



ASSESSING A NONPROFIT'S

LEGAL & ETHICAL ISSUES

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Assessing a Nonprofit's Legal and Ethical Issues

**Carly Ward, Kendra Kastelan, Monica Salas,
Stephany Murguia & Zach Buie**

University of Utah

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I. Executive Summary

The following report prepared by the ethical and legal team provides an overview and analysis of the best practices to file and maintain official status as a 501c3 status organization and to provide safe and private home visits.

Comunidad Materna en Utah (CMU) is a nonprofit organization in Salt Lake City, Utah, that seeks to provide doula services to the spanish-speaking communities in the Wasatch Front. This paper seeks to outline those steps in order to provide CMU with guidance as to how to successfully file for federal nonprofit status, ensure the safety of CMU's constituents, and protect the legitimacy of the organization.

Through our study of the literature on these topics over the past decade, we were able to identify a number of best practices and respectfully suggest the following recommendations. We recommend dedicating time to write clear bylaws, complete the *Eligibility Worksheet* via the IRS, and becoming familiar with the Form 990 and annual reporting requirements. For ensuring successful establishment and continuation of home visit programs, we recommend obtaining liability insurance, implementing evidence-based models and utilizing home visit program waivers. Overall, to ensure transparency in governance it is imperative that CMU continue to provide all their legal documents in both Spanish and English.

By following the recommendations set forth, we are confident that CMU will successfully file for and maintain their 501(c)(3) status. Additionally, we believe that these recommendations will ensure that CMU maintains the integrity of their organization by offering services that meet the needs of its constituents in addition to guaranteeing their safety and privacy.

II. Introduction

A. *The Benefits of Doula Services*

The benefits received from utilizing doula services are broadly supported with literature, noting that “women receiving doula care have been found to have improved health outcomes for both themselves and their infants, including shorter labors, lower cesarean rates” (Chen, 2018). Research comparing doula and non-doula births among women of the same age, race/ethnicity, income status and geographic region found that doula-assisted mothers were four times less likely to have a low-birth weight baby, two times less likely to experience birthing complications and significantly more likely to initiate breastfeeding (Gruber, Cupito & Dobson, 2013). Researchers attribute this to the need for mothers to have a positive, consistent and dependable support system prior to the prenatal period and during labor and birth (Gruber, Cupito & Dobson, 2013). This service differs from nurses in that it is devoted to individualized care, which empowers the mother to achieve the best birth outcomes possible.

Significant research has identified a strong need for doulas within communities to aid and empower the mother and improve birthing outcomes. This research further highlights the substantive necessity for doulas to represent minority populations. Due to the high cost and little insurance support afforded to immigrant and minority populations, it is this community that is often disadvantaged in relation others during childbirth, which Cheng notes by stating that “it is underserved populations, including women of color, immigrant women, and low-income women, who often cannot afford to pay for doula care, and who experience among the worst maternal health and birth outcomes in the United States” (Chen, 2018).

Effects of doula care were found to be “greater for women who were socially disadvantaged, low income, unmarried, primiparous, giving birth in a hospital without a

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companion, or had experienced language/cultural barriers (Vonderheid, Kishi, Norr & Klima, 2011). In alignment with this research, Mayra Sanchez, CMU's founder, sought to do just that: provide support and be a resource for immigrant and low-income women while improving the health outcomes of their offspring.

This need is especially noteworthy in Utah. According to the 2018 National Census Estimates, in Utah the Latinx population represents 14% of the state's population with over 419,000 individuals, which has grown by 78% in the last decade (U.S. Census Bureau, 2012). Pertinent to the services that CMU provides, higher percentages of the Latinx population are within childbearing age than the white population (Kem C. Gardner Policy Institute, 2017). In addition, a large number of Utah's Latinx members live in Salt Lake County, with large populations in West Valley City (33%), South Salt Lake (29%), Kearns (33%), and Salt Lake City (22%) (U.S. Census Bureau, 2012). Among this population and within these communities, specific barriers for the Utah Latinx population are present, with language, culture and bureaucracy among them. Of the 246,000 Spanish speakers in Utah, nearly 40% have immigrated from outside the United States, and of the estimated 95,000 undocumented individuals in the state, a large portion reside in Spanish speaking communities (U.S. Census Bureau, 2012; Passel, & Cohn, 2019).

When looking at the United States as a whole, Utah has an average of 17.9 births per 1,000 infants born (Matthews & Hamilton, 2019). Within the Latinx concentrated communities in Utah, the birth rates are largely comparable to the statewide birth rate. In 2018, West Valley, split into three sections, experienced both the highest and lowest birth rates among high Latinx populated communities with 17.1, 15.0, and 18.1 live births per 1,000 total population (Utah Department of Public Health). Similarly, Salt Lake City, split into 4 distinct communities had

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varying birth rates. The Rose Park area specifically had a birth rate of 16.5 per 1,000 total population, the Avenues had 9.4 per 1,000, the Foothills and East Bench totaled 12.4, and Glendale tallied 16 live births per 1,000 total population (Utah Department of Public Health, 2018). Further, the South Salt Lake community had a birth rate of 15.9 live births per 1,000 total population, and Kearns had a live birth rate of 17.6 per 1,000 total population (Utah Department of Public Health, 2018). Based on these statistics, communities in which Latinx populations are most concentrated, identified above, similarly experience high birth rates, furthering the call for doula services for the Latinx population, those communities, and within the state as a whole.

Teen births, defined as births among females aged 15 to 19 years of age, in the United States averages 18.8 births per 1,000 births, of which Utah ranks about average with 15.2 births per 1,000 teenage females (Center for Disease Control and Prevention, 2019b). Of the 1,839 births to women under 20 years of age in Utah, 36% of the births were to Latinx mothers, a total number of 659 births (United States Department of Health and Human Services, 2019). It can be assumed that a large majority of mothers within this age range and among this demographic together lack sufficient medical coverage for both themselves and their child, furthering the call for doula services.

Further studies show that the United States experiences an infant mortality rate of 5.8 per 1,000 live births with Hispanic women experiencing a death rate of 5.0 per 1,000 live births (Center for Disease Control and Prevention, 2018a). Utah experienced a infant mortality rate ranging from 5.7 to 6.1 infant deaths per 1,000 live births (Center for Disease Control and Prevention, 2018a). As a result, it can be assumed that Latinx women within Utah are experiencing an equivocal percentage of losses.

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Taking the above statistics into consideration, the need for doula services is evident within the Latinx community, if not throughout the state, and further in the United States. As a service to support women, it is an effective resource for women of all ages, but could be most effective for those experiencing a lack of overall support by either their community, healthcare system or family. Further, given these statistics, it was noted in a brief survey of existing doula services through the Utah Doula Association, social media doula groups and Mayra's own experiences, that no other spanish speaking doula services exist in the state of Utah. With this in mind, it is apparent that the services that CMU offers can fill a vital gap in Utah.

B. Comunidad Materna en Utah

Comunidad Materna en Utah (CMU) is a nonprofit organization located in Salt Lake City, Utah, with a mission of striving to “empower women to strengthen their families and serve their communities by improving their experience during childbirth” (Sanchez, 2019, Slide 2). CMU seeks to provide awareness workshops, support groups, prenatal classes, doula services and training to support spanish-speaking communities.

Comunidad Materna en Utah was launched in 2012 by Mayra Sanchez, who currently leads as Executive Director. She is supported by a board of three professionals in the fields of health, communication and business. CMU was established with the intention of helping spanish speaking women and families navigate the medical system, educating them on the services available to them during pregnancy and childbirth all while empowering them to speak-up despite language and cultural differences and difficulties.

