



**Message from Karen A. Kitching, George Mason University
AAA GNP Section President**

Dear GNP Colleagues,

I hope you had a wonderful and productive semester. Before you know it, it will be time to attend the annual meeting!

A big shout-out and congratulations to two of our long-standing members for professional appointments this year. Jackie Reck started a five-year term on the Government Accounting Standards Board, and Suzanne Lowensohn began a two-year term on the Governmental Accounting Standards Advisory Council.

Our midyear meeting was a big success. Thank you to the more than 70 people who attended the meeting in Washington, DC, in March. The Friday presentations covered most areas of our membership interests. The GNP Big Data Panel was especially well-received and likewise reflected our diverse membership. On Saturday, 24 papers were presented and another five papers were discussed at breakfast roundtables. In this newsletter, you will find a recap of the midyear meeting highlights. My favorite part of the meeting was our section dinner at Zaytinya. It was so much fun to socialize with our close group of GNP members. It is the comradery that makes our section such a wonderful one, and I am relieved that we can meet together in person once again.

Thank you to the many GNP members who served as discussants and moderators. I am always amazed at the willingness of our members to help and contribute to the success of our section. I want to extend a special thanks to Linda Ragland, our midyear meeting chair, for all her help and support.



I hope to see you in San Diego in August. Our section luncheon will be held on Monday, August 1, followed by the section business meeting. Lori Donaldson, CFO of UC San Diego Health, will be our lunch speaker.

If there is anything I can do for you, please feel free to reach out to me with any suggestions or concerns.

Karen Kitching
kkitchin@gmu.edu

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2022 Annual Meeting News

By Erica Harris, Annual Meeting Program Chair

The 2022 American Accounting Association (AAA) Annual Meeting is scheduled to be held between July 30th and August 3rd in San Diego, California. New this year, there is also a virtual annual meeting which is planned for August 11-12th. We are also happy to announce that the GNP section will resume its conference luncheon on Monday August 1st between 12pm and 1:45, so please make sure to register for this event when registering for the conference.

Other highlights and GNP Section Events at the Annual Meeting include:

- PhD student mentoring session & networking lunch: Date/time (TBD)
- Section luncheon including guest speaker: Monday August 1st 12pm
- In-person concurrent sessions: Dates/time (TBD)
- Online concurrent sessions: Dates/time (TBD)

We are happy to announce the section will have 11 concurrent papers for the in-person and 9 for the virtual meeting, respectfully. Both meetings will have three concurrent sessions organized as: Nonprofit, Governmental, and Special Topics. Many thanks to all the participants as well as reviewers for their help in making for a great meeting!

Important notice: Please make sure to review the official annual meeting program for published dates and times of GNP events. Visit AAA's website for information & updates. <https://aaahq.org>

Annual Meeting Doctoral Mentoring

By: Amanda W. Beck, Doctoral Program Liaison

After of a couple of years off, we are excited to re-launch the GNP Mentor-Mentee program at the AAA Annual Meeting this August! We are looking for both mentors and mentees. Mentors and mentees will be matched based on topic area. Mentees will provide their mentor with a working paper on which they would like to have feedback by Sunday July 17, 2022. Participants can connect at the informal mentoring session and networking lunch to be held at the annual meeting, where mentors can share their comments and suggestions for the working paper with mentees.

If you would like to participate as either a mentor or mentee, please email Amanda Beck at abeck@gsu.edu

GASAC Appointment

GNP member, Suzanne Lowensohn, Associate Professor at the Grossman School of Business at the University of Vermont has been appointed to the Governmental Accounting Standards Advisory Council (GASAC) for a two-year term by the Financial Accounting Foundation. The GASAC helps establish the GASB's agenda and also provides feedback on technical issues.

Congratulations to Suzanne!



GASB Appointment

GNP member, Jacqueline Reck, has been appointed for a five-year term to the Governmental Accounting Standards Board (GASB) effective July 1, 2022. The GASB is the independent, private-sector organization that sets accounting standards for state and local governments. Dr. Reck is an associate dean and also the James E. Rooks and C. Ellis Rooks Distinguished Professor of Accounting at the Muma College of Business at the University of South Florida.

Congratulations to Jackie!



2022 Midyear Meeting Recap

By: Linda Ragland, Midyear Meeting Program Chair

The Government and Nonprofit (GNP) Section 2022 Midyear Meeting was held on March 11-12, 2022 at the Grand Hyatt in Washington, D.C.

