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Minding the Business While Changing the World

Charitable Board Member Roles and Responsibilities

Ohio Attorney General's Office, Charitable Law Section



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Thank You!



The quality of life of all Ohioans is enriched by the important efforts of the charitable sector.



3

Role of the Attorney General

- Charitable.OhioAGO.gov
- Assisting board members in knowing and fulfilling their duties. Many resources are available through the web page.



4

Role of the Attorney General



- Attorney General's role in oversight of charitable trusts is one of the most ancient duties of the Attorney General
- Dates to the Elizabethan period
- Standing in the shoes of those with no voice

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Do you know the basics about your group?

- ✓ Ohio Secretary of State (SOS.state.oh.us) --
Incorporation matters, statutory agent, continued
existence filings, etc.
- ✓ Internal Revenue Service (IRS.gov) – EIN, tax
exempt status, 990 filings, etc.
- ✓ Ohio Attorney General (Charitable.OhioAGO.gov) -
- Ohio charities and those that solicit Ohioans
need to make annual filings with the Ohio
Attorney General's Office.



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Ex-nonprofit employee charged with embezzlement

Man allegedly took \$67,000 from Partners in Education

Former hospice worker indicted

Officials advise all nonprofits to reinforce audit procedures, books

BY ALAN HARTMAN
DEVELOPMENT DIRECTOR

NEWARK, Ohio -- All nonprofit organizations need to guard themselves against long-term embezzlement as they attempt to raise money for a social issue that is not seen as a priority, officials said this week.

Kathleen Lee, 60, of Newark, was arrested Oct. 18 after police say she admitted removing \$67,000 over five years from Partners in Education, her former employer. She has been indicted on charges of aggravated theft, forgery and misappropriation of assets.

A Delix Avenue woman was accused of forgery Aug. 18. She is accused of writing a check to herself from the Glover Elementary School PTA for \$2,400. Reports said that she is one of the signers of the check, but she forged the signature of the secondary signer.

PTA treasurer ordered to pay restitution

By Beacon Journal staff report

A treasurer of an Akron elementary school PTA has been ordered to pay restitution for stealing money from the organization.

Katherine F. Delaney pleaded guilty last month to a felony theft charge stemming from the alleged embezzlement of more than \$12,425 from the Oak Green Elementary School PTA over a three-year period.

She was sentenced to 100 hours of community service.

Last week, Summit County Common Pleas Judge Brenda Burnham Unruh ordered Delaney to pay the organization \$13,981 -- the balance owed to the organization.

Delaney told the court she already had paid part of the restitution.

Akron police have said the alleged theft came to light following a recent audit of the PTA's books for 2004 through 2007.

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What's the role of a state charity regulator?

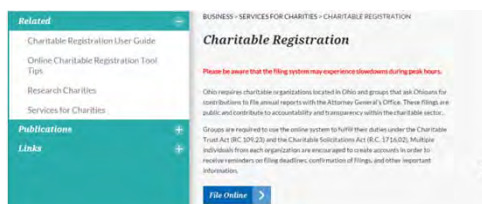
- Help us stop problems before they become major headaches -- contact us with concerns
- Last year, the Charitable Law Section fielded more than 750 complaints



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Online Charitable Registration System

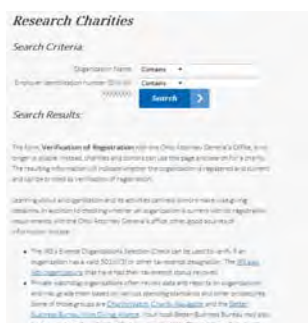
An intuitive system that, based on the information provided, determines what filings or fees might be needed under the various statutory provisions



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Research Charities

- Check on registration status and filings with our office
- Other research information



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Organization Details:	Description of Organization's Purpose
Organization Name: Ohio DBA Name: Employer identification number (EIN): 31-4379529 Address line 1: 395 E Broad Ste 320 Address line 2: City: Columbus State: Ohio ZIP code: 43215-3844 Country: United States Telephone: (614)224-8148 Web address: www.ouvc.org Date of formation: 07/04/1913 Organization type: 501(c)(3)	Is the organization's registration status current? Yes Total Revenue: \$863,085.00 Total Expenses: \$843,472.00 Total Program Expenses: \$743,179.00 Percent of Total Expenses: 88% Total Assets: \$672,066.00

