a member of several nonprofit boards and of the community service committee of the Houston Chapter of Certified Public Accountants.

**Elizabeth T. Boris** is the founding director of the Center on Nonprofits and Philanthropy at the Urban Institute. She was the first director of the Nonprofit Sector Research Fund at the Aspen Institute from 1991 to 1996, and vice president for research at the Council on Foundations from 1979 to 1991. She is the author of numerous publications, including *Philanthropic Foundations in the United States: An Introduction*, and she edited, with C. Eugene Steuerle, *Nonprofits and Government: Collaboration and Conflict*. Dr. Boris serves on many boards, is past president of the Association for Research on Nonprofit Organizations and Voluntary Action, and is an advisor to *Nonprofit and Voluntary Sector Quarterly*, *Nonprofit Management and Leadership* and *Stanford Social Innovation Review*. Dr. Boris received her doctorate in political science from Rutgers University and her bachelor's degree, with honors, from Douglass College at Rutgers.

**Edward J. Christie Jr.** is vice president and CFO for United Way of America (UWA), where he has served since September 1999. Headquartered in Alexandria, Virginia, UWA is the national organization of approximately 1,400 community-based United Way organizations that are independent, separately incorporated, and governed by local volunteers. Mr. Christie provides UWA stakeholders with financial information, planning and advice, and is responsible for UWA's annual budgeting process, timely and accurate reporting, timely payments to agencies and vendors, and professionally printed products. He is a member of the board of directors of Sales Service America and a member of its financial issues committee. He is a member of the American Institute of Certified Public Accountants, Pennsylvania Society of CPAs, and American Society of Association Executives.

**Carol Crenshaw** is the vice president and CFO for The Chicago Community Trust, a community foundation established in 1915. An employee of the trust for 21 years, Ms. Crenshaw is primarily responsible for overseeing accounting, investment programs, and financial reporting. She was previously an auditor with KPMG Peat Marwick/Chicago, specializing in banks and nonprofit organizations. Ms. Crenshaw is a member of the board of directors of the Donors Forum of Chicago, a past board member and treasurer of the Nonprofit Financial Center, and a trustee of the John L. Patten Charitable Trust. She is a member of the Accounting Practices Committee of Community Foundations, a committee formed to monitor the Financial Accounting Standards Board and the American Institute of Certified Public Accountants and to provide educational assistance to the community foundation sector. A certified public accountant, Ms. Crenshaw graduated from Northern Illinois University.

**Sara Engelhardt** has been president of the Foundation Center, whose mission is to strengthen the nonprofit sector by advancing knowledge about U.S. philanthropy, since 1991. She joined the center as executive vice president in 1987, having served on its board of trustees since 1984. Ms. Engelhardt was on the staff of Carnegie Corporation of New York for over 20 years; during the final 12, she was secretary of the foundation and managed its grants. She was also a program officer in the areas of philanthropy and nonprofit organizations and of women in higher education and public life. Ms. Engelhardt is on the boards of the National Council for Research on Women and the Education & Research Foundation of the Metro New York Better Business Bureau, and chairs the Foundations and Corporations committee of Wesleyan University's campaign council. A graduate of Wellesley College, she holds a master's degree in administration of higher education from Teachers College, Columbia University.

**Julie Floch** is partner and director of not-for-profit services at the accounting firm Eisner LLP in New York City. She works with the application of federal and state tax laws as they relate to nonprofit entities, as well as with government auditing standards and federal regulations relating to clients receiving government funding. In 2004, the IRS appointed Ms. Floch to its advisory committee on tax-exempt and government entities. She has served on the American Institute of Certified Public Accountants Not-For-Profit Organizations Committee and several of its task forces, and is currently a member of the New York State Society of CPAs' committee on not-for-profit-organizations, a body of which she was formerly chair. She is a founding member of the Alliance for Nonprofit Governance, and has previously chaired the finance and audit committees of the Crohn's and Colitis Foundation of America. Ms. Floch is an adjunct professor of auditing at Baruch College/City University of New York.

**John H. Graham IV** became the president and CEO of the American Society of Association Executives on August 1, 2003. For the previous 13 years he was chief executive officer of the American Diabetes Association, an organization for which he was also executive director of the Greater Philadelphia affiliate, national director of affiliate development, associate executive vice president for operations, and deputy executive vice president. During his tenure as CEO, ADA quadrupled its annual revenues, consolidated from 53 independent affiliate organizations to one nationwide organization, instituted a formal planned giving and major gifts program, developed a nationwide staff structure and performance system, instituted a business planning and budgeting process, and established a national processing center to achieve greater efficiency. Before joining

ADA, Mr. Graham served the Boy Scouts of America for nine years. He has a bachelor's degree from Franklin & Marshall College of Pennsylvania.

**Stephen H. Kattell** is the managing shareholder of Kattell and Company, a Gainesville, Florida, accounting firm serving the nonprofit community. He is currently chair of the American Institute of Certified Public Accountants' Not-for-Profit Organizations Expert Panel, which provides advice to senior technical committees of the AICPA and serves as liaison with other members of the nonprofit sector. He has also been a member of the AICPA Not-for-Profit Organizations Committee, which develops recommendations for the profession on matters concerning services provided by the profession. Mr. Kattell has worked with nonprofit organizations for 20 years, and prior to opening his own firm, he served as director of the Non-profit Services Group of Davis, Monk & Company. He graduated with honors from the University of Florida with a bachelor's degree in economics and an M.B.A. with a concentration in accounting. Mr. Kattell is a member of the AICPA and Florida Institute of CPAs.