There were 73 registered attendees, which included both new and familiar faces.

The **Friday session** included several speakers from the profession. Karen Kitching, the GNP Section President kicked off the event by welcoming everyone and providing opening remarks. Linda Ragland, the GNP Section Midyear Meeting Program Chair, and Thomas Vermeer, the Associate Editor for the *Journal of Governmental & Nonprofit Accounting*, also spoke briefly about the conference program and the section's journal.

Dean Mead, the Assistant Director of Research and Technical Activities, with the Government Accounting Standards Board (GASB), started the morning sessions with a GASB Update. Dean presented on a number of standard-setting issues currently on GASB's agenda. He also solicited proposals for the Gil Crain Memorial Research Grant program. The due date for a request for Gil Crain Research Grant funding is May 31, 2022. Those interested should write-up a formal request

for research funding as a Microsoft Word document and send the request in an email to director@gasb.org.

The second session of the day titled *Accounting for Lost Revenues during COVID-19: Hospitals and Universities* was presented by Amanda Nelson, Partner KPMG. During the presentation, Amanda enlightened the audience on several complex issues surrounding accounting for lost revenues during Covid. The third session of the day was on *Financial Report of the U.S. Government*. The session was presented by Robert (Scott) Bell, Senior Staff Accountant with the U.S. Department of Treasury.

At lunch, Karen welcomed guest speaker Kathleen Patterson, D.C. Auditor, Office of the District of Columbia Auditor. The luncheon presentation related to *Taxation without Representation, Not Just a Bumper Sticker*. Following lunch, awards were presented. *The Enduring Lifetime Achievement Award* was presented to Dr. Paul Copley, RSM Faculty Scholar at James Madison University. *The Midyear Meeting Best Paper Award* was presented to Daniel Neely, University of Wisconsin-Milwaukee; Gregory Saxton, York

University; Paul Anthony Wong, University of California, Davis for the paper titled: “Payback Protection Program: The Determinants of Participation and the Characteristics of the Loans Obtained.” The selection committee for the best paper award consisted of Brian McAllister, Tharindra Ranasinghe, and Linda Ragland.

The afternoon started off with an interactive session with a panel of experts talking about *GNP Big Data Availability*. Panel members included: Timothy F. Berger, Technical Advisor to the Director, Exempt Organizations and Government Entities at the Internal Revenue Service (Form 990 data); Karl Eiholzer, Director Data Analytics, Municipal Securities Rulemaking Board (EMMA and municipal securities data); Marc Joffe, Senior Policy Analyst, Reason Foundation (state and local government XBRL data); and Ross Williford, Branch Manager for Data Operations, Department of Treasury (USAspending data). Following the interactive panel session, Eugene Steuerle, Richard Fisher Chair and Institute Fellow, at the Urban Institute, presented *Giving Out of Wealth: What do We Know & the Potential for Community-based Legacy Campaigns*. Wrapping-up the Friday sessions, Eric Lofgren, Research Fellow, Center for Government Contracting, at George Mason University talked about *GCAS and the Rise of Intangibles*.

Rounding out the day, everyone enjoyed a fabulous off-site dinner at Zaytinya by Jose Andres at 701 9th street NW, Washington D.C., We graciously thank the speakers and moderators who presented during the Friday sessions. We also express our sincere gratitude to Kelli Rickrode from the American Accounting Association (AAA) for her administrative support both before and during the meeting.

The Saturday session provided an opportunity for the GNP Section to promote and facilitate academic research focused on governmental and not-for-profit accounting.

A total of 41 papers were submitted for review and 24 were accepted for presentation at the concurrent sessions. An additional five papers were presented at the interactive breakfast roundtable session. Main topics covered by these research papers include nonprofit donation

decisions; governmental reporting and accountability; nonprofit performance; nonprofit & governmental auditing; health care.

We sincerely thank all authors, reviewers, presenters, discussants, and moderators for the research session. The program would not be a successful event without your dedication and support. A complete listing of the program & papers presented at the midyear meeting can be found at:

<https://aaahq.org/Meetings/2022/Government-and-Nonprofit/Program>.