In its seven years, Mayra and her team continue to face uncertainty of clientele and in their organizational structure. Due to its fairly recent establishment and lack of resources, CMU has stalled in growth and extension of reach. The organization was established through and is

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currently housed in the University Neighborhood Partner Startup Incubator of the University of Utah, which brings “together University and west side people and resources in reciprocal learning, action and benefit” (The University of Utah, n.d). Through this partnership, CMU is able to access a mailing address, referrals, access to printing, workshops, mentoring, meeting space and small grants (Community Voices, 2018). Though they have received assistance in working with the Startup Incubator, CMU has faced several roadblocks by result of a lack of resources, financial backing and personnel assistance.

CMU's founder and board members have identified their most important areas of need to help the nonprofit grow and achieve financial backing needed to effectively aid their target community. Many of these areas of concern are pressing legal and ethical matters. Through consultations with CMU, this group has identified the following legal and ethical needs as paramount to the ultimate success of CMU. Those needs are to further legitimizing the organization by receiving 501(c)(3) nonprofit status and by clarifying bylaws and governance structure, and addressing liability risks inherent in critical health services. We respectfully recommend that CMU should work toward being a fully federally compliant and legally protected doula service for the spanish speaking community of Utah.

II. Design

The design of our research plan began with a review of peer reviewed articles and white papers on the topics of nonprofit governance, the 501(c)(3) process, and the liability of maternal health organizations. Through reviewing the literature of the past decade on the topics of 501(c)(3) status and home visits specifically, we were able to identify a number of best practices that we could offer as professional recommendations to CMU on both topics. These practices are

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essential to ensuring that CMU successfully files for 501(c)(3) status and establishes a successful home visit program that meets the needs of its constituents.

In addition to our review of previous literature in the field of nonprofits, an electronic survey was created which was disseminated through email to similar organizations and surveying health based nonprofits with no incentives offered for completion. The survey consisted of seven questions pertaining to the organizations' barriers within the first years of its foundation. Specifically, the survey asked what legal and ethical resources were helpful to them, if they have faced any of the top legal and ethical issues for nonprofits as identified by our literature review and if they would be willing to share their bylaws, liability forms or other such documents from their organization.

From this survey, we received bylaws from several local nonprofits including the Rape Recovery Center, Utah Nonprofits Association, TRIO, Latino Behavioral Health, Journey of Hope and Connect2Health. We also received some responses that provided a brief insight into other nonprofits' areas of concern and difficulty in getting their starts as 501(c)(3) organizations. To best represent and share the results of our research and survey, and in order to fully explore the two separate overarching issues of legitimation through 501(c)(3) status and limiting liability, our next sections for literature review, best practices and recommendations will be divided into those two areas as designated.

III. Literature Review

A. Legitimization Through 501(c)(3) Nonprofit Status

In order to allow organizations the freedom and encourage their values of providing vital services to society the federal government allows for organizations to apply to be recognized under section 501(c)(3) of that tax code (Ott, Meyer & Dicke, 2016) . This legal status gives

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social legitimacy to organizations. However, in gaining this benefit and the legitimacy it grants it also requires that organizations meet the standards set forth under the Administrative Procedure Act. This act sets forth certain standards but in short an organization must prove that they are organized for the purpose of one or more exempt status, that its primary activities fall within that stated purpose and that it is not contrary to the community conscience (Ott & Dicke, 2016, p. 37-38).

It is imperative to pursue and maintain a legally recognized identity to gain legitimacy. Much literature has been published relating to the process of applying for 501(c)(3) status and the respect an organization is able to garner in its own community. People will be more likely to support an organization, qualified employees will be attracted, and more individuals will take advantage of its services. When state support decreases, a nonprofit is likely to become more politically active to lobby for resources. Maintaining a legitimate status as a 501(c)(3) assists organizations in attaining these resources.

There is a clear distinction between legitimacy and legitimization. The latter is the management of public perception (Lee, 2016). Governments often communicate in a way that is geared to convince the public that they are working efficiently and effectively for the betterment of society. Their communications are not always borne out by fact. It is important for nonprofits to remain informed to be prepared for unexpected developments related to funding or changes in social services. Nonprofits, like governments, must strategize methods to build and manage their organization's legitimacy. The public often sees 501(c)(3), or nonprofit organizations, as having a sense of legitimacy. This is a result of the increased oversight and requirements once an organization decides and is given its nonprofit status through the IRS. At the crux of the issue, the public and government expect accountability from nonprofit organizations, and both seek to

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ensure that the organization they support work toward that. However, accountability can be difficult to work towards as it can encompass many things. According to Schmitz, Raggo, & Bruno-van Vijfeijken (2012), accountability is the public's expectation of organizational performance, responsiveness and ethics. Hazen and Hazen (2012) state that most wrongdoing within the board or executive director of nonprofits can be traced to lack of good governance practices and/or lack of transparency.

Since it is crucial to prevent fraud, the tools that the nonprofit utilizes for governance is of the highest importance. Changes in the 2008 IRS code governing charitable organizations made public information filed in an organization's Form 990, the nonprofit version of an annual tax return. This specifically requires organizations to list key employee compensation, whether a copy of the form was shown to each individual voting board member, the number of voting board members, the existence of a conflict of interest policy, disclosure of conflicts of interests and the existence of a thorough compensation process for employees (Hazen & Hazen, 2012). Although, this push towards accountability and transparency can help increase governance, it can also help increase fundraising and receiving government grants and contracts as well as an appeal to collaboration with other organizations (Suarez, 2011). Further, it is generally accepted that increased accountability and transparency decrease bad governance practices (Hilton, 2016).

It is also worth noting that not all nonprofits are automatically granted tax-exempt status. Nonprofits are recognized through state-law corporate status. Achieving tax-exempt status brings into play both state and federal tax regulation. Even with this status, numerous health care institutions have had to defend their tax-exemption in court due to "billing practices and treatment of low-income uninsured individuals" (Rosenbaum & Margulies, 2011). Confusion and circumspection arises when charitable activities become misaligned with community benefit.

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Establishing and maintaining accountability standards will display a sense of ethical bearing to external parties. Focusing on such measures will lend confidence going into an application process for tax-exemption. All stakeholders deserve communicative leadership as an organization becomes tax-exempt in order to continually enhance legitimacy (Geurtsen, 2014).

B. Limiting Liability

Maria Murphy's (2015) article from the *Journal of Accountancy* confronts issues that can lead to fraud and how nonprofits must establish a structure and policies that curb ethical abuses. Ethical considerations tie into limiting liability in many ways so it's important to establish a code of ethics for everyone involved. Committees can play important roles in oversight and transparency even in very small nonprofits. Murphy (2015) points to the importance of the Sarbanes-Oxley Act of 2002, known as SOX. Two of its provisions require nonprofits to observe and comply with laws related to transparency. They must not "destroy or falsify documents or records in an attempt to impede investigation or administration by federal departments or agencies" (Murphy, 2015). There is also a whistleblower provision to protect those who come forward with information to law enforcement. Developing a document retention policy will help a nonprofit maintain its records or dispose of them properly.

It is also recommended to screen potential employees with a background check before hiring them. This will provide the board with assurance that an ethical person will protect their mission. Appropriate training, supervision, promotion, and reasonable compensation of employees are all areas that will deter fraud. In addition, budgets must be considered carefully before adopting a financial trajectory that could pressure an employee to falsify results. A code of conduct for employees will further set the tone for expectations. It is important to protect access to records once an employee leaves the organization.

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Accounting controls and segregation of duties help to ensure that one person can not make singular decisions on financial transactions. An outside accountant may be helpful in reviewing statements, transactions, and registers. Potential grant recipients should centralize records and comply with grant terms. Program reports are common areas of embellishment when trying to satisfy the terms of grants so proper controls over this process are important areas of supervision. Murphy (2015) concludes with a list of the most common areas of fraud in nonprofits:

Stolen donations, embezzled funds, misappropriated revenues, misclassified restricted donations, incorrect allocation of costs between programs, related-party transactions, abuse of credit card privileges for personal use, improper expense reporting and reimbursements, inappropriate vendor arrangements, lack of competitive bids, kickbacks, bribery, forgery, management-level override of controls, lack of segregation of duties, improper financial reporting.