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Ohio Attorney General Responsibilities



- Common law authority
- Statutes
 - Charitable Trust Act (ORC 109)
 - Charitable Organizations (Solicitation) Act (ORC 1716)
 - Gambling Code (ORC 2915)
 - Ohio Nonprofit Corporations Act (ORC 1702)
- Ohio Administrative Code



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Ohio Charitable Trust Act

ORC 109



- Charitable trust defined:
- Not limited to formal trust agreements
- Broadly defined as any organization or entity that holds money or property for a charitable, educational purpose
- Applies to the "nature" of the entity



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Ohio Charitable Trust Act



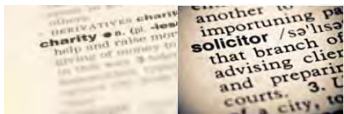
- Registration and Reporting
- Investigative powers and enforcement authority
- Necessary party to certain litigation
- Involvement in certain transactions




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Ohio Charitable Organizations

(Solicitation) Act
(ORC 1716)



- Applies when an appeal is used that suggests a charitable purpose for a solicitation
- Registration of professional solicitors and fundraising counsel
- Enforcement and investigation powers 
- Annual report on professional solicitors

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Nonprofit Corporation Law- ORC 1702

- Public benefit corporations




- Notice to Attorney
General on certain sales
of assets and
mergers/consolidations



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Gambling- ORC 2915



- Bingo licensing, investigations, enforcement
- Raffles and games of chance
- Definition of eligible organization
- Restrictions on activities 

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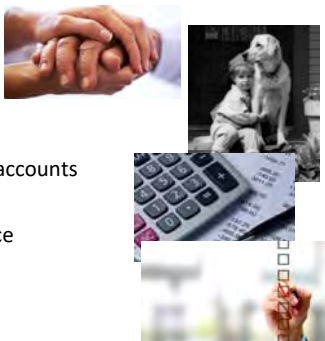
Regardless of size of the nonprofit, all board members share important duties



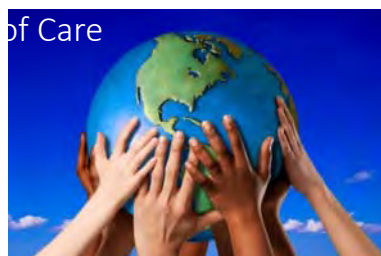
19

Fiduciary Duties

- Duty of care
- Duty of loyalty
- Duty to maintain accounts
- Duty of compliance



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- Standard of Care
- Directors of unincorporated charitable trusts must conduct themselves with the level of care, skill and diligence that an ordinarily prudent person would exercise in the handling of his or her own affairs.

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Duty of Care

- Attend meetings
- Prepare for meetings
- Actively participate
- Selection of organization's key staff members



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Duty of Care

Policies



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Duty of Care

Policies



Spending, investment and gift acceptance policies



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Duty of Care

Policies

Conduct of meetings



Whistleblower protection



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Duty of Care

In short



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Duty of Loyalty

Requires that the interest of the charity is foremost and is placed above any personal interest



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Duty of Loyalty

Conflicts of Interest!



Types of conflict situations:

- Personal financial interest
- Loyalty or relationship that can influence decision

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Duty of Loyalty

Conflict of interest policy



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Duty of Loyalty

Conflict of interest policy



Gathers information on board members' affiliations and those of the board members' families

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Duty of Loyalty

Conflict of interest policy



Requires disclosure of conflicts

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Duty of Loyalty

Conflict of interest policy



Prohibits board members with conflicts from voting or seeking to influence decisions

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Duty of Loyalty

Conflict of interest policy



Requires that minutes reflect when a member is excluded from discussion and voting

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Duty of Loyalty

To avoid problems:

- Regularly update the disclosure statements.
- Cultivate a board culture that invites candid discussions of potential conflicts.



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Duty to Maintain Accounts

Requires that accurate records are maintained and that financial matters are properly managed.



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Duty to Maintain Accounts



- Keep accurate records of income, investments, expenses
- Develop and monitor budgets
- Establish internal control systems –checks and balances

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Duty to Maintain Accounts

- Maintain accurate records of all organization activities
- Records retention policy
- What records do you have? Are they stored safely?



