

Keeping the
Record Straight:

Best Practices
for Nonprofit
Board Minutes



ALSTON & BIRD

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Senior Associate,
Corporate + M&A

December 4, 2025

Mission of Pro Bono Partnership of Atlanta

To provide free legal assistance to community-based nonprofits that serve low-income or disadvantaged individuals.

We match eligible organizations with volunteer lawyers from the leading corporations and law firms in Atlanta who can assist nonprofits with their business law matters.

PBPA Learning Center for Georgia Nonprofits

www.pbpatl.org/resources

ARTICLES

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WEBCASTS

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Client Criteria

In order to be a client of Pro Bono Partnership of Atlanta, an organization must:

- Be a 501(c)(3) nonprofit.
- Be located in or serve the greater Atlanta area.
- Serve low-income or disadvantaged individuals.
- Be unable to afford legal services.
- Employ at least one paid staff person.

Visit our website at www.pbpatl.org to apply.

Legal Information

This webinar presents general guidelines for Georgia nonprofit organizations and should not be construed as legal advice. Always consult an attorney to address your particular situation.

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Board Meeting Minutes 101

SAMPLE BOARD MINUTES FOR 501(c)(3) ORGANIZATIONS

NAME OF ORGANIZATION

Board Meeting Minutes
[Month] [Day] [Year]
[Time][Location]

ATTENDANCE

Present: |

- [List names]

Absent:

- [List names]

Quorum present? Yes/No

Others present: [List names and titles]

Notice of meeting was sent on _____, 2025 via email. [Notice has been waived by ____].

PROCEEDINGS

This meeting was called to order at [time] by [Chair].

The minutes of the previous meeting were reviewed. A motion to approve the minutes was made and seconded. Motion passed.

REPORTS AND BUSINESS

- Executive Director gave a report on potential launch of new programming and status of search for new leased office location.
- Hiring committee gave update on search for new children's director and summary of interview process to date.
- Finance committee gave report on results of end of year fundraising and presented new budget for 2026. Motion made by J. Smith to approve new budget; seconded and unanimously approved.

WHAT? Official record of the actions of the BoD, not a detailed summary of discussions or a transcript of the meeting. Likely 1-2 pages long in most instances. **Note that these are “minutes,” not “hours.”**

WHO? Typically prepared by Board Secretary or Chair, but could be any member of BoD so long as it is clear who is responsible for this task. Note: check bylaws to confirm specifics.

Meeting Minutes 101

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WHEN?

- Ideally prepared during meeting or immediately after and circulated to BoD in draft form within **1-2 days of meeting**.
- IRS requires “contemporaneous” record keeping of BoD actions, i.e., *within 60 days of action or by the next meeting, whichever is later.*



Approval of draft meeting minutes takes place during the following BoD meeting via motion and vote of directors.

Meeting Minutes 101

WHY TAKE MEETING MINUTES?



Required by Georgia Law

Georgia nonprofit code requires orgs to maintain records of:

- ✓ Minutes of all meetings of BoD
- ✓ Executed consents of any BoD action taken without a meeting
- ✓ A record of all actions taken by a committee of the BoD authorized to act on behalf of the BoD
- ✓ Waivers of notice of all meetings of BoD