**Kathleen Kenyon** has spent the past seven years as general counsel of Deaconess Billings Clinic, an award-winning charitable health care organization that serves a large rural population in Montana, Wyoming, and North Dakota. DBC is composed of a 200-physician group practice, a 272-bed acute care hospital and psychiatric facility, a nursing home and assisted living facility, and a regional management division that oversees seven critical access hospitals in Montana and Wyoming. A graduate of Duke University Law School, Ms. Kenyon practiced in Washington, D.C., with Epstein, Becker & Green before joining the Health Care Division of the Federal Trade Commission, where she served as the FTC's representative to President Clinton's Health Care Reform Task Force. Ms. Kenyon later served as health care legislative assistant to Senator Bill Bradley before joining the staff of the American Medical Group Association as director of legal affairs.

**La June Montgomery-Talley** is vice president for finance and treasurer at the W.K. Kellogg Foundation of Battle Creek, Michigan, where she is responsible for the organization's overall financial plans and policies, its accounting practices, and the conduct of its relationship with the financial community. She also provides direction for treasury, budgeting, accounting, audit, and finance activities. Previously, Ms. Montgomery-Talley worked as the foundation's assistant vice president for finance and assistant treasurer, as well as the foundation's controller. She holds a bachelor's degree in business administration from the University of Michigan and a master's degree in management from Northwestern University. She is a certified public accountant and a certified management accountant, licensed in the state of Michigan. She serves on the advisory council of the Department of Accountancy at Western Michigan University in Kalamazoo and is treasurer of the Battle Creek Health Systems and the Family Health Center boards.

**Robert G. Ottenhoff** has served as president and CEO of GuideStar since September 2002. A nonprofit organization located in Williamsburg, Virginia, and Washington D.C., GuideStar offers information about the programs and finances of more than 1 million IRS-recognized charitable organizations and distributes this data to grantmakers, nonprofits, donors, government charity regulators, and professionals serving the sector through a free public website and subscription-based services. Prior to joining GuideStar, Mr. Ottenhoff worked for more than 25 years in executive positions in the public broadcasting field, including serving as executive vice

president and CEO of the Public Broadcasting Service, executive director of the New Jersey Public Broadcasting Authority, and founder and general manager of WBGO-FM. He currently serves on the board of directors for Vision TV, Grameen Foundation USA, AAFRC Trust for Philanthropy, and the ePhilanthropy Foundation.

**Mary Beth Salerno** is president of the American Express Foundation and vice president for philanthropy at American Express Company, where she oversees the company's philanthropic and community relations activities around the world. The American Express philanthropic program funds in three major areas: economic independence, cultural heritage and community service. Prior to joining American Express in 1980, she was coordinator for planning and grant development for the Bergen County Community Action Program. She has also held policymaking positions with the Monmouth County Board of Freeholders and served as a legislative aide in the New Jersey legislature. Ms. Salerno serves on the boards of the Volunteer Consulting Group and Independent Sector. She is a former chair of the Contributions Council of the Conference Board and the Corporate Committee of the Council on Foundation. She is a graduate of the University of Michigan and holds a master's degree in political science from Rutgers University.

**Peter A. Tartikoff** recently retired as chief financial officer for the American Cancer Society, based in Atlanta, Georgia. He currently serves as a financial adviser and member of the finance committee of the CDC Foundation, a private, nonprofit organization that supports the mission of the Centers for Disease Control. Prior to joining the American Cancer Society in 1999, Mr. Tartikoff spent 12 years as senior vice president and CFO for Cousins Properties Inc., and 10 years as executive vice president and CFO of CMEI, Inc., an investment firm. A member of the Georgia Society of Certified Public Accountants, he received the American Institute of Certified Public Accountants' Outstanding Member in Industry Award in 2000. Mr. Tartikoff holds an M.B.A. with Distinction from Harvard Business School.

**Ana Thompson** is CFO and treasurer for the Charles and Helen Schwab Foundation. Located in San Mateo, California, the foundation has four primary program areas: homelessness, poverty prevention, substance abuse, and learning disabilities. Ms. Thompson has 20 years of experience in financial analysis and management in both the for-profit and nonprofit arenas. Prior to joining the foundation, she served as chief financial and administrative officer for Lutheran Social Services of Northern California. She also has worked in the consulting field with First Manhattan Consulting Group and Deloitte Consulting, advising clients in finance, cost analysis, and risk-adjusted pricing models for lending portfolios and business process redesign. She is a board member of the Foundation Financials Officers Group and co-chair of its Ad-Hoc Reporting Standards Committee. She received a bachelor's degree in Slavic studies from Harvard University and an M.B.A. from Stanford University.

**Claudia Volk** is the founder of CJVolk Associates, a treasury and cash management consulting firm that provides services to corporations, financial institutions, governments, and nonprofit organizations. Her more than 20 years of experience in finance includes three years in public accounting in audit and tax at KPMG and 10 years in corporate and local government treasury. She serves on the board of the Greater Washington Association for Financial Professionals and teaches the "Association of Financial Professionals Learning System: Treasury" at George

Mason University. Ms. Volk is a certified public accountant, a certified treasury professional, and an accredited automated clearing house professional. She holds a master's degree in accounting from Georgetown University and a bachelor's degree in special education from Appalachian State University.

**Craig Ziegler** has served as the chief financial and administrative officer of the California HealthCare Foundation since January 1997, overseeing the organization's accounting, administrative, investment, and technology functions. Formed in 1996, the foundation is an independent philanthropy with \$750 million in assets. From 1986 through 1996, Mr. Ziegler served as director of finance and operations of the Joint Venture: Silicon Valley Network, a regional nonprofit economic development corporation, and as the controller of the Henry J. Kaiser Family Foundation, a large private foundation. He began his career in the banking and consulting industries. Mr. Ziegler has an M.B.A., with an emphasis in finance, from Golden Gate University and a bachelor's degree in business/accounting from San Diego State University.