Annual Report on State Enforcement and Regulation

SEPTEMBER 2025 – SEPTEMBER 2026

The National Association of State Charity Officials (NASCO) is an association of state offices charged with the regulation and oversight of charitable organizations and charitable solicitation in the United States.

Introduction

The National Association of State Charity Officials (NASCO) is an association of governmental offices of the states, territories, and commonwealths of the United States that are charged with the oversight of charitable assets, charitable organizations, and charitable solicitations. Members include offices of attorneys general, secretaries of state, and others with these oversight duties. On a day-to-day level, NASCO is a group of public servants committed to ensuring the integrity of the charitable sector.

Among the purposes of NASCO are to provide a forum for the exchange of views and experiences regarding charity matters and to foster communication and coordination with the public on issues related to charity regulation and oversight.

Consistent with these purposes, NASCO is pleased to provide fellow regulators and the public with its Annual Report on State Enforcement and Regulation for the period September 2025 to September 2026. The report consists of state-by-state activities in the following areas:

1. Enforcement cases in these key areas:
- A. Solicitations
- B. Governance
- C. Trusts, estates, and restricted charitable funds

2. Registration
- A. Enforcement
- B. Other registration efforts

3. Transactions

4. Outreach, including:
- A. Guidance issued
- B. Other significant outreach and training activities

5. Regulations/Legislation
- A. Published or adopted regulations
- B. Legislation enacted

Questions regarding particular cases, actions, or issues should be directed to the relevant state. Contact information for each state can be found at www.nasconet.org.

PLEASE NOTE: The report is not comprehensive. It is designed to provide and highlight a sample of activities for the covered period, not to encompass all matters addressed by all state charity regulators.

The contents of the report do not constitute legal advice and are not intended for legal citation. Rather, as indicated, they are provided to share experiences and communicate to the public, including the charitable sector, some of the key activities of charity regulators during the year.

Thank you to all who contributed your time and effort to help compile this report and for your dedication to ensuring a strong and vibrant charitable sector.

1. Enforcement Actions

A. Solicitations

AR, CA, CO, CT, DE, FL, GA, IL, IN, MD, NY, NC, OK, OR, SC, UT, VA, WV, WI - Nineteen states and the Federal Trade Commission partnered to halt a deceptive nationwide fundraising operation run by **Kars R Us.com** (Kars), which falsely claimed that vehicle donations would fund breast cancer screenings through the United Breast Cancer Foundation. Only about $126,815 or 0.28% of the more than $45 million raised by Kars for this purpose was used for screenings, while roughly $34.9 million went to Kars, its operators, and associated vendors. Under the stipulated judgment, Kars and its operators face strict restrictions on future fundraising, including a permanent fundraising ban for former president Michael Irwin, and requirements to substantiate charitable claims for Kars and its president, Lisa Frank. Plaintiffs were awarded a suspended monetary judgment of nearly $3.9 million, and Defendants paid $550,000 which was later *cy pres'ed* by the Court to a charity with a mission to provide breast cancer screening as donors intended.

CA -The California Attorney General sued sham charities **C V Fast Patch, Chula Vista Fast Patch Inc, Chula Vista Fast Pitch**, and six individuals for diverting charitable funds and profiting from fundraising opportunities at Petco Park and Snapdragon Stadium in San Diego. The complaint alleged that between 2014 and 2023, two individuals used C V Fast Patch to pose as a legitimate charity but never engaged in legitimate charitable activities and the remaining individual defendants aided and abetted in the scheme. The fundraising programs allowed charities to volunteer at stadium concession stands and receive 10% to 12% of the sales proceeds for their charitable mission, but the individuals named in the lawsuit diverted at least $3.8 million in charitable funds for personal uses including gambling, dining, and obtaining tickets for events and travel. The complaint charged the individuals with conspiracy, unjust enrichment, fraud, failure to account, and other violations.

CA - **Flipcause** is a for-profit fundraising and community engagement platform, incorporated in Delaware but headquartered in Oakland, California. It was formed to help small nonprofits manage donations from a single dashboard. However, Flipcause failed to transfer millions of dollars in donations to its nonprofit clients and failed to register and report as a professional fundraiser with the California Attorney General's Registry of Charities and Fundraisers. In November 2025, the California Attorney General served a cease-and-desist order to Flipcause demanding an immediate stop to all its operations, including all solicitations for charitable purposes. Flipcause filed for bankruptcy in Delaware, ultimately disclosing its charity clients as "unsecured creditors" to whom it owed $29 million. California successfully moved to convert the bankruptcy from Chapter 11 to Chapter 7 and to appoint a trustee, who is marshalling assets and establishing a reserve fund.

DC/MD/VA - In January 2026, the DC-OAG, the Attorney General of Maryland, the Maryland Secretary of State, and the Attorney General of Virginia announced a settlement agreement shutting down the **Maryland Youth Club of America** and the **Virginia Youth Club of America**. The settlement agreement also prohibited founder Jule Huston and other officers and directors from doing any business or soliciting charitable contributions in the District, Maryland, or Virginia. Both organizations recruited school-age children from low-income neighborhoods to sell candy door-to-door, telling people that the proceeds would fund scholarships and youth enrichment activities for at-risk youth. In fact, the adults running the program illegally used proceeds of the candy sales for their own benefit. Mr. Huston also illegally destroyed nonprofit financial records. The settlement agreement required Mr. Huston to pay a $5,000 fine which will be distributed to charities providing services to youth in the District, Maryland, and Virginia.

MD - **DMV Futures, Inc.** was an organization based in Baltimore that operated by driving groups of children to various neighborhoods around the DC Metro area for unsupervised door-to-door solicitation of charitable donations and sale of candy. The organization promised the public that it offered the soliciting children charitable programming such as cash awards, educational activities, and smart phones. An investigation by the Maryland Office of the Secretary of State (MDSOS), aided by the Maryland Office of the Attorney General, found that the organization did not offer charitable youth programming as described to the public, and committed multiple other violations of the Maryland Solicitations Act. MDSOS issued a Cease-and-Desist Order to the organization and its officers and agents. They appealed, and after an evidentiary hearing, the hearing examiner issued a decision upholding the Cease-and-Desist Order against DMV Futures, Marcus Smith, its president, and Nathan Jackson, an agent of the organization. They have since shut down operations in Maryland, and both individuals are permanently banned from soliciting charitable contributions in Maryland.

