



# NATIONAL NONPROFIT CONFERENCE

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**AUGUST 27, 2024**

Keeping Watch for Nonprofits Across the United States®

[NonprofitConference.com](https://NonprofitConference.com)

# About the Conference

At the BMW National Nonprofit Conference, you have the opportunity to be updated on regulatory, tax, financial, and accounting issues that affect your organization.



This year's speakers are at the forefront of developments affecting nonprofits and will address the topics nonprofit leaders need to know about right now, including trending tax and regulatory developments. Through one full day of focused learning led by industry experts, you will walk away with invaluable, practical guidance and actionable strategies to employ in your organization.



## At the BMW National Nonprofit Conference, we will analyze:

Recent changes to standards and regulations that affect your organization

Ways to steer clear of cyber fraudsters

Hot topics in the area of employment law

Legal considerations for using AI in the workplace

Common examples and compliance considerations for unrelated business income

Practical considerations for healthy liquidity and debt management



Join nonprofit leaders from across the country



One of the top-ranked conferences in the US by a leading nonprofit publishing organization



Full day of Continuing Education opportunities

# Presentation Topics & Schedule

The Conference will begin at 8:20 a.m. Eastern and conclude at 4:30 p.m. Eastern.



## FEDERAL & STATE TAX, REGULATORY, AND CAPITOL HILL UPDATE

*Mike Batts*

An executive briefing by Mike Batts of recent and trending tax, regulatory, and Capitol Hill developments relevant to nonprofit leaders. Specific topics include, but are not limited to:

- » 2024 Election Impact: Major Tax Provisions Relevant to Nonprofits Scheduled to Expire in 2025
- » A New Opportunity for Clergy to Elect Back in to Social Security?
- » The Johnson Amendment – New Developments
- » Court Says Exempt Status ≠ Federal Financial Assistance
- » The Corporate Transparency Act – Relevant to Nonprofits?
- » Update on SECURE 2.0 Act Provisions
- » Update on Energy-Related Tax Benefits for Nonprofits
- » IRS Guidance on Group Exemptions – What Happened?
- » Establishing the Rebuttable Presumption of Reasonableness in Executive Compensation and Related Party Transactions
- » Banking Safety
- » New Proposed ECFA Leadership Standard
- » States and E-Verify
- » States and New Hire Reporting
- » And more!



## UNSETTLED: THE COMING IRS ERC EXAMINATIONS

*Michele Wales & Kaylyn Varnum*

The IRS will soon begin one of the largest tax compliance examination initiatives in history as it seeks to recover some of the billions of dollars in invalid and improper claims for the Employee Retention Credit (ERC). Top leaders of the BMWL tax team will discuss how the IRS is likely to pursue such examinations, what kinds of documentation IRS agents will be requesting, and how the IRS is likely to navigate ERC examinations of churches.



## STEERING CLEAR OF THE CYBER FRAUDSTERS – PRACTICAL ADVICE

*Roman Kepczyk & Michael Batts, Jr.*

This session will consist exclusively of practical guidance on how you (yes, you) can greatly reduce your risk of becoming a cyber fraud victim. Our highly experienced presenters will explain in practical terms what you can and should do...and what you should not do...to reduce your risk. **As a bonus, this 30-minute session will be provided to all attendees as a recorded video along with permission to share it with your organization's staff...to help them reduce their risk as well!**



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## EMPLOYMENT LAW HOT TOPICS

*Dustin Gaines & Donn Meindersma*

Nationally known employment law attorneys will address hot topics in the area of employment law affecting nonprofit organizations...and there are some big ones! The discussion will include new overtime pay rules, new guidance on noncompete agreements, recent guidance on employee severance agreements, and more.



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## LEGAL CONSIDERATIONS FOR USING AI IN THE WORKPLACE AND A BRIEF DATA PRIVACY LAW UPDATE

*Paul Winters*

Artificial intelligence (AI) tools continue to emerge and expand, and they offer unique new capabilities that can improve productivity in the workplace. Attorney Paul Winters will brief attendees on important legal considerations associated with using AI tools in the workplace. **As a bonus, you will receive a sample policy for the use of AI in the workplace as an educational resource to aid you in addressing the topic in your own organization.** Additionally, Paul will provide a brief update and resources on data privacy laws relevant for nonprofit organizations.

BONUS RESOURCE



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## UNRELATED BUSINESS INCOME – COMMON EXAMPLES AND COMPLIANCE CONSIDERATIONS

*Kaylyn Varnum & Sophie Chevalier*

In this session, senior members of the BMWL tax team will address common examples of revenue-generating and investment activities that result in unrelated business taxable income as well as important compliance considerations associated with such activities.



