



Infrastructure Checklist

Guidelines & Principles for Nonprofit Excellence in
Nebraska & Iowa

Nonprofit Association of the Midlands

2015



This *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 to function effectively, efficiently, and transparently. The *Checklist* is focused on WHAT YOU SHOULD HAVE IN PLACE rather than HOW you should utilize those systems/processes. For the HOW TO, we recommend you consult the *Guidelines & Principles for Nonprofit Excellence in Nebraska & Iowa* or the *Assessment Tool*.

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

Compiling the *Checklist* information is well worth your time. Much of this information is needed to receive grant funding, as well as to demonstrate professional accountability to the public, your clients, and prospective donors. The items listed under "Required" are state or federal requirements—notated as **NE** (Nebraska law), **IA** (Iowa law) or **US** (federal law). Failure to comply with regulations may jeopardize your organization's legal standing and ultimately your ability to serve your constituents. But beyond the legal requirements, in a time of increased accountability and public scrutiny it is important for an organization to be able to answer questions quickly and accurately about its operations. Such items are listed under "Strongly Recommended" and "Recommended." The difference between these is simply prioritization since both categories are important.

After completing the *Infrastructure Checklist*, you can use it to note your organization's strengths and weaknesses, determine priorities, determine any issues to take to your board, and plan a course for improvement. A good next step is to use the *Assessment Tool* for any area(s) of organizational weakness for guidance on how to implement positive change.



DISCLAIMER

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ACKNOWLEDGEMENTS

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Guidelines & Principles

Infrastructure Checklist

COMMUNICATIONS

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | All basic organization information easily accessible (IRS Form 990, annual report, financial statements, fees & services, board & staff members' names) |
| | | | | | Clear brand |
| | | | | | Confidentiality policies & procedures |
| | | | | | Crisis management plan |
| | | | | | Distinguish between personal opinion & organizational positions |
| | | | | | Ethics standards |
| | | | | | External communications/public relations/media plan |
| | | | | | Graphic standards |
| | | | | | Grievance policy & procedures |
| | | | | | Internal communication policies & procedures |
| | | | | | Marketing and/or communications plan |
| | | | | | Policy & procedures for developing statements & positions on issues |
| | | | | | Privacy policy |
| | | | | | Social media policy |
| | | | | | Spokesperson(s) authorized to make public statements |

EVALUATION

Strongly Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Accountability, data collection & monitoring systems |
| | | | | | Environmental scan and/or community needs/assets assessment |
| | | | | | Evaluation procedures |
| | | | | | Written contracts with external consultants |

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Formative evaluation plan & systems |
| | | | | | Outcome evaluation plan & systems |
| | | | | | Program evaluation plan & systems |
| | | | | | Assess evaluation practices & modify as needed |
| | | | | | Process for sharing results with the public |
| | | | | | Solicit stakeholder input/feedback |

FINANCIAL MANAGEMENT

Required

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Applicable IRS 990 Form US |
| | | | | | Appropriate categorization of donated funds—unrestricted, temporarily restricted or permanently restricted (990) US |
| | | | | | Audit, if organization spends over \$500,000 of federal money/grants (<i>Office of Management & Budget Circular A-133; 990</i>) US |
| | | | | | Bulk-rate postage permit, if applicable US |
| | | | | | Compliance with conditions placed upon donations (990) US |
| | | | | | Financial records & destruction policy (<i>Sarbanes-Oxley Act of 2002; 990</i>) US |
| | | | | | Financial supporting documentation—i.e., grant applications, sales slips, paid bills, invoices, receipts, deposit slips, cancelled checks (<i>Internal Revenue Code §501(c)(3)</i>) US |
| | | | | | IRS Form 1099-MISC, if applicable (<i>Internal Revenue Code §501(c)(3)</i>) US |
| | | | | | Personal use of assets/funds policy (<i>Internal Revenue Code §501(c)(3), §4958</i>) US |
| | | | | | Qualify as a public charity under “Public Support Test” or “Facts & Circumstances Test” (<i>Internal Revenue Code §170(b)(1)(A)(VI), §509(a)(1); 990</i>) US |
| | | | | | Unrelated business income tax (UBIT) reporting, if applicable (<i>Internal Revenue Code §501(c)(3)</i>) US |
| | | | | | Whistleblower policy (<i>Sarbanes-Oxley Act of 2002; 990</i>) US |
| | | | | | Lobbying expense policy & procedures, if applicable (<i>Lobbying Disclosure Act of 1995; Neb. Rev. Stat. §49-1483.03; Iowa Code §68B.37; 990</i>) US, NE, IA |
| | | | | | Payroll—federal, state & local quarterly withholding/filings US, NE, IA |

