



Peacock Keller

Trusted Legal Counsel Since 1925

Law Offices of
Peacock Keller, LLP

95 West Beau Street
Suite 600
Washington, PA 15301

Phone: 724-222-4520
Fax: 724-222-3318

Partners
Barbara A. Graham
Jonathan G. Ilgie
Susan T. Roberts
Andrew S. Chumney
Stephen P. Curry
Rachel K. Lozosky
Donald B. Formoso
Eva H. Ahern
Thomas A. Steele

Associates
Aaron W. Smith
*Eric G. VanKirk
Dorothy A. Milovac
**Keith E. Hodgens II

Of Counsel
Timothy R. Berggren
John E. Egers, Jr.

Senior Counsel
Wesley A. Cramer
Richard A. Amrhein
Douglas R. Nolin

*Also Admitted in WV
**Also Admitted in OH

Ralph W. Peacock
1902-1972

Charles C. Keller
1923-2018

PENNSYLVANIA NON-PROFIT ORGANIZATIONS

GOVERNING DOCUMENTS REVIEW & RECOMMENDED BEST PRACTICES

March 14, 2023

Barbara A. Graham, Esquire
Partner, Peacock Keller LLP

I. Documents

- A. Articles of Incorporation
- B. Fictitious Name Registration, if applicable
- C. Bylaws
- D. Federal ID number
- E. Tax Exemption documents/ tax exempt status
 - (1) Federal Income Tax
 - (2) PA Sales and Use Tax/ renewal
 - (3) Real Estate Tax
- F. Charitable Organization Registration Statement- renewal? audit requirements depending on gross revenues
- G. IRS Form 990 -annual return
- G. Policies
 - (1) Conflicts of Interest
 - (2) Ethics
 - (3) Social Media Use
 - (4) Confidentiality
 - (5) Board Members Responsibilities

- a. Fiduciary duty - act in good faith for the benefit of the organization (duty of care, duty of loyalty)
 - b. Attendance at Meetings
 - c. Participation in Events
 - d. Contribution of funds/ in kind donations to organization?
- (6) Whistle blower
 - (7) Non-discrimination/ anti-harassment

II. Operational Issues

- A. Annual review of documents recommended/ review of documents relating to specific issues as they arise, to see if changes should be made or additional documents should be developed

Organization size/ number of employees often impacts this

Granting agencies may require it

- B. PA requires annual corporate report, updated concerning current officers, directors and other relevant information
- C. Annual independent audit recommended, even if not required
- D. Inservicing/ training of Board members
- E. Board Meetings
 - (1) Scheduling meetings/ how much notice, if any is required?
 - (2) Committee meetings? how much notice, if any is required?
 - (3) Agenda - detailed motions/ can action items be added "from the floor?"
 - (4) Are proxies permitted? Can action be taken by email? What is permitted under existing bylaws? Do bylaws need to be amended?
 - (5) Preparation of minutes, and attachments thereto