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## HEALTHY LIQUIDITY AND DEBT MANAGEMENT – PRACTICAL CONSIDERATIONS

*Danny Johnson & Steve Cardwell*

Senior members of BMWL's audit and assurance team will discuss healthy liquidity for nonprofit organizations, including metrics that work for evaluating the financial health of almost any type of operating nonprofit organization. They will also address healthy uses of debt, negotiation of key debt terms, and metrics for evaluating safe levels of long-term debt.



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## FINANCIAL STATEMENT PRESENTATIONS – PUTTING YOUR BEST FOOT FORWARD

*Mike Lee, Dale Houser, & Michele Wales*

Nonprofit leaders are often unaware of the latitude available in drafting their organization's audited financial statements. Accounting standards allow for flexibility in many areas, including formatting, what is and is not included, and expense allocations. Top leaders of the BMWL audit and assurance team will describe how organizations can put their best foot forward in their financial statements while complying with appropriate standards. As a bonus, the national director of BMWL's tax practice will provide brief commentary about similar considerations when preparing Form 990.

# Presenters

## Mike Batts | Managing Partner, BMWL



Mike Batts is the managing partner of BMWL. Mike has more than 30 years of experience serving nonprofit organizations in a variety of ways. He has served on and chaired the boards of nonprofit organizations – both nationally and locally. He advises nonprofit organizations on matters related to board governance, financial oversight, tax compliance and strategy, risk management, corporate structure, international activities, and other related topics. Mike has authored several books and has actively engaged in nonprofit legislative matters at the federal and state levels. Mike leads BMWL's national headquarters office in Orlando as well as its Dallas office.

## Michael Batts, Jr. | Director of Systems, BMWL



Michael Batts, Jr. is the director of systems for BMWL. He received his bachelor of arts degree from Cedarville University, where he graduated with honors. Prior to his current role, Michael served on the Audit & Assurance team at BMWL, where he assisted in performing audits and related engagements. He is now responsible for helping the firm streamline processes, systems, and protocols for its professional services. He also leads the firm's ongoing data security efforts. Michael has been a contributing author for BMWL's Special Alerts, which provide news related to current developments and perspective on issues impacting nonprofits and their leaders. Michael is based in BMWL's national headquarters office in Orlando.

## Steve Cardwell | Senior Manager – Audit & Assurance Services, BMWL



Steve Cardwell is a senior manager for BMWL. He received his bachelor's degree in accounting from Cedarville University, where he graduated with honors. Steve leads the firm's engagement team members on audit and assurance engagements, including some of the firm's largest and most complex engagements. Steve is also a mentor and coach for up-and-coming members of the firm's audit team. He is a contributing author for BMWL's Special Alerts and other intellectual property, and he has been a national conference speaker on nonprofit accounting, finance, and related issues. Steve is based in BMWL's Dallas office.

# Presenters

## **Sophie Chevalier** | Senior Manager – Tax Services, BMW



Sophie Chevalier is a senior manager for BMW. She received her bachelor's degree in accounting from The Burnett Honors College at the University of Central Florida, where she graduated with highest honors. As a senior manager, Sophie's responsibilities include communicating directly with clients; performing research and analysis related to technical tax issues at the federal, state, and local levels; providing tax advisory services related to exempt organization corporate structure planning; obtaining and maintaining federal, state, and local tax exemptions; evaluating exempt organizations' tax compliance; contributing to BMW's OnPoint Feature Articles and Special Alerts; supervising tax team members; and other related matters. She has also been a conference speaker on nonprofit taxation issues at both the local and national levels. Sophie is based in BMW's national headquarters office in Orlando.

## **Dale Houser** | Assistant National Director – Audit & Assurance Services, BMW



Dale Houser is a partner and the assistant national director of audit and assurance services for BMW. He leads the firm's engagement team members on audit and assurance engagements, including some of the firm's largest and most complex client engagements. Dale has more than 15 years of experience in auditing nonprofit organizations, analyzing internal controls, and other related areas of practice. He also has extensive experience in conducting Single Audits in accordance with Generally Accepted Government Auditing Standards. He has been a national conference speaker on nonprofit accounting, finance, and related issues. Dale is based in BMW's national headquarters office in Orlando.

## **Danny Johnson** | Assistant National Director – Quality Assurance, BMW



Danny Johnson is a partner and the assistant national director of quality assurance for BMW. Danny leads the firm's engagement team members on audit and assurance engagements, including some of the firm's largest and most complex client engagements. He also assists with the firm's quality control systems and peer review process. Danny has more than 10 years of experience in auditing nonprofit organizations, analyzing internal controls, and other related areas of practice. He is a contributing editor for BMW's Special Alerts and other intellectual property, and he has been a national conference speaker on nonprofit accounting, finance, and related issues. Danny is based in BMW's Dallas office.

