**GOVERNANCE FUNDAMENTALS and BOARD ROLES and RESPONSIBILITES**

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**LEARNING OBJECTIVES**

**At the end of this session you’ll:**

* Understand nonprofit governance and the purpose of a nonprofit board.
* Understand the legal obligations of nonprofit board members.
* Understand the distinction between governance and management support.
* Understand the board’s roles and responsibilities in each area.
* Have identified priorities for your board recruitment process.

**GOVERNANCE**

**Nonprofit Governance**

Nonprofit governance is the provision of guidance and direction to a nonprofit organization so that it fulfills its vision and reflects its core values, while maintaining accountability and fulfilling its responsibilities to the community, its constituents and government with which it functions.

—The Alliance for Nonprofit Management’s Governance Affinity Group

What words stand out to you and why?

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**PURPOSE AND LEGAL OBLIGATIONS**

**Purpose of a Nonprofit Board**

All nonprofit organizations are legally required to have a board. Although the specific responsibilities may vary due to mission focus and different phases of an organization’s existence, the basic role and purpose of all nonprofit boards remain the same. There are legal and ethical reasons that nonprofit boards are required and these reasons shape the foundation for good governance.

The board is a surrogate public, representing the public’s interest as it carries out its programs and activities. As a surrogate public the board’s accountability is external and directed at the state attorneys general and the IRS.

—Pamela Leland

Embracing Interdependence: The Relationship Between the Board and the CEO

Legal Reasons

State laws explicitly indicate that nonprofit corporations need a board to assume the fiduciary role for the organization’s well-being. These laws designate overall responsibility and liability to that board. In its role as representative of the public—its clients, donors, volunteers, and general public—the board must ensure that the organization uses its funds efficiently, as donors have designated, and in pursuit of the organization’s goals. In sum, nonprofit organizations provide services to the public in lieu of taxes.

Ethical Reasons

One of the key ethical reasons to have a board is to create a structure that functions to assure the public and all individual stakeholders that the organization is in good hands. The board assumes the responsibility for the achievements, or lack thereof, within the organization. Its role in this capacity is to go beyond the legal requirements and ensure that the organization not only does things right, but does the right thing.

Advantages of Tax Exemption

When a nonprofit incorporates and obtains its tax exempt status (at both the federal and state levels) they are eligible for have several advantages, they:

* Do not pay corporate income tax on income made by the corporation;
* Can accept donations that are then tax-deductible to the donor;
* Are eligible for foundation and government grants that are only for nonprofits;
* Are eligible for the nonprofit bulk mail postage rate; and
* Are eligible for state and county tax benefits in some areas.

The government has granted these tax advantages to nonprofits for several reasons. Nonprofits provide services to society which may not be provided through the commercial sector. Community-based nonprofits can often perform important community roles that are less successful when done by government agencies. Finally, nonprofits may speak out for groups or advocate for issues that would not be done by either the commercial or government sectors.

Form 990: Required Federal Annual Information Return

Called the Form 990, this is an organizations’ federal annual information return. It is similar to an annual tax return, but since 501c3 organizations do not pay income tax, it is more appropriately called an information return. It is required for organizations with revenues in excess of $25,000 annually (there are some exceptions, such as religious organizations).

It is critical that the information included be accurate for compliance reasons, but it is also important because the 990 is public and accessed by donors, community members, regulators and the media.

The Form 990 was substantially redesigned in 2009. Some areas of major changes in reporting requirements from the earlier Form 990 include a new governance section and substantial revisions to the reporting of the organization’s compensation of officers, directors, trustees, key employees, and highest compensated employees. For example, Part VI, Governance, Management, and Disclosure, asks questions about the organization’s governance structure, policies and practices. Your board should carefully review the Form 990 and the instructions to make sure reporting requirements are in check.

**Legal Obligations: The Fiduciary Role**

**Fiduciary Defined**

A legal obligation of one party to act in the best interest of another. The obligated party is typically a fiduciary, that is, someone entrusted with the care of another party, property, money, or interests.