Disclosed to the IRS via Form 990

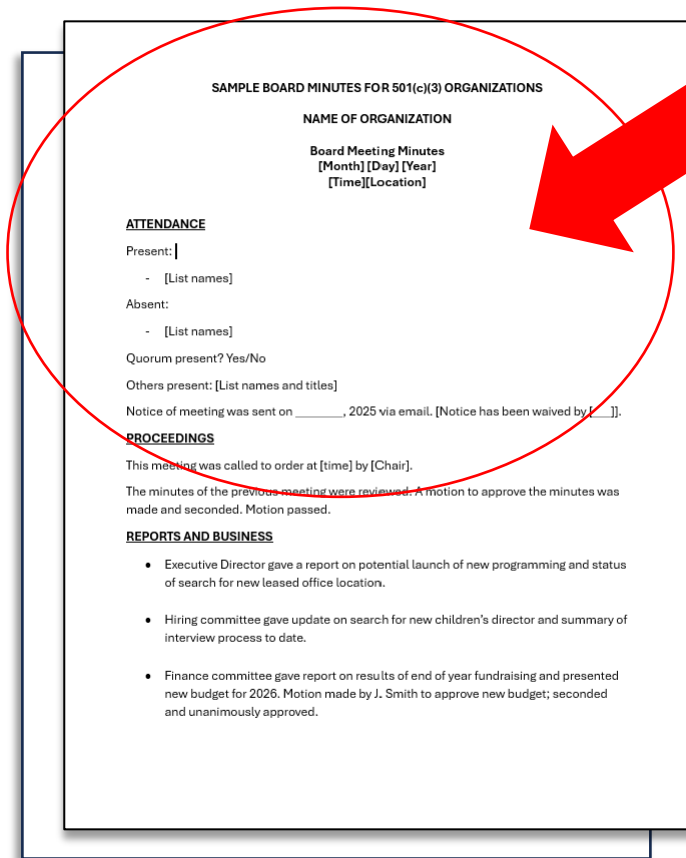
Item 8 of Part VI requires the organization to disclose whether it
“contemporaneously documents meetings held or written actions taken”



Good Governance + Recordkeeping Practice

Acts as the institutional memory of the organization and tracks activity of the BoD; offers accountability and transparency.

Contents of Meeting Minutes



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First, the BASICS...

- Name of organization
- Date, time and place of meeting
- Attendance
 - Members present and members absent
 - Note any others in attendance – staff, guest speakers, attorneys
- Whether quorum is met
- Who called the meeting to order
- Info on when notice was sent and if anyone waived notice

Contents of Meeting Minutes

EXAMPLE

PROBONO PARTNERSHIP OF ATLANTA

Board Meeting Minutes

January 31, 2026

1:00 PM || Alston & Bird Offices (1201 W Peachtree St.)

ATTENDANCE

In attendance were Board members A. Sheppard, C. Davis, J. Smith, M. Strumph, S. Kitchens, and M. Peters, which constitutes a quorum of voting members. Also present were Mollie Blase, an attorney for the organization, John Richards, an accountant for the organization, and staff member Kelsey Roberts (events coordinator).

Board member J. Hall was absent from this meeting.

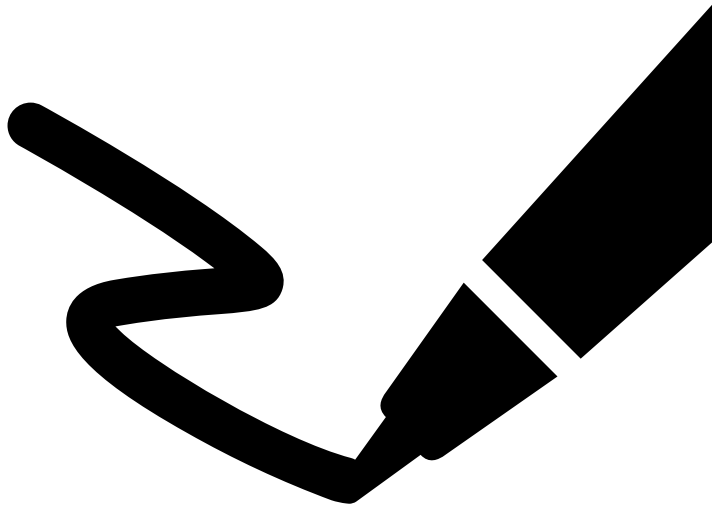
Notice of meeting was sent on December 1, 2025 via email.

PROCEEDINGS

This meeting was called to order at 1:05 by A. Sheppard, Board Chair.

Contents of Meeting Minutes

Next, the substance of the meeting...



“MUST HAVES” → Board Actions

- Include approval of prior meeting’s draft minutes
- Record all other official motions/actions of the board and the vote taken

“NICE TO HAVE”

- Note any officers or committees that gave an informational report or update
- Mention high level topics discussed by Board (but do not include details)
- State any presentation or reports made by visitors

Contents of Meeting Minutes

EXAMPLES OF THE “MUST HAVES”

- ✓ **Approval of Prior meeting’s draft minutes**

“Minutes of the previous meeting were reviewed. A motion to approve was made and seconded. Motion passed.”