In addition to the information provided in the midyear meeting’s program, we sincerely thank the 33 paper reviewers for sharing their time and expertise. The reviewers include: Laura Alford, Louisiana State University; Ben Angelo, Ball State University; Steven Balsam, Temple University; Mai Dao, The University of Toledo; Nancy Chun Feng, Suffolk University; Mary Fischer, The University of Texas at Tyler; Renee Flasher, The Pennsylvania State University Harrisburg; Dana A. Forgione, Texas A&M University–Corpus Christi; David Godsell, University of Illinois at Urbana-Champaign; Benita Maria Gullkvist Hanken School of Economics; Anubhav Gupta, National University of Singapore; Curtis Hall, Drexel University; Erica Harris, Florida International University; Michelle Hutchens, University of Illinois; Jared Koreff, Trinity University; Brian P. McAllister, University of Colorado Colorado Springs; Michele McGowan, King’s College; Julie Mercado, Boise State University; Daniel Gordon Neely, University of Wisconsin–Milwaukee; Martin Emanuel Persson, University of Illinois at Urbana-Champaign; Mikhail Pevzner, University of Baltimore; Benedikt Markus Quosigk, Kennesaw State University; Usha Rackliffe, Emory University; Iguehi Rajskey, Temple University; Tharindra S. Ranasinghe, American University; Kevin T. Rich, Marquette University; Ken Smith, School Accountability Group, LLC; Kyle Alexander Smith, The University of Alabama; Gregory Stone, Old Dominion University; Tammy R. Waymire, Middle Tennessee State University; George R. Wilson, Valdosta State University; Paul Anthony Wong, University of California; Davis Kiely Yonce, Washington State University.

Midyear Meeting Best Paper Award

The Midyear Meeting Best Paper Award was presented to Daniel Neely, University of Wisconsin-Milwaukee; Gregory Saxton, York University; Paul Anthony Wong, University of California, Davis for the paper titled: “Payback Protection Program: The Determinants of Participation and the Characteristics of the Loans Obtained.” The selection committee for the best paper award consisted of Brian McAllister, Tharindra Ranasinghe, and Linda Ragland.

The abstract of the best paper follows: We examine whether the cost of debt influenced business participation in the Paycheck Protection Program (PPP) and the PPP loan characteristics of participating businesses. The PPP provided businesses with forgivable loans to pay employees, but it also allowed participating businesses to use loan proceeds on interest costs on secured debt, effectively reducing their cost of debt. Leveraging public data on nonprofit organizations to identify businesses eligible to participate in the PPP, we find organizations with secured debt were more likely to participate in the PPP. Further, we find participants with debt

obtained larger loans and were more likely to obtain loan forgiveness for appropriate spending of loan proceeds. However, we find participants with secured debt used a greater amount of proceeds on allowable interest costs as their cost of debt increased. Our results suggest the PPP incentivized those with debt to participate and was a means to reduce the participant’s cost of debt.

Shown below, are Paul Anthony Wong and Daniel Neely (left to right).



Enduring Lifetime Contribution

The GNP Enduring Lifetime Contribution Award was presented to Paul Copley, Professor of Accounting and RSM Faculty Scholar at James Madison University.

Dr. Copley is recognized as an expert in governmental accounting research and has published some of the most widely cited GNP articles. His research has appeared in journals including *Contemporary Accounting Research*, *Journal of Accounting Research*, *The Accounting Review*, and *Auditing: A Journal of Practice & Theory*. In addition, Dr. Copley has authored textbooks on governmental and nonprofit accounting and has also served as an editor of *Research in Governmental and Nonprofit Accounting*.

Congratulations to Paul for this well-deserved award!



Call for Papers
Journal of Governmental and Nonprofit Accounting
Special Topic: Survey and Literature Reviews

By Vaughan Radcliffe, Senior Editor

The *Journal of Governmental and Nonprofit Accounting* calls for submissions of survey articles and literature reviews concerning any substantive area of governmental and nonprofit accounting for a special topic section to be published in an annual issue of the journal. Our goal is that these articles become reference works for the field and a source for readers concerned with the development and course of GNP literature in accounting research. We encourage a wide range of topics and hope to receive articles concerning a breadth of GNP literature. All submissions should offer ideas for future research to fill the gaps in the literature that emerge from the reviews.

Articles should conform to the posted submission and length guidelines for standard JOGNA submissions. **Submissions are due by August 31, 2022.** Earlier submissions are welcome and will be put into the review process. Please submit your manuscript for this special topic via the journal's normal submission process at <https://www.editorialmanager.com/jogna/default.aspx>. Indicate in the opening paragraph of the letter to the editor accompanying the submission that your piece is for the special topic section on survey articles and literature reviews.