In addition to the board’s responsibilities as a governing body, individual board members are bound by their legal obligations: the duties of care, loyalty, and obedience. These duties serve in the courts as the test for their compliance if a board member’s performance or decisions ever become a legal issue. Together, they comprise the board’s fiduciary role.

Under well-established principles of nonprofit corporation law, a board member must meet these standards of conduct in carrying out his or her responsibilities. States typically have statutes adopting some variation of these duties which would be used in court to determine whether a board member acted improperly. These standards are usually described as the duty of care, the duty of loyalty, and the duty of obedience.

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| * **Duty of Care** | * **Duty of Loyalty** | * **Duty of Obedience** |
| The duty of care requires board members to actively participate in governance issues and to make sound and informed judgments. This duty is commonly expressed as the duty of “care that an ordinarily prudent person would exercise in a like position and under similar circumstances.” | The duty of loyalty is a standard of faithfulness; a board member must give undivided allegiance when making decisions affecting the organization. When acting on behalf of the organization, board members must put the interests of the nonprofit before any personal or professional concerns and avoid potential conflicts of interest. | The duty of obedience requires that board members ensure that the organization complies with all applicable federal, state, and local laws and regulations, and that it remains committed to its established mission (e.g. charitable purpose). |

Duty of Care: Standard of Care Guidelines

The following general guidelines are based on the standard of care duties. These guidelines can do a great deal to protect the organization, its clients, and the personal assets of individual board members. Include guidelines in orientation material and the board handbook.

* Act at all times with the benefit of the (nonprofit) corporation and its charitable purpose in mind.
* Attend board and committee meetings and make sure your vote is recorded. A board member can be found liable for either supporting an act of the board or not opposing an activity—even if he or she is not aware of the activity due to absence from a meeting. See that a written record of each board meeting is kept and approved.
* Disclose all possible conflicts of interest, abstain from voting when you feel that some conflict may exist, and avoid self-dealing activities. Discourage business dealings between board members and the organization.
* Be familiar with organization bylaws and ensure that they are followed.
* Make sure state and federal statutory regulations are met, including but not limited to filing annual information returns (such as IRS Form 990), remitting withheld payroll taxes and employer-paid taxes, and submitting payroll reports.
* Stay informed. Review all program reports carefully; request and review regular and timely financial statements and other financial reports; ask questions.
* Seek advice from competent experts, such as lawyers, accountants, and other professionals in their respective fields.
* See that the organization has written and up-to-date personnel policies, complies with employment law, and follows these personnel policies and laws.
* Make sure the organization’s bylaws include an indemnification clause. An indemnification clause states that the nonprofit organization, within its financial abilities, will cover most legal fees or judgments against a board member.

Duty of Loyalty: Conflict of Interest

A conflict of interest exists when a board member, manager, officer, or management employee has a personal interest that is in conflict with the interests of the organization, such that he or she may be influenced by this personal interest when making a decision for the organization.

—Exceptional Board Practices: The Source in Action, BoardSource

There are two kinds of conflict of interest: potential and actual. The *potential* for a conflict of interest arises in situations in which a condition exists where he or she could act in ways that are is in conflict with the interests of the organization. If this person does not properly disclose the conflict and recues her/himself from the discussion, then an actual conflict of interest may exist.

Most boards will have potential conflicts from time to time. It is not necessary to completely avoid all *potential* conflicts as long as the following safeguards are in place to manage conflicts appropriately.

**ALERT!**

Nonprofit organizations incorporated in the state of California are required to have a conflict of interest policy.

See The Nonprofit Risk Management Center [www.nonprofitrisk.org](http://www.nonprofitrisk.org) for a sample conflict of interest policy.

* Ensure that a conflict of interest policy is signed by all board members at the time they join the board and renew it annually. The statement may be a simple declaration or it may require detailed information about the board members’ financial interests.
* Establish disclosure as a normal habit or practice. Board members should find it customary for someone to say, for example, “This next agenda item relates to joining a collaborative with other mental health agencies that receive county funds. Because I am on the staff of one of the agencies involved, I have a potential conflict of interest and I am going to excuse myself from the room for this discussion.” In another situation a board member might say, “I have a personal relationship with the Program Director and as a result feel that I must resign from the board. I would like to continue as a member of the Fundraising Committee, but not as a board member.” Disclosures and excusal from voting should be recorded in the meeting’s minutes.
* Third, if major purchases are involved, at least three competitive written bids should be obtained to ensure that prices and product are comparable if there will be a financial benefit to a board member.