- ✓ **Any other official action taken via motion and vote**

“2026 budget presented. A motion to approve the budget was made and seconded; motion passed unanimously.”

*“J. Smith, Chair of Finance Committee, presented 2026 proposed budget (attached as **Exhibit A**) and fielded questions from the Board. After a brief discussion of the proposal, a motion to approve was made and seconded. Budget approved by 5 votes in favor, 2 against.”*

Contents of Meeting Minutes

EXAMPLES OF WHAT'S "NICE TO HAVE"

✓ **Officer/Committee Report**

"Executive Director reported on results of recent staff hiring and new program launch."

"CFO presented results of fundraising campaign."

✓ **Discussions**

"Board discussed alternative fundraising methods [NICE TO HAVE]. Following discussion, a motion was made to appoint a subcommittee to research pros/cons on fundraising methods; motion seconded and approved [MUST HAVE]"

"After a brief discussion of the issues [NICE TO HAVE], a motion to [____] was made and seconded [MUST HAVE]."

✓ **Visitor Report/Comments**

"Real estate broker presented potential options to Board for new leased location and fielded questions."

Finishing the Meeting Minutes

Finally, the finishing touch!

“This meeting was adjourned at 12:05 PM after a motion to adjourn by Sean Green was made, seconded, and unanimously passed.”

Respectfully submitted,



J. Taylor, Board Secretary”

organization, and staff member Kelsey Roberts (events coordinator).

Board member J. Hall was absent from this meeting.

Notice of meeting was sent on December 1, 2025 via email.

PROCEEDINGS

This meeting was called to order at 1:05 by A. Sheppard, Board Chair.

The minutes of the previous meeting were reviewed. A motion to approve the minutes was made and seconded. Motion passed.

REPORTS AND BUSINESS

- Executive Director gave a report on potential launch programming and status of search for new leased office location.

Meeting adjourned at [time] after a motion made by ____ was seconded and unanimously approved.

Respectfully submitted,

[Name]

[Recording Secretary]

Meeting Minutes Summary

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- ✓ **Basics.** First, the BASICS (name of organization, time and place of meeting, attendance, quorum, etc.)
- ✓ **Actions.** Record any Board action (approval of prior meeting minutes + any other motions/results of voting)
- ✓ **Options.** If desired, record any “nice to have” information (brief mention of reports, presentations, etc.)
- ✓ **Sign off.** Finally, sign off (note adjournment and have note-taker sign the draft notes. Send notes promptly to Board members for their review)

Special Circumstances

The substance of Board minutes are particularly important in the following circumstances:

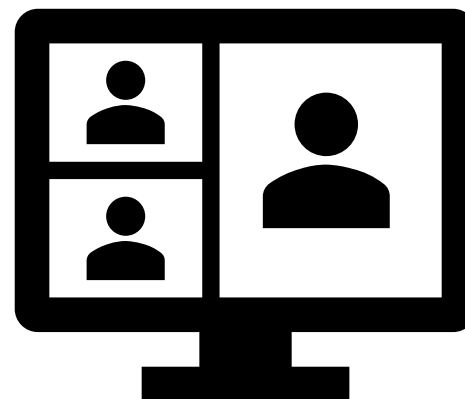
1. During Executive Session
2. When determining executive compensation
3. When evaluating a Conflict of Interest Transaction



Special Circumstance: Executive Session

CALLING FOR EXECUTIVE SESSION

An executive session is a **confidential** portion of a Board meeting where **only** Board members and select guests (like attorneys, if needed) are permitted. These sessions can be used to discuss sensitive topics like personnel decisions or potential litigation matters.