FINANCIAL MANAGEMENT

Required

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | File biennial report (by April 1 st , in odd years) with Secretary of State (<i>Neb. Rev. Stat. §21-125; Iowa Code §504.1613</i>) NE, IA |
| | | | | | Prohibition on loans to board members/officers (<i>Neb. Rev. Stat. §21-1988; Iowa Code §504.834</i>) NE, IA |

Strongly Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Accounts receivable and billing procedures |
| | | | | | Asset & cash management policies & procedures |
| | | | | | Audit, financial review, or compilation |
| | | | | | Bank reconciliations |
| | | | | | Board review & approval of budget |
| | | | | | Board review & approval of tax filings & audits |
| | | | | | Budgets (revenue/expenses) |
| | | | | | Cash disbursements—accounts payable procedures |
| | | | | | Chart of accounts |
| | | | | | Credit card policy & procedures |
| | | | | | Directors & officers liability insurance |
| | | | | | 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) |
| | | | | | Internal control procedures |
| | | | | | Monthly financial statements with balance sheet |

FINANCIAL MANAGEMENT

Strongly Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|-----------------------------------|
| | | | | | Procurement & purchasing policies |
| | | | | | Signature authority |

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Appropriate use of benchmarks/industry standards |
| | | | | | Audit committee policies & procedures |
| | | | | | Board-approved, written financial management policies & procedures |
| | | | | | Board-approved, written investment plan |
| | | | | | Board-approved, written risk management plan |
| | | | | | Bookkeeping software |
| | | | | | Cash flow projection |
| | | | | | Contract management policies & procedures (bidding system, contracts, evaluation & monitoring tools) |
| | | | | | Documentation from donors when restricted funds are received |
| | | | | | Documentation of accounting policies & systems—meet Financial Accounting Standards Board (FASB) and/or Government Accounting Standards Board (GASB) requirements |
| | | | | | Expense reimbursement policy & procedures, including cash advance |
| | | | | | Financial reserve policy (target of 3-6 months) |
| | | | | | Investment policy |



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| | | | | | |
|--|--|--|--|--|---|
| | | | | | Mail handling & receipt of funds procedures |
|--|--|--|--|--|---|

FINANCIAL MANAGEMENT

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---------------------------------------|
| | | | | | Petty cash policy |
| | | | | | Prohibition on loans to key employees |
| | | | | | Spending limits policy |



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FUNDRAISING

Required

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Compliance with fundraising rules & regulations (990) US |
| | | | | | Provide appropriate acknowledgement/receipts to donors (<i>Internal Revenue Code §170(f) (17)</i> ; 990) US |
| | | | | | Professional commercial fundraisers must register with the Iowa attorney general and obtain a registration permit. May be required to update registration quarterly. (<i>Iowa Code §13C.2</i>) IA |
| | | | | | Charitable nonprofits fundraising in Iowa must be prepared to provide financial disclosure information to any person requesting it. (<i>Iowa Code §13C</i>) IA |
| | | | | | Obtain liquor license (<i>Neb. Rev. Stat. §53-138.03</i> ; <i>Iowa Code §123.30(3) (a)</i>) NE, IA |
| | | | | | 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. (<i>Neb. Rev. Stat. §9-232.01(1) (2)</i> ; <i>Neb. Rev. Stat. §9-424(1)</i>) NE |
| | | | | | 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 |
| | | | | | <p><i>Note: If your nonprofit requests donations from residents of any one of the 40 states that DO require fundraising registration, you need to follow those states' requirements. More information can be found at http://www.nolo.com/legal-encyclopedia/fundraising-registration-does-nonprofit-need-33598.html</i></p> |

