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Guidelines & Principles: Infrastructure Checklist

Prepared for:

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The Infrastructure Checklist is a quick guide to the documentation, systems, policies, procedures, and support mechanisms that nonprofit organizations should have in place to comply with the law and function effectively, efficiently, and transparently.

The Checklist is focused on **WHAT YOU SHOULD HAVE IN PLACE** rather than HOW you should use those systems/processes.

The Checklist recommendations are applicable to small grassroots organizations and large, multi-site networks. It provides a starting point for 501(c)(3) organizations in Nebraska and Iowa. Please keep in mind that your organization may be subject to additional rules or regulations due to your unique mission, subsector, or activities.

This guidebook is not meant to be construed as legal advice, nor is it a substitute for individualized consultation with an attorney.

[Read more about the Assessment Tool](#)

On Fire

Priority 1: Legally Required items for which you answered "No"

Research and consult with your board, staff and legal counsel. These items deserve your greatest attention.

	Subquestion	Question
	Audit, if organization spends over \$500,000 of federal money/grants (Office of Management & Budget Circular A-133; 990) US	Financial Management: Required
	Financial supporting documentation -i.e., grant applications, sales slips, paid bills, invoices, receipts, deposit slips, canceled checks (Internal Revenue Code §501(c)(3)) US	Financial Management: Required
	Unrelated business income tax (UBIT) reporting, if applicable (Internal Revenue Code §501(c)(3)) US	Financial Management: Required
	Payroll - federal, state & local quarterly withholding/filings US, NE, IA	Financial Management: Required
	Professional commercial fundraisers must register with the Iowa attorney general and obtain a registration permit. May be required to update registration quarterly. (Iowa Code §13C.2) IA	Fundraising: Required
	Obtain license for games of skill and chance, bingo operations, raffles, and social gambling activities from the Iowa Department of Inspections & Appeals, Social and Charitable Gambling Unit IA	Fundraising: Required
	Articles of incorporation (Neb. Rev. Stat. §21-1921, §21-1922; Iowa Code §504.202) NE, IA	Governance: Required
	Required officers—president, secretary and treasurer, or as indicated in bylaws (Neb. Rev. Stat. §21-1990; Iowa Code §504.841) NE, IA	Governance: Required
	Notify IA Secretary of State if registered agent or registered office has been changed or discontinued within 60 days (Iowa Code §504.1421) IA	Governance: Required
	Americans with Disabilities Act of 1990—with 15+ employees US	Human Resources: Employment Laws: Required
	Civil Rights Act of 1964—with 15+ employees US	Human Resources: Employment Laws: Required
	Equal Employment Opportunity Act of 1972 US	Human Resources: Employment Laws: Required
	National Labor Relations Act of 1935—with 2+ employees US	Human Resources: Employment Laws: Required
	Recovery of overcompensation US	Human Resources: Employment Laws: Required
	Employee Polygraph Protection Act Poster US	Human Resources: Employment Postings: Required
	OSHA poster US	Human Resources: Employment Postings: Required
	Uniformed Services Employment & Reemployment Rights Act poster US	Human Resources: Employment Postings: Required
	Tax forms—W-4, annual W-2 US, NE	Human Resources: Personnel Files: Required
	Workers' compensation insurance (Neb. Rev. Stat. §§48-101 through 48-118.05; Iowa Code §87.1, §87.14A) NE, IA Check your state law—the number of employees may impact your requirement to provide.	Planning: Required
	Compliance with prohibition on supporting/opposing candidates or elected officials (Internal Revenue Code §501(c)(3); 990) US	Public Policy & Advocacy: Required
	Nebraska lobbyist registration, if you have lobbyists in NE (Neb. Rev. Stat. §49-1480.01) NE, US	Public Policy & Advocacy: Required
	Document retention & destruction policy (Sarbanes-Oxley Act of 2002; 990) US	Transparency & Accountability: Required
	Articles of incorporation (Neb. Rev. Stat. §21-1921, §21-1922; Iowa Code §504.202) NE, IA	Transparency & Accountability: Required
	Obtain license for games of skill and chance, bingo operations, raffles, and social gambling activities from the Iowa Department of Inspections & Appeals, Social and Charitable Gambling Unit IA	Transparency & Accountability: Required

On Fire

Priority 2: Legally Required items for which you answered "In Progress"

These are items you need to finish. What are the next steps?

