Document Checklist

This list is meant to serve as a guide as you complete the Accountability Wizard review process. **If your organization doesn't have a document, don't worry! One can be created/adopted during the review process.**

All documents except the most recent IRS Form 990 (which is a public document) are for internal use by the Council only, and will not be shared publicly. Additional information may be requested as you complete the review process.

	Document	How the Council uses this document
☐	**IRS Form 1023 (or 1024)**	Used to verify tax-exempt status. The 1023 is the application for exempt status as a 501(c)(3) and the 1024 is the application for exempt status as a 501(c)(4) organization. Depending on your exempt status, either the 1023 or the 1024 is required to be available to the public upon request. * This form is not required if exempt status was obtained before 7/15/1987.
☐	**IRS Letter of Exempt Status**	Used to verify tax-exempt status.
☐	**IRS Form 990 (990EZ, or 990N) for the last 3 years**	Your organization is legally required to file a 990 with the IRS. There are a few exceptions, so if your organization does not file a 990 (or 990 EZ, or 990N) please contact the Council to let us know. *The most recent IRS Form 990 will be made available to the public in your online review report upon meeting standards.
☐	**Audited Financial Statement**	If applicable, an independently audited financial statement with an unqualified opinion is needed if required by state law or if your organization's annual revenue exceeds $750,000. If your organization is not required to complete an audit, review may be completed without one.
☐	**Bylaws**	Our Standards require that quorum is met for at least 4 meetings, board term length is less than 5 years, and that term limits exist. This information is generally found in an organization's bylaws.
☐	**Board Meeting Minutes**	Your organization can submit redacted minutes if it feels information in the minutes needs to be confidential. Our use is internal only.
☐	**Board Roster**	Our Standard requires that no more than 1 voting member is a paid staff person, no paid staff person serve as board chair, and no board member is simultaneously chair and treasurer. *Additionally, board meeting attendance, and board member term start and end dates will help aid you in the review process. These don't need to be in written format, but will be requested as a part of the review process.
☐	**Current Operating Budget**	Our Standard requires that an annual budget is approved by the board of directors within one month of the beginning of the fiscal year.

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☐ **Annual Report**	Our Standard requires your organization to share the following information with the public (in print or web format): mission statement, description of community/population and geographic area served, description of major programs, activities, goals, and accomplishments, cost of each major program, income statement, balance sheet, use of funds, list of board members and key staff. *If your organization doesn't currently have an annual report, one can be adopted during the review process.
☐ **Conflict of Interest Policy**	Our Standard requires that the policy addresses both board and key staff, and includes a definition of a conflict, a disclosure and recusal process, a procedure for annual disclosure, and an annual disclosure form. *If your organization doesn't currently have a policy, one can be adopted during the review process.
☐ **Financial Report**	Our Standard requires that the board receive financial reports which compare actual to budgeted income and expense, on a quarterly basis.
☐ **Whistleblower Policy**	Our Standard requires that the policy include a procedure for reporting, including allowing individuals to go directly to the board (when within board purview), ensure confidentiality of reporter, and contain a non-retaliation clause. *If your organization doesn't currently have a policy, one can be adopted during the review process.
☐ **Document Retention Policy**	Our Standard requires that the policy provide clear timelines for the retention of key governing, legal, audit and financial documents. *If your organization doesn't currently have a policy, one can be adopted during the review process.
☐ **Travel & Entertainment Reimbursement Policy**	Our Standard requires that the policy include a definition of a reasonable expense, a process for documenting expenses, and a procedure for reimbursement. *If your organization doesn't currently have a policy, one can be adopted during the review process.
☐ **Sample Solicitation Letter**	Required if your organization sends out solicitation letters/fundraising materials to the public, or online. Solicitations should include: name of your organization, address, phone number, purpose/program for which the funds will be used, declaration of the tax-deductibility of a contribution.
☐ **Discontinue Contact Policy**	Our Standard requires that the policy state that "upon a person's oral or written request" to the charity, its professional fundraiser or other agent contact will be discontinued. *If your organization doesn't currently have a policy, one can be adopted during the review process.

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☐	**Donor Privacy Policy**	Our Standard requires that the policy describe how donor information is collected and used, and allows donors to “opt-out” of having his/her personal information shared or made public. *If your organization doesn’t currently have a policy, one can be adopted during the review process.
☐	**Professional Fundraiser Contracts (if applicable)**	Only required if your organization is engaging the services of a professional fundraiser (includes grant writers).Used to verify that contract exists.
☐	**Professional Fundraiser Registration with the Attorney General’s Office (if applicable)**	Only required if your organization is engaging the services of a professional fundraiser (includes grant writers). Used to verify that the professional fundraiser is registered.
☐	**Professional Fundraiser Tele-Fundraising Script (if applicable)**	Only required if your organization is engaging the services of a professional fundraiser in its telephone fundraising appeals. Used to verify that the solicitor identifies him/herself as a professional fundraiser, provides the name and address of charitable organization, gives a description of the program for which the contribution will be used, and declares the tax deductibility of a contribution.
☐	**Cause Related Marketing Materials (if applicable)**	Only required if your organization engages in cause-related marketing. Used to verify that materials clearly communicate the amount passed on to the organization
☐	**Board Resolution (Optional)**	Optional resolution signed by the Board acknowledging its adherence to the Accountability Standards.