FUNDRAISING

Strongly Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Adherence to Association of Fundraising Professionals' Code of Ethics |
| | | | | | Do not call/fax/email policy |
| | | | | | Do not pay fundraisers based on percentage of funds raised or commissions |
| | | | | | Gift acceptance, management & recognition policy (including in-kind donations, fair market value & disposal of assets, donor confidentiality policy) |
| | | | | | Grants management system (if the organization has grants)—copies of every proposal, all grants communication, database information, reporting requirements, evaluation & calendar |
| | | | | | Keep track of volunteer hours when conducting gaming |
| | | | | | Prompt acknowledgment & thank you letters to donors |
| | | | | | Uphold the public trust |

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Case statement |
| | | | | | Donor database (contributions/restrictions) |
| | | | | | Fund development plan |
| | | | | | Fundraising budget & system to track expenditures |
| | | | | | Individual donor requirements (if the organization has individual donors) |
| | | | | | Policy for donor stewardship |
| | | | | | Written contracts with fundraising consultants |

GOVERNANCE

Required

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Conflict of interest policy, procedures & signed forms for board, staff, & volunteers—updated annually (<i>Sarbanes-Oxley Act of 2002; 990</i>) US |
| | | | | | IRS Form 1023 & IRS determination letter—publicly accessible for accountability purposes US |
| | | | | | Articles of incorporation (<i>Neb. Rev. Stat. §21-1921, §21-1922; Iowa Code §504.202</i>) NE, IA |
| | | | | | Establish within 60 days and continuously maintain a registered office and registered agent (<i>Neb. Rev. Stat. §21-1934, §21-1935, §21-1937; Iowa Code §504.501; Iowa Code §504.1421</i>) NE, IA |
| | | | | | File biennial report (by April 1 st , in odd years) with Secretary of State (<i>Neb. Rev. Stat. §21-125; Iowa Code §504.1613</i>) NE, IA |
| | | | | | Hold an organizational meeting after incorporation to elect directors (if not named in the articles) appoint officers, adopt bylaws, and carry on other business (<i>Neb. Rev. Stat. §21-1924; Iowa Code §504.205</i>) NE, IA |
| | | | | | Required officers—president, secretary and treasurer, or as indicated in bylaws (<i>Neb. Rev. Stat. §21-1990; Iowa Code §504.841</i>) NE, IA |
| | | | | | Minimum of three board members (<i>Neb. Rev. Stat. §21-1970</i>) NE |
| | | | | | Notify NE Secretary of State if registered agent or registered office has been changed or discontinued within 120 days (<i>Neb. Rev. Stat. §21-19,137</i>) NE |
| | | | | | Minimum of one board member (<i>Iowa Code §504.803</i>) IA |
| | | | | | Notify IA Secretary of State if registered agent or registered office has been changed or discontinued within 60 days (<i>Iowa Code §504.1421</i>) IA |

GOVERNANCE

Required

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Articles of incorporation must include provisions not inconsistent with law for how assets will be distributed in case of corporate dissolution (<i>Neb. Rev. Stat. §21-1921, §21-1922; Iowa Code §504.202</i>) NE, IA (required for IA corporations incorporated after January 1, 2005; recommended for all others) |

Strongly Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Board code of ethics/conduct |
| | | | | | Board member reimbursement/compensation policy |
| | | | | | Board resolutions/minutes book |
| | | | | | Bylaws include board liability & indemnification language |
| | | | | | Liability insurances (Director & Officer, general, volunteer, etc.) |
| | | | | | Voting procedures |

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Annual report |
| | | | | | Board attendance policy |
| | | | | | Board calendar (meetings & organizational events) |
| | | | | | Board giving policy (100% of board members should give) |