	Subquestion	Question
	Appropriate categorization of donated funds: unrestricted, temporarily restricted or permanently restricted (990) US	Financial Management: Required
	IRS Form 1099-MISC, if applicable (Internal Revenue Code §501(c) (3)) US	Financial Management: Required
	Qualify as a public charity under "Public Support Test"; or "Facts & Circumstances Test"; (Internal Revenue Code §170(b) (1) (A) (V), §509(a) (1); 990) US	Financial Management: Required
	File biennial report (by April 1st, in odd years) with Secretary of State (Neb. Rev. Stat. §21-125; Iowa Code §504.1613) NE, IA	Financial Management: Required
	Provide appropriate acknowledgement/receipts to donors (Internal Revenue Code §170(f) (17); 990) US	Fundraising: Required
	IRS Form 1023 & IRS determination letter—publicly accessible for accountability purposes US	Governance: Required
	Minimum of three board members (Neb. Rev. Stat. §21-1970) NE	Governance: Required
	Minimum of one board member (Iowa Code §504.803) IA	Governance: Required
	Articles of incorporation must include provisions not inconsistent with law for how assets will be distributed in case of corporate dissolution (Neb. Rev. Stat. §21-1921, §21-1922; Iowa Code §504.202) NE, IA (required for IA corporations incorporated after January 1, 2005; recommended for all others)	Governance: Required
	Age Discrimination in Employment Act of 1967—with 20+ employees US	Human Resources: Employment Laws: Required
	Compensation paid is reasonable & substantiated (Internal Revenue Code §501(c) (3); 990) US	Human Resources: Employment Laws: Required
	Employee Retirement Income Security Act of 1974—with 20+ employees US	Human Resources: Employment Laws: Required
	Nursing mothers (Neb. L.B. 197; Iowa Code §135.30A) NE, IA	Human Resources: Employment Laws: Required
	Privacy of Health Information—HIPPA (Health Insurance Portability & Accountability Act of 1996) US	Human Resources: Employment Laws: Required
	E-Verify poster (if participating in the program) US	Human Resources: Employment Postings: Required
	Family Medical Leave Act poster (with 50+ employees) US	Human Resources: Employment Postings: Required
	Safety & Health Protection on the Job IA	Human Resources: Employment Postings: Required
	Whistleblower's Protection Act poster US	Human Resources: Employment Postings: Required
	Immigration & Naturalization Services (INS) documentation US	Human Resources: Personnel Files: Required
	Document retention & destruction policy (Sarbanes-Oxley Act of 2002) US	Information Technology: Required
	Mission statement (990) US	Planning: Required
	Compliance with lobbying reporting requirements (Lobbying Disclosure Act of 1995; Neb. Rev. Stat. §49-1483.03; Iowa Code §68B.37; 990) US, NE, IA	Public Policy & Advocacy: Required
	Understand that nonprofits may support/oppose legislation (subject to lobbying limitations) (Internal Revenue Code §501(c) (3), §501(h); 990) US	Public Policy & Advocacy: Required
	Obtain Employer Identification Number (EIN) from the IRS. US http://www.irs.gov/businesses/small/article/0,,id=98350,00.html	Transparency & Accountability: Required
	File biennial report (by April 1st, in odd years) with Secretary of State (Neb. Rev. Stat. §21-125; Iowa Code §504.1613) NE, IA	Transparency & Accountability: Required
	Obtain gaming license to conduct bingo, a lottery by the sale of pickle cards, a lottery with gross proceeds in excess of \$1,000, or a raffle with gross proceeds in excess of \$5,000. (Neb. Rev. Stat. §9-232.01(1) (2); Neb. Rev. Stat. §9-424(1)) NE	Transparency & Accountability: Required

On Fire

Priority 3: Legally Required items for which you answered "Not Sure"

Discuss with your board, staff and legal counsel, then reclassify.