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Duty of Compliance

Board must comply with all legal requirements and other obligations, including:



- Federal and state law
- Governing documents
- Agreements, contracts
- Representations made in solicitations

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Duty of Compliance

Federal law



- Compliance with IRS regulations
- Filing of annual returns
- Sarbanes-Oxley (whistle-blower protections and prohibits destruction of documents if under investigation)

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Duty of Compliance

- Registration and filing with Attorney General
- Secretary of State
 - Incorporation, continued existence filings
- Other employer and industry regulations

State law



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Board Governance



Where to begin??

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Special Challenges

Fiscal Management – Board Overview



Just like household budgets, charity budgets reflect projections of income and expenses. Just like household resources, you need to protect the charity's resources.

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Know the basics



Sources of revenue:
donations, grants, pay
for services, etc.

Expenses: salaries,
supplies, overhead,
etc.

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Preventing Theft



Internal Controls

Boards are the first line of defense in adopting and monitoring sound internal controls.

Processes protect the people and the organization.

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Boards must review and discuss financial reports. Staff can assist in compiling reports, but **boards need to exert independent oversight.**

Board treasurer, audit and budget committee members and others may play a crucial role in this.



What works best for your group?

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Oversight of the Executive Director



Boards are sometimes guilty of failing to provide appropriate oversight of the executive director and relying too heavily on staff.

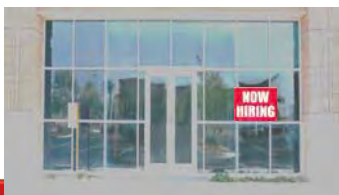
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Oversight of the Executive Director

Board Policies and Practices

- ❖ Hiring process (what skills are needed, job description, ensuring wide pool of qualified candidates, objective interview process, references, background check, etc.)
- ❖ Performance and communications expectations
- ❖ Evaluations



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Board Policies To Consider:



- | | |
|---|---|
| -- Budget policies | -- Investment policies |
| -- Gift acceptance and receipt policies | -- Policies on purchasing/expenses (bidding, approval levels, etc.) |
| -- Reserve funds policies | -- Recordkeeping policies |
| -- HR Policies | -- Communication/media policies |
| -- IT Policies | -- Volunteer management policies |
| -- Fundraising policies | |
| -- Audit policies | |
| -- Whistleblower | |

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Other Best Practices

- Annual 'check up' on organization's well-being and compliance (review of by-laws, policies, conflict of interest policies, document review, etc.)
- Timelines and transition documents reviewed annually to note important dates and deadlines for filings and reports (AG, Secretary of State, IRS, employment taxes, budgets, audits, staff evaluations, officer nominations, annual meetings, etc.)



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Other Best Practices

- Consideration of Directors and Officers (D&O) insurance coverage
- Board orientation
- Strategic planning – development of goals and assessment of performance (operational and mission delivery)



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In effective organizations, the boards regularly evaluate themselves, too.



How well are you doing in being accountable to the organization?



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There are lots of resources to help board members learn how to fulfill their many duties.



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OST
GENERAL

Search

OHIO CHARITY REGISTRATION CHARITABLE BINGO RESEARCH CHARITIES FILE A COMPLAINT

Resources for Ohio Charities Dealing with COVID-19

The health crisis is causing charities across Ohio to alter or eliminate programs, seek new sources of funding, and even consider dissolving. The resources provided here can assist charities facing these situations and lend insight into the ways the pandemic is affecting Ohio's charitable sector.

[LEARN MORE](#)

undraisers Charitable Gaming Charitable Webinars

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Good Resources

- Better Business Bureau and Charity Seal Program (www.give.org)



- Ohio Association of Nonprofit Standards of Excellence (www.oano.org)



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Good Resources

- BoardSource at www.boardsource.org

BoardSource

- IRS Resources at www.irs.gov and www.stayexempt.org



- Chronicle of Philanthropy

THE CHRONICLE OF
PHILANTHROPY *LeadingAge*
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Other Resources:

- Numerous books at libraries and bookstores on many nonprofit topics
- Talk with other nonprofits about how they have responded to specific issues
- Ask local businesses if they have an expert on a specific area who might volunteer, consult or serve on your board

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If you haven't got charity in your heart, then you've got the worst kind of heart trouble.

