The Standards for excellence
An Ethics & Accountability Program for the Nonprofit Sector

ORGANIZATIONAL ASSESSMENT AND IMPLEMENTATION PLANNING TOOL

Note: Teal = Basics Tier Requirements. Purple = Basics Enhanced Tier Requirements. Green = Accreditation Requirements. **Measures which are new to V2.0 are indicated by a ***.**

Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
MISSION, STRATEGY, and EVALUATION			**Guiding Principle:** Nonprofits are founded for the public good and operate to accomplish a stated purpose through specific program activities. A nonprofit should have a well-defined mission, and its programs should effectively and efficiently work toward achieving that mission. Nonprofits have an obligation to ensure program effectiveness and to devote the resources of the organization to achieving its stated purpose.					
A. Mission and Impact							
(1) A nonprofit should have a mission statement that is a clear and formal statement of the organization's purpose as defined and approved by the board of directors. The organization's activities should be consistent with its stated purpose.	The statement of mission is clear	Educational Resource Packet #1: Mission, Impact, and Planning					
	The mission is defined and approved by the board						
	The organization's activities are consistent with its mission						
(2) A nonprofit should be able to articulate how its mission is supported by a statement of the organization's vision and strategic goals.	The organization has a vision statement and it is clearly connected to the mission (see also B1 below)***	Educational Resource Packet #1: Mission, Impact, and Planning					
B. Planning Strategically							
(1) Nonprofits should engage in long and short-term planning activities as necessary to determine the mission of the organization, to define specific goals and objectives related to the mission, and to evaluate the success of the organization's programs toward achieving the mission.	The organization engages in long-term planning activities (strategic planning, financial forecasting, sustainability planning, etc.)	Educational Resource Packet #1: Mission, Impact, and Planning					
	The organization engages in short-term planning activities (annual planning, work plans, implementation planning, etc.)						
	The organization defines specific goals and objectives and these goals clearly support the organization's mission***						
	The organization evaluates the success of the organization's programs (success is measured by mission fulfillment)						

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(2) A nonprofit should periodically revisit its mission (i.e., every 3 to 5 years) to determine whether the need for its programs or services continues to exist. In light of societal changes and critical strategic issues, the organization should evaluate whether its programs should be modified, expanded, or discontinued to meet the mission.	The organization's board and staff have reviewed the mission statement within the last 3 to 5 years	Educational Resource Packet #1: Mission, Impact, and Planning					
	The organization has identified critical strategic issues and trends in their community***						
	The organization has evaluated the need for its programs***						

C. Organizational Evaluation

Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(1) A nonprofit should engage in organizational evaluation to ensure that all financial resources and human capital are being used toward fulfilling its mission.	The organization defines how it measures organizational effort (in terms of financial or human capital measures)	Educational Resource Packet #1: Mission, Impact, and Planning					
	The organization has clearly stated a percentage of the organization's effort devoted to each program						

D. Program Evaluation

Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(1) A nonprofit should have defined, cost-effective procedures for evaluating, both qualitatively and quantitatively, its programs and projects in relation to its mission. These procedures should address programmatic efficiency and effectiveness, outcomes for program participants, and the relationship of these outcomes to the cost of achieving them. Evaluations should include input from program participants, and should monitor the satisfaction of participants.	The organization has provided a description of the framework for how each program will be evaluated. The framework should include all the elements below:	Educational Resource Packet #2: Program Evaluation					
	The evaluation methods are cost-effective for the organization						
	Quantitative and qualitative data is being collected (at Basics tier, data collection must have begun)						
	The evaluation methods include input from program participants as part of the evaluation						
	The evaluation methods measure the satisfaction of program participants						
	The evaluation methods measure outcomes related to efficiency and organizational effort						
	The evaluation methods measure outcomes related to effectiveness and outcomes for program participants. (These outcomes should be related to the organization's mission and strategic goals)						
	40% of programs (as defined by organizational effort) are being evaluated in the manner described						
	100% of programs are being evaluated in the manner described						

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Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(2) Evaluations should be candid, and should be used by leadership to strengthen the organization's effectiveness, and when necessary, be used to make programmatic changes.	The evaluation methods encourage candid input from board, staff, and program participants	Educational Resource Packet #2: Program Evaluation					
	Information gained through program evaluations is used by the board and staff in organizational decision-making						