Inquiries may be made to Vaughan Radcliffe (Editor) or Tom Vermeer (Associate Editor).

A Farewell and Thank You Message from Vaughan Radcliffe, Editor of JOGNA

Dear GNP Section Members,

August 31st 2022 marks the end of my term as Editor of the *Journal of Governmental and Nonprofit Accounting* (JOGNA). I have served as Editor for six years. It has been a time of development and advancement of JOGNA's goals. We have seen the journal build its Editorial Board; rise on relevant indexes; and attract more and broader submissions. Although the pandemic altered the course of many institutions, I am confident that JOGNA will continue its upward path as work habits normalize and submissions ensue.

I would like to thank the members of the Editorial Board for their loyal service and support of the journal. I tried to make the board reflective of GNP research. They have been a working board, upholding the editorial process and helping ensure appropriate standards, and I am grateful for their expertise and guidance. I would like to thank the many authors who have submitted their work to JOGNA. I like to think that every submission benefited from helpful comments that furthered its development, either for publication here or elsewhere.

Finally, I would like to offer my full support for my successor, Tom Vermeer. Tom and I have worked closely together during the time he has served as JOGNA's Associate Editor and he has processed manuscripts with a very high degree of judgment and skill. I have every confidence that the journal will be in a safe pair of hands when he takes over, and I wish him well. Tom, thank you for your service to date for JOGNA, and for your willingness to continue to serve.

Thank you to everyone who has assisted me as I have performed these duties. I have benefited from a great deal of kindness and support as JOGNA Editor, and for that I am very thankful. I have also constantly been aware of the trust that has been placed in me in being chosen to serve as JOGNA Editor on behalf of the Section and its members, and I hope that I have fulfilled this trust through service.

Sincerely,

Vaughan S. Radcliffe
Western University
London, ON Canada
12 May 2022

Report on the Governmental Accounting Standards Advisory Council Meetings

By Suzanne Lowensohn, University of Vermont

Suzanne Lowensohn attended a meeting videoconference meeting on March 7–8, 2022. Highlights included:

A report of the FAF addressed efforts to select a successor chair of the FAF Board of Trustees and a new governmental trustee (replacing Jeffery L. Esser) as well as an update on the Content, Vision, and Enablement (CV&E) initiative to modernize the production and distribution of GASB and FASB publications. The FAF, FASB, and GASB will be moving to a nearby building that will better meet the needs of the Boards and the FAF in September 2022.

GASB Chair Joel Black highlighted the GASB's accomplishments for the fourth quarter of 2021: Statement No. 98, as well as continued deliberations on the projects related to Compensated Absences; Omnibus; and Prior-Period Adjustments, Accounting Changes, and Error Corrections. The Board also focused on the interrelationship between the Revenue and Expense Recognition project and the Financial Reporting Model project to encourage the use of similar thought processes and terminology when discussing similar topics. The Board also began deliberations on the Conceptual Framework: Disclosure Framework project at its January 3, 2022 meeting. The Board's technical plan for the first third of 2022 added a major project on Going Concern Uncertainties and Severe Financial Stress, a pre-agenda research activity related to Subsequent Events, and a monitoring activity related to Digital Assets.

GASB Director of Research and Technical Activities, Alan Skelton, reported that the Going Concern Uncertainties and Severe Financial Stress project and the Classification of Nonfinancial Assets project will begin initial deliberations in July 2022. Mr. Skelton mentioned that the pre-agenda research related to Subsequent Events also will begin in July and that the pre-agenda research related to Capital Assets is developing stakeholder surveys that will be administered in mid-2022.

GASAC member feedback was sought on the following GASB projects: 1) Conceptual Framework: Disclosure Framework; 2) the Financial Reporting Model; 3) Prior-Period Adjustments, Accounting Changes, and Error Corrections; 4) Revenue and Expense Recognition; and 5) Risks and Uncertainties Disclosures. GASB members and staff are especially interested in stakeholder feedback on the GASB Technical Plan. Collectively, GASAC members placed emphasis on pre-agenda research on capital assets and subsequent events, the monitoring activities related to electronic financial reporting and digital assets, and potential standards-setting topics on reporting unit presentations, investment fees, Social Security disclosures, emissions trading, financial reporting entity, fund balance, and the statistical section. The group also identified the following emerging practice issues: Regulatory accounting issues, such as what is considered a regulatory asset and when to recognize certain losses; difficulty performing trend analysis of the flows statements because of the volatility of pension expense; a desire for increased transparency of pension and other postemployment benefit expenditures in the governmental fund financial statements; increased interest in environmental, social, and governance matters; a potential need for guidance related to enterprise risk management to more broadly consider risks within the financial statements; and a potential need for additional guidance on reporting and accounting for governments participating in federal programs.