MA - In early 2023, following an investigation into a charitable fundraising scheme using unwitting veterans who were employed to sit at tables in front of grocery stores, the Massachusetts Attorney General's Office filed suit against two corporate entities and their principals for violating the charitable solicitation statutes in Massachusetts, alleging that the veterans were instructed to collect cash donations that were then turned over to the defendants, and not used for charitable purposes. After a lengthy period of litigation and motion practice, the pro se individual defendants were sanctioned by a Superior Court judge for discovery abuses, resulting in a final judgment against them. The unrepresented corporate defendants were defaulted and the principals required to seek dissolution of the corporate entities.

OR - The Oregon Attorney General sued Marcus Brooks, leader of the **Cascade Relief Team** (CRT), after investigators determined he diverted nearly $837,000 in charitable donations and government grants intended to support wildfire, flood, and tornado survivors to his personal use. The investigation found that CRT lacked proper governance and financial oversight, with funds routed through numerous bank accounts and board members who were never actively involved. The state is seeking full repayment of the stolen funds, dissolution of the organization, and a permanent ban preventing Brooks from leading any charitable Oregon entity.

OR - The Oregon Attorney General and the Multnomah County District Attorney's Office announced that Ryan Tong, a former Orangetheory Fitness instructor, pleaded guilty to multiple felony counts after diverting charitable workout class donations—collected via personal Venmo requests and framed as matched corporate gifts—for his own use. The Oregon Department of Justice's Charitable Activities Section found that donations raised between 2021 and 2024 never reached the intended nonprofits. Tong now faces restitution obligations and further civil action to prevent future involvement in charitable fundraising.

WA - The Washington State Attorney General's Office (AGO) agreed to an assurance of discontinuance (AOD) with a northwest regional home builder, **Hayden Homes**, and the charity it controls, **First Story**, requiring them to cease adding illegal private transfer fees to properties, remove them from all Washington properties, and pay $1.6 million plus interest in restitution to Washington homeowners who paid the fees. For nearly 20 years, Hayden Homes placed covenants on all homes it built that required homeowners who sell their properties to pay 0.125% of the sales price to First Story. First Story then used these funds to lend money to lower-income homebuyers so they could buy a house from Hayden Homes. Covenants that create a private transfer fee obligation like these violate the Consumer Protection Act. They also run counter to the principle that donations to charity should be voluntary.

B. Governance

CT - The charities unit of the Connecticut Attorney General's office sued the Trustees of the **First Company Governor's Foot Guard** for its abandonment of its charitable purpose, ultra vires acts, and conversion. Trial or settlement is imminent.

DC - In March 2025, the Office of the Attorney General of the District of Columbia (DC-OAG) filed a civil complaint in intervention against Kenneth Brewer, Sr., the former executive director of the **H Street Community Development Corporation** (HSCDC), a District of Columbia nonprofit charitable corporation organized to promote redevelopment and affordable housing in the H Street NE corridor in Washington, DC. DC-OAG determined that Mr. Brewer secretly used $1,255,000 of HSCDC's funds to pay himself unauthorized performance bonuses over several years. Mr. Brewer failed to obtain board authorization for these bonuses and took steps to hide them from the Board. In April 2026, DC-OAG obtained summary judgment on its claims against Mr. Brewer and obtained an order creating a constructive trust over $1,255,000 in Mr. Brewer's assets in favor of HSCDC.

DC - In June 2025, the Office of the Attorney General of the District of Columbia (DC-OAG) sued **Women in H.E.E.L.S** and its executive director Ikeia Hardy for diverting charitable funds to Ms. Hardy's personal use. Women in H.E.E.L.S. was a DC nonprofit corporation that received grants from DC-OAG to operate a violence reduction program site as part of DC-OAG's Cure the Streets program. DC-OAG terminated the grant after discovering that Ms. Hardy had diverted $57,302 from the charity's funds to her personal checking account and otherwise violated the terms of the grant agreement. Ms. Hardy also retained unspent grant funds after DC-OAG terminated the grants. In April 2026, DC-OAG obtained judgment against Women in H.E.E.L.S. and Ms. Hardy for $60,502.48 and $57,302.48 respectively. DC-OAG also obtained an order barring Ms. Hardy from any future service as a director or officer of any District of Columbia nonprofit corporation.

ID - The Idaho Attorney General's Consumer Protection Division opened an investigation following allegations that the treasurer of the **Carriboo Development Foundation** in Soda Springs, Idaho, misappropriated charitable assets. The investigation revealed that between 2010 and 2026, the Foundation, which lost its tax-exempt status in 2023, managed hundreds of thousands of dollars on behalf of non-exempt programs. The treasurer made multiple cash withdrawals (sometimes on the same day) from the charity's accounts between 2021 and 2026. By the time the Attorney General intervened, the organization had only $4,000 in the bank. The Attorney General entered into a consent judgment in June 2026 with the treasurer that permanently prohibits her from serving on a board of directors or otherwise managing a charitable organization and requires her to pay over $178,000 in restitution. The Attorney General's Consumer Protection Division also obtained a default judgment against the charitable organization, closing it and distributing its remaining assets to the Attorney General. The office is working with the Soda Springs City Council and Mayor to identify an exempt organization to receive the funds through a *cy pres* distribution.

ID – The Idaho Attorney General's Consumer Protection Division obtained a consent judgment against the former president of **CO-County Youth Baseball, Inc.**, in Nampa, Idaho. During his leadership of the organization, the former president used almost $18,000 in charitable assets to purchase gas and food, and to make car loan payments. The consent judgment prohibits him from serving on a board of directors or otherwise managing a charitable organization and requires him to pay full restitution.

MN - The Minnesota Attorney General's Office filed a consent judgment to resolve a lawsuit alleging that **Christianna Hang** violated her fiduciary duties as a superintendent to Hmong College Prep Academy (HCPA) by investing over $4 million in a risky hedge fund. The lawsuit further alleged that Hang made this investment without the board of directors' knowledge, and against the advice of counsel and HCPA's accountant. Under the consent judgment, Hang was banned from the nonprofit sector in the State of Minnesota and agreed to pay $220,000 in restitution to HCPA. Hang finished her payments to HCPA in April 2026.

MN - The Minnesota Attorney General's Office reached a settlement with **Dan Ottoson Ministries, Inc.**, a Minnesota nonprofit organization, over self-dealing loans after an investigation found that the organization's co-founders engaged in conflicted transactions and self-interested lending for purposes unrelated to the charity. The settlement required Dan Ottoson Ministries to repay $238,000 in self-dealing loans and change governance deficiencies that allowed the improper loans to occur.