Nonprofits would be wise to keep these factors in mind when establishing an environment that promotes integrity and accountability. A nonprofit that is transparent and managed ethically will attract more donations and earn trust in its community.

C. Home Visits Programs

A primary goal of CMU is to extend doula services to clients at the comfort of their homes by providing home visits. This is a patient-centered healthcare delivery model that aligns with improving population health, reducing cost and improving quality through patient experience and satisfaction (Sairenji, Jetty & Peterson, 2015). The idea of home visits for at-risk families was developed more than a century ago with the goal to promote the health and development of children by developing a longitudinal, supportive, and trusting relationship with

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families (Tschudy, Toomey & Cheng, 2013). While home visitations are common among elderly, for women of childbearing age, maternal-care home visits would be serviced by paraprofessionals, midwives, and nurses, as they assist with their prenatal, birth and post-natal check-ups.

The American Academy of Pediatrics developed the report titled “*Merging Systems: Integrating Home Visitation and the Family-Centered Medical Home*” explores the idea of merging home visits and Family-Centered Medical Home (FCMH) services through a Primary Care and Public Health perspective. While the future of pediatric care continues to evolve and include multidisciplinary teams, the world of delivery is also moving in a new direction and considering new alternative to healthcare delivery. Proposing to merge the primary care and public health systems, an organization can improve population health drastically by optimize communication, collaboration, and improve health delivery systems.

Looking beyond the office setting and into the community, healthcare systems can integrate the trust, and population approaches to health care delivery. A 2012 study from the Institute of Medicine supports merging systems of primary and public healthcare, noting:

Integration of the FCMH and home visits would promote overall efficiency and effectiveness, and help achieve gains in population health through improving the quality of health care delivered, decreasing duplication, reinforcing similar health priorities, decreasing costs, and decreasing health disparities (Tschudy et al., 2013).

This research acknowledges that this approach could optimize each child's life course, improve outcomes, and reduce the costs of healthcare all together.

In relation to child and maternal care specifically, Tschudy et al. (2013) find that home visits improve a child's physical and emotional health and development, improve school

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readiness and prevent child abuse and neglect long term. The practice has been further shown to improve the relationship between the family and their primary physicians and reduced costs for those at-risk (Tschudy et al., 2013). As a result, home visit programs should be a vital part of FCMH to support at-risk communities and improve the health of all children, and should be one of the first steps towards horizontal and vertical integration of services that promote the health, development, and well being of families (Tschudy et al., 2013).

Home visits conducted by doula professionals is still a foreign concept to many States across the U.S. One reason for this is finding funding that recognizes the importance of doula programs and the services they provide. Despite the years of overlooking these programs, things are now looking hopeful for professionals like doulas who depend on unique funding sources. One new funding opportunity that might benefit doula programs throughout the States is Medicaid reimbursement.

Published in *Birth*, a leading peer-reviewed journal covering issues in perinatal care, Kozhimannil and Hardeman (2016) explore the recent success of two states initiating Medicaid reimbursement for doulas. Minnesota and Oregon have developed policies to incorporate doulas into their payment scheme under Medicaid. This effort should be applauded, but there are still hurdles to find viable financial support for doulas. The article brings important issues into focus for doula organizations to consider. If such an organization is to achieve recognition among reimbursed managed care services, they may consider developing contractual agreements among a specific quota of doulas depending on the number of beneficiaries. This would lend credibility to the organization when they can show regular contracts with specific numbers of clients served. Coordination of payment will also attract more doulas to the profession. The credentialing of doulas is inconsistent across the country.

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Kozhimannil and Hardeman (2016) continue to strive to explore potential registration or credentialing information with the states' Department of Health. The Department of Human Services may also play an important role in answering questions about potential Medicaid reimbursement. These various parties all play important roles on the path to embedding doulas into a broader health care system. This group of coordinators can then promote a flow of communication that is transparent between doulas, clinicians, and payment systems. These payment systems, or managed care organizations, must be informed as to what services are covered and how current law applies. Utah is poised to be in a good position to explore the options afforded to doulas in Minnesota and Oregon. With a growing immigrant population, the country's leading birth rate, and a top tier medical community, advocates in Utah could be an integral part of the conversation to develop legislation that benefits doulas and pregnant women.

IV. Best Practices - 501(c)(3) Status

A crucial step moving forward will be to apply for recognition of tax-exempt status at the federal level. In achieving this step, the IRS would view CMU as a charitable organization and the 501(c)(3) status would help CMU more effectively appeal for donations and grants. It is common for individuals to feel an aversion to the IRS and avoid communication, but numerous IRS employees are available and willing to assist in this process. Completing the application process will give CMU a new level of credibility in its community and lend a sense of comfort with acknowledgement from the agency.

The IRS requires nonprofits that have already filed at the state level to submit a Form 1023 to apply for tax-exempt status. This is the form used specifically for the 501(c)(3) category. One consideration for CMU during the application process is the *threshold notice rule*. This rule is created in two parts that allow an extension of time after the organization is formed to when

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the Form 1023 is filed giving CMU retroactive tax-exempt status. One part is that the filing should be made “within 15 months from the end of the month in which the organization was organized” (Hopkins, 2005). The IRS has also provided another 12-month extension, which actually equates to a 27-month period of time. Hopkins (2005) points out that “the application is formatted to reflect which of these two threshold periods is being used”. If CMU falls into this 27-month period and the application is successful, their new status will be retroactive certifying the organization as tax-exempt from the date that the organization filed its articles of incorporation with the state office.

In the application, it is important that CMU describes all of the activities it plans on engaging in and with. It is also helpful to describe where anticipated funding will come from and what kind of expenses will be incurred. The primary burden, however, is satisfying all requirements of this tax-exempt category. It is imperative to be as forthright as possible in the application responses. Vague contents in the preparer's responses will hurt the organization's standing in the approval process. The IRS expects to see sufficient detail showing operational standards and this could be judged in every statement made by the preparer. Hopkins (2005) notes, “the manner in which the answers are phrased can be significant; in this regard, the exercise can be more art than science”. With this in mind, we recognize that merging from Spanish to English in founding documents can be an obstacle. We recommend the process be facilitated in both languages and the final English documents reviewed thoroughly. The application should be considered a legal document and is available for public viewing, so thoughtful preparation is of the utmost importance.

CMU should also maintain copies of the document afterward to present to a potential requestor. This stipulation is required by law. It is also in a nonprofit's best interest to maintain

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proof of recognition in the form of a determination letter or ruling from the IRS. This is important to potential donors or foundations to be assured their financial contributions are actually charitable and within specific allowed limits.

Due to its legality, many nonprofits utilize the assistance of an attorney in the preparation of their application. If CMU decides to seek this assistance, the attorney must have a preparer tax identification number, or PTIN. Additionally, the organization must complete a Form 2848 to grant Power of Attorney and submit it along with the application (Boyd, 2017).

The IRS maintains thorough instructions on their online application process for tax exemption. One other form that will be pertinent to this application is the Form SS-4, the *Application for Employer Identification Number* (EIN). CMU will need to request an EIN, whether or not they have paid employees. It is also possible to request an EIN over the phone. Further instructions pertaining to this request are available on the IRS website.

As previously mentioned, the Form 1023 is the standard application for charitable organizations to apply for tax-exempt status. However, the IRS has a *Streamlined Application*, referred to as Form 1023-EZ. This application is more concise and simple, in an effort to serve small nonprofits with limited resources. If considering using this application, it is very important to complete the *Eligibility Worksheet* to ensure this form suits your organization. The worksheet can be found at the end of the instructions for Form 1023-EZ. There are thirty questions that require yes or no answers. If you answer "yes" to any question in the worksheet, your organization is not eligible to use Form 1023-EZ. The original Form 1023 would still be a viable option. It is likely, however, that CMU will be eligible to use Form 1023-EZ as their application.