E. Strategic Partnerships

Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(1) Nonprofits engaging in strategic partnerships and formal alliances with other organizations should do so within the context of a board-approved policy outlining the goals and parameters of such partnerships. Depending on the type of strategic partnership, nonprofits should ensure that proper due diligence, agreements, memoranda of understanding, or similar documentation has been thoughtfully reviewed and considered.	The organization partners with other organizations to help meet its mission***	Educational Resource Packet #3: Strategic Partnerships					
	The organization has a procedure for determining who to partner with on what programs or issues***						
	The organization completes due diligence on potential partners***						
	Where the partnership would require it, the organization has in place a contract, MOU, or similar documentation***						

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Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline

LEADERSHIP: BOARD, STAFF, and VOLUNTEERS

Guiding Principle: Nonprofits depend upon effective leadership to successfully enact their missions and programs. Effective leadership consists of a partnership between the board and management, each of which plays an essential role. Understanding and negotiating these shared and complex elements of leadership is essential to the organization's success. A nonprofit's employees and volunteers are fundamental to its ability to achieve its mission.

Board members are in a position of trust to ensure that resources are used to carry out the mission of the organization. An organization's board leadership should consist of volunteers who are committed to the mission and who demonstrate an understanding of the community served. An effective nonprofit board should determine the mission of the organization, establish management policies and procedures, assure that adequate human and financial resources are available, and actively monitor the organization's allocation of resources to effectively and efficiently fulfill its mission.

Nonprofits should also have executive leadership which carries out the day-to-day operations of the organization, ensures financial and organizational sustainability, and provides adequate information to the board of directors. An organization's human resource policies should address both paid employees and volunteers and should be fair, establish clear expectations, and provide meaningful and effective performance evaluation.

A. Leadership and Governance

(1) Governance and Fiduciary Responsibility

Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(a) The board should be composed of individuals who are personally committed to the mission of the organization and understand their roles as fiduciaries in performing the legal duties of a governing body.	The responsibility for recording board minutes is designated to a specific person	Educational Resource Packet #4: Board Member Responsibilities					
	Board minutes demonstrate that the board understands its duties of care, loyalty, and obedience***						
	Accurate and clear minutes reflecting board and committee actions are kept						
	Board and committee minutes are distributed to all board members						
	Committees who have been given decision-making authority report any committee actions to the full board						
	When presented to the board, these committee actions are reflected in the board minutes						
	The full board meets at least four times a year						
	Board agendas are strategically structured around decision-making***						

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Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
	Board meetings are efficient, effective, and engaging***						
	Board and committee minutes are stored in a secure location and are backed up as needed						
(b) The board should establish and periodically review the bylaws and policies to ensure the effective governance and management of the organization.	The board has established bylaws and other organizational governing documents	Educational Resource Packet #4: Board Member Responsibilities					
	The board periodically reviews the bylaws and policies (demonstrated by the minutes, board agendas, board calendar, etc.)***						

(2) Executive Supervision, Performance, and Compensation

Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(a) The board should appoint the chief executive, set the executive's compensation, and annually evaluates the executive's performance. In cases where a designated committee performs one of these responsibilities, the decision should be ratified by the full board.	The board has reviewed and approved the executive's compensation	Educational Resource Packet #5: Board Executive Partnership					
	The board has reviewed the executive's performance						
(b) The board is responsible for supporting the functions of the executive, granting sufficient authority, and helping to ensure his or her success in managing the organization.	The board helps the executive plan for improvement on areas of growth identified in the evaluation***	Educational Resource Packet #5: Board Executive Partnership					
	The board has granted the executive authority to enforce management policies***						
	The executive has a written job description***						
	The board works in partnership with the executive to accomplish the organization's goals***						