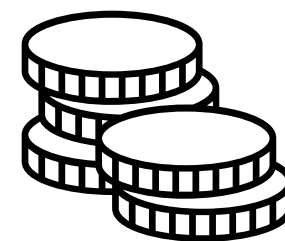
Notes about Meeting Minutes in this Context

- ✓ Minutes are still required to be taken if any official Board action is taken in executive session, but use even more discretion for this documentation
- ✓ Minutes are separate from other minutes and are **CONFIDENTIAL**. Either only share minutes with those present in executive session or do not distribute these minutes at all
- ✓ Recommend review by legal counsel before finalizing IF topics like potential or active litigation are discussed

Special Circumstance: Executive Comp

SETTING EXECUTIVE COMPENSATION

IRS requires nonprofits comply with certain guidelines when setting compensation for its executives: *salary cannot exceed what is customarily paid to an executive in a comparable role at a comparable organization.*



Notes about Meeting Minutes in this Context

A “safe harbor” exists by which a nonprofit can demonstrate compensation for an executive is consistent with this standard ***if*** the meeting minutes document:

- ✓ Terms of compensation (salary + benefits), date approved, and Board members present during discussion/voting
- ✓ Data regarding salary comps and how this data was obtained
- ✓ What info the Board relied upon to determine the proposed salary was fair and appropriate
- ✓ Actions taken by those with a conflict of interest (e.g., did he or she recuse themselves from the meeting?)

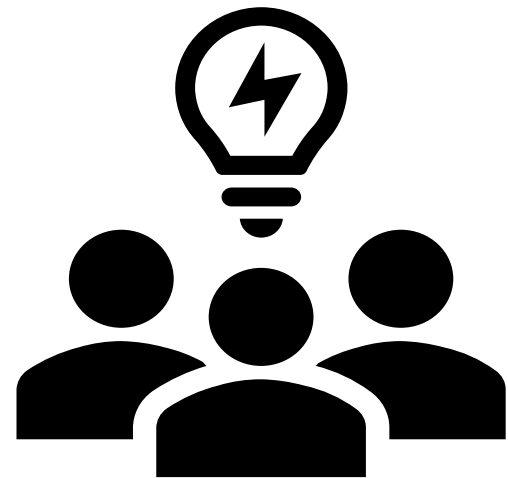
Special Circumstance: Conflicted Transactions

CONFLICT OF INTEREST TRANSACTIONS

Special steps must be taken before the organization can enter into a “**conflicted transaction**,” or one where an officer or director would receive a potentially unfair benefit.

Dealing must be (1) fair to the nonprofit and (2) not benefit the conflicted person at the expense of the nonprofit.

Note that Georgia law outline requirement for approving any conflicted transaction, but its also likely a nonprofit may also have a written **Conflict of Interest Policy** in place as well.

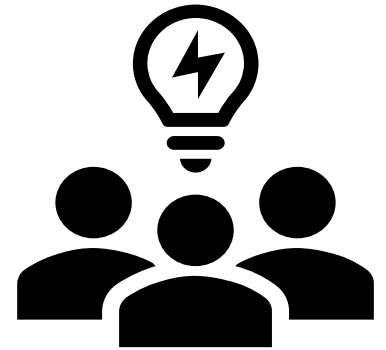


Special Circumstance: Conflicted Transactions

Georgia Requirements for Conflicted Transactions

The Georgia nonprofit code requires nonprofits document compliance with the following procedures to approve a transaction that might constitute a “directors conflicting interest”:

1. Proper **disclosure** of the potential conflict is made to the Board, including the nature of the conflicting interest and the person with the potential conflict of interest
2. Total **recusal** of the conflicted director/officer from discussions/deliberations and voting (though they may participate by answering questions or providing information)
3. Vote in favor by a majority of the **non-conflicted directors**

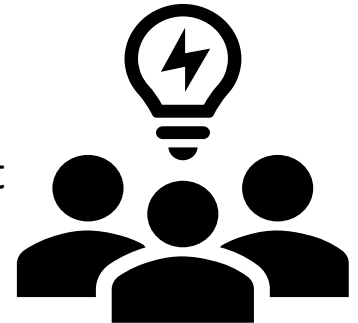


Special Circumstance: Conflicted Transactions

Notes about Meeting Minutes in this Context

To document proper approval of a potentially conflicted transaction, meeting minutes should include the following:

- ✓ Attendance, including specifically noting who is the officer/director with the potential conflict
- ✓ Full disclosure of the potential conflict and the nature of such conflict (direct/indirect, financial, relational, etc.)
- ✓ Whether the conflicted person remained present for the discussion (and the extent to which he or she participated)
- ✓ Whether the Board determined a conflict existed
- ✓ If a conflict existed and the non-conflicted Board members approve, the basis of such decision, the data relied upon by the Board, and how the members voted on such transaction



Special Circumstances

DON'T FORGET

These special circumstances – ***executive session, executive compensation decisions, conflicted interest transactions***, etc. – require the Board to satisfy certain procedures and reflect this compliance in meeting minutes.