Another important step towards the nonprofit 501(c)(3) status is establishing clear bylaws. Because of the increased encouragement by the IRS for boards to have a role in

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determining key employee compensation and settling conflict of interest, we recommend that the bylaws set forth requirements for a board to review conflict of interest and set compensations (see appendix 1, p. 1) (Hazen & Hazen, 2012). While accountability is an important goal for both public and governmental interest, it can vary in implementation. A study performed by Tremblay-Boire and Prakash (2015) showed that nonprofits that actively communicate with their stakeholders through information sharing through online nonprofit websites can decrease perception of accountability problems to the public. A key indicator of overall accountability for a nonprofit organization has been noted as those effectively complying with legal requirements. According to Hall & Kennedy (2008), a nonprofit's bylaws and governance structure should, at the very least, include the following:

- 1) Board of director characteristics including the election of board members, the divisions of responsibility and reporting procedures for staff and board.
- 2) Define terms and limits for board members.
- 3) Bylaws should include some structures and evidence for ensuring that the board is active and working towards the organization's strategic plan and development.
- 4) Regularity of board meetings and clear procedures for how the minutes will be distributed, reviewed and approved.
- 5) Clear policies for terminating board members especially for those who are not meeting their basic requirements of governance and attendance.
- 6) Clear policies for board oversight and monitoring procedures (Tilletson and Tropman, 2014) found that boards that radically accepted and implemented these responsibilities were more likely to respond quickly and adequately when faced with director malfeasance.

A focus on accountability will serve an organization well when the IRS conducts an audit. These examinations of tax-exempt organizations do occur and can be initiated for many different reasons. Issues that can trigger an audit have been listed in the Jossey-Bass Handbook of Nonprofit Leadership and Management in chapter two by Bruce Hopkins and Virginia Gross (2010). They include:

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1. The organization's ongoing eligibility for exempt status
2. Public charity versus private foundation classification
3. Unrelated business activity
4. Extensive advocacy undertakings
5. One or more excise tax issues
6. Whether the organization filed required returns and reports
7. Payment of employment taxes
8. Involvement in a form of joint venture

An audit does not have to be a stress inducing experience. Careful document preparation and maintenance, thoughtful governance, and ethical adherence to mission will lend confidence to any nonprofit going into an audit examination.

V. Professional Recommendations - 501(c)(3) Status

When evaluating the needs of CMU in conjunction with their requests, several professional recommendations should be made to ensure their legal and ethical improvement and protection. Attention to clarifying board roles, clear governance structures, bylaws and liability insurance are among a few suggestions made to CMU.

Achieving full 501(c)(3) nonprofit status is not only a critical step for CMU to access growth and funding, but also a method to establish legal and ethical parameters. Per professional recommendation, CMU should implement the standards set forth under the Sarbanes-Oxley Act of 2002, a federal law establishing auditing and financial regulations for public companies. Provisions under the act include internal accounting, financial reporting, report security, and financial relationships, but also requires that executives personally certify financial statements. Through these legislations the act additionally seeks to protect those who report fraud committed by employers in an effort to uphold compliance. Studies show that only 50% of nonprofits implement some level of the Sarbanes-Oxley Act stipulations, but for in applying and following these regulations a nonprofit achieves a greater level of accountability and transparency that

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would strongly benefit CMU (Nezhina & Brudney, 2010). Adherence to the Sarbanes-Oxley Act is recommended because of the superior financial practices, management, standardization, documentation and board oversight it instills within a company and stakeholders, which is only a best practice in the long term.

In addition to adopting practices under the Sarbanes-Oxley Act, it is recommended that CMU seek nonprofit board members that represent the organization's stakeholders. Research surrounding nonprofit organizations has shown that the board are largely homogenous. According to the 2017 National Index of Nonprofit Board Practices (2017), 84% nonprofit board members identify as caucasian, as do 90% of board chairs and chief executives. Further, the level of satisfaction with the current board diversity regarding race and ethnicity was found to low, with 65% of chief executives and 41% of board chairs noting their somewhat or extreme dissatisfaction ("Leading with Intent," 2017). This same study found that 79% of chief executives verbalized the importance of expanding racial and ethnic diversity ("Leading with Intent," 2017). Based on this research, it is recommended that CMU, as a nonprofit organization targeting minority communities, integrate and maintain diversity throughout its board membership and positions. This recommendation seeks to aid unification between board, mission and target population, and thus enhance relationships.

In addition to representation through ethnicity and race, diversity is also recommended in skillset. In a study performed by Tilletson & Tropman (2014), researchers found that boards with diverse makeup in relation to professional knowledge was a safeguard for governance. The study further identifies that the various sets, knowledge bases, and background affects the relationship with the executive director, which can lead to growth and overall prosperity of the organization (Tilletson & Tropman, 2014). Among the varied skills, attracting an individual of financial

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background is recommended. Additional studies have shown that homogenous skill sets and a lack of financial adeptness, such as accounting and bookkeeping, are more likely to have issues relating to fiduciary governance (Hazel & Hazel, 2012). This recommendation in conjunction with adopting and adhering to the Sarbanes-Oxley Act seeks to eliminate mistrust and mishandling of finances, while also instilling confidence and transparency within the organization. As a result, the strong suggestions of diversity leads to trust both in administration, but also in relationships within and between the administration and the population it serves.

Following the establishment of a strong and well-represented board, it is important to establish guidelines for these and subsequent board members to follow as a standard governance practice. As previously explained, bylaws are essential in nonprofit board operations, as it outlines guidelines and expectations of the board, their behaviors and practices of the nonprofit. As recommendations more closely align to diversity, it is important to ensure adequate knowledge of the processes and procedures outlined in the bylaws exist in both English and Spanish. This is imperative for the nonprofit to adequately support the heterogeneity they are attempting to achieve without isolating or restricting members. This implementation is critical to assist all board members in becoming familiar with the procedures outlined within the bylaws, including the maximum and minimum number of board members required under state statute, tax exempt determination year. These bylaws further outline officer positions, number needed for quorum, procedures for changes to bylaws, removal of board members and removal of executive director as well as the indemnification standards for board members of Comunidad Materna en Utah. In our efforts to help guide CMU in creating their bylaws we have created sample bylaws in both Spanish and English with space to easily fill in once specific decisions about the details of their governance structure have been decided (See Appendix B and C).

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According to the organizations we surveyed, the lack of orientation process for board members in regards to the standards of governance and board procedures is a key gap that leads to confusion and lack of adherence to board procedures. Board procedures can be difficult to navigate which is why a cheat sheet (See Appendix D and E) can be helpful. This cheat sheet should be updated in both languages when any changes are made and distributed to board members during onboarding and explained what the ramifications are of more nuanced terms such as indemnification, quorum, etc., if needed.

Finally, retaining an attorney to guide the organization through the 501(c)(3) application process is another recommendation. It is not required to have legal representation to file the appropriate form with the IRS, but their assistance may lend peace of mind through a complicated process. Whatever the case, we recommend completing the *Eligibility Worksheet* that accompanies the Form 1023-EZ on the IRS website. This will clarify if CMU is eligible to submit the streamlined application. As previously alluded to, assistance through this process can only be beneficial to CMU's mission and ultimate success as a tax-exempt nonprofit organization.

VI. Best Practices - Home Visits Program

For years, researchers, policymakers, and practitioners have stressed the interest of using scientific evidence to guide program decision making. It is well acknowledged that there is a growing need for implementing research to guide adoption, replication, and scale-up of evidence-based interventions (Paulsell, 2014). In addition, there is a growing recognition of evidence-based programs across disciplines, one of them being home visiting programs.

According to the American Journal of Public Health, home visiting is a service delivery mechanism that is used to reach high-risk families and provide a range of health services. These

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services may include, maternal, infant, and early childhood education to families in their homes. In 2009, it was estimated between \$500 million and \$750 million was spent on home visits for pregnant women and families with young children (Paulsell, 2014). Through the Affordable Care Act of 2010, home visiting programs were expanded across the nation to reach more families in need. Moreover, in 2012 it was reported that state and territorial departments of health were awarded over \$200 million in grants for home visiting implementations under the provisions that programs follow evidence-based models (Paulsell, 2014).