-Bob Hope



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How to contact us

Ohio Attorney General's Office
Charitable Law Section
150 East Gay Street 23rd Floor
Columbus, OH 43215-3130
(800) 282-0515
Fax Number (614) 466-9788
CharitableLaw@ohioattorneygeneral.gov



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Good Governance – Board Duties and Risks and the Attorney General's Role In Nonprofit Oversight

Presented by:
Sean Fahey | 317.977.1472 | sfahey@hallrender.com



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Agenda

- Board Duties and Risks
- IRS
- CMS and Regulations
- Compliance



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Boards – Virtual Meetings



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Boards - General

- Generally, unless the by-laws otherwise provide, the Board is vested with
 - all authority **to act on behalf of the entity**, and
 - all of **the affairs of the entity are managed under the direction** of, and subject to the oversight of the Board.
 - The officers only have such authority as allowed to them by the by-laws or resolution by the Board.



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Director Duties – Duty of Care

- Each member of the board of directors of the corporation, when discharging the duties of a director, **act**
 - **in good faith and**
 - **in a manner that the director reasonably believes to be in the best interests of the corporation.**



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Director Duties – Duty of Care

- The members of the board of directors or a committee of the board, when becoming informed in connection with their decision-making functions or when devoting attention to their oversight functions, shall discharge their duties with the care that a person in a like position would reasonably believe appropriate under similar circumstances.



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Director Duties – Duty of Care

- How:
 - Acting in a reasonable and informed manner under the circumstances.
 - Keeping informed (and making reasonable inquiries when appropriate).
 - Regularly attending board meetings.
 - Requesting materials and asking questions.
 - Reviewing the materials provided, particularly those used in reference to any contemplated board action.
 - Being familiar with the organization, its legal structure, governing documents, activities, and key stakeholders.
 - Being familiar with general laws applicable to the organization.



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Director Duties – Duty of Care

- Keys to meeting duty of care:
- Exercising independent judgment.
 - Voting with the majority?
 - Need independent judgment.
 - Voting with a director who has expertise in an area?
 - Expert's viewpoint strong weight
 - Consider other views before making an independent decision regarding the board action.



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Director Duties – Duty of Loyalty

- Meeting a director's duty of loyalty generally requires acting in good faith and in the best interests of the corporation. The key to meeting this duty is to place the interests of the corporation before the director's own interests or the interests of another person or entity.
- In other words, meeting this duty means handling conflicts of interest appropriately.



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Director Duties – Conflicts

- A conflict of interest exists when a director has a personal material interest in a proposed transaction to which the corporation may be a party. Conflicts of interest are neither unusual nor generally prohibited under state law.
- In fact, transactions involving a conflict of interest may sometimes be in the best interest of the corporation. For example, it may be perfectly appropriate for a board to approve a transaction with a director in which the director is providing the corporation with some good or service at below market rates.



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Director Duties – Conflicts

- It is how conflicts of interest are handled by the director and the board that may determine whether the director's duty of loyalty has been breached and whether the transaction may be rendered void.
- Transactions involving even a perceived conflict of interest may subject the interested director and the corporation to a serious loss in reputation.



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Director Duties – Conflicts Policy

- Exempt charitable organizations should implement a conflict of interest policy to establish procedures that will offer protection against charges of impropriety involving officers, directors, or trustees.
- IRS element.

NONPROFIT ORGANIZATION
Policy on Conflicts of Interest and Disclosure of Certain Interests

This conflict of interest policy is designed to help Trustees, officers and employees of the NONPROFIT ORGANIZATION identify situations that present potential conflicts of interest and to provide NONPROFIT ORGANIZATION with a procedure which, if observed, will allow a transaction to be treated as valid and binding even though a director, officer or employee has or may have a conflict of interest with respect to the transaction. The policy is intended to comply with the procedure prescribed in Texas Non-Profit Corporation Act, Art. 1396-2.39, governing conflicts of



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Director Duties – Conflicts Policy

- Financial transactions between an exempt charitable organization and a director are prohibited unless the following requirements are met:
 - Material facts disclosed. The material facts about the director's interests are disclosed to the Board of Directors, and the contract or transaction is specifically approved in good faith and with ordinary care by vote of the disinterested members; or
 - Fairness. The transaction is fair to the corporation at the time it is authorized.