MN - The Minnesota Attorney General's Office sued against **Act for Cause** and its president alleging that the president improperly used the nonprofit assets for his personal benefit and that, after dissolving the nonprofit, he unlawfully transferred title of the nonprofit's $1 million commercial property to his for-profit corporation.

MN - The Minnesota Attorney General's Office filed a consent judgment resolving a lawsuit alleging that **David Singleton** engaged in a deceptive pattern of taking over nonprofits with government-sounding names to create confusion for his own profit. The lawsuit further alleged that Singleton engaged in the unauthorized practice of law. Under the consent judgment, Singleton is required to stop advertising legal services and to repay $5,000 to Minnesotans for legal services he was not legally permitted to provide. Singleton failed to make any of the required monetary payments. In response, the office filed a contempt motion, which was successful, and the State was awarded $100,000 in civil penalties in March 2026.

MN - The Minnesota Attorney General's Office sued **We Push for Peace** and two of its former officers and directors for allegedly misusing over $6.5 million in nonprofit assets. The lawsuit alleges numerous nonprofit governance and oversight violations that enabled the abuse of assets and caused other risks to the nonprofit and ultimately resulted in its demise and the founder's stealing its business for personal gain.

MN - The Minnesota Attorney General's Office sued **Les Jolies School of Dance, Real Believers Faith Center**, their founders, Larry and Sharon Cook, along with other directors and officers for egregious violations of nonprofit law, including misusing over $2 million in charitable assets to fund lavish lifestyles, luxury travel, and designer goods while pretending to serve the community. A temporary injunction now prevents the nonprofits from selling their remaining assets.

MN - The Minnesota Attorney General's Office reached a civil settlement to shut down the nonprofit **MN Fundraising Initiative** over allegations that it was not operated for any charitable purpose but instead operated as a staffing agency to misclassify hundreds of employees as "volunteers" who staffed concession stands at sports stadiums and other venues in the Twin Cities.

MN – In late 2025, when a 30-year contract between **Fairview Health**, a healthcare charity, the **University of Minnesota Medical School**, and M Health, a physician practice group, was set to expire without an extension agreement to ensure ongoing healthcare for an estimated 1.2 million people annually, the Minnesota Attorney General's Office convened a strategic-facilitation process to resolve the issues. The process, which included mediation, led to a 10-year agreement to continue patient care, fund the medical school, and further research and medical education in Minnesota.

NH – The New Hampshire Charitable Trusts Unit successfully sued to place into receivership a charity that provides critical services for domestic violence and sexual abuse victims. The charity's entire governing board had resigned as part of a dispute with its executive director, and it lost funding after failing to comply with recordkeeping and documentation requirements for assorted state and federal grants. While the receivership remains ongoing, the charity is back in compliance with recordkeeping requirements and is rebuilding an administrative structure.

NH - The New Hampshire Charitable Trusts Unit (CTU) indicted the former board chair of a nonprofit for theft by unauthorized taking, a felony offense. CTU alleges that the board chair misappropriated funds belonging to the nonprofit, which fundraised money for scholarships for graduating high school students.

NH - The New Hampshire Charitable Trusts Unit (CTU) issued a public report following an investigation into the governance of **North Country Healthcare**, which operates three hospitals and a hospice center in northern New Hampshire. CTU's report addressed a number of issues, including timely notification to patients about changes in healthcare services, executive compensation, and adhering to corporate bylaws regarding termination decisions and changes to corporate structures. CTU found breaches of fiduciary duty related to the failure to follow bylaws and appointed an independent consultant to assist the system in reconstituting a constituent hospital's governing board.

NY - The New York Office of the Attorney General (NYOAG), together with co-counsel AARP Foundation, prevailed in a jury trial concerning the collapse of the pension plan of the now-defunct **St. Clare's Hospital of Schenectady**, obtaining a damages award of $54.2 million plus interest in favor of the more than 1,100 pensioners who had lost their guaranteed retirement benefits. In 2022, NYOAG sued the Albany Diocese, the St. Clare's Corporation, and several individual defendants, including former Albany Diocese bishops Howard Hubbard and Edward Scharfenberger. The jury found all individual defendants liable for failure to properly administer charitable assets and breach of their fiduciary duties. The jury also found the Diocese vicariously liable under a theory of respondeat superior. Shortly after the jury issued its verdict, two of the individual defendants filed for bankruptcy. The Albany Diocese has been in bankruptcy proceedings since 2023. In March 2026, the trial court denied the defendants' various motions to overturn the jury's verdict. NYOAG and AARP Foundation continue to pursue enforcement of the judgment in the various bankruptcy proceedings.

NY - The New York Office of the Attorney General (NYOAG) sued **VDARE Foundation, Inc.** (VDARE), a New York not-for-profit corporation, its founder, Peter Brimelow, and his wife, Lydia Brimelow, in NY State Supreme Court, alleging self-dealing, misuse of charitable assets, and unlawful charitable solicitation. The lawsuit alleges that the Brimelows viewed VDARE as a "mom and pop" operation controlled through a board comprised mainly of family members. This allegedly allowed the Brimelows to divert VDARE's headquarters–a castle in West Virginia–and other charitable assets and funds for personal gain. The organization also repeatedly failed to submit required annual financial filings or submitted untruthful certifications to the NYOAG while continuing to unlawfully solicit contributions. The lawsuit seeks, among other things, formal dissolution of VDARE, and fiduciary bars against and restitution from the Brimelows. The defendants unsuccessfully moved to dismiss the complaint. Discovery in the state court proceeding is now underway. The lawsuit was preceded by years of litigation by VDARE in state and federal courts, unsuccessfully attempting to block the NYOAG's investigation.

NY - In June 2026, the New York Appellate Division, First Department, unanimously upheld the judgment New York Office of the Attorney General (NYOAG) previously won against Wayne LaPierre, the former Executive Vice President of the **National Rifle Association**, a New York not-for-profit charitable corporation. LaPierre did not contest the evidence or the jury's findings on appeal, raising instead three questions of law. The Appellate Division rejected each. Under New York law, the NYOAG may sue a director, officer, or key person of a not-for-profit and require the defendant to account for neglecting, failing to perform, or otherwise violating the duties he owes in managing the corporation's assets. The Court held that this statutory provision permits a court to order an officer to repay a not-for-profit for losses his misconduct caused, and not merely to explain his conduct — reading "account for" to include a reckoning of funds and holding the violating officer responsible for the harm caused. It also held that the trial court providently conditioned any settlement of the amount LaPierre owed on court approval, given LaPierre's

decades-long control of the NRA. Finally, the Court held that LaPierre's resignation on the eve of trial — effective four weeks into the jury trial — did not moot the request for a bar on LaPierre's future fiduciary service.