To better assess the field of home visits as evidence-based models, the Department of Health and Human Services (HHS) launched Home Visiting Evidence of Effectiveness (HomVEE) to conduct a thorough and transparent review of the home visiting programs (Avellar, 2018). The review highlights an impressive list of existing programs utilizing home visits as one of their main program components. The HomVEE review provides detailed information about each program target population, the outcomes measured in each study, and information on which home visiting models have meet the evidence-based program criteria developed by HHS.

In order for a program to be deemed evidence-based by HHS, program models must meet at least one of the following criteria:

- 1) At least one high- or moderate-quality impact study of the model finds favorable, statistically significant impacts in two or more of the eight outcome domains (Avellar, 2018)
- 2) At least two high- or moderate-quality impact studies of the model using non-overlapping analytic study samples with one or more favorable, statistically significant impacts in the same domain (Avellar, 2018)

Each year, the HomVEE conducts a broad search of home visiting programs to evaluate using these process criteria. The following two programs, Early Intervention Program for Adolescent Mothers and Health Access Nurturing Development Services, are examples of home

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visiting programs that went through the rigorous evaluation process of Home Visitation Evaluation (HVEE) and granted evidence-based status, and could serve as sufficient models for CMU's home visiting practices.

Incorporating the doula practice, Early Intervention Program for Adolescent Mothers (EIP) works to help young mothers (permanently Latina and African American women), gain social competence by teaching self-management skills, techniques for coping with stress and depression, and skills to communicate effectively with family, peers, and the community. The program includes 17 home visits from mid-pregnancy through the child's first year of life. During home visits, public health nurses use a variety of teaching methods to cover five main content areas: health, sexuality and family planning, maternal role, life skills, and social support (Avellar, 2018). The earlier visits focus on the use of prenatal health care, preparing for childbirth, and self-care during the pregnancy. In addition, there are four unique classes given to mothers on the transition to motherhood, fetal development, parent-child communication, and maternal health (Avellar, 2018).

Health Access Nurturing Development Services (HANDS), is a voluntary home visiting program that targets first-time pregnant mothers and parents with children up to 3 months. The program works strictly with parents who face difficult circumstances such as low income, substance abuse, and domestic violence. The program aims to prevent child maltreatment, improve family functioning, facilitate positive pregnancy and child health outcomes, and maximize child growth and development (Avellar, 2018). Similar to EIP, a trained home visitor conducts home visits (frequency is determined on the basis of the family's needs), to provide parents with parenting information, child development, family-child interaction, and personal responsibility.

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Another program to consider and implemented throughout parts of the United States is the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) Program. MIECHV is administered by the Health Resources and Services Administration (HRSA) in partnership with the Administration for Children and Families (ACF). The MIECHV program provides federal funding to selected states, territories, tribal entities, and nonprofit organizations to conduct evidence-based home visiting programs. In February of 2018, the MIECHV program received \$400 million per year through fiscal year 2022 to fund home visiting programs. Moreover, on September 20, 2018, HRSA granted approximately \$361 million in funding to support communities in providing voluntary, evidence-based home visiting services through the MIECHV program (Maternal and Child Health Bureau, 2018).

Each grantee is required by law to implement evidence-based home visiting models, with the expectation of later undergoing rigorous evaluation. To measure the success of each home visiting model, MIECHV requires that grantees demonstrate four of the six benchmark domains:

- 1) Improvement in maternal and newborn health
 - 2) Reduction in child injuries, abuse, and neglect
 - 3) Improved school readiness and achievement
 - 4) Reduction in crime or domestic violence
 - 5) Improved family economic self-sufficiency
 - 6) Improved coordination and referral for other community resources and supports
- MIECHV Funding Opportunities

Using the above programs as examples, CMU can begin to model its own home visiting practices to service the Latinx communities of Utah. To be in accordance with HHS guidelines, like HomVEE, CMU should determine which of the two proposed criteria it would like to follow. This requires either one or two high- or moderate-quality impact studies. Further, CMU could adopt practices similar to EIP and HANDS, which also performs pregnancy related work, by determining a set number of visits it will complete throughout a set amount of time. In addition, CMU should set content specific to each home visit and provide classes to mothers on

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maternal healthcare practices. Finally, the MIECHV model can provide CMU with the greatest resource of all: the structure to gain funding. An evidence-based model is required with the expectation of a full evaluation, and must measure each of the six benchmarks. Taking these programs into consideration as a model of best practices, CMU can determine which criteria best suit their mission, vision and goals, while also adopting the most effective practices in the field of home visitation.

VII. Professional Recommendations - Home Visits Program

Using organizations already performing home visits as models, several recommendations should be made to CMU as they proceed to reach into the Latinx community through home visitations. The mission of CMU clearly seeks to aid women and their growing families through prenatal, pregnancy and postnatal stages so implementation of home visits in CMU's practice will offer clients a unique service. One aim may seek to reduce stressors, such as transportation, already placed on these women, and may accommodate those who are unable due to health. Further, Sanchez has also identified home visits as a favorable practice because CMU does not have a location of its own.

For the legal and ethical protection of CMU, it is recommended that the organization should consider acquiring liability insurance. Even in states where the directors and volunteers are given wide breadth for immunity, it can be important to acquire liability insurance as it can cover much more than the potential cost of liability and defending a claim (Hazel & Hazel, 2012). Numerous insurance providers serve the nonprofit community in the Salt Lake Valley and our recommendation is for CMU to obtain quotes from multiple providers after consultation with licensed agents.

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Along with Liability Insurance we recommend CMU develop a Home Visiting waiver that provides potential clients a written agreement on the programs services. The waiver should provide a clear description of what the client may expect to receive during each home visit, including some of the following: a safety disclaimer, risk of injury, program events, and activities, meeting dates and times, and other program specific agreements. In situations where the client is a minor, the waiver should include an area for a parent consent signature before working with anyone under the age of eighteen. Lastly, similar to a written contract, the waiver is a work in progress and must communicate any last minute changes and updates to all of it's clients before moving forward with services and program activities. Please see Appendix E and F for a English and Spanish sample of a program waiver illustrating some of the key point discussed above.

To develop an evidence-based home visiting program, we recommend that CMU adopt an existing model that has been shown to be effective. Using the Department of Health and Human Services (HHS) Home Visiting Evidence of Effectiveness (HomVEE) report as a guide to explore existing models. As mentioned above, the HHS conducts very thorough reviews of home visiting programs each year to determine if these programs are meeting evidence-based criteria. The report gives an overview of each model, an in depth description of the criteria for evidence-based status, an implementation review, and in what content that model is most effective.

In addition to adopting a HHS approved model, we recommend for CMU to partner and collaborate with The Maternal, Infant, and Early Childhood Home Visiting (MIECHV) Program. The complex needs of at-risk families often extend beyond what one single program can offer, and many community-level issues impacting families cannot be addressed with a service-level

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only approach. Collaborating with the the MIECHV Program may provide more than just guidance. The MIECHV Program has built a strong network of home visiting programs that work collaboratively to reach common goals, one being the Home Visiting Applied Research Collaborative (HARC) network. The HARC aims to strengthen and broaden the impact of home visits by using innovative research and collaborative efforts. In addition, MIECHV may act as a useful resource to CMU by providing some of the following services; network connections, program expertise, technical assistance, and in the future potential funding. Once CMU receives 501(c)(3) status they may qualify for federal funding through the MIECHV program. MIECHV offers a variety of competitive, expansion, and non-competing continuation grants to organizations serving pregnant women.

VIII. Conclusion

The ideas proposed in this paper suggest that Comunidad Materna en Utah continue to pursue its mission and goals to best serve its constituents while making slight adjustments to their practices to ultimately preserve the safety and privacy of its clients and maintain its legitimacy and legality as an organization. By establishing clear bylaws CMU can assure the United States government of the accountability practices of the organization, which is sure to assist them in filing for and maintaining its 501(c)(3) status. Also, by familiarizing themselves with the Form 990 and annual reporting requirements, the leadership of CMU can ensure that they meet the federal requirements for initial filing and maintaining their legal 501(c)(3) status.