The next GASAC meeting is scheduled for July 11-12. If you have any special interests in any of the topics noted, please contact Suzanne at Suzanne.Lowensohn@uvm.edu

AAA Council Update

By Suzanne Lowensohn, University of Vermont

Suzanne Lowensohn attended the March 26, 2022, Council Meeting via Zoom. Meeting highlights included:

- Following a merger of APLG/FSA, a new AAA section will be created: the “Leadership in Accounting Education Section”.
- AAA is converting to a new association management system, Protech, and offering new PaperPal Preflight and Author Services. Revenue from PaperPal Preflight is tracked by journal and will be passed onto the Sections. Revenue from Author Services will go to the General Fund to support research relevance initiatives.
- In electronic voting following the Council Meeting, Sidney Askew was elected as Council Chair-Elect and the following were elected to the 2022-23 AAA Nominations Committee: Nerissa Brown, Vicky B. Hoffman, Keith Jones, Brigitte Muehlmann, and Wayne Thomas.
- AAA’s two PPP loans have been forgiven, there is a positive change in net assets and a positive budget variance in Quarter 2 due to factors such as the annual meeting and CTLA, journals, and AAA staff positions that were not filled.
- Council approved that membership dues for 2022-2023 remain unchanged.
- The Board approved a Digital Badge program; badges will be free to members. The digital badges are a way for members to be recognized as members of the AAA, of Segments, and as recipients of the developing DEI Certificate program.
- Bylaws as revised by the Governance Committee have since been sent to the membership for a vote. There was no consensus on contested elections, so no change was recommended.
- The Meeting Model committee is trying to determine how each meeting can breakeven and meet the goal of a 5% profit.
- AAA meetings staff will be reaching out to Segment leaders to start planning for Fall 2023 and Winter/Spring 2024 meetings using the revised meeting model.
- The 2022 Annual Meeting will incorporate two separate meetings this year: in-person in San Diego and a two-day virtual meeting after the in-person meeting. Members who register for the in-person meeting will also be able to attend the virtual meeting at no extra charge. The presentations at the virtual meeting will be completely different with the exception of two plenaries from the in-person that will be taped and shown during the virtual meeting.
- Diversity, Equity, Inclusion & Belonging (DEIB) vision, values, goals, and framework were reviewed.
- The AAA DEIB Certificate, including eight hour-long modules, was described. AAA will introduce the certificate at an at-large panel session during the Annual Meeting. There will be no cost to AAA members to complete the course.

Council meeting agendas and minutes from Board and Council Meetings are posted at <http://aaahq.org/About/Governance/Board-Council-Activities>

Have You Seen?

By Alfred Yebba, Binghamton University

GNP research is published in a wide range of academic journals. Since you cannot read them all, this section of the newsletter provides a **sample** of recent research you might have missed. If you have recently had a paper accepted for publication and would like it mentioned in the newsletter, please feel free to notify the newsletter editor.

“Overview of U.S. State and Local Government Financial Reporting: A Reference for Academic Research” by W. Jung Kim, M. Plumlee, and S. Stubben. *Accounting Horizons*. (early online).

Abstract: The purpose of this paper is to encourage and support academic research related to U.S. state and local government financial reporting. We provide an overview of U.S. state and local governments and their financial reporting, discuss sources of government data available to researchers, review key streams of academic research on governmental financial reporting, and suggest opportunities for future research in this area.

“Toward an understanding of year-over-year changes in municipal management discussion and analysis disclosures” by K. Rich, B. Roberts, J. Wall, and J. Zhang. *Advances in Accounting*. 2021.