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Director Duties – Confidentiality

- A subset of duty of loyalty because director could use inside information to benefit at expense of nonprofit.
- A director should keep the corporation's private information confidential. In addition, a director should exercise reasonable diligence to keep such information confidential. Note that the strategic plans of a corporation may contain confidential information not meant to be disclosed to the general public lest some other person or entity be able to exploit the information to the disadvantage of the corporation.



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IRS and Directors

- Form 990, Part VI
- Number of members/number of independent members (no financial interest).
- Family relationships?
- Changes to organizational docs since last 990?
- Contemporaneously document meetings held and written actions?

Form 990 (2018) Page 6

Part VII Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VII. ☐

Section A. Governing Body and Management



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IRS and Directors

a	Was the organization become aware during one year or a significant diversion on the organization's assets?	5	
6	Did the organization have members or stockholders?	6	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	
b	Each committee with authority to act on behalf of the governing body?	8b	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	



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IRS and Directors

- Form 990, Part VI
- 990 provided to all members of board?
- Describe process used to review 990.
- Written conflict of interest policy:
 - Including annual disclosure of interests that could give rise to conflicts?
 - Regularly and consistently monitored and enforced?
- Written whistleblower policy?



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IRS and Directors

- Form 990, Part VI
- Written document retention and destruction policy?
- Does process for determining CEO and other officers compensation include review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?



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IRS and Directors

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13		
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflict?		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.		
13 Did the organization have a written whistleblower policy?		
14 Did the organization have a written document retention and destruction policy?		



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IRS and Directors

13 Did the organization have a written whistleblower policy?	13	
14 Did the organization have a written document retention and destruction policy?	14	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official	15a	
b Other officers or key employees of the organization	15b	
c If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest its contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	



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IRS and Directors

- Form 990, Part VI
- How do you make 990 available?
- Own website, another's website, upon request?
- How are governing documents, conflict of interest policy and financial statements made available to the public?



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IRS and Directors

Section C: Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☐ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

Form 990 (2018)



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CMS and Regulations



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RoP Administration - Reg. Section 483.70 and F 835

- **483.70 Administration.** A facility must be administered in a manner that enables it to use its resources effectively and efficiently to attain or maintain the highest practicable physical, mental, and psychosocial well-being of each resident.
- **Cite this tag if the actions, inactions, or decisions in administering the facility contributed to deficient practice(s).**
- The investigation must demonstrate how the administration knew or should have known of the deficient practice and how the lack of administration involvement contributed to the deficient practice found. Surveyors must document how the administration knew or should have known of the deficient practice and taken action(s) as appropriate.



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RoP Governing Body - Reg. Section 483.70(d) and F 837

- **Sec. 483.70(d) Governing body.** The facility must have a governing body, or designated persons functioning as a governing body, that is legally responsible for establishing and implementing policies regarding the management and operation of the facility; and
- The governing body appoints the administrator.
- **The governing body is responsible and accountable for the QAPI program, in accordance with §483.75(f). BEGINNING November 28, 2019 (Phase 3).**



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RoP Governing Body: 483.70(d) & F837

- SOM - This regulation is intended to ensure that the facility has an active (engaged and involved) governing body that is responsible for establishing and implementing policies regarding the management of the facility.
- "Governing body" refers to individuals such as facility owner(s), Chief Executive Officer(s), or other individuals who are legally responsible to establish and implement policies regarding the management and operations of the facility.
- **ACTUAL TAG:** This Requirement is not met as evidenced by:
- **Based on interview and record review, the facility failed to have an effective governing body legally responsible for implementing policies and procedures when there was a systemic failure in reporting, investigating, implementing policies and procedures for abuse, seclusion and neglect.**



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Board Reports

- Reports should include:
 - Information on status of internal and external investigations
 - Serious issues identified during audits
 - Compliance hotline activity
 - All allegations of material fraud or senior management misconduct
 - Significant regulatory changes and enforcement events that may impact the organization's business
- Boards should be able to understand, evaluate, and timely act upon identified issues



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COVID-19

- **Issues that require immediate notification to the Board** by compliance professionals to the Board regarding COVID-19 include:

- Keeping the Board apprised of CMS and CDC developments.
- The need to allocate adequate resources that allow the SNF to attack the challenges presented by COVID-19.
- Keeping abreast of issues regarding the lack of PPE and how to obtain PPE for staff and visitors.
- Immediate notification of a COVID-19 outbreak within the facility and how to limit that outbreak.
- Changes and challenges to effective infection control practices posed by COVID-19.
- Staff issues – refusing to work, shortages, strikes.