GOVERNANCE

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Board member handbook—policies & procedures including, but not limited to: <ul style="list-style-type: none"> • Advocacy & lobbying • Attendance & dismissal • Audit process & auditor selection • Board responsibilities/expectations/job descriptions • Board transition (term limits, recruitment, selection) • Committees (purpose, structure, goals, activities) • Conflict of interest policy • Crisis communication plan • Executive transition (emergency & planned) • Orientation, training & evaluation |
| | | | | | Board member recruitment, selection, orientation, training plans |
| | | | | | Board self-assessment plan & forms |
| | | | | | Board terms, rotation & removal (bylaws) |
| | | | | | Chief executive hiring & assessment/evaluation plan |
| | | | | | Committee charter(s) |
| | | | | | Committee descriptions (purpose, structure, goals, activities, person responsible) |
| | | | | | Committee policy handbooks |
| | | | | | Compensation documentation (executive & other staff) <i>Note: See IRS information on "rebuttable presumption" for more details on what to have.</i> http://www.irs.gov/charities/charitable/article/0,,id=173697,00.html |
| | | | | | Disaster recovery plan |
| | | | | | Executive evaluation plan |
| | | | | | Leadership succession & transition plan (including board & staff leadership) |



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GOVERNANCE

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Organizational chart |
| | | | | | Process for determining chief executive compensation |
| | | | | | Risk evaluation & management systems |

HUMAN RESOURCES—EMPLOYMENT LAWS & POSTINGS

Required Compliance with Employment Laws

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | 403b plan documentation US |
| | | | | | <i>Age Discrimination in Employment Act of 1967</i> —with 20+ employees US |
| | | | | | All state and federal employment laws US, NE, IA |
| | | | | | <i>Americans with Disabilities Act of 1990</i> —with 15+ employees US |
| | | | | | Break Time for Nursing Mothers under the FLSA—with 50+ employees (<i>Patient Protection and Affordable Care Act of 2010</i>) US |
| | | | | | Children under 16 posting (hours) NE |
| | | | | | <i>Children’s Health Insurance Program Reauthorization Act of 2009</i> —employers with group health plans US |
| | | | | | <i>Civil Rights Act of 1964</i> —with 15+ employees US |
| | | | | | Compensation paid is reasonable & substantiated (<i>Internal Revenue Code §501(c) (3); 990</i>) US |
| | | | | | <i>Drug Free Workplace Act of 1988</i> —federal contractors & grantees US |
| | | | | | <i>Employee Retirement Income Security Act of 1974</i> —with 20+ employees US |
| | | | | | <i>Equal Employment Opportunity Act of 1972</i> US |
| | | | | | <i>Fair Credit Reporting Act of 2010</i> US |
| | | | | | <i>Fair Labor Standards Act of 1938</i> , including eligibility & classifications US |
| | | | | | <i>Federal WARN Act of 1988</i> —with 100+ employees US |
| | | | | | <i>National Labor Relations Act of 1935</i> —with 2+ employees US |
| | | | | | Nursing mothers (<i>Neb. L.B. 197; Iowa Code § 135.30A</i>) NE, IA |
| | | | | | Payroll (federal, state, local quarterly withholdings/filings) US, NE |

HUMAN RESOURCES—EMPLOYMENT LAWS & POSTINGS

Required Compliance with Employment Laws

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Privacy of Health Information—HIPPA (<i>Health Insurance Portability & Accountability Act of 1996</i>) US |
| | | | | | Recovery of overcompensation US |
| | | | | | Sexual harassment training (with 15 employees) US |
| | | | | | Whistleblower protection policy |