	Subquestion	Question
	Bulk-rate postage permit, if applicable US	Financial Management: Required
	Financial records & destruction policy (Sarbanes-Oxley Act of 2002; 990) US	Financial Management: Required
	Whistleblower policy (Sarbanes-Oxley Act of 2002; 990) US	Financial Management: Required
	Lobbying expense policy & procedures, if applicable (Lobbying Disclosure Act of 1995; Neb. Rev. Stat. §49-1483.03; Iowa Code §68B.37; 990) US, NE, IA	Financial Management: Required
	Charitable nonprofits fundraising in Iowa must be prepared to provide financial disclosure information to any person requesting it. (Iowa Code §13C) IA	Fundraising: Required
	Obtain gaming license to conduct bingo, a lottery by the sale of pickle cards, a lottery with gross proceeds in excess of \$1,000, or a raffle with gross proceeds in excess of \$5,000. (Neb. Rev. Stat. §9-232.01(1) (2); Neb. Rev. Stat. §9-424(1)) NE	Fundraising: Required
	Establish within 60 days and continuously maintain a registered office and registered agent (Neb. Rev. Stat. §21-1934, §21-1935, §21-1937; Iowa Code §504.501; Iowa Code §504.1421) NE, IA	Governance: Required
	Hold an organizational meeting after incorporation to elect directors (if not named in the articles) appoint officers, adopt bylaws, and carry on other business (Neb. Rev. Stat. §21-1924; Iowa Code §504.205) NE, IA	Governance: Required
	Break Time for Nursing Mothers under the FLSA—with 50+ employees (Patient Protection and Affordable Care Act of 2010) US	Human Resources: Employment Laws: Required
	Children's Health Insurance Program Reauthorization Act of 2009—employers with group health plans US	Human Resources: Employment Laws: Required
	Fair Credit Reporting Act of 2010 US	Human Resources: Employment Laws: Required
	Federal WARN Act of 1988—with 100+ employees US	Human Resources: Employment Laws: Required
	Sexual harassment training (with 15 employees) US	Human Resources: Employment Laws: Required
	Emergency Phone Numbers NE	Human Resources: Employment Postings: Required
	Payday Notice NE	Human Resources: Employment Postings: Required
	Unemployment Insurance IA	Human Resources: Employment Postings: Required
	Compliance with prohibition on using federal funds to lobby (Office of Management & Budget Circular A-122; 990) US	Public Policy & Advocacy: Required
	Iowa lobbyist registration, if you have lobbyists in IA (Iowa Code §68B.36) IA	Public Policy & Advocacy: Required
	IRS Form 1023 & IRS determination letter, publicly available US	Transparency & Accountability: Required
	Whistleblower policy (Sarbanes-Oxley Act of 2002; 990) US	Transparency & Accountability: Required
	Professional commercial fundraisers must register with the Iowa attorney general and obtain a registration permit. May be required to update registration quarterly. (Iowa Code §13C.2) IA	Transparency & Accountability: Required

Very Important

Priority 4: Strongly Recommended items for which you answered "No"

Research and discuss implementing these best practices with your board and/or staff.

	Subquestion	Question
	Evaluation procedures	Evaluation: Strongly Recommended
	Audit, financial review, or compilation	Financial Management: Strongly Recommended
	Budgets (revenue/expenses)	Financial Management: Strongly Recommended
	Directors & officers liability insurance	Financial Management: Strongly Recommended
	Procurement & purchasing policies	Financial Management: Strongly Recommended
	Do not pay fundraisers based on percentage of funds raised or commissions	Fundraising: Strongly Recommended
	Prompt acknowledgment & thank you letters to donors	Fundraising: Strongly Recommended
	Board resolutions/minutes book	Governance: Strongly Recommended
	Board review & approval of compensation structure	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Health, dental, vision, life insurance policies	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Performance review & professional development	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Social Security, Medicare, Medicaid	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Management information systems (MIS) policies, procedures & protocols (including data sharing, email, Internet, list-serve, passwords, security, social media, technology use)	Information Technology: Strongly Recommended
	Surge protectors, patch management program, intrusion detection system, virus scans, firewalls, SPAM and passwords for all computers	Information Technology: Strongly Recommended
	Management information systems (MIS) policies, procedures & protocols (including data sharing, email, Internet, list-serve, passwords, security, social media, technology use)	Public Policy & Advocacy: Strongly Recommended
	Surge protectors, patch management program, intrusion detection system, virus scans, firewalls, SPAM and passwords for all computers	Public Policy & Advocacy: Strongly Recommended
	Written memo of agreement/understanding for each collaborative commitment	Strategic Alliances: Strongly Recommended
	Nondiscrimination policy	Transparency & Accountability: Strongly Recommended
	Organizational Needs Assessment (volunteers)	Volunteer Engagement: Strongly Recommended
	Volunteer Policy & Procedures Manual (Anti-Harassment, Attendance, Confidentiality, Discipline, Grievance)	Volunteer Engagement: Strongly Recommended

