

UNITED WAY OF RHODE ISLAND COMMUNITY ACCOUNTABILITY STANDARDS

All agencies funded by United Way will meet basic nonprofit management standards (Community Accountability Standards) as described below.

BOARD GOVERNANCE

- ▶ The agency is governed by a board of directors, which has at least five members.
- ▶ The directors serve without compensation, with the exception of the Chief Executive Officer or equivalent.
- ▶ Minutes of board meetings, reflecting the actions of the board; are maintained, and distributed to and approved by board members.
- ▶ The agency by-laws contain the following:
 - a statement of purpose, mission, or vision
 - board size; limited number of terms; how elected; attendance requirements; provision for filling vacancies
 - election of officers and their respective responsibilities
 - definition of standing committees and their duties
 - definition of a quorum and the minimum number of board meetings per year
 - method for amending by-laws
- ▶ The board evaluates the job performance of the Chief Executive Officer annually.
- ▶ The agency has a conflict or duality of interest policy covering board and staff members. The policy includes procedures for disclosure of actual or potential conflicts of interest.

FISCAL POLICIES AND PRACTICES

- ▶ The agency has written procedures for internal controls.
- ▶ A formal agency budget is prepared prior to the beginning of the fiscal year and approved by the board.
- ▶ Financial reports identify program, management and general, and fundraising expenses.
- ▶ The board reviews financial reports comparing actual to budget at least quarterly.
- ▶ An agency with annual expenditures over \$300,000 has an audit prepared by an independent

certified public accountant. An agency with annual expenditures under \$300,000 has a review prepared.

- If an audit is done, it has an unqualified auditor's opinion or an explanation if the audit is qualified.
- If a review is done, it has an unmodified report or an explanation if modified.

PLANNING

- ▶ The agency has a current strategic plan that has been approved by the board.

EVALUATION

- ▶ All programs are measured against the agency's mission and strategic plan.
- ▶ The agency has a formal procedure for monitoring its programs and evaluating their effectiveness.

HUMAN RESOURCES ADMINISTRATION

- ▶ The agency has written personnel policies, reviewed by an attorney, approved by the board, and in compliance with current legislation.

DIVERSITY

- ▶ The agency strives to have the staff, board, and volunteers represent the diversity of the community and clients.
- ▶ The agency must have a non-discrimination/inclusion policy that includes the following statement: “[Agency] shall not discriminate on the basis of age, sex, race, religion, national origin, sexual orientation, or disability with respect to employment, volunteer participation, or the provision of services.”

PUBLIC ACCOUNTABILITY

- ▶ The agency produces an annual report.
- ▶ The agency has an updated 501(C)(3) determination.
- ▶ The agency files Federal Form 990 (Return of Organization Exempt from Income Tax).
- ▶ The agency, as applicable, files a Charities Registration with the Department of Business Regulation.

- ▶ The agency complies with federal, state, and local laws and regulations, including occupational, safety, health, labor, and related regulations.

INSURANCE COVERAGE

- ▶ The agency has adequate insurance for its services, including
 - bonding for employees, as applicable
 - comprehensive general liability coverage
 - automobile liability, as appropriate
 - fire and extended coverage insurance
 - building and contents (if building is owned)
 - contents (if building is not owned)
 - worker's compensation