OH - A Stark County, Ohio, charity, **Agape Ministries**, and its founder, Jamar Fleming, were criminally indicted in connection for the alleged theft of about $375,000 in charitable contributions over a three-year period. According to the indictment, Fleming diverted donated funds for personal use while serving as the organization's CEO and pastor. The nonprofit was created to provide mentorship programs for at-risk youth in Canton, Ohio.

OH - The Charitable Law Section of the Ohio Attorney General's office sued **Dogs to the Rescue** and three of its board members, as well as a for-profit business, Little Puppies Online, alleging that donors were deceived by false claims that 100 percent of the contributions would be used to find permanent homes for the dogs. Instead, the lawsuit alleges that the board members paid themselves a combined $354,000 in 2022 without documentation justifying the payments. Funds were also inappropriately used to bankroll a for-profit business that sells puppies. The lawsuit seeks civil penalties, restitution, and injunctive relief prohibiting the defendants from soliciting donations or operating other charities in Ohio.

OH - Amanda Kiger of Columbiana County and her nonprofit, **River Valley Organizing**, were indicted for allegedly stealing at least $150,000 in charitable donations that donors were told would be used for efforts to develop a safer and cleaner Ohio River Valley.

OH - Thomas Ostrosky, former director of the **Lazarus Experience**, was sentenced to 10-13 years in prison for stealing more than $200,000 from the charity he founded which was created as a Christian ministry providing re-entry services to incarcerated men in northwest Ohio. In addition to the prison sentence, Ostrosky must pay restitution of $207,650, which the Ohio Attorney General's Office will distribute for charitable purposes.

OH - Lisa Frisby, the former treasurer of the Wellston City Schools booster club, **Big W Football Boosters**, was sentenced to 24 months in prison for stealing more than $40,000 from the organization. The investigation by the Charitable Law Section of the Ohio Attorney General's office revealed that Frisby embezzled funds for personal use during her five years as treasurer of the now-defunct booster club. She paid $40,200 in restitution to the Golden Rocket Athletic Boosters, the successor organization of the defunct group.

OH - The Charitable Law Section of the Ohio Attorney General's office filed suit against **Lamb's House** of Columbiana County, its president, Mark Altomare, and two board members, alleging the misuse of charitable funds and for allowing its president to live rent-free on the organization's 43-acre property which includes a nine-bedroom house. The suit alleges that while the charity claims the property was to be used to house recovering addicts, the charity and its properties have not been used for charitable purposes since at least 2017. The lawsuit requests that the court dissolve the charity and appoint a receiver to manage assets of the organization.

OH - The Ohio Attorney General's office sued a now-defunct nonprofit, **Pawsible Angels**, and its founder, Michele Frank, alleging more than $25,000 was misused for personal benefit including rent and utilities at Frank's residence, medical bills, clothing, dating services, private music lessons, and other inappropriate expenses. The suit also alleges that Frank failed to maintain financial transparency, refused to provide the organization's board with access to financial records, and continued to act on behalf of the charity even after resigning. The suit seeks restitution, civil penalties of up to $10,000 per violation and an injunction barring Frank from operating or serving on the board of any Ohio charity.

OH– The Ohio Attorney General's Office filed suit and later reached an agreement with **Hebrew Union College** related to its valuable collection of items housed in Cincinnati's Klau Library at the college, the first permanent Jewish institution of higher learning in America. The Attorney General alleged that the college had expressed interest in selling some of its antique texts, potentially worth millions, to offset sizable deficits. Under the terms of the settlement, the college must provide the Attorney General with advance notice of any planned disposition of collection items. If the college does sell any collection items, it must use the net proceeds to obtain other items for the collections. In a separate action, the Attorney General's Office has sued the College to ensure that its assets restricted to Cincinnati remain dedicated to providing a permanent rabbinical school in Cincinnati. The suit alleges that Hebrew Union breached its founding documents and state law by deciding to shutter the rabbinical school at the end of the 2025-2026 school year.

OK – The Charity Enforcement Unit of the Oklahoma Attorney General's office brought a lawsuit against **OK Crisis Nursery Foundation, Inc.**, and its director, Jennifer Roberts, alleging breach of fiduciary duty, violation of the Oklahoma Solicitation of Charitable Contributions Act, and abuse of the charity's corporate charter after an investigation found no evidence of any proper governance and excessive spending on items like tanning salons, nail salons, and medical aesthetic spa services. The case is pending as is a criminal case against Roberts and other associates, primarily related to the same improper use of charitable assets.

WA - The Washington State Attorney General's Office (WAAGO) expanded its Assurance of Discontinuance (AOD) program to include addressing low-level governance issues with informal mediation and entry of an AOD under the Nonprofit Corporation Act (NpCA). Each charity agreed to modifications of its practices, additional training and reporting requirements, and payment of $5,000 to offset the WAAGO's costs. Respondents include **Outdoor Youth Association**, which failed to maintain accurate accounting records and filed inaccurate Form 990s; **Backpack Buddies of Maple Valley**, which failed to register with the Washington Secretary of State to solicit charitable donations and filed inaccurate Form 990s; and **Dad's MOVE** (now known as Tahoma Northwest), which failed to keep meeting and accounting records and expended charitable funds on projects that substantially exceeded its stated charitable purpose.

C. Trusts, estates, and restricted charitable funds

CA - Pursuant to statute, the California Attorney General received notice of the administration of the **Estate of Denver Church**. Church's will required the creation of a foundation to honor the memory of his great uncle Moses J. Church, the "Father of Fresno Irrigation," who was instrumental in improving water, irrigation, and farming in California's Central Valley. The gift is valued at approximately $6.5 million. Church's heirs filed a petition arguing that the estate should be distributed to them rather than to the foundation because the foundation had not been created when Church died. The California Attorney General opposed the petition based on evidence of Church's intent to give the residue to water, irrigation, and farming rather than to his heirs, who received gifts of real property. Because of the California Attorney General's involvement, the administrator and the heirs agreed to a settlement in 2026 which will distribute 15 percent of the value of the gift among Church's five nieces and nephews and will establish the Charitable Foundation with the remaining $5.5 million. The heirs will not have a seat on the board of the Foundation.