# Presenters

## Mike Lee | National Director – Audit & Assurance Services, BMWL



Mike Lee is a partner and the national director of audit and assurance services for BMWL. He has more than 25 years of experience in auditing nonprofit organizations, analyzing internal controls, and other related areas of practice. Mike regularly engages with top leaders of nonprofit organizations in addressing their professional service needs. Mike is a contributing editor of BMWL's OnPoint Feature Articles and Special Alerts, which provide news related to current developments and perspective on issues impacting nonprofits. Mike has been a speaker on nonprofit accounting and auditing issues at both the local and national levels. Mike is based in BMWL's national headquarters office in Orlando.

## Kaylyn Varnum | Assistant National Director – Tax Services, BMWL



Kaylyn Varnum is a partner and the assistant national director of tax services for BMWL. She has more than 10 years of experience in public accounting and is a contributing editor of BMWL's OnPoint Feature Articles and Special Alerts, which provide news related to current developments and perspective on issues impacting nonprofits and their leaders. She also trains, mentors, and coaches firm team members in the nonprofit tax arena. Kaylyn is a member of the Christianity Today Church Law & Tax Advisors-at-Large board. She has also been a speaker on nonprofit taxation issues at both the local and national levels. Kaylyn is based in BMWL's national headquarters office in Orlando.

## Michele Wales | National Director – Tax Services, BMWL



Michele Wales is a partner and the national director of tax services for BMWL. She has oversight responsibility for the firm's tax practice, with expertise in federal, state, and local tax issues affecting nonprofit organizations and their affiliates. Michele has more than 30 years of experience in public accounting. She has also served as chief financial officer for a large nonprofit social services agency. Michele oversees all tax-related training for the firm and also engages directly in training firm team members. Michele is a contributing editor of BMWL's OnPoint Feature Articles and Special Alerts, which provide news related to current developments and perspective on issues impacting nonprofits. She has been a speaker on nonprofit taxation issues at both the local and national levels. Michele is based in BMWL's national headquarters office in Orlando.

# Guest Presenters

## Dustin Gaines | Partner, Gaines, Goodspeed & Juba, P.C./My Church Law Firm



Dustin is a partner at Gaines, Goodspeed & Juba, P.C./My Church Law Firm in Dallas, Texas. He oversees the firm's litigation practice and focuses on general civil litigation and religious liberties matters related to churches, schools, and nonprofit organizations. He also brings years of ministry experience to the firm after serving for many years in church ministry and school administration. As both an attorney and pastor, Dustin relates with pastors and guides folks to a resolution to their legal challenges from a pastor/attorney's perspective. Dustin frequently speaks in churches and travels extensively to provide legal risk-mitigation training to nonprofit and ministry leaders.

## Roman Kepczyk | Director of Firm Technology Strategy, Rightworks



Roman H. Kepczyk, CPA.CITP, CGMA is the director of firm technology strategy for Rightworks and partners exclusively with accounting firms on production automation, application optimization, and practice transformation using the Lean Six Sigma methodology. For most of the past two decades, he has been consistently listed as one of INSIDE Public Accounting's Most Recommended Consultants, Accounting Today's Top 100 Most Influential People, and CPA Practice Advisor's Top Thought Leaders. He is a sought-after writer and speaker on CPA firm practice automation, accounting firm technology application, and security, including authoring and maintaining the AICPA's cybersecurity checklist.

## Donn Meindersma | Partner, Conner & Winters



Donn Meindersma is a partner in the Washington, DC office of Conner & Winters, a firm of more than 100 attorneys. Donn obtained his degrees from Calvin University and the University of Michigan Law School. He advises employers, including nonprofits, in all areas of employment law, including everyday HR issues, workplace policies, wage and hour issues, disability and discrimination matters, executive agreements, and voluntary separation incentive plans. Donn has extensive trial experience defending employers in agency hearings and jury and bench trials in state and federal courts. He is a recognized authority on the ministerial exception and similar doctrines that protect religious employers.

## Paul Winters | Partner, Wagenmaker & Oberly



Paul Winters is a partner at Wagenmaker & Oberly, a national law firm focused on serving the nonprofit sector. Paul leads the firm's corporate and data privacy practice areas. Paul chairs the Religious Organizations subcommittee of the ABA's Nonprofit Organizations Committee. His clients include churches, trade associations, schools, and private foundations. He teaches nonprofit law at the Northwestern University School of Professional Studies and the DePaul University College of Law. Paul previously served as a senior pastor for 16 years. His combination of educational, legal, and ecclesiastical experience gives him unusual insight into the challenges facing faith-based groups and nonprofits.