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Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(3) Board Effectiveness							
(a) The board is responsible for its own operations, including periodic (i.e., at least once every two years) evaluation of its own performance.	The board takes responsibility for the operations of the board (demonstrated across the other benchmarks)	Educational Resource Packet #4: Board Member Responsibilities					
	The board has evaluated its performance at least once in the past two years						
	The board plans for improvement on areas of growth identified in the evaluation						
(b)The board should have stated performance expectations and hold board members accountable for attendance at meetings, participation in fundraising activities, committee service, and involvement in program activities.	Board members have a written job description or expectations	Educational Resource Packet #4: Board Member Responsibilities					
	Board members regularly attend meetings						
	Board members participate in board and organization activities as outlined in written board expectations						
	Board members participate in board committees if required						
	All committees have a stated purpose***						
(c) The board should establish a rigorous board development strategy for recruiting and selecting new members and ensuring that the board has an appropriate mix of talent, connections to the community, and diversity.	The board has a strategy for recruiting and selecting new board members	Educational Resource Packet #7: Board Member Composition and Independence					
	The board recruitment strategies address how the board will ensure that board members have an appropriate mix of talent, connections to the community, and diversity inclusive of the community served						
(d) Board policies should include limits on the number of consecutive terms a board member may serve.	The organization's bylaws outline a limit on the number of consecutive terms a board member may serve	Educational Resource Packet #7: Board Member Composition and Independence					
(e) The board is responsible for the orientation, education, and (where appropriate) the removal of board members. New board members should receive an introduction to the Standards for Excellence code.	The board appropriately orients new board members	Educational Resource Packet #4: Board Member Responsibilities					
	New member board orientation includes an introduction to the Standards for Excellence code and any other code of ethics, values, etc.						
	The board provides educational opportunities and leadership development for board members***						
	When necessary, the board takes action to remove board members who do not comply with board policies						

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(4) Succession Planning and Leadership Development							
(a) The board, in partnership with the executive, should engage in coordinated succession planning and leadership development to ensure a thorough process for recruiting and developing new board, executive, staff, and volunteer leaders.	The board plays a role in planning for the succession and transition of the executive	Educational Resource Packet #6: Succession Planning					
	The board has plan for board leadership succession and board member transitions***						
	The board has planned for the succession and transition of the executive***						
	If a new executive has been appointed or hired in the last five years, the board followed its succession plan***						
	All employees and volunteers have a position description which outlines their work and responsibilities						
	The executive has planned for the transition of key staff and volunteer leaders***						
(5) Board Member Independence							
(a) Board members of public charities should serve without compensation for their service as board members. They may be provided reasonable reimbursement for expenses directly related to performing their board service.	Board members do not receive compensation, except allowable reimbursement of expenses	Educational Resource Packet #7: Board Member Composition and Independence					
(b) The board should have no fewer than five (5) independent and unrelated directors. Seven (7) or more directors are preferable.	There are at least five independent and unrelated directors	Educational Resource Packet #7: Board Member Composition and Independence					
(c) When an employee of the organization is a voting member of the board, the board is responsible for ensuring that the employee will not be in a position to exercise undue influence.	Employees do not have a vote on the board of directors	Educational Resource Packet #7: Board Member Composition and Independence					
	If employees have a vote on the board, they are not in a position to exercise undue influence						
(6) Board Meetings							
(a) The board should meet as frequently as needed to fully and adequately conduct the business of the organization. At a minimum, the board should meet four (4) times a year.	Note: Board meetings are covered above in Governance and Fiduciary Responsibility	Educational Resource Packet #4: Board Member Responsibilities					
(b) Board agendas should be strategically structured around decision-making in a way that facilitates efficient, effective, and engaging meetings. Accurate minutes reflecting board and committee actions should be kept and distributed to all board and committee members.	Note: Board agendas are covered above in Governance and Fiduciary Responsibility	Educational Resource Packet #4: Board Member Responsibilities					
	Note: Minutes are covered above in Governance and Fiduciary Responsibility						

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(c) Committees with decision-making authority should report any committee actions or decisions to the full board. Those decisions must be reflected in the board minutes.	Note: Committee minutes are covered above in Governance and Fiduciary Responsibility	Educational Resource Packet #4: Board Member Responsibilities					

B. Leadership and Operational Management

(1) Executive Functions

Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(a) The executive is responsible for the day-to-day management and operations of the organization. The executive should be committed to the mission of the organization and have the skills necessary to manage the paid and volunteer talent, and financial resources of the organization.	The executive has established management policies as needed to provide for the proper functioning of the organization***	Educational Resource Packet #5: Board Executive Partnership					
	The executive assesses her own performance as part of the board's performance evaluation***						