CT - The charities unit of the Connecticut Attorney General's office intervened in the administration of the **Estate of Herbert Russell** because a co-executor was planning to purchase real property in the estate for less than market value, thereby reducing the distribution to the charitable remainder interests. The attorney general's office ensured that the property was sold on the open market for a purchase price of $190,000, more than initially proposed by the co-executor.

CT – The charities unit of the Connecticut Attorney General's Office (AGO) intervened in ***Meng v. Du***, a summary process case, to stop an eviction and then brought an enforcement action against Thalia Meng for misappropriation of charitable assets. Meng, the president of a charitable corporation that ran a ministry in Connecticut, transferred all the assets of the corporation (a house and approximately $500,000) to herself. She then filed a summary process action to evict members from the house. The Attorney General intervened in the summary process action to defend against the eviction action. The AGO pleaded an "unclean hands" special defense. The AGO intervention, in conjunction with the Office's enforcement action, precipitated a withdrawal of the eviction action. The civil enforcement action is still active and in discovery.

CT - **Connecticut River Conservancy (Spaulding Pond)** was an equitable deviation action which was born of a dispute over the ownership and management of an 843-acre preserve in Norfolk, Connecticut. After years of negotiation and mediation, the Connecticut Attorney General's office was able to help facilitate a resolution that honored the donor's original charitable intent and preserved conserved land.

CT - The Connecticut Attorney General's office stepped in to protect donor intent and assert the office's position that the **Denison Homestead Property (Morgan Farm)** was charitably restricted and that a cellular tower could not be built on the property.

MA - A small church in Boston was given a testamentary gift of an adjacent property in 1897, with the requirement that it be used for "library purposes" to create a reading room to benefit the community. In 2024, the church filed suit in Land Court, seeking to extinguish the donor restriction despite its charitable nature. The Massachusetts Attorney General's Office (AGO) intervened, and ultimately that suit was dismissed. Neighbors had filed a separate suit seeking a declaration that the testamentary gift had created a charitable trust. In resolving that matter, and in concert with discussions with the AGO, an historic preservation charity has proposed purchasing the gifted property from the church, with the intent of fulfilling the donor's intent by creating a public space that would include library services.

MO - On June 11, 2026, **The School of the Ozarks**, doing business as College of the Ozarks, petitioned the court to release endowment fund restrictions. The endowment fund was created to provide students who lived and promised to work for ten years in specific rural counties in Southwest Missouri with no-interest loans to pay for medical, nursing, or STEM degrees. However, the school was unable to find any qualified beneficiaries. The school asked the court to allow it to spend the money on anything that would enhance the quality of education for its students. The Missouri Attorney General' Office negotiated with the school to instead modify the restrictions so that the fund could be used to provide scholarships for students seeking medical, nursing, or STEM degrees living in rural Missouri counties who intended to work in a rural community. The court entered an order to that effect on June 26, 2026.

NH - A local farm that owned land subject to a charitable conservation easement brought a declaratory judgment action to determine whether the easement's charitable restrictions prohibited the construction of housing and a commercial kitchen on the property. The New Hampshire Charitable Trusts Unit successfully argued at summary judgment that the terms of the easement prohibited the buildings on the basis that they would require the installation of septic systems, which are prohibited under the easement terms. The matter is on appeal to the New Hampshire Supreme Court.

NH – The New Hampshire Charitable Trusts Unit (CTU) conducted a review into whether the Town of Newfields, as conservation easement holder, breached its fiduciary duties by allowing parking on easement property for individuals to attend agritourism events on the abutting property. In response to CTU's determination that there was an insufficient record supporting the decision, the Town held a public hearing, deliberated the issue, and affirmed its decision to allow the activity. CTU determined that the Town had met its fiduciary obligations and had a sufficient basis to determine that individuals were able to access and enjoy the conservation easement property by virtue of attending the agritourism activities on the abutting property.

NH - The New Hampshire Charitable Trusts Unit reviewed more than 200 trust accountings in the last year and responded to more than 30 *cy pres* petitions and proposed nonjudicial settlement agreements.

NY - In the estate of Doris B. Wawrzyniak, pending in Orange County, New York, the executor failed to distribute estate assets worth approximately $900,000 to the four charitable residuary beneficiaries for years after the will was probated. The New York Office of the Attorney General (NYOAG) filed a petition to compel an accounting, which was granted. After the executor failed to account before the Court's deadline, the NYOAG moved to hold the executor in contempt. The court granted the motion for contempt but allowed the executor to purge himself of the contempt by filing an account within 30 days. The executor again failed to account and NYAG filed an affirmation seeking a warrant for his arrest. The Court requested NYOAG to file a proposed warrant, and it is expected that the executor will be taken into custody by the Sheriff, to be released when he finally files an accounting.

NY - The New York Office of the Attorney General (NYOAG) filed a memorandum of law in support of a *cy pres* petition brought by New York University (NYU) to lift a 1997 naming restriction when Arnold and Marie Schwartz (both deceased) donated $2.5 million to NYU to assist in the construction of a building for a new "cooperative care" medical facility in exchange for having their name inscribed on the building "for as long as the building stands." NYU brought the *cy pres* petition the ground that it has become impracticable to solicit a donation to fund the $250 million needed to overhaul the building without the ability to offer naming rights to a new donor, thus defeating the original purpose of the Schwartz' donation. After conferring with NYU's counsel, the NYOAG filed its memorandum in support.

NY - The New York office of the Attorney General (NYOAG) recently identified a number of restrictive covenants included in real property sales contracts by charities affiliated with a house of worship that prohibited the performance of abortion procedures and the placement of signs or advertising relating to abortion. The NYOAG determined that these restrictions were in violation of New York's public policy as articulated in the state's 2019 Reproductive Healthcare Act and the New York Equal Rights Amendment of 2024. The NYOAG recently negotiated an amendment to a proposed contract providing that the restriction will terminate upon any subsequent conveyance of the property.

2. Registration and Registration Enforcement

A. Enforcement

GA - The Georgia Secretary of State's office (GA-SOS) issued an emergency cease and desist order to **SDG Impact Fund**, a donor advised fund, and its founder, Anthony "Tony" Suber, for unregistered activity, misappropriation of donor funds, and misrepresentation to donors. The respondents failed to reply and evaded interaction with the GA-SOS such that the order became final, barring the charity from operating or soliciting in Georgia and imposing a $100,000 fine, which remains unpaid. Th GA-SOS anticipates referring the matter for enforcement.