Required Employment Postings

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | EEOC, with ADA and GINA US, NE, IA |
| | | | | | Emergency Phone Numbers NE |
| | | | | | Employee Polygraph Protection Act Poster US |
| | | | | | E-Verify poster (if participating in the program) US |
| | | | | | Fair Labor Standards Act poster US, NE, IA |
| | | | | | Family Medical Leave Act poster (with 50+ employees) US |
| | | | | | OSHA poster US |
| | | | | | Payday Notice NE |
| | | | | | Unemployment Compensation NE |
| | | | | | Unemployment Insurance IA |
| | | | | | Uniformed Services Employment & Reemployment Rights Act poster US |
| | | | | | Safety & Health Protection on the Job IA |
| | | | | | Summary of Work-Related Injuries and Illnesses (with more than 10 employees) IA |
| | | | | | Whistleblower's Protection Act poster US |

HUMAN RESOURCES—PERSONNEL FILES (FOR EACH EMPLOYEE)

Required

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Form I-9 (required), filed separately from other HR documentation (recommended practice) US |
| | | | | | Immigration & Naturalization Services (INS) documentation US |
| | | | | | Tax forms—W-4, annual W-2 US, NE |

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Application with original employee signature |
| | | | | | Background check documentation, if applicable |
| | | | | | Documentation of disciplinary action signed by employee |
| | | | | | Documentation of other conditions for employment (i.e., drug test results, certifications, etc.) |
| | | | | | Documentation of receipt of Employee Policies & Procedures Manual |
| | | | | | Driving records/proof of insurance (as necessary) |
| | | | | | Emergency contact information |
| | | | | | Hire letter or contract |
| | | | | | Performance appraisals signed by employee |
| | | | | | Professional development plan |
| | | | | | Records of salary increases |
| | | | | | Reference check documentation |
| | | | | | Resume |

HUMAN RESOURCES—POLICIES, PROCEDURES & KEY DOCUMENTS

Strongly Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Benefits documentation |
| | | | | | Board evaluation & review of CEO compensation and performance |
| | | | | | Board review & approval of compensation structure |
| | | | | | Code of ethics |
| | | | | | Conflict of interest—including annual disclosure of relationships |
| | | | | | Employee health care information (kept separately from personnel information) |
| | | | | | Health, dental, vision, life insurance policies |
| | | | | | Leave time policy—voting, military service, bereavement, jury duty, FMLA |
| | | | | | Medical benefits continuation privileges |
| | | | | | Nondiscrimination, diversity & harassment policy |
| | | | | | Performance review & professional development |
| | | | | | Position descriptions |
| | | | | | Retain personnel files in accordance with Document Retention & Destruction Policy |
| | | | | | Retirement policy |
| | | | | | Social Security, Medicare, Medicaid |
| | | | | | Succession plan |
| | | | | | Time off—holidays, vacation, sick, etc. |
| | | | | | Workers' compensation & unemployment insurance |

HUMAN RESOURCES—POLICIES, PROCEDURES & KEY DOCUMENTS

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Alcohol/drug-free workplace policy |
| | | | | | Break policy, including lunch |
| | | | | | Compensation documentation for all employees |
| | | | | | Confidentiality/non-disclosure/non-compete policies & procedures |
| | | | | | Disciplinary action & involuntary termination policies |
| | | | | | Diversity plan/cultural competency |
| | | | | | Expense reimbursement |
| | | | | | Grievance/conflict resolution policies & procedures |
| | | | | | Hiring & interview procedures |
| | | | | | Incident weather policy & procedures |
| | | | | | Intellectual property policy |
| | | | | | Nonsmoking policy |
| | | | | | Office hours, work week, hours worked |
| | | | | | Organizational chart |
| | | | | | Orientation, training & evaluation procedures |
| | | | | | Outside employment policy |
| | | | | | Performance appraisal policies & procedures |
| | | | | | Professionalism/code of conduct |
| | | | | | Reference request policy |
| | | | | | Return of property upon departure/termination |
| | | | | | Review to determine that all employee interview questions are legal |
| | | | | | Salary scales & compensation philosophy |



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HUMAN RESOURCES—POLICIES, PROCEDURES & KEY DOCUMENTS

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Standards & policies for working with contractual employees & consultants—guidelines for selection, hiring & monitoring |
| | | | | | Technology/equipment access & use policies |
| | | | | | Travel policy |
| | | | | | Volunteer engagement plan |