(2) Supporting the Board

Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(a) The executive should support the board's policy and oversight function by providing accurate and timely information and resources to the board.	The executive provides accurate and timely program and financial information and resources to the board***	Educational Resource Packet #5: Board Executive Partnership					
(b) The executive should periodically prepare for the board an overview of the compensation structure of the organization and the value of volunteer investments in the organization.	The organization has a procedure for setting and reviewing compensation for its employees	Educational Resource Packet #8: Personnel Policies					
	This procedure includes some comparative element (vertically within the organization, horizontally within the industry, or generally in relation to the economy)						
	The board has reviewed the compensation structure for the organization						
	The organization has articulated what contributions volunteers make to the organization***						
	The organization utilizes this volunteer information in evaluations of organizational effort and program efficiency or in grant writing or reporting***						

(3) Organizational and Financial Sustainability

Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(a) The executive should consider what human (staff) and financial resources are necessary for organizational sustainability and mission fulfillment. The executive should also assist the board in planning for the organization's future.	The organization has a sustainability plan or has considered organization sustainability in the organization's other planning activities***	Educational Resource Packet #9: Sustainability Planning					

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Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(4) Managing Employees and Volunteers							
(a) Staff and volunteers should be recruited, screened (including required background checks), selected, trained, supervised, evaluated, and recognized appropriately. Staff and volunteers should be oriented to their positions, the organization, and the Standards for Excellence code, and should be provided with appropriate professional development opportunities. (Note: these are required for staff at Basics tier and for volunteers at Basics Enhanced).	All staff and volunteers receive an orientation to their position and to the organization	Educational Resource Packet #8: Personnel Policies & Educational Resource Packet #10: Volunteer Policies					
	This orientation includes an introduction to the Standards for excellence and any other code of ethics or values statements						
	The executive ensures that all employees and volunteers are regularly evaluated						
	The organization's employee policies cover all legally required elements						
	All employees receive a written evaluation at least annually						
	The employee and volunteer policies outline the following requirements:						
	Recruitment and hiring						
	Screening of potential employees and volunteers (if applicable, background checks should be employed for employees and volunteers working with children and youth)						
	Orientation and position-specific training						
	Supervision and regular evaluation						
	Recognition (for volunteers)						
	Working conditions						
	Telecommuting (if applicable)						
	Employee benefits including vacation and sick leave, insurance, etc. (applicable only to paid employees)						
	Grievance procedures						
	Whistleblower policy						
	Confidentiality of employee, client and organization records and information						
	Employee and volunteer professional development						

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C. Cultural Competency							
(1) A nonprofit's leadership should ensure that the organization has a policy, plan, or strategies in place that enables the organization to effectively serve and interact with people equitably across different cultures and backgrounds.	The organization has a clear picture of the community they are serving	Educational Resource Packet #11: Cultural Competency					
	The organization's board, staff, and volunteers are inclusive of the community served***						
	The leadership has assessed its capacity to effectively serve and interact with people equitably across different cultures and backgrounds***						
	The organization has a cultural competency plan or strategy in place (or has considered cultural competency and diversity in the organization's other planning activities***						

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LEGAL COMPLIANCE and ETHICS			**Guiding Principle:** Nonprofits enjoy the public's trust, and therefore must comply with a diverse array of legal and regulatory requirements. Organizations should conduct periodic reviews to address regulatory and fiduciary concerns. One of leadership's fundamental responsibilities is to ensure that the organization governs and operates in an ethical and legal manner. Fostering exemplary conduct is one of the most effective means of developing internal and external trust as well as preventing misconduct. Moreover, to honor the trust that the public has given them, nonprofits have an obligation to go beyond legal requirements and embrace the highest ethical practices. Nonprofit board, staff, and volunteers must act in the best interest of the organization, rather than in furtherance of personal interests or the interests of third parties. A nonprofit should have policies in place, and should routinely and systematically implement those policies, to prevent actual, potential, or perceived conflicts of interest. In this way, ethics and compliance reinforce each other.					
A. Maintaining Legal Compliance							
(1) Nonprofits must be aware of and comply with all applicable federal, state, and local laws. This may include, but is not limited to complying with laws and regulations related to IRS filing requirements, governance, human resources, licensing, financial accountability, taxation, valuation of in-kind gifts, unrelated business income, document retention and destruction, related entities, data security, accessibility, fundraising, lobbying, and advocacy.	The organization's 990 is filed on a timely basis and contains accurate information about the organization's operations (including UBIT, valuing in-kind gifts, lobbying, governance and management, related entities and related transactions)	Educational Resource Packet #12: Legal Requirements Checklist					
	The organization is registered as required with all applicable federal, state, and local authorities						
	As appropriate, the organization holds all licenses it needs to perform its programs and services						
	The organization has a policy outlining document destruction and retention (includes a policy and a schedule)						
	If required, the organization's facilities are ADA compliant						
(2) Nonprofits should periodically conduct an internal review of the organization's compliance with known existing legal, regulatory, and financial reporting requirements, and should provide a summary of the results to the board of directors.	The organization maintains a regular schedule of internal compliance reviews	Educational Resource Packet #12: Legal Requirements Checklist					
	The board of directors is aware of the results of the regular internal compliance review***						