Very Important

Priority 5: Strongly Recommended items for which you answered "In Progress"

These are items you need to finish. What are the next steps?

	Subquestion	Question
	Environmental scan and/or community needs/assets assessment	Evaluation: Strongly Recommended
	Asset & cash management policies & procedures	Financial Management: Strongly Recommended
	Cash disbursements—accounts payable procedures	Financial Management: Strongly Recommended
	Credit card policy & procedures	Financial Management: Strongly Recommended
	Signature authority	Financial Management: Strongly Recommended
	Do not call/fax/email policy	Fundraising: Strongly Recommended
	Uphold the public trust	Fundraising: Strongly Recommended
	Board member reimbursement/compensation policy	Governance: Strongly Recommended
	Code of ethics	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Employee health care information (kept separately from personnel information)	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Position descriptions	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Retirement policy	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Disaster recovery plan	Information Technology: Strongly Recommended
	Uninterruptable Power Supplies on key servers	Information Technology: Strongly Recommended
	Disaster recovery plan	Public Policy & Advocacy: Strongly Recommended
	Uninterruptable Power Supplies on key servers	Public Policy & Advocacy: Strongly Recommended
	Joint venture policy	Strategic Alliances: Strongly Recommended
	Code of ethics	Transparency & Accountability: Strongly Recommended
	Liability/risk information, Non-discrimination, Organizational chart, Travel policy	Volunteer Engagement: Strongly Recommended

Very Important

Priority 6: Strongly Recommended items for which you answered "Not Sure"

Discuss with your board and/or staff and reclassify.

	Subquestion	Question
	Written contracts with external consultants	Evaluation: Strongly Recommended
	Bank reconciliations	Financial Management: Strongly Recommended
	Board review & approval of tax filings & audits	Financial Management: Strongly Recommended
	File tax exemption on personal property of the organization. Check with your county to see if applicable. (i.e., Permissive Exemption in Douglas County, NE— http://www.dccassessor.org/faq-help)	Financial Management: Strongly Recommended
	Monthly financial statements with balance sheet	Financial Management: Strongly Recommended
	Gift acceptance, management & recognition policy (including in-kind donations, fair market value & disposal of assets, donor confidentiality policy)	Fundraising: Strongly Recommended
	Keep track of volunteer hours when conducting gaming	Fundraising: Strongly Recommended
	Bylaws include board liability & indemnification language	Governance: Strongly Recommended
	Voting procedures	Governance: Strongly Recommended
	Board evaluation & review of CEO compensation and performance	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Leave time policy—voting, military service, bereavement, jury duty, FMLA	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Nondiscrimination, diversity & harassment policy	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Succession plan	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Workers' compensation & unemployment insurance	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Off-site system back-up	Information Technology: Strongly Recommended
	Software license compliance	Information Technology: Strongly Recommended
	Off-site system back-up	Public Policy & Advocacy: Strongly Recommended
	Software license compliance	Public Policy & Advocacy: Strongly Recommended
	Orientation & ongoing training plan	Volunteer Engagement: Strongly Recommended
	Recognition plan	Volunteer Engagement: Strongly Recommended

Important

Priority 7: Recommended items for which you answered "No"

Research and discuss implementing these best practices with your board and/or staff.