Additionally, it is recommended that CMU consider completing the eligibility worksheet through the IRS to determine if they are eligible to file the 1023-EZ online form. Further, it is advised that they request an employment identification number (EIN) via the Form SS-4. This would allow them to establish CMU as a legitimate organization and would allow them to

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operate legally in the United States. Finally, to successfully do all of this, it is proposed that CMU consider obtaining legal assistance in the form of an attorney to help them through this process, if that is something CMU could feasibly afford to do.

In regards to home visits, it is recommended that CMU work to implement evidence-based models for their home visit program. In doing so, they can ensure that they are following best practices that have been established by similar nonprofits elsewhere in the United States. Additionally, it is suggested that CMU utilize home visit program waivers and consider a partnership with the the Maternal, Infant and Early Childhood Home Visiting (MIECHV) program.

In following the aforementioned recommendations, Comunidad Materna en Utah can continue establishing itself in Utah communities with a strong legal and ethical foundation. The proposals made were based on supporting literature and practices of similar nonprofit organizations, and will ultimately assist CMU in successfully filing for and maintaining their 501(c)(3) status. Most importantly, these suggestions have been made to ensure that CMU retain the integrity of their organization in offering home visit services that meet the needs of its constituents in addition to guaranteeing their safety and privacy.

In light of the recent law that passed the Utah State Legislature and ongoing conversation about the responsibilities of nonprofits, CMU should be aware of the additional demands of its board members. Senate Bill 26 "Governmental Nonprofit Corporation Act Amendments" requires governmental nonprofit board members to be trained in best practices in financials and board governance (Utah State Legislature, n.d.). The effort of this supplementary training works in unison with many of the recommendations made throughout this paper. In providing further guidance in the nonprofit's finance and board governance, it similarly works to ensure the legal

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and ethical standards of the nonprofit are well established and resilient in the face of any adversity. Further, this training will aid new board members of its duties to their nonprofit, to the nonprofit community, and any requirements of the state, which assist when receiving government funding.

The recommendations and guidelines provided throughout this paper have been made to aid CMU strengthen as a nonprofit and expand its outreach. Most importantly, these points of guidance seek to develop the nonprofit to fulfill the need within Utah's Spanish speaking communities, which based on statistical evidence is present and ever growing. This would help spanish speaking women assume more agency over their pregnancies and medical care through the help of the doula service, promote healthcare awareness and educate families who may not otherwise have access to such resources. CMU's doula resources and services would be a valued asset to Utah's nonprofit community, and advance pregnancy assistance and the doula practice into areas of greatest need.

In conclusion, by following the recommendations set forth we are confident that CMU can successfully file for and maintain their 501(c)(3) status. These recommendations will also ensure that CMU maintains the integrity of their organization by offering services that meet the needs of its constituents safely and privately.

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APPENDIX A

| Nonprofit Bylaws and Governance Structure Recommendations | |
|--|--|
| 1 | Election of board of directors, division of responsibilities, and reporting procedures for staff and board members |
| 2 | Defined terms and term limits for board members |
| 3 | Have structures in place to collect evidence to prove that the board is active and working towards the organization's strategic plan and development. |
| 4 | State regularity of board meetings and clear procedures for how minutes will be distributed, reviewed and approved |
| 5 | Set clear policies for terminating board members, especially for those who are not meeting their basic requirements of governance and attendance |
| 6 | Clear policies for board oversight and monitoring procedures |

APPENDIX B

Sample Bylaws for Comunidad Materna de Utah (English)

BYLAWS OF COMUNIDAD MATERNA EN UTAH**ARTICLE I • NAME**

The name of this corporation shall be Comunidad Materna En Utah, hereafter referred to as CMU.

ARTICLE II • PURPOSE

CMU's mission is to create a safe space for learning and growth during the pregnancy, birth and early postpartum, to educate mothers and their support network about their options and why they matter, and to provide hands-on labor support for families who want that additional support.

CMU's vision is to create happy, healthy, functional families through empowered pregnancy, birth and breastfeeding.

ARTICLE III • BOARD OF DIRECTORS

A. Composition of the Board of Directors. The number of board members shall be at least 3 and no more than ____ (#). Directors shall be of diverse backgrounds and whenever possible directors will be recruited that have the prerequisite knowledge to govern CMU.

B. Election. Candidates for membership shall be selected from among those nominated by the board of directors and executive director. Directors shall be elected by a _____ (# or %) of those members present.

C. Terms. Each director shall serve for a term of ____ (#) years, or until a successor is selected.

D. Removal. A director who has missed _____ (#) or more consecutive meetings may be removed by a _____ (majority or percentage) vote of the board members then sitting. A director may be removed for any reason by a vote of two-thirds of the members then sitting.

E. Vacancies. Vacancies may be filled at any time by a _____ (majority or percentage) vote of members then sitting.

F. General Powers. The board of directors shall constitute the governing body of the corporation. The board shall manage the business and affairs of the corporation. It shall have all powers necessary to carry out the objectives of the corporation as set forth in Article 2. The board may accept, on behalf of the corporation, any contribution, bequest, or devise. The board shall have the authority to hire and dismiss the director as necessary in order to carry out the objectives of the corporation.

G. Meetings. Meetings of the board of directors shall be held at least ____ (#) each year, at a reasonable time and place designated by the president. The president may designate additional meeting dates. ____ (# or %) of the board members then sitting may, by written request,

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schedule additional meetings.

H. Notice of Meetings. Board members shall receive ____ (#) days notice of regularly scheduled meetings. This notice may be given in writing, in person, by telephone, or by any other reasonable method.

I. Waiver of Notice of Meeting. A director may, in writing, waive notice of any meeting of the board of directors either before or after the meeting, and such waiver shall be deemed the equivalent of giving notice. Attendance of a director at a meeting shall constitute waiver of notice of that meeting, unless attendance is for the express purpose of objecting to the transaction of business because the meeting has not been lawfully called or convened.

J. Informal Action. If all the directors consent in writing to any action taken or to be taken by the corporation, the action shall be as valid as though it had been authorized at a meeting.

K. Attendance by Telephone. If a member is not able to attend a meeting, a majority of the members present may authorize participation by telephone, so long as the absent member can hear, or be advised of the discussion of business, and other members can hear, or be advised of the absent member's votes or comments. A member participating by telephone ____ (may/may not) count toward a quorum.

L. Resignations. Any director may resign at any time by giving notice of resignation to any officer of the board.

M. Quorum. A quorum shall be ____ [*percent or number*] of the directors then sitting.

N. Committees. The board of directors may appoint any committee it deems necessary.

O. Compensation of Board Members. No member of the board of directors shall receive any salary or compensation for their services as director. No member shall receive any service or benefit not provided to the general public. Members may receive reimbursement for out-of-pocket expenses incurred while conducting authorized business on behalf of the corporation. Members shall be entitled to receive reasonable fees for goods or services rendered to the corporation in capacities other than as members of the board.

ARTICLE V • Officers

A. Officers. The board of directors shall have a _____ (President, Vice- President, Chair, Vice Chair, Treasurer, Secretary, etc).

B. Duties of Officers.

1. The _____ (president/chair) shall preside at all meetings of the board and executive committee. The president shall appoint members to committees. The president shall perform whatever duties the board of directors may from time to time assign.

2. The _____ (vice-president/ vice-chair) shall carry out the duties of the _____ when the

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_____ is absent or incapacitated; shall have the same power and duties as the _____ when acting in that capacity; and shall perform whatever duties the board may from time to time and shall perform whatever duties the board may from time to time assign.

