



**Minutes**  
**Charitable Advisory Council**  
**July 24, 2017**

**Participants:** Mary Gallagher, Chair, Howie Beigelman, Kip Morse, and Tom Poulson were present. Suzanne Allen and Dave Ball participated by phone, as did Marcy Williams of OANO. Representatives from the Ohio Attorney General's Office included Section Chief Pete Thomas, Assistant Chief Charity Robl, Abigail Kline Jacobs, Ben Wachtell and Beth Short.

1. Meeting was called to order and introductions were made.
2. On motion of Mr. Morse, seconded by Mr. Poulson, minutes of the previous meeting were approved.
3. Ms. Kline reviewed with the Council proposed changes to OAC 109:1-1-02 Registration and exemptions. The rule is due for a standard five-year review with the Joint Committee on Agency Rule Review (JCARR) and the Section wanted feedback from the Council on potential changes. Ms. Kline reviewed in detail changes to each part of the rule, including language describing governmental units, unnecessary language related to booster and parent-teacher groups, trusts not located in Ohio, and a new reference to a form for organizations without a determination letter of exempt status from the IRS. The Council reviewed the various changes, and even discussed the concept of requiring religious organizations to register. The various legal issues of such a change were pondered, as was the IRS's narrow definitions of what kinds of groups meet the federal definitional standards. Mr. Ball suggested the Section add a line to the form referenced in the rule change that would require an explanation of the basis a group is relying on when it claims that it meets the IRS exemption guidelines.

On motion of Mr. Morse, seconded by Mr. Ball, the Council expressed unanimous support for the proposed changes to the rule as submitted. The Section will submit the proposed changes to JCARR.

4. The Council was updated on a number of issues. Mr. Thomas reviewed a several recent enforcement actions taken by the Section, including filings against European Adoption Consultants, the Central Ohio Community Involvement Foundation and the transfer of a deed for an Athens church

building that had been inappropriately taken over by a woman with no rights to the facility. A local preservation group will assume ownership of the building.

5. Ms. Short said that statistics for the recently ended fiscal year show that the Section trained almost 4,000 people during the period. She said she is working on a pilot effort in Toledo aimed at providing board governance training to diverse communities. She also explained that the office's Cyber Ohio initiative plans to provide training to groups of charities and small businesses about the importance of protecting data and avoiding cybersecurity breaches. The first training for nontechnical charity representatives will be Oct. 19 at the Ohio Association of Nonprofit Organizations annual conference.
6. Council members briefly discussed a number of items of interest in the organizations they serve.
7. Meeting was adjourned. Next meeting date is 10 a.m., Oct. 23, 2017.

Respectfully Submitted,

Beth Short