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B. Required Public Disclosures							
(1) Nonprofits should have at least one designated representative who is responsible for ensuring that the organization is complying with both the letter and the spirit of federal and state laws that require disclosure of information to the public.	The organization complies with all federal and state disclosure laws	Educational Resource Packet #13: Disclose It: A Charitable Nonprofit's Guide to Disclosure Requirements					
	The organization has designated a representative who is responsible for ensuring that the organization is complying with federal and state disclosure laws						
	The organization makes its form 1023, form 990, and IRS determination letter available upon request						
C. Reporting Misconduct and Whistleblower Protection							
(1) Organizations must provide employees, board members, and volunteers a confidential means to report suspected impropriety or misuse of organizational resources. Organizations should have in place a policy prohibiting retaliation against persons reporting improprieties.	The organization has a whistleblower policy in place	Educational Resource Packet #14: Reporting Misconduct and Whistleblower Protection					
	The organization's board, staff, and volunteers are all made aware of the whistleblower policy						
D. Conflicts of Interest							
(1) Nonprofits should have a written conflict of interest policy and statement. These should be applicable to board members and staff, as well as volunteers who have significant, independent decision-making authority regarding the resources of the organization. The policy and statement should be executed by covered individuals, both at the time of the individual's initial affiliation with the organization and at least annually thereafter.	The policy identifies the types of conduct or transactions that raise conflict of interest concerns	Educational Resource Packet #15: Conflict of Interest					
	The policy sets forth procedures for disclosure of actual or potential conflicts						
	The policy provides for review of individual transactions by the uninvolved members of the board of directors						
	The disclosure statement provides a space for the board member, employee or volunteer to disclose any known interests that the individual, or a member of the individual's immediate family, has in any business entity which transacts business with the organization						
	The disclosure statement is signed upon appointment or hire and annually thereafter by all board, staff, and volunteers with significant independent decision-making authority						

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E. Ethics							
(1) Nonprofits should ensure that they have an explicit and clear set of ethical principles and, as appropriate, operational or program standards that have been discussed by their board and staff and that are transparently clear to all stakeholders.	The organization's leadership has adopted a clear set of ethical principles, such as a code of ethics, code of conduct, or values statement***	Educational Resource Packet #16: Developing a Code of Ethics					
	The organization's code of ethics, code of conduct, or values statement is readily available to all stakeholders (board, staff, volunteers, program participants, donors, the public)***						
(2) In rendering its programs or services, a nonprofit should act with the utmost professionalism and treat persons served with respect.	Those representing the organization conduct themselves in a professional manner	Educational Resource Packet #17: Working Professionally and Respectfully with Program Stakeholders					
	The organization consistently solicits and receives feedback from the people it serves						
(3) Nonprofits should provide an effective procedure for problem solving or reporting grievances, including but not limited to, legal or ethical misconduct by the organization's employees and volunteers. The procedure should include actions for addressing and resolving complaints effectively.	The organization has a grievance procedure in place that addresses problem solving and actions for addressing and resolving complaints effectively	Educational Resource Packet #17: Working Professionally and Respectfully with Program Stakeholders					
	The organization effectively handles complaints by program participants, employees, board members, volunteers, or other stakeholders						
	The organization has a procedure for reporting of legal or ethical misconduct by the organization's employees and volunteers (by the public and external stakeholders - internal audiences are covered by the whistleblower policy)						
(4) Nonprofits should have policies in place that protect the confidentiality and privacy of personal information.	There are policies and procedures in place that protect the confidentiality and privacy of program participant's personal information	Educational Resource Packet #17: Working Professionally and Respectfully with Program Stakeholders					

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FINANCE AND OPERATIONS					Guiding Principle: Nonprofits enjoy the public's trust, and therefore must comply with a diverse array of legal and regulatory requirements. Organizations should conduct periodic reviews to address regulatory and fiduciary concerns. One of leadership's fundamental responsibilities is to ensure that the organization governs and operates in an ethical and legal manner. Fostering exemplary conduct is one of the most effective means of developing internal and external trust as well as preventing misconduct. Moreover, to honor the trust that the public has given them, nonprofits have an obligation to go beyond legal requirements and embrace the highest ethical practices. Nonprofit board, staff, and volunteers must act in the best interest of the organization, rather than in furtherance of personal interests or the interests of third parties. A nonprofit should have policies in place, and should routinely and systematically implement those policies, to prevent actual, potential, or perceived conflicts of interest. In this way, ethics and compliance reinforce each other.		