INFORMATION & TECHNOLOGY

Required

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Compliance with applicable HIPAA, COPPA, PCI/DSS data security standards (<i>Health Insurance Portability & Accountability Act of 1996; Children's Online Privacy Protection Act of 1998, Payment Card Industry Data Security Standard</i>) US |
| | | | | | Document retention & destruction policy (<i>Sarbanes-Oxley Act of 2002</i>) US |

Strongly Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Compliance with applicable data security standards (PCI, DSS, etc.) |
| | | | | | Disaster recovery plan |
| | | | | | Management information systems (MIS) policies, procedures & protocols (including data sharing, email, Internet, list-serve, passwords, security, social media, technology use) |
| | | | | | Off-site system back-up |
| | | | | | Organizational website and email accounts |
| | | | | | Software license compliance |
| | | | | | Surge protectors, patch management program, intrusion detection system, virus scans, firewalls, SPAM and passwords for all computers |
| | | | | | Uninterruptable Power Supplies on key servers |

INFORMATION & TECHNOLOGY

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Data collection system—to support continuous improvement & evaluation |
| | | | | | Database, searchable by strategic constituent groups |
| | | | | | Funded equipment depreciation to allow for necessary technology upgrades |
| | | | | | Hardware, software & vendor inventory |
| | | | | | Monitor IT developments |
| | | | | | Technology assessment & plan |
| | | | | | Technology budget, including maintenance & upgrades |
| | | | | | Technology training plan (staff & volunteers) |

PLANNING

Required

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | All necessary/appropriate insurance (i.e., D&O, general liability, etc.) US, NE, IA |
| | | | | | Mission statement (990) US |
| | | | | | Workers' compensation insurance (<i>Neb. Rev. Stat. §§48-101 through 48-118.05; Iowa Code §87.1, §87.14A</i>) NE, IA . Check your state law—the number of employees may impact your requirement to provide. |

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Advocacy plan |
| | | | | | Comprehensive organizational plan—including operations, program strategies, fundraising, financial management/budgeting procedures, communications, risk/crisis management |
| | | | | | Data backup & recovery plan |
| | | | | | Director liability & indemnification provision (bylaws) |
| | | | | | Disaster recovery plan |
| | | | | | Executive/leadership transition plan |
| | | | | | Fund development plan (diversification of funds) |
| | | | | | Marketing & communication plan |
| | | | | | Operational or business plan |
| | | | | | Organizational assessment/environmental scan |
| | | | | | Periodic review of mission, vision, values |
| | | | | | Risk & disaster management systems |



Guidelines & Principles

Infrastructure Checklist

PLANNING

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---------------------|
| | | | | | Strategic plan |
| | | | | | Sustainability plan |
| | | | | | Technology plan |
| | | | | | Values statement |
| | | | | | Vision statement |

PUBLIC POLICY & ADVOCACY

Required

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | 501(h) election, if conducting any lobbying (<i>Internal Revenue Code §501(c) (3), §501(h)</i>) US |
| | | | | | Compliance with lobbying reporting requirements (<i>Lobbying Disclosure Act of 1995; Neb. Rev. Stat. §49-1483.03; Iowa Code §68B.37; 990</i>) US, NE, IA |
| | | | | | Compliance with prohibition on supporting/opposing candidates or elected officials (<i>Internal Revenue Code §501(c) (3); 990</i>) US |
| | | | | | Compliance with prohibition on using federal funds to lobby (<i>Office of Management & Budget Circular A-122; 990</i>) US |
| | | | | | Federal lobbyist registration, if you have lobbyists at the Federal level (<i>Lobbying Disclosure Act of 1995, 2 U.S.C. §1605</i>) US |
| | | | | | Iowa lobbyist registration, if you have lobbyists in IA (<i>Iowa Code §68B.36</i>) IA |
| | | | | | Nebraska lobbyist registration, if you have lobbyists in NE (<i>Neb. Rev. Stat. §49-1480.01</i>) NE, US |
| | | | | | Understand that nonprofits <u>may support/oppose</u> legislation (subject to lobbying limitations) (<i>Internal Revenue Code §501(c) (3), §501(h); 990</i>) US |