3. The secretary shall have charge of such books, documents and papers as the board of directors may determine; shall keep a true and complete record of the meetings of the board of directors; shall give notice of all meetings of the directors; shall keep a record containing the names, of all persons who are members of the corporation, showing their places of residence, the names of persons entitled to participate in corporate affairs. Such books shall be open for inspection as provided by law.

4. The treasurer shall keep, full and accurate accounts of receipts and disbursements and shall deposit all corporate funds and other valuable effects in the name of and to the credit of the corporation in a depository or depositories designated by the board of directors. The treasurer shall give to the _____ (president/chair) or board, whenever they require it, an account of transactions as treasurer and of the financial condition of the corporation.

C. Election and Terms. The officers shall be elected by the board of directors. The term of office shall be for ____ (#) years, or until the member's term as director expires.

ARTICLE VII · Staff

A. Executive Director. The executive director is responsible for administering the program of the corporation. The executive director is accountable to the board of directors and shall work closely with the board to fulfill its objectives. The executive director, as authorized by the board's fiscal policy, shall sign or delegate authority to sign checks and enter into agreements with the approval of the board of directors, which are necessary to carry out the objectives of the corporation. The executive director may hire other staff members as needed. The executive director shall not be entitled to vote but shall be entitled to notice of and attendance at meetings, except those portions of a meeting at which matters directly relating to the director are discussed.

B. Other Staff. All other staff shall be supervised by and accountable to the director.

C. Hiring policies. Hiring shall be conducted in full compliance with the corporation's _____ (anti-discrimination, conflict of interest, etc) policies.

ARTICLE VII · FINANCES

The board shall adopt and review a fiscal policy setting out a formal procedure that shall govern internal controls, the signing of checks; the obligation of funds; approval of contracts, leases, deeds and mortgages; and other significant aspects of the organization's fiscal operation. The fiscal policy shall assure that the corporation shall have sound financial controls that are appropriate, under generally accepted accounting principles, to its size and purpose.

ARTICLE IX · AMENDMENTS OF BYLAWS

The charter and these bylaws may be amended, supplemented, or repealed by a _____ ($\frac{2}{3}$, majority, etc) vote of the directors present at any meeting at which a quorum is present. Before directors may vote on an amendment to the charter or bylaws, notice must be given to directors of the proposed amendment at a prior meeting of the board, and in no case less than ____ (#)

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days before the amendment is to be considered. These bylaws shall become effective upon approval by the board of directors.

ARTICLE X · STATEMENT OF NON DISCRIMINATION

The corporation shall not discriminate against any person in the hiring of personnel, election of board members, provision of service to the public, the contracting for or purchasing of services or in any other way, on the basis of race, color, sex, national origin, disabling condition, age, or any other basis prohibited by law.

ARTICLE XI · DISSOLUTION

The Corporation may be dissolved by a vote of _____ (%) of the Board members present at a special meeting called for that purpose. This Corporation is one which does not contemplate pecuniary gain or profit to the Directors thereof and it is organized solely for nonprofit purposes. Upon the dissolution of this Corporation, after paying or adequately providing for the debts and obligations of the Corporation, the remaining assets shall be distributed to a nonprofit fund, foundation, or Corporation, which is organized and operated exclusively for charitable, educational, religious, and/or scientific purposes and which has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code to receive gifts, donations, grants, bequests, devises, and endowments of money or property.

IN WITNESS WHEREOF, these Bylaws have been adopted by the Board of Directors as of the _____ day of _____, 2019.

By: _____ and Witnessed by: _____

APPENDIX C

Sample Bylaws for Comunidad Materna de Utah (Spanish)

REGLAMENTOS DE COMUNIDAD MATERNA EN UTAH**ARTÍCULO I • NOMBRE**

El nombre de esta corporación será Comunidad Materna en Utah, en lo sucesivo denominada CMU.

ARTÍCULO II • PROPÓSITO

La misión de CMU es crear un espacio seguro para el aprendizaje y el crecimiento durante el embarazo, el parto y el posparto temprano, para educar a las madres y su red de apoyo sobre sus opciones y por qué importan, y para proporcionar apoyo laboral a las familias que quieran ese apoyo adicional.

La visión de CMU es crear familias felices, sanas y funcionales a través de un embarazo, un parto y una lactancia capacitados.

ARTÍCULO III • FUNCIONARIOS

A. Composición de la junta ejecutiva. El número de miembros de la junta será de al menos 3 y no más de ____ (#). Los directores serán de diversas entidades y siempre que sea posible, se reclutará a directores que tienen información previa para gobernar la CMU.

B. Elección. Los candidatos a la membresía serán seleccionados entre los designados por miembros de la junta y el Director Ejecutivo. Los consejeros serán elegidos por un _____ (# o %) de esos miembros presente.

C. Terminos. Cada director deberá servir por un período de _____ (#) años, o hasta que se seleccione un sucesor.

D. Eliminación. Un director que ha perdido _____ (#) o más reuniones consecutivas puede ser removido por una _____ (mayoría o porcentaje) voto de los miembros de la mesa directiva entonces sentados. Un director puede ser removido por cualquier razón por un voto de dos tercios de los miembros entonces sentados.

E. Vacantes. Las vacantes pueden ser llenadas en cualquier momento por una _____ (mayoría o porcentaje) voto de los miembros entonces sentados.

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F. Poderes generales. La mesa directiva constituirá el órgano rector de la corporación. La junta gestionará el negocio y los asuntos de la corporación. Tendrá todos los poderes necesarios para llevar a cabo los objetivos de la corporación según lo establecido en este documento. La junta puede aceptar, en nombre de la corporación, cualquier contribución, legado o idear. La junta estará facultada para contratar y despedir al director, según sea necesario, a fin de llevar a cabo los objetivos del corporación.

G. Reuniones. Las reuniones de la junta se conducirán al menos _____ (#) cada año, en un plazo y lugar razonables designados por el Presidente. El presidente puede designar fechas de reunión adicionales. _____ (# o%) de los miembros de la junta entonces sentados pueden, por solicitud escrita, programar reuniones adicionales.

I. Aviso de reuniones. Los miembros de la junta recibirán _____ (#) días de aviso de reuniones programadas regularmente. Este aviso puede ser dado por escrito, en persona, por teléfono, o por cualquier otro método razonable.

J. Renuncia al aviso de reunión. Un director puede, por escrito, renunciar a la notificación de cualquier reunión de la junta directiva, ya sea antes o después de la reunión, y dicha renuncia se considerará el equivalente de dar aviso. La asistencia de un director en una reunión constituirá la renuncia a la notificación de esa reunión, a menos que la asistencia sea con el propósito expreso de oponerse a la transacción de negocios porque la reunión no ha sido legalmente convocada o convocado.

K. Acción informal. Si todos los directores consienten por escrito cualquier acción tomada o tomada por la corporación, la acción será tan válida como si hubiera sido autorizada en una reunión.

L. Asistencia por teléfono. Si un miembro no puede asistir a una reunión, la mayoría de los miembros presentes puede autorizar la participación por teléfono, siempre y cuando el miembro ausente pueda escuchar, o ser advertido de la discusión de negocios, y otros miembros pueden escuchar, o ser avisado de la votación del miembro ausente s o comentarios. Un miembro que participe por teléfono (puede/no) contará para un quórum.

M. Renuncias. Cualquier director puede renunciar en cualquier momento dando aviso de renuncia a cualquier oficial de la Junta.

N. Quorum. Un quórum será el [porcentaje o número] de los directores que se sentarán.

O. Comités. El Consejo de Administración podrá designar cualquier Comité que estime necesario.

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ARTÍCULO V · OFICIALES

A. Oficiales. El Consejo de administración tendrá un (Presidente, Vicepresidente, Presidente, Vicepresidente, Tesorero, Secretario, etc.).
artículo

B. Deberes de los oficiales.

1. El presidente presidirá todas las reuniones de la mesa directiva y del comité ejecutivo. El presidente nombrará a los miembros de las comisiones. El presidente desempeñará cualesquiera deberes que el consejo de administración pueda asignar de vez en cuando.