	Subquestion	Question
	Confidentiality policies & procedures	Communication: Recommended
	External communications/public relations/media plan	Communication: Recommended
	Marketing and/or communications plan	Communication: Recommended
	Spokesperson(s) authorized to make public statements	Communication: Recommended
	Program evaluation plan & systems	Evaluation: Recommended
	Board-approved, written financial management policies & procedures	Financial Management: Recommended
	Cash flow projection	Financial Management: Recommended
	Expense reimbursement policy & procedures, including cash advance	Financial Management: Recommended
	Petty cash policy	Financial Management: Recommended
	Fund development plan	Fundraising: Recommended
	Written contracts with fundraising consultants	Fundraising: Recommended
	Board calendar (meetings & organizational events)	Governance: Recommended
	Board terms, rotation & removal (bylaws)	Governance: Recommended
	Committee policy handbooks	Governance: Recommended
	Leadership succession & transition plan (including board & staff leadership)	Governance: Recommended
	Documentation of disciplinary action signed by employee	Human Resources: Personnel Files: Recommended
	Emergency contact information	Human Resources: Personnel Files: Recommended
	Records of salary increases	Human Resources: Personnel Files: Recommended
	Compensation documentation for all employees	Human Resources: Policies, Procedures, Key Documents: Recommended
	Expense reimbursement	Human Resources: Policies, Procedures, Key Documents: Recommended
	Intellectual property policy	Human Resources: Policies, Procedures, Key Documents: Recommended
	Orientation, training & evaluation procedures	Human Resources: Policies, Procedures, Key Documents: Recommended
	Reference request policy	Human Resources: Policies, Procedures, Key Documents: Recommended
	Standards & policies for working with contractual employees & consultants—guidelines for selection, hiring & monitoring	Human Resources: Policies, Procedures, Key Documents: Recommended
	Funded equipment depreciation to allow for necessary technology upgrades	Information Technology: Recommended
	Technology budget, including maintenance & upgrades	Information Technology: Recommended
	Data backup & recovery plan	Planning: Recommended
	Marketing & communication plan	Planning: Recommended
	Risk & disaster management systems	Planning: Recommended
	Technology plan	Planning: Recommended
	Advocate on behalf of policies you believe in	Public Policy & Advocacy: Recommended
	Share information, best practices, lessons learned	Strategic Alliances: Recommended
	Performance review	Volunteer Engagement: Recommended

Important

Priority 8: Recommended items for which you answered "In Progress"

These are already on your radar. What will it take to finish them?

	Subquestion	Question
	Clear brand	Communication: Recommended
	Graphic standards	Communication: Recommended
	Internal communication policies & procedures	Communication: Recommended
	Outcome evaluation plan & systems	Evaluation: Recommended
	Audit committee policies & procedures	Financial Management: Recommended
	Contract management policies & procedures (bidding system, contracts, evaluation & monitoring tools)	Financial Management: Recommended
	Documentation of accounting policies & systems —meet Financial Accounting Standards Board (FASB) and/or Government Accounting Standards Board (GASB) requirements	Financial Management: Recommended
	Prohibition on loans to key employees	Financial Management: Recommended
	Donor database (contributions/restrictions)	Fundraising: Recommended
	Board attendance policy	Governance: Recommended
	Board self-assessment plan & forms	Governance: Recommended
	Disaster recovery plan	Governance: Recommended
	Background check documentation, if applicable	Human Resources: Personnel Files: Recommended
	Hire letter or contract	Human Resources: Personnel Files: Recommended
	Professional development plan	Human Resources: Personnel Files: Recommended
	Break policy, including lunch	Human Resources: Policies, Procedures, Key Documents: Recommended
	Grievance/conflict resolution policies & procedures	Human Resources: Policies, Procedures, Key Documents: Recommended
	Inclement weather policy & procedures	Human Resources: Policies, Procedures, Key Documents: Recommended
	Outside employment policy	Human Resources: Policies, Procedures, Key Documents: Recommended
	Professionalism/code of conduct	Human Resources: Policies, Procedures, Key Documents: Recommended
	Technology/equipment access & use policies	Human Resources: Policies, Procedures, Key Documents: Recommended
	Volunteer engagement plan	Human Resources: Policies, Procedures, Key Documents: Recommended
	Database, searchable by strategic constituent groups	Information Technology: Recommended
	Technology training plan (staff & volunteers)	Information Technology: Recommended
	Disaster recovery plan	Planning: Recommended
	Fund development plan (diversification of funds)	Planning: Recommended
	Sustainability plan	Planning: Recommended
	Monitor public policy climate	Public Policy & Advocacy: Recommended
	Foster relationships with prospective community partners	Strategic Alliances: Recommended
	Meeting agendas & descriptions of significant decisions made by the board of directors (publicly available)	Transparency & Accountability: Recommended
	Grievance policy & procedure	Volunteer Engagement: Recommended

Important

Priority 9: Recommended items for which you answered "Not Sure"

Discuss with your board and/or staff and reclassify.