The Board Chair and Secretary (or other designated minute-taker) must be familiar with these requirements ***in advance*** of any meeting where these items are discussed.

Remember – a little preparation goes a long way!



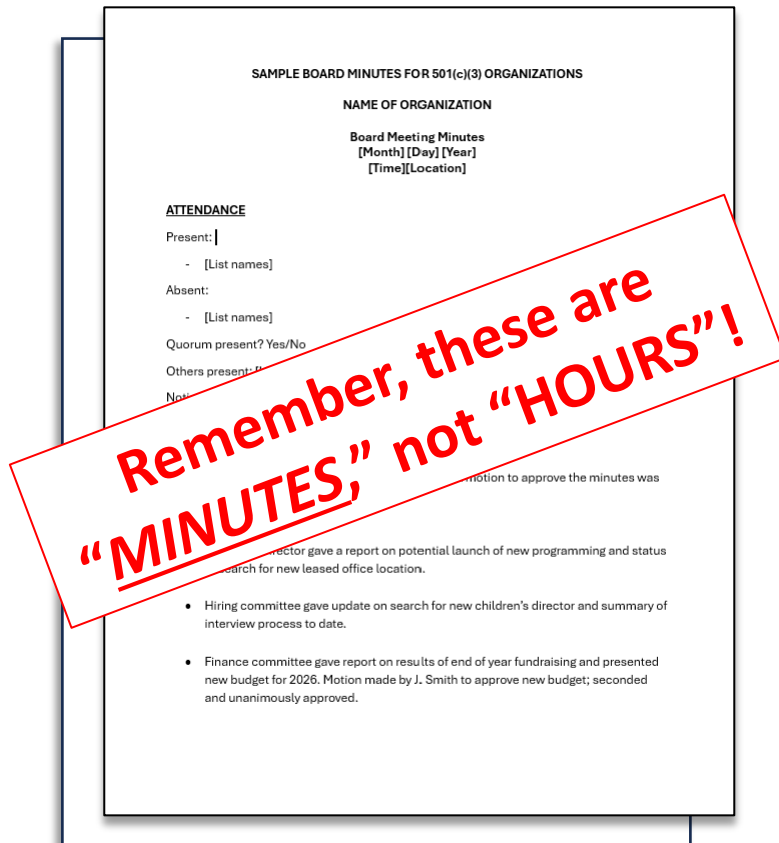
Other Notes on Minutes

- *How long should an organization retain minutes of its Board meetings?* IRS requires these minutes are stored **PERMANENTLY** just like any other key document like the org's charter, bylaws, etc. Check also your organization's document retention policy.
- *Who can the meeting minutes be shared with?* Unless the bylaws state otherwise, meeting minutes can be shared with internal (staff, board members, employees, etc.) and external stakeholders (auditors, donors, etc.) as requested. Board members should receive minutes shortly after each meeting for review and later approval at the next meeting.
- *Should Board meetings be recorded on zoom?* Generally, recording is **not recommended**. These recordings could be legally discoverable in some situations and recording could discourage free and open discussion. Note also state-by-state consent laws vary.
- *Could an AI note taker be used to create documentation of the meetings instead?* This is **not recommended**, as it's unclear where these minutes are stored in the cloud and who has access. An AI may be helpful in preparing a form of board meeting minutes, though there are simple forms already online ready for use.

Summary

KEY TAKEAWAYS:

- **Timeliness matters.** Circulate draft 1-2 days after meeting. Approve at the next meeting.
- **Normal meetings.** Minutes include the basics, all official Board actions, any “nice to haves” and sign off. Should be 1-2 pages max.
- **Special meetings or content.** Exec Chair and Secretary or minute-taker should prepare ahead to ensure compliance is documented in minutes whenever any special circumstances may arise.



Questions?

Pro Bono Partnership of Atlanta

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