MD - The Maryland Secretary of State has begun a project to cancel the registrations of organizations that have not been in compliance for three or more years and do not appear to be soliciting charitable contributions. Up to 2,300 organizations will receive notice in the next year. If an organization is three or more years out of compliance and still appears to be actively soliciting in Maryland, they will instead receive a notification about their lack of compliance and details of what must be submitted to return to compliance. The agency is also sending notices to organizations that raise less than $25,000 annually. These organizations must file a fund-raising notice form annually but do not have to submit a full registration. The notice will inform them that lack of compliance for three or more years will result in their closure on the public charity registry.

OK - The Charity Enforcement Unit of the Oklahoma Attorney General's office increased by fourfold the number of letters sent to Oklahoma charities that are not registered to solicit in the state. In response, approximately 27 percent of unregistered charities receiving a letter registered to solicit.

SC - In FY 2025-2026, the South Carolina Secretary of State's Office collected a record $1,422,831.00 in fine revenue for delinquent charity, professional fundraiser, and raffle filings. This represents an 11.8% increase over the previous fiscal year.

B. Other registration efforts

CA - The California Attorney General's Registry of Charities and Fundraisers (Registry) has been modernizing its business operations. In June 2024, the Registry went live with online filing for charitable fundraising platforms. In September 2025, the Registry went live with online filing for new charities registering for the first time with the Registry. In August 2026, the Registry went live with its Online Filing Service to all remaining Registry programs (Registration Renewal, Delinquency, Raffles, Professional Fundraisers, Dissolution, and Complaints). With the Online Filing Service, charities and fundraisers can register, renew registration, file annual reports and other notifications, and pay related fees online. In addition, the Registry can send notices and reminders via email to registrants.

CO - The Colorado Secretary of State's Charities Team conducts a review of registered Colorado charities against the IRS database and sends inquiry letters for registration of those organizations not currently registered in the Secretary of State Charities Registry. If non-registrants do not respond by the third notice, they must pay a resulting fine of $300, per statute. From September 2025 to April 2026, the staff sent 150 letters to organizations, which resulted in 31 registrations and 36 exemptions claimed. Eight fines were issued.

HI - The Hawai'i Department of the Attorney General held a 60-day amnesty period in July and August 2026 for charities that fell behind in their filings.

WA - In Washington State, the Secretary of State administratively dissolves corporations that fail to file their annual reports by a specific deadline. Once administratively dissolved, the corporation may only operate to wind up its activities or reinstate. If the corporation is a charitable corporation, it may not distribute any of its assets without first receiving approval from the Attorney General's Office. This year, the Washington Attorney General's Office (WAAGO) sent letters to 6,000 charitable corporations that were administratively dissolved between 2022 and 2025, informing them of their obligation to either formally dissolve or reinstate. More than 1,000 were returned undeliverable but the remaining contacts resulted in hundreds of inquiries from the public, a 33% year-over-year increase in reinstatements with the Secretary of State, and about 330 dissolutions processed by the WAAGO.

3. Transactions

CA/DE - The California Attorney General's office and the Delaware Attorney General's Office conducted a robust investigation into **OpenAI**'s initial plan to restructure, followed by its revised plan to recapitalize. This included extensive negotiations with OpenAI that resulted in securing concessions that ensure charitable assets are used for their intended purpose, prioritize safety, the nonprofit to retain control over the newly formed for-profit, the for-profit to have the same mission as the nonprofit in the form of a Public Benefit Corporation, notice to the attorneys general of material transactions, and regular meetings with the attorneys general, among other agreements. With these important concessions in place, the attorneys general avoided opposing OpenAI's recapitalization plan in court.

MA - In an example of creative re-use of church properties as longstanding congregations contract and move toward closure, the Second Congregational Church of Beverly presented the Massachusetts Attorney General's Office with a proposed transfer of its main asset, an historic church building, to a charitable social service agency that focuses on providing support to the unhoused. Because the proposed conveyance was for less than fair market value, court approval was required under a Massachusetts precedent; that court approval also addressed the changed use of the property by the charitable purchaser. The Church established that it had long had a social service mission in conjunction with two different agencies, one of them the property's purchaser, so the transfer preserved key aspects of the Church's mission and activities.

MN - The Minnesota Attorney General's Office convened a strategic-facilitation process, including mediation, which led to a 10-year mediation agreement to benefit patient care, fund the **University of Minnesota Medical School**, and ensure world-class research and medical education in Minnesota. The partnership between Fairview, University of Minnesota Physicians and the University of Minnesota provides care for 1.2 million people per year, trains 70 percent of Minnesota doctors, and serves as a hub of scientific innovation and economic growth for Minnesota.

MN - The Minnesota Attorney General's Office reviewed a number of transactions under the Minnesota health care transaction law, charities laws, and antitrust laws to determine compliance, including whether the transaction is in the public interest. Members of the charities and antitrust divisions are currently reviewing two significant proposed hospital system transactions involving mergers with out-of-state health systems: Sanford Health's acquisition of North Memorial Health and Sutter Health's proposed acquisition of Allina Health.

NH - The New Hampshire Charitable Trust Unit is reviewing two major hospital change-of-control transactions under state law: 1) the disaffiliation of two of New Hampshire's largest nonprofit hospitals (Elliot Hospital and Southern New Hampshire) that merged in 2017, and 2) the proposed affiliation of a rural, critical-access hospital, Littleton Regional Hospital, with Dartmouth Health, New Hampshire's largest nonprofit healthcare system.

4. Outreach

A. Guidance issued

CA/CT/DE/MD/MN/NV/NY/OR/VT/WA - On August 20, 2025, the Attorneys General of California, Minnesota, New York, Connecticut, Delaware, Maryland, Nevada, Oregon, Vermont, and Washington issued guidance to entities holding charitable scholarship funds for the benefit of members of protected classes such as race, religion, and gender. In the guidance, the coalition asserted the inapplicability of the Supreme Court's decision in *Students for Fair Admissions v. Harvard* to privately funded entities and scholarships and reminded all entities holding charitable funds of their legal obligation to protect a donor's intent. The coalition further noted that a donor's gift is protected by the First Amendment, can only be changed in specific circumstances (often upon notice to the attorney general and after court approval), and should not be changed if there is another lawful way to accomplish the donor's purpose.

