Idaho Nonprofit Bylaws Review Checklist

A structured audit tool for board members to evaluate their organization's bylaws against current best practices and Idaho Nonprofit Corporation Act requirements (Idaho Code Title 30, Chapter 30).

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This checklist is for organizational planning. Consult an Idaho-licensed attorney for legal advice on your specific situation.

Source: Idaho Code Title 30, Chapter 30 — Idaho Nonprofit Corporation Act
legislature.idaho.gov/statutesrules/idstat/Title30/T30CH30/

How to Use This Checklist

Anazao Solutions recommends that every Idaho nonprofit board conduct a formal bylaws review at least once per year — ideally at the annual meeting or during a dedicated governance session. This checklist guides that review by walking through the key provisions in Idaho law and nonprofit best practice.

Recommended process

1. Distribute this checklist and a copy of the current bylaws to all board members at least one week before the review meeting.

2. Assign a lead reviewer (typically the board chair or governance committee chair) to work through each item in advance and flag items for discussion.

3. At the review meeting, work through flagged items. For each gap identified, document a required action in the "Notes / Action needed" field.

4. Assign ownership and a deadline for each action.

5. If amendments are required, follow the amendment process in the bylaws themselves (and see the "Next Steps" section of this checklist).

6. File amended bylaws with the Idaho Secretary of State if a restatement is desired. Note: Idaho does not require nonprofits to file bylaws, but a restated copy in the SOS records provides clarity.

7. Retain a signed copy of the current bylaws in the corporate records book.

Tracking changes

Use a dated version number on every bylaws draft (e.g., "Bylaws v3 — adopted January 15, 2025"). Keep superseded versions in a permanent archive with board minutes documenting the adoption of each version. This is essential for resolving disputes and demonstrating governance history to funders and regulators.

How to read the checklist

= Check this box when the item is confirmed present and compliant.
Notes / Action needed = Record any gap, inconsistency, or amendment required.
Items marked [verify: current cycle] reference statutory provisions that should be confirmed against the current Idaho Code at legislature.idaho.gov.

The Bylaws Audit Checklist

Identity & Purpose

	Item	Notes / Action needed
	Legal name in bylaws matches Idaho Secretary of State articles of incorporation exactly.	
	Stated purpose is specific enough to guide operations, but broad enough not to exclude core activities.	
	If the organization is (or seeks to be) a 501(c)(3), the bylaws contain the required IRS organizational and dissolution langua IRS requires: public benefit purpose, prohibition on private inurement, dissolution clause distributing assets to another 501	
	Principal office address (or state of organization) is referenced.	

Membership (if applicable)

	Item	Notes / Action needed
	Bylaws clearly state whether the organization has voting members or is a non-membership corporation. Many Idaho nonprofits have no voting members. Be explicit either way.	
	If members exist: classes of membership are defined, along with rights, dues, and voting power.	
	Member voting procedures (meeting notice, quorum, ballot method) are specified.	
	Process for member resignation and termination is defined.	

Board of Directors

	Item	Notes / Action needed
	Minimum and maximum board size is stated. Idaho Nonprofit Corporation Act requires a minimum of 3 directors (Idaho Co The stated minimum must be at least 3. If bylaws say "up to 9," confirm you actually have at least 3 seated.	
	Director terms are defined (length, e.g., 2 or 3 years).	
	Whether terms are staggered is specified. Staggered terms preserve institutional memory. If not staggered, full board turnover at once is possible.	
	Process for director removal (with or without cause) is defined. [verify: current cycle] — Confirm removal notice and vote requirements match Idaho Code.	
	Process to fill board vacancies is defined. Specify who appoints replacement (remaining directors, members, or other). Absence of a vacancy process creates a gov	
	Prohibited persons / conflicts of eligibility are addressed (e.g., no more than 49% of board may be compensated staff or f Required for some grant programs. Idaho Code does not mandate a ratio, but IRS and funders often do.	

Officers

	Item	Notes / Action needed
	Required officer positions are named (at minimum: President/Chair, Secretary, Treasurer). Idaho Code permits the same individual to hold multiple offices except that the Secretary may not also serve as President	
	Duties of each officer position are described.	
	Officer term lengths are defined.	
	Compensation policy for officers is addressed (even if the answer is "officers serve without compensation").	
	Process for officer removal and replacement is defined.	

Meetings

	Item	Notes / Action needed
	Annual meeting of the board (or members, if applicable) is required by the bylaws.	
	Notice period for member meetings is within Idaho defaults (not less than 10 nor more than 60 days before the meeting) [v	
	Notice requirements for special board meetings are defined.	
	Quorum definition is included for both board and member meetings (if applicable). A quorum that is too low risks decisions by a small minority; one too high makes it impossible to act.	
	Remote and electronic meeting attendance is explicitly permitted. Without a specific provision, the legality of remote attendance may be unclear under Idaho law.	
	Voting by proxy or written ballot (if permitted) is addressed.	
	Emergency meeting procedures are defined.	