# Registration Fees

Registration for the Conference is by invitation only.

Staff members of nonprofit organizations who have not received an invitation by email may request one. Requests for invitations may be made via our website, [NonprofitConference.com](https://NonprofitConference.com).

All Current  
BMW Clients

Complimentary

Organizations whose primary mission  
and work is to serve widows, orphans,  
and/or incarcerated people

Complimentary

Organizations with a current annual  
operating budget below \$2 million

**\$350** per individual



early-bird rate\*

**\$450** per individual

regular rate

Organizations with a current annual  
operating budget at or above  
\$2 million

**\$750** per individual



early-bird rate\*

**\$850** per individual

regular rate

**\*Early-bird rates expire July 30, 2024.**

## Cancellation Policy

Registration fees are not refundable. However, if a conflict arises that prevents you from being able to attend the Conference after you have registered, your registration can be transferred to another employee within your organization or can be applied to registration fees at a future Conference.

For more information regarding cancellations, transfers, and/or other concerns, please call our office at 800.960.0803 or email [Info@NonprofitConference.com](mailto:Info@NonprofitConference.com).

# Virtual Format Information

## *LIVE*

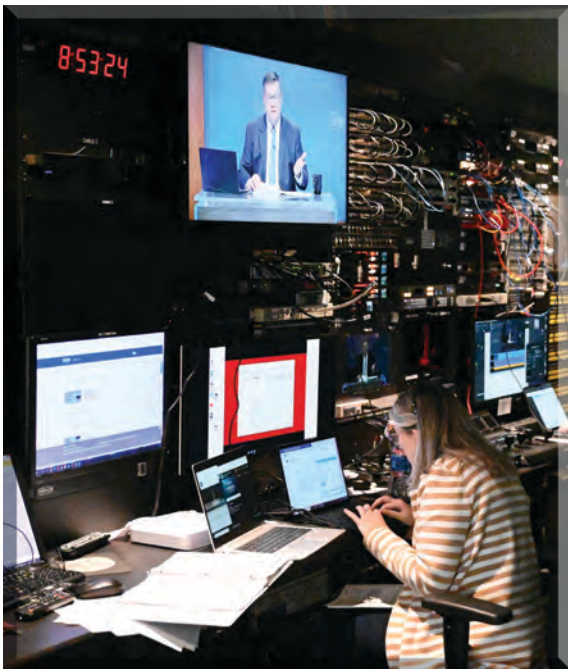
Broadcasting live from studios in Orlando, Florida, attendees will be provided with a full day of up-to-the-minute content.

## *INTERACTIVE*

Our virtual Conference platform will allow for questions throughout the day.

## *COMPREHENSIVE DIGITAL BINDER*

All attendees will receive digital copies of the Conference manual, complete with detailed outlines, illustrations, and related resources so you don't miss a beat.



# Continuing Education

The BMW National Nonprofit Conference qualifies for up to 8 NASBA CPE Credits: 7 in Specialized Knowledge and 1 in Accounting – Technical. The content of this program is also eligible for MCLE credit in the state of Texas, CLE credit in the state of Florida, and The Church Network CEUs.

## Learning Objectives

To obtain an understanding of recent regulatory, tax, financial, and accounting issues affecting nonprofit organizations.

## Prerequisites

Working knowledge of tax and accounting issues affecting nonprofit organizations.  
No advance preparation is required.

## Delivery Method

Group Internet Based

## Program Level



**CPE – NASBA Credit:** Batts Morrison Wales & Lee, P.A. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org). BMWL has also registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of our CPE program.



**Florida – Continuing Legal Education:** This program has been accredited by The Florida Bar for 8.5 CLE Credits (7.0 General and 1.5 Technology) and 8.5 Certification Credits (1.0 Labor and Employment Law; 0.5 Business Litigation; and 7.0 State and Federal Government and Administrative Practice).



**Texas – Continuing Legal Education:** This program has been accredited by the State Bar of Texas for 6.75 CLE Hours.

**CEU – The Church Network Credit:** Batts Morrison Wales & Lee, P.A. is a National Registered Continuing Education Provider (NRCEP) with The Church Network. This program is a premier comprehensive continuing education program related to administration in the local church. It is designed to enhance the ongoing professional development of The Church Network members and other ministry professionals, through the offering of quality learning experiences. 0.1 CEUs will be granted to persons who properly register and attend one contact hour of a minimum of 50 minutes of lecture, presentation, or discussion on approved topics.





Batts Morrison  
Wales & Lee

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