CO - The Colorado Secretary of State issues a holiday "wise giving tips" press release. The office additionally releases each year, per statute, an annual report on solicitations to help donors be fully informed of charitable solicitation activity in the state.

GA - The Georgia Secretary of State (GA-SOS) issued "Avoiding Theft: Protecting the Integrity of Your Nonprofit" to aid charities in preventing embezzlement or other misuse of funds. The GA-SOS also issued "Charity Board Member's Guide," outlining the key duties and obligations of board members of charities, and offering strategies for building strong and effective boards.

NH - The New Hampshire Charitable Trusts Unit published guidance materials on basic internal financial controls and post-theft recovery.

NH - The New Hampshire Attorney General and Secretary of State issued a joint press release to remind charitable nonprofit organizations to file nonprofit reporting with the Secretary of State that is due every five years.

NY - The New York Office of the Attorney General issued updated Guidance for Tax-Exempt Organizations on Political Activity and Lobbying. The guidance includes hypothetical examples of permitted and prohibited activity posted by the IRS as guidance for tax-exempt organizations. It also includes information on New York State and New York City lobbying laws, which require annual financial filings by charities that engage in lobbying.

B. Significant outreach and training activities

CO - The Colorado Secretary of State's Office (SOS) staffed registration tables at multiple Connecting Colorado Conferences, run by the Colorado Non-Profit Association, across the state, offering nonprofits the opportunity to complete their charitable registration in person with specialists from the SOS Charities Team.

CT - Members of the Connecticut Attorney General's office presented on *The Regulation of Charitable Gifts* to the Chief Executive Officers of the Connecticut Community Foundations.

GA - The Georgia Secretary of State held a webinar entitled "Funding Your Mission: Grants, Donors, and Beyond" to provide new and emerging nonprofits with information about securing funding as needed to build a strong financial foundation. Panelists discussed how to pursue grants, attract donors, and explore funding streams that support long-term sustainability.

MN - In November 2025, the Minnesota Office of the Attorney General (MN-AG) presented to a group of senior citizens regarding charities fraud. In January 2026, the Charities Division met with the Minnesota Council on Nonprofits and the Minnesota Council on Foundations regarding annual outreach and compliance issues including registration. In February, the MN-AG staffed a table at the February Minnesota Council of Nonprofits meeting "Protecting Nonprofits in Times of Uncertainty."

NH - The New Hampshire Charitable Trust Unit (CTU) conducted outreach and/or training in many charitable organizations, either as a result of requests from the organization or as part of efforts to remediate issues identified by CTU during annual report reviews. Notable examples include guidance to a senior living facility that was experiencing financial distress; a charter school with negative audit findings; and an athletic club that lacked sound financial controls.

NY - The New York State Attorney General's Office (NYOAG) created an ongoing webinar series to address the nonprofit sector's current challenges. Since its inception in April 2025, the series has included six webinars on topics such as permissible political activity and lobbying, financial resilience, tapping restricted funds, immigration, and other issues facing the sector. The webinars will continue through 2027.

OH - The Ohio Attorney General's Charitable Law Section continues to make outreach and training for the charitable sector and the public a priority. For more than 15 years, the Section has provided two live webinars each month covering board governance and charitable registration requirements. The Section is routinely invited to speak at conferences throughout the state.

OH - Charitable University, an online free learning platform, provides video training and resources on board governance, governmental filings and recordkeeping, financial activities, and fundraising. Participants who complete one training module in each of those four pillars are designated as graduates of Charitable University. The names of graduates and charities they are affiliated with are published on the web page. The Attorney General's office requires that any charitable organization receiving grant funds from the office demonstrate that at least one-half of the board members have completed Charitable University.

OR - Oregon continued to offer **Know Your Charity**, a training designed for Oregon government grant makers that provides guidance on how to evaluate nonprofit partners before awarding funds, how to oversee grant awards, and what to do when grants go sideways. The training covers key oversight tools, common risk indicators in nonprofit governance and financial practices, and steps agencies can take to verify that organizations are operating responsibly and using grant funds as intended. Its goal is to help government staff make informed decisions that protect public dollars and strengthen the integrity of Oregon's charitable sector.

SC - In November 2025, South Carolina Secretary of State Mark Hammond recognized 10 "Angel" charities that spend 80% or more of their total expenses on program services and have a significant presence in South Carolina.

TN - Charitable gaming in Tennessee is highly regulated. To assist its customers, the Tennessee Secretary of State (TNSOS) developed presentations on 1) how to apply for a charitable gaming event; 2) how to conduct a charitable gaming event; and 3) how to file a charitable gaming event financial accounting report. The presentation is available on the TNSOS website. In addition, the TNSOS sends relevant presentations to those organizations planning a charitable gaming event and those that recently concluded one.

WA - In November 2025, the Offices of the Washington Secretary of State and Attorney General launched their first branded charity fraud awareness campaign: **Pause. Check the Cause**. The program is intended to be an annual effort conducted in association with International Charity Fraud Awareness Week. The offices created new materials, issued press releases, posted information on social media, and played host to awareness events both in person at various locations throughout the state and via live webinars. The Pause. Check the Cause. campaign expanded its outreach efforts in the summer of 2026 in partnership with the Department of Veterans Affairs, the AARP, and Consumer Protection WA.

WA - The Offices of the Washington Secretary of State and Attorney General rebranded their donor-focused campaign as **Assured Giving**. The Secretary of State's Consumer Protection, Education, and Mobile Services program partnered with Timberland Regional Libraries to provide Assured Giving presentations across ten different branch locations. The Attorney General's Office provided similar training throughout the state. Attendees were given in-depth information on how to be an informed charitable donor, how to research charities on the Corporations and Charities Filing System, and how to report suspected charity fraud to the Washington Attorney General's office.

WA - The Offices of the Washington Secretary of State and Attorney General rebranded their charity leadership training as **Assured Impact** with a focus on educating charities' leaders about their legal obligations as managers of charitable corporations. The Washington Secretary of State's Consumer Protection, Education, & Mobile Services program facilitated multiple Assured Impact Nonprofit State Agency panels, connecting regulatory and enforcement subject matter experts with nonprofit leaders to clarify business compliance procedures, rules, laws, and requirements. The Attorney General's Office presented at multiple conferences and events with a focus on mission fidelity and the obligations of charity directors to advance their corporation's charitable purpose.