A. Financial Budgeting, Reporting and Monitoring

Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
(1) The board should annually approve the organization's budget and the organization should be operated in accordance with this budget.	The board approves the organization's budget each year. If applicable, the capital budget is also approved	Educational Resource Packet #18: Financial Budgeting, Reporting, and Monitoring					
	The board monitors the organization's financial performance against the budget						
(2) The organization should periodically assess the organization's financial performance in relation to the budget. A nonprofit should create and maintain reports on a timely basis that accurately reflect the financial activity of the organization. Internal financial statements should be prepared at least quarterly, should be provided to the board of directors, and should identify and explain any material variation between actual and budgeted revenues and expenses.	Regular internal financial statements are prepared by staff	Educational Resource Packet #18: Financial Budgeting, Reporting, and Monitoring					
	The board reviews (at least quarterly) internal financial statements which identify and explain any material variation between actual and budgeted revenues and expenses						
(3) The board should annually review the percentages of the organization's resources spent on program, administration, and fundraising.	The board reviews the organization's statement of functional expenses on at least an annual basis	Educational Resource Packet #18: Financial Budgeting, Reporting, and Monitoring					
(4) For nonprofits with annual revenue in excess of $500,000, the annual financial statements should be subject to audit by a Certified Public Accountant. The board should hire the auditor. The full board should approve the audited financial statements and receive a copy of the management letter (if any). The board should monitor the implementation of the recommendations of the management letter, if applicable.	If required, an audit is conducted by a CPA hired by the board	Educational Resource Packet #18: Financial Budgeting, Reporting, and Monitoring					
	The full board reviews and accepts the audited financial statements						
	The board receives a copy of the management letter along with management's response						
	The board monitors implementation of the recommendations in the management letter						

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B. Internal Controls and Financial Policies							
(1) Nonprofits should have written financial policies that are adequate for the size and complexity of the organization. These policies should address investment of the assets of the organization, internal controls, purchasing, and unrestricted current net assets.	The organization has board-approved polices that address:	Educational Resource Packet #19: Internal Controls and Financial Policies					
	Internal controls						
	Investment of the organization's assets						
	Purchasing practices						
	Unrestricted current net assets (reserves)						
C. Personnel Policies							
(1) A nonprofit should have written, board-approved personnel policies and procedures that govern the work, actions, and safety of all employees and volunteers of the organization. The policies should cover the basic elements of the relationship (e.g., working conditions, telecommuting (if applicable), employee benefits, vacation, and sick leave). The policies should address orientation to the organization, employee evaluation, supervision, hiring and firing, grievance procedures, employee growth and development, and confidentiality of employee, client, and organization records and information.	Note: These measures were included in the leadership section above	Educational Resource Packet #8: Personnel Policies					
D. Administrative Policies							
(1) A nonprofit should have written, board-approved administrative policies that are periodically reviewed by the board. At a minimum, these policies should address issues such as crisis and disaster planning, information technology, communications, and social media.	The organization has board-approved polices that address:	Educational Resource Packet #20: Administrative Policies					
	Crisis and disaster planning***						
	Information technology***						
	Communications***						
	Social media***						

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Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
E. Risk Management and Insurance							
(1) Organizations should make every effort to manage risk and periodically assess the need for insurance coverage in light of the organization's activities and its financial capacity. A decision to forego general liability insurance coverage or Directors and Officers liability insurance coverage should be made only by the board of directors. The decision should be reflected in the minutes for the meeting at which the decision was made.	The organization periodically assesses risks that organization and its operation may face***	Educational Resource Packet #21: Risk Management and Insurance					
	The organization carries liability insurance						
	The organization carries directors and officers' insurance						