2. El vicepresidente desempeñará los deberes del cuando esté ausente o incapacitado; tendrán los mismos poderes y deberes que los que actúan en esa capacidad; y realizará los deberes que la mesa directiva pueda realizar de vez en cuando y realizará cualquier tarea que la mesa directiva pueda asignar de vez en cuando.

3. El secretario tendrá a su cargo los libros, documentos y papeles que determine p la mesa directiva de administración; mantendrán un registro verdadero y completo de las reuniones del Consejo de administración; notificará todas las reuniones de los consejeros; mantendrán un registro que contenga los nombres de todas las personas que sean miembros de la Corporación, mostrando sus lugares de residencia, los nombres de las personas con derecho a participar en asuntos corporativos. Dichos libros estarán abiertos a la inspección conforme a lo dispuesto por la ley

4. El tesorero mantendrá, cuentas completas y precisas de los recibos y desembolsos y deposita todos los fondos corporativos y otros efectos valiosos en nombre y para el crédito de la corporación en un depositario o depositarios designados por la mesa directiva. El Tesorero deberá dar al presidente o a la mesa directiva, siempre que lo requiera, una cuenta de las transacciones como tesorero y de la condición financiera de la corporación.

C. Elección y condiciones. Los oficiales serán elegidos por la junta directiva. La duración del cargo será de ____ (#) años, o hasta que expire el plazo del miembro como director.

ARTÍCULO VII · PERSONAL

A. Director Ejecutivo. El Director Ejecutivo es responsable de administrar el programa de la corporación. El Director Ejecutivo es responsable ante la junta directiva y trabajará estrechamente con la junta para cumplir sus objetivos. El director ejecutivo, según lo autorizado

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por las pólizas fiscales de la junta, firmará o delegar la autoridad para firmar cheques y celebrar acuerdos con la aprobación de la junta directiva, que son necesarios para llevar a cabo los objetivos de la corporación. El Director Ejecutivo puede contratar a otros miembros del personal según sea necesario. El Director Ejecutivo no tendrá derecho a votar, sino que tendrá derecho a la notificación y asistencia a las reuniones, excepto aquellas partes de una reunión en las que se discutan las cuestiones directamente relacionadas con el director.

B. Otro personal. El resto del personal será supervisado y responsable ante el director.

C. Políticas de contratación. La contratación se llevará a cabo en plena conformidad con las políticas de la corporación (contra la discriminación, el conflicto de intereses, etc.).

ARTÍCULO VIII · FINANZAS

La junta adoptará y revisará una póliza fiscal que establece un procedimiento formal que regirá los controles internos, la firma de controles, la obligación de fondos; la aprobación de contratos, arrendamientos, escrituras e hipotecas; y otros aspectos significativos de la operación fiscal de la organización. La política fiscal asegurará que la corporación tendrá controles financieros adecuados que sean apropiados, bajo principios contables generalmente aceptados, a su tamaño y propósito.

ARTÍCULO IX · LAS ENMIENDAS DE LOS REGLAMENTOS

Los reglamentos pueden ser enmendadas, complementadas o derogadas por un voto de ____ (2/3, mayoría, etc.) de los consejeros presentes en cualquier reunión en la que esté presente un quórum. Antes de que los directores puedan votar sobre una enmienda a la carta o estatutos, se debe dar aviso a los directores de la enmienda propuesta en una reunión previa de la junta, y en ningún caso menos de ____ (#) días antes de que la enmienda sea considerada. Estos reglamentos serán efectivos en el momento de su aprobación por el Consejo de administración.

ARTÍCULO X · DECLARACIÓN DE NO DISCRIMINACIÓN

La corporación no discriminar a ninguna persona en la contratación de personal, la elección de miembros de la junta, la prestación de servicio al público, la contratación o la compra de servicios o de cualquier otra manera, en el base de raza, color, sexo, origen nacional, condición discapacitante, edad, o cualquier otra base prohibida por la ley.

ARTÍCULO XI · DISOLUCIÓN

La corporación puede disolverse mediante un voto de ____ (%) de los miembros de la junta presentes en una reunión especial convocada para ese propósito. Esta corporación es una que no contempla ganancia pecuniaria o beneficio a los directores de la misma y está organizada exclusivamente para fines lucrativos. Tras la disolución de esta corporación, después de pagar o

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proveer adecuadamente las deudas y obligaciones de la corporación, los activos restantes se distribuirán a un no fondo sin fines de lucro, fundación, que se organiza y opera exclusivamente para fines caritativos, educativos, religiosos y/o científicos y que ha establecido su estado de exención de impuestos en virtud de la sección 501 (c) (3) s para recibir regalos, donaciones, becas, legados, dispositivos y dotaciones de dinero o propiedad.

Estos reglamentos han sido adoptados por la junta directiva desde el _____ día del mes _____, 2019.

Por: _____ Y presenciado por: _____

APPENDIX D

Sample Bylaws Cheat Sheet - English



Bylaws Cheat Sheet

3 Minimum Board Members

2/3 for Quorum

2 Term Limits

2 Years Per Term

4 Meetings Per Year

Positions:

President, Vice-President, Secretary and Treasurer

MILLION

APPENDIX E

Sample Bylaws Cheat Sheet - Spanish



Guía de los Reglamentos

3 Miembros Minimios

2/3 Para Llegar a Quórum

2 Terminos

2 Años En Cada Terminio

4 Reuniones Al Año

Posiciones Electivas:

Presidente, Vice-Presidente, Secretario y Tesorero

APPENDIX F

**Informed Consent and Liability Waiver Release for Participation in the
Home Visiting Program**

I agree and consent to the following:

Home visits conducted by _____, Comunidad Materna en Utah Doula. I recognize that the program requires periodically home visits during and after my pregnancy. I acknowledge that a professional Doula will come into my home to provide personalized services to help me throughout my pregnancy. These services may include the following,

- Encourage positive parenting
- Improve maternal and child health
- Prevent child abuse and neglect, and
- Promote child development and school readiness.

I agree to assume full responsibility for any risk, injuries or damage known or unknown which I might incur as a result of participating in the home visiting program. Such injuries may include, but are not limited to, induced labor, and unpredictable stressors.

I HAVE READ THIS INFORMED CONSENT AND LIABILITY WAIVER RELEASE, FULLY UNDERSTAND ITS TERMS, AND SIGN IT FREELY AND VOLUNTARILY WITHOUT ANY INDUCEMENT.

_____ Date Signed: _____

PARTICIPANT'S SIGNATURE

APPENDIX G

**Consentimiento Informado y Renuncia de Responsabilidad para participación en el
Program de Visitas Domiciliarias**

Estoy de acuerdo y consiento a lo siguiente:

Visitas domiciliarias realizada por _____, Doula de Comunidad Materna en Utah. Reconozco que el programa requiere visitas periódicas al hogar durante y después de mi embarazo. Reconozco que una Doula profesional vendrá a mi hogar para brindarle servicios personalizados para ayudarme durante todo mi embarazo. Estos servicios pueden incluir lo siguiente,

- Alentar la crianza positiva
- Mejorar la salud materna
- Prevenir el abuso y la negligencia durante el embarazo
- Promover el desarrollo de los bebés recién nacido

Estoy de acuerdo en asumir toda la responsabilidad por cualquier riesgo, lesión o daño conocido o desconocido en el que pueda incurrir como resultado de participar en el programa de visitas domiciliarias. Dichas lesiones pueden incluir, parto inducido y factores estresantes impredecibles.

HE LEÍDO ESTA COMUNICACIÓN DE EXENCIÓN DE RESPONSABILIDAD Y CONSENTIMIENTO INFORMADO, ENTIENDO COMPLETAMENTE SUS TÉRMINOS Y LO FIRMO LIBRE Y VOLUNTARIAMENTE SIN NINGUNA INDUCCIÓN.

_____ Fecha Firmada: _____

FIRMA DEL PARTICIPANTE