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Board - RISK

PRECEDENTIAL
UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

- **Lemington Home for the Aged – Nonprofit**
- Cited for three times the deficiencies of the average nursing home.
- Board did not provide meaningful oversight of financial operations.
- Closed. Bankruptcy.
- The jury also awarded punitive damages in the amount of \$350,000 **individually against five of the directors**, and punitive damages in the amount of \$1 million **against the CFO** and \$750,000 **against the administrator**.

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Board - RISK

No. 103, 2018
SUPREME COURT OF THE STATE OF DELAWARE

- **Blue Bell Creameries**
- Experienced a *listeria* outbreak, which infected its products and led to the death of three people.
- Compelled to recall its products and shut down production.
- In addition, the shutdown was followed by a liquidity crisis, which led the company to conduct a dilutive equity financing that caused the stock price to fall.
- A stockholder sued derivatively, alleging, among other things, that the **directors breached their fiduciary duty of loyalty**.

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Board

- The company was heavily regulated by three different states and by FDA.
- 2009 - 2014, regulators identified a number of compliance failures that signaled that the company faced possible health safety risks.
- Although there were a number of positive tests showing the presence of *listeria*, including one from an outside lab, the relevant board minutes reflected "no board-level discussion of *listeria*."
- **The board was not informed about *listeria* or food safety issues generally, even as the problem accelerated, until the initial *listeria*-forced recall.**



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Board

- "management turned a **blind eye to red and yellow flags that were waved in front of it by regulators and its own tests**, and the board—by failing to implement any system to monitor the company's food safety compliance programs—was unaware of any problems until it was too late."
- the Court concluded that "the complaint supports an inference that no system of board-level compliance monitoring and reporting existed at Blue Bell."
- Court identified the failure of the board to establish a board committee to monitor food safety or to periodically devote a portion of its meetings to food safety compliance.



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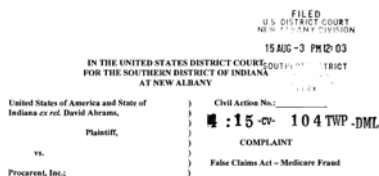
Recent Long-Term Care Enforcement Penalties

- Medically unnecessary therapy - up to \$50 million
- Grossly substandard or worthless care - up to \$1.25 million
- Hiring excluded individuals - \$142,000
- Billing for individual therapy when group therapy was provided - 12 months prison
- Discrimination in accepting patients - \$5,000
- Kickbacks
 - To physicians for hospice referrals - \$2.4 million
 - To hospital discharge planners for skilled nursing referrals - \$6.9 million



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Recent Long-Term Care Enforcement Penalties



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RoP 483.85, Compliance and Ethics Program

- 1) Written compliance and quality of care **policies and procedures**
- 2) High-level program **oversight**
- 3) Sufficient **resources and authority** to ensure compliance
- 4) A **screening process** for positions with discretionary authority
- 5) Effective **communication** of compliance standards to staff, contractors, and volunteers
- 6) Procedures to promote compliance, such as **auditing, monitoring**, and an **anonymous reporting system**
- 7) Consistently enforced **disciplinary actions**
- 8) Appropriate **response** to violations, and prevention of similar future violations



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Components for Operating Organizations with Five or More Facilities

- In addition, organizations with five or more facilities must also:
 - provide annual mandatory compliance **training**
 - **appoint a compliance officer**
 - **Reports directly to governing body.**
 - **Not subordinate to general counsel, CEO, CFO, or COO.**
 - **designate a compliance liaison** at each facility



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Thank you.

Please visit the Hall Render Blog at

<https://www.hallrender.com/category/long-term-care-home-health-hospice/>

for more information on topics related to health care law.

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