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Minnesota Attorney General Keith Ellison
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October 16, 2026

VIA E-MAIL ONLY

Board of Directors
Minnesota Incarcerated Workers Organizing Committee
[redacted]

Board of Directors
Minnesota Incarcerated Workers Organizing Committee
[redacted]

Re: Minnesota Incarcerated Workers Organizing Committee

Dear Board of Directors:

I write to follow up on the Minnesota Attorney General's Office's (the "AGO") August 17, 2026, request for information to Minnesota Incarcerated Workers Organizing Committee ("MN IWOC"). Please share this letter with the organization's board of directors. In light of the organization's responses, without waiving its rights to take any future action at its sole discretion, the AGO requests no additional information at this time.

The AGO has, however, identified potential opportunities for the organization to voluntarily strengthen its governance, recordkeeping, and reporting practices in accordance with the Minnesota Nonprofit Corporation Act, Minn. Stat. ch. 317A, the Supervision of Charitable Trusts and Trustees Act, Minn. Stat. §§ 501B.33–.45, and the Minnesota Charitable Solicitation Act, Minn. Stat. §§ 309.55-.61. Such opportunities include, but are not limited to, the following:

1. Review the organization's articles of incorporation, bylaws, policies, and procedures, and create and revise such policies as it determines, within its reasonable judgment, is necessary to address deficiencies and protect the organization's assets and other interests.

2. Maintain and strictly comply with internal control financial management practices developed in consultation with appropriate professional advisors covering, among other practices, cash handling procedures, check signature requirements, segregation of money-handling duties, proper authorization and approval of payments, and periodic reviews of all vendors.

3. The organization's directors and officers shall exercise appropriate and attentive supervision, control, and oversight over its employees, directors, officers, and volunteers who handle its finance and accounting functions.

4. Consider filing a claim with the organization's insurance company.

[redacted]
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5. Report the matter to criminal authorities.

6. Ensure all directors and officers obtain sufficient training to apprise them of their duties under Minnesota and federal law, such as those offered by organizations like the Minnesota Council of Nonprofits or Propel Nonprofits.

Further, I encourage you to review the publications for nonprofits available on the AGO's website: *https://www.ag.state.mn.us/Charity/InfoNonProfits.asp*. In particular, I recommend that MN IWOC's directors and officers review the publications titled *Guide for Board Members: Fiduciary Duties of Directors of Charitable Organizations*, *Guide to Minnesota's Charities Laws*, and *Nonprofit Organization Resources*.

Please note that neither this letter nor the referenced publications constitute legal advice or a legal opinion. The AGO does not through this letter or its publications opine on MN IWOC's compliance or noncompliance with any particular legal standard or duty. The AGO further does not waive and reserves all rights to take any action it deems appropriate, regardless of whether MN IWOC implements any or all of the above recommendations. It is up to the organization to ensure it complies with all applicable laws.

Please contact me with any questions.

Sincerely,

[redacted]
BETHANY MADER
Financial Investigator, Charities Division

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Enclosures: *Guide for Board Members: Fiduciary Duties of Directors of Charitable Organizations*
Guide to Minnesota' s Charities Laws
Nonprofit Organization Resources