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Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
RESOURCE DEVELOPMENT			**Guiding Principle:** The responsibility for resource development is shared by the board and staff. Nonprofit organizations depend on an array of sources of financial support. An organization's resource development program should be maintained on a foundation of truthfulness and responsible stewardship. Its resource development policies should be consistent with its mission, compatible with its organizational capacity, and respectful of the interests of donors, prospective donors, and others providing resources to the organization.					
A. Resource Plan							
(1) Nonprofits should have a resource development plan in place. This plan should outline a framework for ensuring appropriate financial resources for the organization, and a reasonable process to evaluate cost effectiveness of all resource development activities. Ideally, the resource plan should include diversified income sources to avoid dependence on a single source. The resource development plan should be board-approved, regularly reviewed, and in accordance with the organization's budget.	The organization has a board-approved resource development plan in place that outlines a framework for ensuring the organization's financial resources***	Educational Resource Packet #22: Resource Planning and Sources of Income					
	The plan is regularly reviewed for alignment with the organization's budget***						
	The plan includes diversified sources of income***						
(2) A nonprofit's fundraising costs should be reasonable over time. On average, over a five year period, a nonprofit should realize revenues from fundraising that are at least three times the amount spent on conducting them. Organizations whose fundraising ratio is less than 3:1 should demonstrate that they are making steady progress toward achieving this goal, or should be able to justify why a 3:1 ratio is not appropriate for their organization.	A process is in place for evaluating the cost-effectiveness of all resource development activities***	Educational Resource Packet #23: Fundraising Costs					
	The organization's fundraising ratio is less than 3:1 (it costs $1 or less to raise $3 or more)						

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Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
B. Sources of Income							
(1) When determining what types of income sources are pursued by a nonprofit to meet its mission, the organization should carefully consider the income source's impact on the population served, its demographics, and overall mission alignment. The organization should also assess these sources of income for feasibility and any associated risk.	The organization evaluates its sources of income for impact on the community and the organization, overall mission alignment, feasibility, and associated risk. (These may include individual contributions, foundation and corporate grants, government grants and contracts, fee for service, social enterprise, cause marketing, investments, etc.)***	Educational Resource Packet #22: Resource Planning and Sources of Income					
C. Fundraising Activities							
(1) Solicitation and promotional materials should be accurate and truthful and should correctly identify the organization, its mission, and the intended use of the solicited funds.	Solicitation and promotional materials are accurate and truthful and correctly identify the organization, its mission, and the intended use of the solicited funds	Educational Resource Packet #24: Fundraising Solicitation, Acceptance of Gifts, and Working with Donors					
	The organization includes all state required disclosures on fundraising, solicitations, and receipt materials						
(2) All statements made by the nonprofit in its fundraising appeals about the use of a contribution should be honored.	All statements made by the nonprofit in its fundraising appeals about the use of a contribution are honored	Educational Resource Packet #24: Fundraising Solicitation, Acceptance of Gifts, and Working with Donors					
(3) Solicitations should be free from undue influence or excessive pressure, and should be respectful of the needs and interests of the donor or potential donor.	Solicitations are free from undue influence or excessive pressure	Educational Resource Packet #24: Fundraising Solicitation, Acceptance of Gifts, and Working with Donors					
	Solicitations are respectful of the needs and interests of the donor or potential donor						

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Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
D. Donor Relationships and Privacy							
(1) Nonprofits should respect the donor's right to determine how their name and contact information is used, including providing opportunities to remain anonymous, request that the organization curtail repeated mailings or telephone solicitations from in-house lists, and have their names removed from any mailing lists which are sold, rented, or exchanged.	The organization's board approved fundraising polices should address:	Educational Resource Packet #24: Fundraising Solicitation, Acceptance of Gifts, and Working with Donors					
	The donor's right to determine how their personal information is used						
	The donor's right to remain anonymous						
	The donor's right to request that the organization curtail repeated mailings or telephone solicitations from in-house lists						
	The donor's right to have their name removed from any mailing lists, particularly those which are sold, rented, or exchanged						
(2) Nonprofits must honor the known intentions of a donor regarding the use of donated funds.	The organization honors the known intentions of a donor regarding the use of donated funds	Educational Resource Packet #24: Fundraising Solicitation, Acceptance of Gifts, and Working with Donors					
E. Acceptance of Gifts							
(1) An organization should have policies in place to govern the acceptance and disposition of charitable or in-kind gifts that are received in the course of its regular fundraising activities. These policies should include procedures to determine any limits on individuals or entities from which the organization will accept a gift, the purposes for which donations will be accepted, the type of property which will be accepted, and whether to accept an unusual or unanticipated gift in light of the organization's mission and organizational capacity.	The organization's board approved fundraising polices should address:	Educational Resource Packet #24: Fundraising Solicitation, Acceptance of Gifts, and Working with Donors					
	The acceptance and disposition of charitable or in-kind gifts that are received in the course of its regular fundraising activities						
	Procedures to determine any limits on individuals or entities from which the organization will accept a gift						
	The type of property which will be accepted						
	Whether to accept an unusual or unanticipated gift in light of the organization's mission and organizational capacity						