Committees

	Item	Notes / Action needed
	Standing committees (e.g., Finance, Governance, Executive) are defined or the board is authorized to create committees.	
	Scope of delegated authority for committees is specified. Committees cannot exercise full board authority — certain actions (e.g., electing directors, approving dissolution) cannot b	
	Composition requirements for committees are addressed (e.g., must include at least one director).	

Conflict of Interest

	Item	Notes / Action needed
	Bylaws reference a conflict of interest policy, or the policy is embedded in the bylaws. The IRS Form 1023 asks whether the organization has a COI policy. Having one is a strong governance indicator for 501(c)	
	Annual disclosure of conflicts is required of all directors and officers.	
	Procedure for handling a disclosed conflict (recusal, documentation) is defined.	

Indemnification

	Item	Notes / Action needed
	Bylaws include an indemnification provision protecting directors and officers against claims arising from their service. Idaho Code Title 30, Chapter 30 provides default indemnification rights; bylaws should not contradict or narrow those defa	
	Scope of indemnification (mandatory vs. permissive) is clear.	
	Whether the organization carries Directors & Officers (D&O) insurance is referenced or addressed in policy.	

Amendments to Bylaws

	Item	Notes / Action needed
	Process to amend the bylaws is defined (who may propose, notice required, vote threshold). If the bylaws are silent, Idaho default rules apply — [verify: current cycle].	
	Required vote threshold for amendment is specified (e.g., two-thirds of directors present).	
	Whether member approval is required for bylaw amendments is addressed (if the organization has members).	
	Effective date of amendments is addressed.	

Dissolution

	Item	Notes / Action needed
	Dissolution clause is present and directs remaining assets to another 501(c)(3) organization or government entity upon dis This clause is required for 501(c)(3) status. Assets cannot revert to founders or directors.	
	Process to authorize dissolution (board vote, member vote if applicable) is defined.	
	Winding-up procedure (paying creditors, distributing assets) is referenced.	

Records & Inspection Rights

	Item	Notes / Action needed
	Bylaws identify required corporate records: articles, bylaws, board minutes, financial statements, IRS determination letter.	
	Retention periods for key records are addressed (or bylaws reference a records retention policy).	
	Member and director inspection rights are defined.	
	Public inspection requirements (IRS Form 990, determination letter) are acknowledged. 501(c)(3)s must make Form 990 and IRS determination letter available for public inspection upon request.	

Red Flags

These are the patterns Anazao Solutions most commonly encounters when reviewing bylaws for small Idaho nonprofits. Each can create real legal, governance, or funding risk.

- **Bylaws say "9 directors" but you only have 4**
  If your seated board is below the minimum stated in the bylaws, you may be in technical violation. Amend the bylaws to reflect actual governance capacity, or recruit to fill the gap immediately.
- **Officer roles nobody fills**
  Bylaws require a Treasurer but the role has been vacant for two years. This creates liability gaps and may trigger concerns from auditors and funders. Either fill the role or amend the bylaws to combine it.
- **Quorum rules nobody can hit**
  A 75% quorum requirement sounds rigorous, but if attendance is typically 50-60%, you cannot legally conduct business. Set quorum at a level that is achievable but still representative.

- **No provision for remote meetings**
  Post-2020, most Idaho nonprofits hold some board meetings remotely. Without an explicit bylaw provision, the legal validity of those meetings and decisions can be questioned.
- **Bylaws from a prior version of Idaho law**
  Idaho has updated its Nonprofit Corporation Act. Bylaws drafted before significant amendments may contain provisions that conflict with current statute. Legal review is warranted for bylaws older than 10 years.
- **Conflict of interest policy missing or informal**
  IRS Form 1023 and Form 990 both ask about COI policies. The absence of a formal written policy is a red flag for regulators and a risk in any related-party transaction dispute.
- **No amendment or dissolution clause**
  A bylaws document with no amendment process is nearly impossible to improve legally. A 501(c)(3) without a proper dissolution clause may lose tax-exempt status.

Next Steps: Amending Your Bylaws

Once the review is complete and gaps are identified, use this process to make amendments legally and cleanly:

- Draft proposed amendments: A board member, staff lead, or attorney drafts the revised language. Track changes from the current version.
- Circulate to board in advance: Idaho best practice (and most bylaws) require advance notice of proposed amendments. Use the notice period in your current bylaws.
- Vote at a duly noticed meeting: Amendments typically require a two-thirds or majority vote of the full board (or members, if applicable). Record the vote in minutes.
- Document the adoption: Minutes must clearly state: the amendment was proposed, the vote count, and the effective date.
- Update the master copy and version number: Distribute the updated bylaws to all directors. Update the corporate records book.
- File a restated document with the SOS (optional): Idaho does not require nonprofits to file bylaws with the Secretary of State, but a voluntary restatement on file provides clarity for third parties.

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Building stronger communities through stronger systems.
anazaosolutions.com | Source: Idaho Code Title 30, Chapter 30