Conflict of Interest Guidelines

*Excerpted from “Now You See It, Now You Don’t: Conflict of Interest Demands More Than Just a Policy” by Mel Gill, Synergy Management and Consulting Associates. Printed in Nonprofit Quarterly, March 21, 2007.*

Here are some guidelines that can help organizations define conflict of interest and frame formal conflict of interest policies:

* A conflict of interest may be real, potential, or perceived.
* Board members are considered to be in a conflict of interest under the following circumstances:
* When they—or when members of their family, business partners, or close personal associates—could personally or professionally benefit, directly or indirectly, financially or otherwise, from their position on the board;
* When they use their position on a board to the disadvantage or detriment of a third party;
* When they solicit or obtain preferential treatment related to services received from or rendered to the corporation, including contracted work, employment, or honoraria;
* When circumstances arise that compromise, or appear to compromise, the ability of board members or staff to make unbiased decisions;
* When they appropriate financial or other resources for personal use (e.g., information, property, equipment, supplies, transportation, training);
* When they seek, accept, or receive material personal benefit from a supplier, vendor, individual, or organization doing or seeking business with the corporation;
* When they are involved in the contracting, employment, supervision, grievance, evaluation, promotion, remuneration, or firing of a family member, business associate, or friend of the director;
* Non-pecuniary interests may present a moral conflict of interest, if not a legal conflict.

**Board members may create a moral conflict under these circumstances:**

* When their personal interests conflict with the interests of members or clients or are otherwise adverse to the interests of the corporation;
* When their membership on the board or staff of another organization could create interests that conflict with the interests of the corporation or its clients and where their activities on one board might materially affect their capacity on another board.

**Managing Conflict of Interest**

Even with the best policies and practices, conflict of interest issues will arise and need to be managed. Below are some principles and procedures for managing conflicts of interest:

* Board members should disclose conflicts of interests early and often.
* Conflict of interest should be a regular item on every board agenda and periodically discussed by the whole board.
* In cases where a board member may not perceive that a conflict of interest exists, it is the responsibility of other board members who are aware of a real, potential, or perceived conflict of interest on the part of a fellow board member to raise the issue.
* If the board is contemplating a financial transaction with a board member, the process should be conducted through a fair and open process in which board members who have no personal or business interests in the matter make the final decision about awarding contracts.
* Finally, the organization should report annually (for example, on its Web site or in its annual report) any conflict of interest disclosures and their disposition in relation to any financial transactions.

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| **Legal Questions?**  **California’s Office of the Attorney General—**ForCalifornia regulatory information:  [www.oag.ca.gov/charities](http://www.oag.ca.gov/charities)  **IRS**—For Federal Regulations and Tax Information: [www.irs](http://www.irs).gov/Charities-&-Non-Profits  **Nonprofit Law Firms**—For legal help, informative blogs, resources and publications. Two firms among many to try:   * The NEO Law Group: [www.attorneyfornonprofits](http://www.attorneyfornonprofits).com * Adler & Colvin: [www.adlercolvin](http://www.adlercolvin).com |

**EXERCISE**

In your team, identify specific behaviors and/or activities that board members have recently done to fulfill their duties in each of the following areas:

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| DUTY OF CARE | DUTY OF LOYALTY | DUTY OF OBEDIENCE |
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**ROLES AND RESPONSIBILITIES**

**Clarifying Roles and Responsibilities**

Responsibilities of nonprofit boards are of two fundamental types: governance and management support. On one hand, the board, acting in its legal capacity governs the organization. Additionally, board members—as individual volunteers—provide support to the staff in areas of management.

Governing Role

The board’s primary responsibility is to govern the corporation. In the board’s governing role, some responsibilities include:

* Ensuring mission and purpose; that overall strategies, policies and priorities are in place
* Ensuring organizational performance and impact.
* Ensuring compliance with laws and regulations and fulfillment of contractual obligations.
* Fiduciary oversight, safeguarding assets from misuse, and ensuring maximum use of resources.
* Selecting/monitoring/evaluating/terminating the executive director/CEO.
* Ensure that the board is well run with effective governance practices and processes in place.

