

Please don't assume I support this confidentiality position of the AMHA board. Having served on not-for-profit boards, and having been an Executive Director for two not-for-profits over the past 30 years, I firmly believe each and every board member of any organization has the responsibility and the right to know all the financials of the organization in question.

There exist professional and ethical standards that address confidentiality and other issues, but every board member has the legal right, in my opinion, to "examine the books" at any time. This includes annual budgets, budget line items, profit and loss statements, check books, all banking account records, and anything else concerning an organization's activities and financial dealings.

Directors are ultimately and absolutely legally responsible and accountable for the actions of staff and the organization as a whole, and it is always in the best interests of any organization to have an informed board.

Finally, board members can be held collectively, as well as individually responsible and liable for an organization's illegal or inappropriate actions. Any not-for-profit board member who fails to demand and receive full disclosure is just asking for trouble. And ignorance will not be an excuse when a court, or even worse, the IRS, comes a'calling.

John Eilertsen