Roles and Responsibilities of Nonprofit Boards of Directors
Participant Workbook

Purpose

This workbook follows the presentation and is designed to help participants capture key ideas, reflect on governance practices, and note priorities for board improvement.

Using this workbook

- Follow along section by section as the presentation progresses.
- Use the notes areas to capture examples, questions, and implications for your board.
- Complete the action-planning pages at the end to identify strengths and next steps.

The CLEAR Nonprofit Governance Framework

The CLEAR Nonprofit Governance Framework™ gives boards and executive leaders a practical shared language for discussing what is working, where expectations may be unclear, and which governance practices can be strengthened. It is designed to move conversations from general frustration to clearer diagnosis and practical action.

CLEAR stands for five habits of effective nonprofit governance:

CLEAR element	What it emphasizes
C - Clarity of roles	Board, staff, officers, and committees understand their lanes, decision authority, and the difference between governance and management.
L - Leadership partnership	The board chair and chief executive communicate well, prepare together, and help the board focus on the right issues.
E - Engagement and accountability	Board members know what participation looks like, prepare for meetings, follow through, and contribute to the mission.
A - Agenda discipline and strategic focus	Board time is used intentionally for mission, strategy, oversight, risk, resources, and major decisions.
R - Renewal and continuous improvement	The board invests in orientation, officer development, self-assessment, education, and regular improvement.

How to use CLEAR during this session

- **Listen for patterns.** As the presentation covers fiduciary duties, board responsibilities, planning, oversight, and board development, consider which CLEAR element is most relevant to your board.
- **Connect ideas to practice.** Use the notes areas to identify where your board already has strength and where a small improvement could make a meaningful difference.
- **Turn discussion into action.** At the end of the workbook, translate your observations into practical next steps for board improvement.

2026 Eric Ewald, CAE
Ewald Consulting
erice@ewald.com

Overview and Agenda

Session roadmap

- About the nonprofit sector in the United States
- Fiduciary responsibilities of board members
- Key governance documents and required reporting
- Six core board responsibilities and board development

Opening notes

About the Nonprofit Sector

Common types of tax-exempt nonprofit organizations

Type	Primary purpose
501(c)(3)	Serve a public benefit through charitable, educational, religious, scientific, or similar purposes.
501(c)(4)	Promote the common good and general welfare of the community, often through advocacy and civic engagement.
501(c)(6)	Advance the shared interests of an industry, profession, or business community.
501(c)(7)	Provide recreation, social connection, and enjoyment for members.

Key sector takeaways

- Nonprofits play a major economic, civic, and community role in the United States.
- Board service connects governance responsibilities to real public impact.
- Different tax-exempt categories exist for different missions and member needs.

Notes

Reflection prompt: What type of organization are we, and how does that tax-exempt purpose shape board priorities?

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Ewald Consulting
erice@ewald.com

Fiduciary Responsibilities

The three fiduciary duties

Duty	What it means in practice
Care	Prepare for meetings, review materials, ask informed questions, and exercise sound judgment.
Loyalty	Put the organization's interests first and disclose actual or perceived conflicts of interest.
Obedience	Stay faithful to the mission and comply with governing documents and applicable law.

Examples, questions, or implications for our board

Key Governance Documents

Foundational governance documents

Document	Why it matters
Articles of Incorporation	Formally create the nonprofit corporation and state its legal purpose.
Bylaws	Define how the organization governs itself, including board structure and process.
IRS Determination Letter	Confirms tax-exempt recognition and classification.
Policies	Create guardrails and standards for consistent, ethical conduct.
Procedures	Describe how work is carried out operationally and consistently.

Reflection prompt: Which governance documents should every board member know well, and which may need review or updating?

Notes

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Ewald Consulting
erice@ewald.com

Required Reporting

Compliance points to remember

- Tax-exempt does not mean reporting-exempt.
- Annual IRS filing requirements vary by gross receipts and assets.
- State filing obligations may include annual corporate reports and charitable solicitation reporting.
- Timely, accurate review is a governance responsibility, not merely a clerical task.

IRS annual filing overview

Form	Typical threshold
990-N	Gross receipts of $50,000 or less.
990-EZ	Gross receipts under $200,000 and total assets under $500,000.
Full Form 990	Gross receipts of $200,000 or more, or total assets of $500,000 or more.

Compliance and reporting notes

Six Core Board Responsibilities

The board's role is governance, oversight, and direction — not day-to-day management.

Core responsibilities covered in the presentation

- Mission and strategy
- Financial oversight
- Legal and ethical integrity
- CEO/ED oversight and support
- Planning
- Program monitoring

1. Mission and Strategy	Notes
• Protect the organization's mission and purpose.	

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Ewald Consulting
erice@ewald.com

- Ensure major decisions align with mission.
- Help set strategic direction and long-term priorities.
- Staff leads implementation and day-to-day execution.

Reflection prompt: Where is the board strongest today: protecting mission, setting direction, or evaluating strategic progress?

2. Financial Oversight

- Approve and monitor the annual and other budgets.
- Review financial reports and understand risk.
- Safeguard assets and support long-term sustainability.
- Committees may help, but the full board still owns the responsibility.

Notes

Reflection prompt: What financial information does the board need regularly in order to govern well?

3. Legal and Ethical Integrity

- Act carefully, honestly, and in the organization's best interests.
- Handle conflicts appropriately and maintain confidentiality when needed.
- Operate with board wholism: debate openly, then govern as one body.
- Support risk mitigation, including appropriate insurance and sound governance practices.

Notes

Reflection prompt: How well does the board handle disagreement, conflicts, confidentiality, and collective accountability?

4. CEO/ED Oversight and Support

- Hire, support, evaluate, and set expectations for the chief executive.
- Approve appropriate compensation through a sound process.
- Maintain a healthy board-leadership relationship built on trust, communication, and role clarity.

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Ewald Consulting
erice@ewald.com

Reflection prompt: Are expectations for the CEO/ED clear, and does the board have an effective support-and-evaluation process?

5. Planning	Notes
• Look beyond immediate issues. • Support strategic planning and future readiness. • Consider risks, opportunities, and succession. • Make room for forward-looking discussion.	

Reflection prompt: Does the board spend enough time on the future, or mostly on reports and immediate decisions?

6. Program Monitoring	Notes
• Focus on whether programs and services are effective. • Use dashboards, KPIs, and updates at the right level of detail. • Keep attention on outcomes and mission advancement without slipping into management.	

Reflection prompt: How does the board know whether the organization is delivering meaningful results?

Board Composition and Development

Elements of a strong board

- Recruit diverse and skilled members aligned with the mission.
- Onboard and train new members well.
- Encourage active participation and shared accountability.
- Address underperformance directly and constructively.
- Invest in ongoing board development and occasional self-evaluation.

Ideas for strengthening our board

Action Planning

Use this page to identify what is working well now and where the board should improve next.

Area	What is working well	What should improve next
Setting direction		
Ensuring resources		
Providing oversight		

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Ewald Consulting
erice@ewald.com

Board culture and participation		

Reflection prompt: What is one governance practice your board could strengthen in the next 6–12 months?

Next Steps

2026 Eric Ewald, CAE
Ewald Consulting
erice@ewald.com

Sources referenced in the presentation and workbook:

wIRS; Candid; AmeriCorps/Census volunteering data; BoardSource, National Council of Nonprofits.

2026 Eric Ewald, CAE
Ewald Consulting
erice@ewald.com