These governing responsibilities are performed by the board as a body or group: for example, while the board hires and evaluates the executive director and the board chair might coordinate these activities, he or she does not have any authority outside the collective.

Board members only have authority when they act together. No individual board member—regardless of whether he or she is an officer—has authority outside of the collective governing process.

Management Support Role

Individual board members are also a valuable resource in the form of management support to the organization. In their management support role board members provide expertise, thought-partnership, access to resources, and ambassadorship. These efforts provide “added value” to the organization. Some responsibilities could include:

* Fundraising: Contributing to the organization’s fundraising success as appropriate to the individual (such as making a financial contribution, volunteering at fundraising events, making business contacts for the organization, soliciting cash and non-cash contributions, etc.)
* Speaking engagements: Acting as ambassadors to the community on behalf of the organization and its clients
* Attending and volunteering at events
* Consultation or advising staff in areas of expertise, providing technical assistance
* Providing thought-partnership to the CEO and staff, acting as a sounding board.
* Participation on organizational committees

**On the outside looking in, or on the inside looking out?**

When acting in its governing role, the board represents the interests of the community. It asks: Is this organization using public and private resources to benefit the community and the public? In a sense, the board stands in the community, looking through the door into the organization. But at the same time, board members also represent the organization’s interests to the community-acting as ambassadors to the community.

**Who’s in charge? Who’s in charge now?**

In organizations with paid staff, there are other times when board members act as individual volunteers to support or help the staff.

Boards and staff often get confused over these differences. For example, in many boards there is tension over whether and how the board should be involved with fundraising. This tension can be cleared up through the chart below: In its governing role, the board-acting as a body is responsible for seeing that there is a realistic plan for bringing in the funds the organization will need, and for monitoring progress on the plan.

But in the support role, board members as individuals also help carry out that plan. In this role, they often act with direction from staff. For example, staff might generate a list of people who need to be called for an upcoming event, and distribute those names among the board members who have volunteered to do so. In this kind of work, the staff organizes and is responsible for the work, and delegates it to board members acting as individual volunteers.

When there is ambiguity or role confusion, try distinguishing between the board’s governing role and board members’ supporting role in discussions. This simple approach, based on a deeper understanding of governance, can often clear-up confusing and frustrating discussions.

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| BOARD ROLES & RESPONSIBILITIES | |
| GOVERNANCE  Legally Mandated | **MANAGEMENT SUPPORT**  **Value Add** |
| Purpose: The board acts to *govern* the organization | **Purpose**: Individual board members act to provide *management support* to the organization |
| Perspective: Representing interests of community and the public  *Outside* looking in. | **Perspective:** Representing interests of organization to the public  *Inside* looking out |
| Process for action: The board acts as a *collective* body | **Process for action:** Board members provide support to staff as *individual volunteers* |
| Type of Responsibility: Governance fulfills a legal responsibility to the community therefore is a mandated function.  Board has ultimate authority (though they do not govern alone). | **Type of Responsibility:** The level and type of support expected from individual board members is at the discretion of the CEO, not legally mandated, and dependent on specific organizational needs.  ED/staff have authority (though they might rely on volunteers) |
| Role:  Fiduciary: Exercising duties of care, loyalty and obedience | **Role:**  Volunteerism: At the ED’s invitation, provide expertise, thought-partnership, access to resources, ambassadorship |
| Example Activities   * Hire, evaluate, terminate (as appropriate) ED * Monitor finances, approve budget, ensure financial and programmatic sustainability * Board development and governance effectiveness * Manage the audit * Advocacy | **Example Activities**   * Fundraising activities * Speaking engagements * Attending events * Consultation/advising staff on technical issues * Participate on organizational committees |

The CompassPoint framework for Governance and Support was first developed by Jan Masaoka and Mike Allison in the article *Why Boards Don’t Govern*; it has been updated and adapted for this course.