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F. Fundraising On Behalf of the Organization							
(1) Resource development personnel, including both employees and independent consultants, should not be compensated based on a percentage of the amount raised or other commission formula.	Internal and external resource development personnel are not compensated based on a percentage of the amount raised or other commission formula	Educational Resource Packet #25: Fundraising on Behalf of the Organization					
(2) When using the services of a paid professional fundraising consultant, organizations should only use the services of professional solicitors and fundraising consultants who are properly registered with the appropriate state authorities.	All paid professional fundraising consultants are properly registered with the appropriate state authorities	Educational Resource Packet #25: Fundraising on Behalf of the Organization					
(3) Organizations should exercise control over any staff, volunteers, consultants, contractors, other organizations, or businesses that are known to be soliciting contributions on behalf of the organization.	Staff, board members, volunteers, consultants, contractors, or other organizations or businesses fundraising on behalf of the organization are provided appropriate direction and oversight	Educational Resource Packet #25: Fundraising on Behalf of the Organization					

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PUBLIC AWARENESS, ENGAGEMENT and ADVOCACY			**Guiding Principle:** Nonprofits should represent the interests of the people they serve through public education and public policy advocacy, as well as by encouraging board members, staff, volunteers, and stakeholders to participate in the public affairs of the community. When appropriate to advance the organization's mission, nonprofits should engage in promoting public participation in community affairs and elections. As such, they should communicate in an effective manner to educate, inform, and engage the public.					
A. Educating and Engaging the Public							
(1) Information about the organization's mission, program activities, finances, board members, and staff should be easily accessible, accurate, and timely (i.e., updated at least annually).	The organization publishes an annual report or makes readily available at its website the following information:	Educational Resource Packet #26: Educating and Engaging the Public					
	Mission						
	Program activities						
	Board members						
	Key management staff						
	Summary Statement of Financial Position						
	Summary Statement of Financial Activities						
(2) Nonprofits should provide a meaningful opportunity for the public to communicate with a representative of the organization.	The organization's contact information and key staff members are easily accessible through means which are readily available to the public	Educational Resource Packet #26: Educating and Engaging the Public					
(3) Nonprofits should assure that any educational or advocacy information provided to the media and policy-makers, or distributed broadly, is factually accurate and provides sufficient contextual information to be understood.	The organization has a procedure in place for verifying the accuracy and sufficiency of information that is distributed to the public	Educational Resource Packet #26: Educating and Engaging the Public					

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Benchmarks	Measures	Resources	Yes	No	Comments/Steps to Implement	Responsible Party	Timeline
B. Advancing the Mission Through Public Policy and Advocacy							
(1) Nonprofits should have a written, board-approved policy on advocacy defining the process by which the organization determines positions on specific issues.	The organization has a board-approved advocacy policy which outlines the process by which the organization determines positions on specific issues relevant to their constituents	Educational Resource Packet #27: Advancing the Mission through Public Policy Advocacy					
	The organization can articulate it's advocacy goals and activities						
(2) Working independently and in partnership, nonprofits should strive to influence public policies that affect the organization's ability to achieve its mission.	The organization is aware of critical policy issues that have the potential to impact their community***	Educational Resource Packet #27: Advancing the Mission through Public Policy Advocacy					
	The organization has developed partnerships around critical policy issues***						
C. Engaging in Lobbying and Political Activity							
(1) In promoting public participation in community affairs, charitable nonprofits must be diligent in assuring they do not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office.	All of the organization's activities are non-partisan	Educational Resource Packet #27: Advancing the Mission through Public Policy Advocacy					
	The organization transparently reports its lobbying activities						
	If required, all internal or external lobbyists are registered with the appropriate federal, state, or local authorities						