	Subquestion	Question
	Crisis management plan	Communication: Recommended
	Ethics standards	Communication: Recommended
	Policy & procedures for developing statements & positions on issues	Communication: Recommended
	Social media policy	Communication: Recommended
	Assess evaluation practices & modify as needed	Evaluation: Recommended
	Solicit stakeholder input/feedback	Evaluation: Recommended
	Board-approved, written investment plan	Financial Management: Recommended
	Bookkeeping software	Financial Management: Recommended
	Financial reserve policy (target of 3-6 months)	Financial Management: Recommended
	Mail handling & receipt of funds procedures	Financial Management: Recommended
	Fundraising budget & system to track expenditures	Fundraising: Recommended
	Policy for donor stewardship	Fundraising: Recommended
	Board giving policy (100% of board members should give)	Governance: Recommended
	Chief executive hiring & assessment/evaluation plan	Governance: Recommended
	Committee descriptions (purpose, structure, goals, activities, person responsible)	Governance: Recommended
	Organizational chart	Governance: Recommended
	Risk evaluation & management systems	Governance: Recommended
	Documentation of other conditions for employment	Human Resources: Personnel Files: Recommended
	Driving records/proof of insurance	Human Resources: Personnel Files: Recommended
	Reference check documentation	Human Resources: Personnel Files: Recommended
	Confidentiality/non-disclosure/non-compete policies & procedures	Human Resources: Policies, Procedures, Key Documents: Recommended
	Diversity plan/cultural competency	Human Resources: Policies, Procedures, Key Documents: Recommended
	Nonsmoking policy	Human Resources: Policies, Procedures, Key Documents: Recommended
	Organizational chart	Human Resources: Policies, Procedures, Key Documents: Recommended
	Return of property upon departure/termination	Human Resources: Policies, Procedures, Key Documents: Recommended
	Salary scales & compensation philosophy	Human Resources: Policies, Procedures, Key Documents: Recommended
	Hardware, software & vendor inventory	Information Technology: Recommended
	Technology assessment & plan	Information Technology: Recommended
	Advocacy plan	Planning: Recommended
	Data backup & recovery plan	Planning: Recommended
	Operational or business plan	Planning: Recommended
	Periodic review of mission, vision, values	Planning: Recommended
	Values statement	Planning: Recommended
	Provide appropriate training/information to organizational advocates	Public Policy & Advocacy: Recommended
	Written policies & procedures for all collaborative relationships	Strategic Alliances: Recommended
	Information about fees & services provided (publicly available)	Transparency & Accountability: Recommended
	Recruitment plan	Volunteer Engagement: Recommended

Excellent

Priority 10: Legally Required items for which you answered "Yes"

Monitor these items to maintain your 501c3 status and good standing in your community. Identify ongoing filings, board activities, etc. required to remain in compliance.