Management Support Activities: “Menu of Volunteer Opportunities”

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| **Area of Support** | **Activities** |
| *Example: Fundraising* | *1. Host one fundraising house party this year 2. Steward a portfolio of 3 donors (personally connect, thank you notes, invite to events) 3. Sell at least 20 tickets to event* |
| 1. |  |
| 2. |  |
| 3. |  |
| 4. |  |
| 5. |  |

**TEAM EXERCISE:**

**Given our governance and management support needs, what are our top 3 recruitment priorities?**

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**CLOSING REFLECTION**

**What’s the most important thing I learned today?**

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**SUGGESTED READINGS AND RESOURCES**

*Publications*

*The Best of the Board Café*, by Jan Masaoka, A CompassPoint-Wilder Book, 2003.

*Governance as Leadership: Reframing the Work of Nonprofit Boards,* by Richard Chait, William Ryan and Barbara Taylor, 2005

*Beyond Financial Oversight: Expanding the Board’s Role in the Pursuit of Sustainability, by Jeanne Bell, CEO of CompassPoint (Nonprofit Quarterly Spring 2011)*

*Daring to Lead 2011: A National Study of Nonprofit Executive Leadership by Marla Cornelius, Rick Moyers, and Jeanne Bell (CompassPoint 2011).* (download at: [www.daringtolead.org](http://www.daringtolead.org))

*UnderDeveloped: A National Study of Challenges Facing Nonprofit Fundraising by Jeanne Bell and Marla Cornelius, (CompassPoint 2013).* (download at: [www.compasspoint.org](http://www.compasspoint.org))

*Strategic Fund Development: Building Profitable Relationships that Last third edition, by Simone Joyaux, CFRE. (John Wiley & Sons, 2011).*

*On-line Resources*

**BoardSource** increases the effectiveness of nonprofit organizations by strengthening boards of directors through our highly acclaimed consulting practice, publications, tools, and membership program ([www.boardsource.org](http://www.boardsource.org)).

**Blue Avocado** is a free nonprofit online magazine for community nonprofits. The Board Cafe, is a regular column in the magazine and features common questions and issues regarding nonprofit board service (www.blueavocado.org).

**California Association of Nonprofits** (CalNonprofits) is a policy and advocacy organization serving California nonprofits (www.canonprofits.org).

**CompassPoint Nonprofit Services** has blogs, research reports, educational programs and archived articles from the Board Café available for free (www.compasspoint.org).

**Independent Sector** is a forum for charities, foundations, and corporate giving programs. It has resources and information regarding legislation, policy and current issues facing the sector (www.independentsector.org)

**The Nonprofit Quarterly** Special board issue is: <http://www.nonprofitquarterly.org/winter2012.html>

(www**.**nonprofit quarterly.org)

**The Nonprofit Risk Management Center** helps nonprofit leaders become risk aware and provides tools and resources to help leaders identify and appreciate critical risks and take action ([www.nonprofitrisk.org](http://www.nonprofitrisk.org)).

**ABOUT THE FACILITATOR**

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Marla Cornelius works with organizations and leaders committed to social justice. She is skilled at designing programs and consulting engagements blending highly relevant theory with practical application. Her deep understanding of nonprofits, the challenges facing leaders, and the way that power plays out in organizations enables her to create environments where clients can explore new realities, learn new approaches, and achieve their goals.

Marla is an expert trainer, facilitator, content coach and consultant in the following areas:

* Nonprofit governance, board development
* Adaptive leadership
* Strengths based leadership
* Leadership development program design
* Staff/talent development, performance management
* Organizational development
* Theory of Change development

While at CompassPoint (2000 to 2017), a leading nonprofit capacity building organization, she led the design and delivery of numerous leadership development cohort programs such as *Next Generation Leaders of Color*, *Organizational Sustainability*, and *Strategic Leader Development*. She co-authored the research reports *UnderDeveloped: A National Study of Challenges Facing Nonprofit Fundraisin*g (2013), *Daring to Lead: A National Study of Nonprofit Executive Leadership (*2011)*,* and *Ready to Lead? Next Generation Leaders Speak Out* (2008). Marla has a Masters in Nonprofit Administration (MNA) from the University of San Francisco.