Abridged Abstract: We investigate the determinants of content changes in municipal government MD&A. We do so in terms of economic changes, turnover, and regulatory characteristics. We use a sample of 1142 municipal MD&A disclosures from fiscal year 2011 to 2015 to calculate a difference score based on the degree to which municipal MD&As change from the previous year. Our empirical analysis highlights that MD&A content changes vary directly with changes in the unemployment rate, fund balance from governmental funds, and auditor turnover. Furthermore, we find evidence that MD&A content changes might be more likely in states without formal GAAP mandates, possibly implying that municipal managers increase transparency by complementing reported

financial information with additional qualitative commentary in narrative disclosures when states do not centralize fiscal control over municipalities. Overall, our analysis provides insight on the use of qualitative disclosure by municipal managers, and highlights a need for enhanced commentary on certain items (such as debt and capital expenditures) in order to create greater credibility with and accountability to citizens and other financial statement users. This research is especially timely as GASB re-examines the disclosure mandates of GASB 34.

“The usefulness of accrual-based surpluses in the Canadian public sector” by S. Farshadfar, T. Schneider, and K. Bewley. *Journal of Accounting and Public Policy*. (early online).

Abstract: This paper investigates the usefulness of accrual-based surpluses for predicting future cash flows and surpluses in the context of the Canadian public sector. We provide evidence that surpluses incrementally enhance the ability of operating cash flows to predict future cash flows and surpluses. Analysis of our accrual quality model illustrates that accrual accounting is useful in the public sector for mitigating the noise in operating cash flows. We also find that decomposing surpluses into operating cash flows and accruals enhances the ability of surpluses to forecast future cash flows and surpluses, indicating that aggregate and disaggregated surpluses are positively related to both relevance and reliability. Our test results do not indicate the presence of conservatism in the Canadian public sector, and confirm that the usefulness of surpluses in making predictions is independent of selected control factors.

“Municipal OPEB contributions: The roles of governance structure, fiscal, and socioeconomic factors during and after the great recession” by R. Eger, L. Johnson, S. Lowensohn, and A. Styles. *Journal of Governmental & Nonprofit Accounting*. (early online).

Abstract: Many governments offer other postemployment benefits (OPEB) to their employees, and discretionary contributions to OPEB plans are important to plan financial well-being. This paper reports a study of municipalities' actual annual contributions to their OPEB plans from fiscal year 2008 through 2015, a time span encompassing the Great Recession and subsequent gradual recovery. Giving effect to cities' governance structure (form of organization and extent of employee unionization) and certain fiscal and socioeconomic variables, we estimate a model of plan contributions normalized by the related actuarially required contributions. We find that Mayor-Council (MC) cities are associated with comparatively higher OPEB plan contributions relative to Council-Manager cities. We control for MC cities' discount rates to address the consequences of optimistic rate assumptions. The effect of unionization on contributions is evident directly, but unionization is not noteworthy when conditioned on form of government. This suggests that MC cities manage their OPEB plans in a fiscally accountable manner.

“Nonprofit governance: Are related board members bad for nonprofits?” by C. Boland, E. Harris, and D. Neely. *Journal Management Accounting Research*. (early online).

Abstract: Following recommendations from a Congressional panel tasked with improving nonprofit governance, in 2005, the IRS began requiring nonprofit organizations to report the existence of family and business relationships among board members. We study these relationships and find they are common in U.S. nonprofits and not associated with assumed detrimental effects. Rather, we find that organizations reporting relationships between

board members have less management spending, lower levels of excess cash, and better reporting quality, while receiving higher contributions. Further, using detailed disclosure information, we find that while both business and family relationships among board members are associated with less administrative spending, lower levels of excess cash, and higher contributions, family relationships are also associated with better reporting quality. Overall, our evidence supports the idea that relationships among board members do not harm nonprofit organizations.

“The future of internal auditing: Gardener of governance” by R. Lenz and K. Jeppesen. *EDPACS* (online).

Abstract: Following recommendations from a Congressional panel tasked with improving nonprofit governance, in 2005, the IRS began requiring nonprofit organizations to report the existence of family and business relationships among board members. We study these relationships and find they are common in U.S. nonprofits and not associated with assumed detrimental effects. Rather, we find that organizations reporting relationships between board members have less management spending, lower levels of excess cash, and better reporting quality, while receiving higher contributions. Further, using detailed disclosure information, we find that while both business and family relationships among board members are associated with less administrative spending, lower levels of excess cash, and higher contributions, family relationships are also associated with better reporting quality. Overall, our evidence supports the idea that relationships among board members do not harm nonprofit organizations.

If you have seen any published research papers you think would be of interest to our members, please send them to Fred at: aayebba@binghamton.edu

Let Us Hear from You

The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is tentatively set for October 15, 2022. Submit newsletter items (maximum of 350 words) per item to:

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