WA - The Washington Secretary of State presented multiple breakout sessions at the International Association of Commercial Administrators (IACA) conference in Providence, Rhode Island, highlighting education, outreach, and inter-state collaboration. The presentations encouraged businesses and nonprofits to build working relationships and exchange information.

5. Regulations/Legislation

A. Published or adopted regulations

CA - On May 1, 2026, the California Attorney General posted a notice of rulemaking to mandate that charities, professional fundraisers, raffle fundraisers, and nonprofit schools submit filings and payments using the Registry of Charities and Fundraisers' new **Online Filing Service**, rather than by mailing paper documents and checks.

FL - New **campaign financing** regulations in Florida at 496.405(2)(d) and (e) require every charitable organization or sponsor soliciting in or from the state to file with the Florida Department of Agriculture and Consumer Services, FDACS-10124, Attestation Statement of Compliance with Chapter 106, F.S. (Campaign Financing).

MD - Maryland adopted a regulation addressing the ability of the Secretary of State to **waive or suspend registration late fees**. The new regulation confirms the long-standing practices of the Secretary of State with regard to reviewing and making determinations about requests from charitable organizations to waive or suspend late fees, creates guidelines for how to request a late fee waiver or suspension for a charitable organization, and lists factors that the Secretary of State may consider when making a determination about a request.

WI - The Wisconsin Department of Financial Institutions published changes to rule DFI-CCS 11.02 and proposed rule DFI-CCS 11.09 to clarify when **internet solicitations** require an organization to be registered with the state.

B. Legislation enacted

CO - Colorado enacted a new law, effective August 12, 2026, that excludes an auctioneer providing auctioneer services to a charitable organization from the definition of "paid solicitor," eliminating the need to register or file reports. The exemption applies solely to auctioneers who do not directly receive or handle contributions or charitable funding on behalf of the charitable organization for which the auctioneer is contracted or volunteering. (HB 26-1025)

CO - Effective August 12, 2026, a new Colorado law provides that the Colorado Department of Revenue will presume that a nonprofit is tax exempt if it has a valid IRS 501(c)(3) determination letter, codifying previous agency practice. The new statute also prevents nonprofits from losing state tax exempt status solely due to changes or delays in federal status. (SB 26-009)

HI - Act 112, Session Laws of Hawaii 2026, amends HRS Chapter 467B to regulate professional solicitors who use collection bins to gather donated non-perishable tangible property (e.g., clothing, household goods) for resale on behalf of charities. The Act requires transparency about the for-profit resale model, prompt payment to the benefiting charity, and detailed weight-based financial reporting. Most provisions took effect July 1, 2026, with financial-reporting requirements effective January 1, 2027.

SC - The South Carolina General Assembly passed S. 715, the first revisions to the Solicitation of Charitable Funds Act since 2014. The new statute alters the registration and exempt criteria, changes the threshold for registration for commercial co-ventures, and mandates that all registrants must provide the legal name and the purpose for which they are soliciting at the time of initial registration.

TN - Under Tennessee's Nonprofit Corporation Act, to terminate a nonprofit corporation, Articles of Dissolution must be filed first, followed by Articles of Termination. Each form requires a $20 filing fee. Legislation was enacted this past session eliminating the $20 filing fee for the Articles of Termination.

b. Other

CA, DE, IL, KY, MD, MA, MI, MN, NH, NJ, NM, NY, NC, OK, OR, PA, SC, TN, VT, WA, WI – A bipartisan coalition of 23 attorneys general and charity regulators sent a letter to **GoFundMe** after reports that it created donation web pages for charities nationwide without the charities' knowledge or consent. The letter demanded that GoFundMe remove the unauthorized pages.

MN - In May 2026, the Minnesota Attorney General's office headed up an initiative to send a letter to three major financial institutions, **Fidelity Investments Charitable Gift Fund Foundation, Donor Advised Charitable Giving, Inc.** and **Vanguard Charitable Endowment Program**, expressing concerns regarding their decision to restrict gifts from their donor advised funds to the Southern Poverty Law Center following an indictment by the US Department of Justice. Minnesota was joined by 15 other attorneys general on the letter, which stated that institutions that administer donor-advised funds have an important role to play in protecting charitable giving from politization and infringement. Other signatories were CA, CO, CT, DE, HI, IL ME, MD, MA, NE, NY, OR, VT, VA, and WA.

CO - In 2025, the Colorado Secretary of State's office formed and convened a new Charities Advisory Committee, bringing together nonprofit leaders, funders, and regulatory stakeholders to provide insight, foster collaboration, and help shape policy and outreach strategies to support a thriving and compliant charitable sector in Colorado. In its initial meetings, the Committee considered ideas for efficiencies in charitable regulation as well as ways to encourage collaboration between the Secretary of State's Charities Team and Committee members.

MA - Following a plan by the City of Boston to rebuild a dilapidated stadium in Franklin Park with a combination of public (City of Boston) and private (Boston Legacy, the new expansion NWSL team) funds, a public charity that also operates in Franklin Park brought suit to block the project, together with individual neighbors. The stadium is owned by the White Fund, a public charity established under will more than 100 years ago and largely under the control of elected and appointed Boston officials, and whose purposes include the construction of "works of public utility and beauty" to benefit residents of the City of Boston. The lawsuit included counts sounding in charities law and in use of public parkland. After trial, in which the Massachusetts Attorney General's Office (AGO) was deliberately not a party, the Superior Court ruled that the charities law claims must be dismissed on standing grounds, and that the land-use claims did not prevent the project from proceeding. The Massachusetts Supreme Judicial Court heard this matter on appeal, ultimately affirming the trial court and concluding that the project could proceed. In addition, the SJC also confirmed the robust Massachusetts jurisprudence regarding the exclusivity of the AGO's standing on claims of breach of charitable trust, and the very limited nature of the doctrine of special standing; the Court also declined to expand the special standing doctrine.

NY - In 2025, the New York Office of the Attorney General (NYOAG) expanded its Charity Care project to ensure that the 2024 amendments to the state's Hospital Financial Assistance Law were implemented. The amendments remove or lower significant barriers to eligibility for patient financial assistance ("Charity Care"). Working closely with the OAG Health Care Bureau, the NYOAG's Charities Bureau implemented a data analytics, outreach, and compliance program for the state's hospitals which included webinars in partnership with the state hospital associations, individual outreach to non-compliant hospitals in vulnerable communities, and one-on-one sessions with compliant hospitals to document best practices.

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