	Subquestion	Question
	Applicable IRS 990 Form US	Financial Management: Required
	Personal use of assets/funds policy (Internal Revenue Code §501(c) (3), §4958) US	Financial Management: Required
	Prohibition on loans to board members/officers (Neb. Rev. Stat. §21-1988; Iowa Code §504.834) NE, IA	Financial Management: Required
	Compliance with fundraising rules & regulations (990) US	Fundraising: Required
	Conflict of interest policy, procedures & signed forms for board, staff, & volunteers—updated annually (Sarbanes-Oxley Act of 2002; 990) US	Governance: Required
	Notify NE Secretary of State if registered agent or registered office has been changed or discontinued within 120 days (Neb. Rev. Stat. §21-19,137) NE	Governance: Required
	403b plan documentation US	Human Resources: Employment Laws: Required
	All state and federal employment laws US, NE, IA	Human Resources: Employment Laws: Required
	Drug Free Workplace Act of 1988—federal contractors & grantees US	Human Resources: Employment Laws: Required
	Payroll (federal, state, local quarterly withholdings/filings) US, NE	Human Resources: Employment Laws: Required
	Fair Labor Standards Act poster US, NE, IA	Human Resources: Employment Postings: Required
	Summary of Work-Related Injuries and Illnesses (with more than 10 employees) IA	Human Resources: Employment Postings: Required
	Form I-9 (required), filed separately from other HR documentation (recommended practice) US	Human Resources: Personnel Files: Required
	Compliance with applicable HIPAA, COPPA, PCI/DSS data security standards (Health Insurance Portability & Accountability Act of 1996; Children's Online Privacy Protection Act of 1998, Payment Card Industry Data Security Standard) US	Information Technology: Required
	All necessary/appropriate insurance (i.e., D&O, general liability, etc.) US, NE, IA	Planning: Required
	501(h) election, if conducting any lobbying (Internal Revenue Code §501(c) (3), §501(h)) US	Public Policy & Advocacy: Required
	Compliance with legal reporting, tax law, financial requirements (Internal Revenue Code §6033; 990) US	Transparency & Accountability: Required
	Obtain liquor license (Neb. Rev. Stat. §53-138.03; Iowa Code §123.30(3) (a)) NE, IA	Transparency & Accountability: Required

Excellent

Priority 11: Strongly Recommended items for which you answered "Yes"

Congratulations on your commitment to best practices! Monitor these practices and identify ongoing activities that will ensure they continue and strengthen.

	Subquestion	Question
	Accountability, data collection & monitoring systems	Evaluation: Strongly Recommended
	Accounts receivable and billing procedures	Financial Management: Strongly Recommended
	Chart of accounts	Financial Management: Strongly Recommended
	Adherence to Association of Fundraising Professionals' Code of Ethics	Fundraising: Strongly Recommended
	Board code of ethics/conduct	Governance: Strongly Recommended
	Conflict of interest—including annual disclosure of relationships	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Retain personnel files in accordance with Document Retention & Destruction Policy	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Compliance with applicable data security standards (PCI, DSS, etc.)	Information Technology: Strongly Recommended
	Compliance with applicable data security standards (PCI, DSS, etc.)	Public Policy & Advocacy: Strongly Recommended
	Fiscal sponsorship policy & procedures	Strategic Alliances: Strongly Recommended
	Annual report (publicly available)—including program information, organizational performance, financial status, donor (with permission), board & staff listings, organization contact information	Transparency & Accountability: Strongly Recommended

Excellent

Priority 12: Recommended items for which you answered "Yes"

Congratulations on your commitment to best practices! Monitor these practices and identify ongoing activities that will ensure they continue and strengthen.

	Subquestion	Question
	All basic organization information easily accessible (IRS Form 990, annual report, financial statements, fees & services, board & staff members' names)	Communication: Recommended
	Grievance policy & procedures	Communication: Recommended
	Formative evaluation plan & systems	Evaluation: Recommended
	Appropriate use of benchmarks/industry standards	Financial Management: Recommended
	Documentation from donors when restricted funds are received	Financial Management: Recommended
	Spending limits policy	Financial Management: Recommended
	Case statement	Fundraising: Recommended
	Annual report	Governance: Recommended
	Board member recruitment, selection, orientation, training plans	Governance: Recommended
	Compensation documentation (executive & other staff) Note: See IRS information on	Governance: Recommended
	Executive evaluation plan	Governance: Recommended
	Application with original employee signature	Human Resources: Personnel Files: Recommended
	Performance appraisals signed by employee	Human Resources: Personnel Files: Recommended
	Alcohol/drug-free workplace policy	Human Resources: Policies, Procedures, Key Documents: Recommended
	Hiring & interview procedures	Human Resources: Policies, Procedures, Key Documents: Recommended
	Performance appraisal policies & procedures	Human Resources: Policies, Procedures, Key Documents: Recommended
	Travel policy	Human Resources: Policies, Procedures, Key Documents: Recommended
	Data collection system—to support continuous improvement & evaluation	Information Technology: Recommended
	Executive/leadership transition plan	Planning: Recommended
	Strategic plan	Planning: Recommended
	Constituent engagement plan	Public Policy & Advocacy: Recommended
	Accreditation information (if applicable)	Strategic Alliances: Recommended
	Confidentiality policies & procedures (all constituents)	Transparency & Accountability: Recommended
	Budget	Volunteer Engagement: Recommended

Not Relevant?

Priority 13: All items for which you answered "N/A"

These items are not relevant to your organization. If you have second thoughts about their relevance, research them and consult with your colleagues and legal counsel.

	Subquestion	Question
	Distinguish between personal opinion & organizational positions	Communication: Recommended
	Privacy policy	Communication: Recommended
	Process for sharing results with the public	Evaluation: Recommended
	Compliance with conditions placed upon donations (990) US	Financial Management: Required
	Board review & approval of budget	Financial Management: Strongly Recommended
	Internal control procedures	Financial Management: Strongly Recommended
	Board-approved, written risk management plan	Financial Management: Recommended
	Investment policy	Financial Management: Recommended
	Obtain liquor license (Neb. Rev. Stat. §53-138.03; Iowa Code §123.30(3) (a)) NE, IA	Fundraising: Required
	Grants management system (if the organization has grants)—copies of every proposal, all grants communication, database information, reporting requirements, evaluation & calendar	Fundraising: Strongly Recommended
	Individual donor requirements (if the organization has individual donors)	Fundraising: Recommended
	File biennial report (by April 1st, in odd years) with Secretary of State (Neb. Rev. Stat. §21-125; Iowa Code §504.1613) NE, IA	Governance: Required
	Liability insurances (Director & Officer, general, volunteer, etc.)	Governance: Strongly Recommended
	Board member handbook—policies & procedures including, but not limited to (1) Advocacy & lobbying (2) Attendance & dismissal (3) Audit process & auditor selection (4) Board responsibilities/expectations/job descriptions (5) Board transition (term limits, recruitment, selection) (6) Committees (purpose, structure, goals, activities) (7) Conflict of interest policy (8) Crisis communication plan (9) Executive transition (emergency & planned) (10) Orientation, training & evaluation	Governance: Recommended
	Committee charter(s)	Governance: Recommended
	Process for determining chief executive compensation	Governance: Recommended
	Children under 16 posting (hours) NE	Human Resources: Employment Laws: Required
	Fair Labor Standards Act of 1938, including eligibility & classifications US	Human Resources: Employment Laws: Required
	Whistleblower protection policy US	Human Resources: Employment Laws: Required
	EEOC, with ADA and GINA US, NE, IA	Human Resources: Employment Postings: Required
	Unemployment Compensation NE	Human Resources: Employment Postings: Required
	Documentation of receipt of Employee Policies & Procedures Manual	Human Resources: Personnel Files: Recommended
	Resume	Human Resources: Personnel Files: Recommended
	Benefits documentation	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Medical benefits continuation privileges	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Time off—holidays, vacation, sick, etc.	Human Resources: Policies, Procedures, Key Documents: Strongly Recommended
	Disciplinary action & involuntary termination policies	Human Resources: Policies, Procedures, Key Documents: Recommended
	Office hours, work week, hours worked	Human Resources: Policies, Procedures, Key Documents: Recommended
	Review to determine that all employee interview questions are legal	Human Resources: Policies, Procedures, Key Documents: Recommended
	Organizational website and email accounts	Information Technology: Strongly Recommended
	Monitor IT developments	Information Technology: Recommended
	Comprehensive organizational plan—including operations, program strategies, fundraising, financial management/budgeting procedures, communications, risk/crisis management	Planning: Recommended
	Organizational assessment/environmental scan	Planning: Recommended
	Mission statement	Planning: Recommended
	Federal lobbyist registration, if you have lobbyists at	

	the Federal level (Lobbying Disclosure Act of 1995, 2 U.S.C. §1605) US	Public Policy & Advocacy: Required
	Organizational website and email accounts	Public Policy & Advocacy: Strongly Recommended
	Written public policy & advocacy policy/plan	Public Policy & Advocacy: Recommended
	IRS Form 990 and variants US	Transparency & Accountability: Required
	Be prepared to provide financial disclosure information to any person requesting it (Iowa Code §13C) IA	Transparency & Accountability: Required
	Position descriptions	Volunteer Engagement: Strongly Recommended