Strongly Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Procedures to track lobbying expenses for reporting purposes |

PUBLIC POLICY & ADVOCACY

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|--|
| | | | | | Constituent engagement plan |
| | | | | | Monitor public policy climate |
| | | | | | Advocate on behalf of policies you believe in |
| | | | | | Provide appropriate training/information to organizational advocates |
| | | | | | Written public policy & advocacy policy/plan |

STRATEGIC ALLIANCES

Strongly Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Fiscal sponsorship policy & procedures |
| | | | | | Joint venture policy |
| | | | | | Written memo of agreement/understanding for each collaborative commitment |

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Accreditation information (if applicable) |
| | | | | | Foster relationships with prospective community partners |
| | | | | | Share information, best practices, lessons learned |
| | | | | | Written policies & procedures for all collaborative relationships |

TRANSPARENCY & ACCOUNTABILITY

Required

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Compliance with legal reporting, tax law, financial requirements (<i>Internal Revenue Code §6033; 990</i>) US |
| | | | | | Obtain Employer Identification Number (EIN) from the IRS. US http://www.irs.gov/businesses/small/article/0,,id=98350.00.html |
| | | | | | Document retention & destruction policy (<i>Sarbanes-Oxley Act of 2002; 990</i>) US |
| | | | | | IRS Form 1023 & IRS determination letter, publicly available US |
| | | | | | IRS Form 990 and variants US |
| | | | | | Whistleblower policy (<i>Sarbanes-Oxley Act of 2002; 990</i>) US |
| | | | | | Articles of incorporation (<i>Neb. Rev. Stat. §21-1921, §21-1922; Iowa Code §504.202</i>) NE, IA |
| | | | | | File biennial report (by April 1 st , in odd years) with Secretary of State (<i>Neb. Rev. Stat. §21-125; Iowa Code §504.1613</i>) NE, IA |
| | | | | | Obtain liquor license (<i>Neb. Rev. Stat. §53-138.03; Iowa Code §123.30(3) (a)</i>) NE, IA |
| | | | | | 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. (<i>Neb. Rev. Stat. §9-232.01(1) (2); Neb. Rev. Stat. §9-424(1)</i>) NE |
| | | | | | 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 |
| | | | | | Professional commercial fundraisers must register with the Iowa attorney general and obtain a registration permit. May be required to update registration quarterly. (<i>Iowa Code §13C.2</i>) IA |
| | | | | | Be prepared to provide financial disclosure information to any person requesting it (<i>Iowa Code §13C</i>) IA |

TRANSPARENCY & ACCOUNTABILITY

Required

Be aware of the requirements for sales tax/exemptions, as it varies from state to state.

Iowa has a very broad policy of exempting nonprofits from taxes and Nebraska exempts very few. Check Iowa rules at <http://www.iowa.gov/tax/educate/78595.html> and Nebraska at <http://www.revenue.ne.gov/info/7-215.pdf>

Strongly Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Annual report (publicly available)—including program information, organizational performance, financial status, donor (with permission), board & staff listings, organization contact information |
| | | | | | Code of ethics |
| | | | | | Nondiscrimination policy |

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Confidentiality policies & procedures (all constituents) |
| | | | | | Meeting agendas & descriptions of significant decisions made by the board of directors (publicly available) |
| | | | | | Information about fees & services provided (publicly available) |

VOLUNTEER ENGAGEMENT

Strongly Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|---|
| | | | | | Organizational Needs Assessment (volunteers) |
| | | | | | Orientation & ongoing training plan |
| | | | | | Position descriptions |
| | | | | | Recognition plan |
| | | | | | Volunteer Policy & Procedures Manual <ul style="list-style-type: none"> • Anti-Harassment • Attendance • Confidentiality • Discipline • Grievance • Liability/risk information • Non-discrimination • Organizational chart • Travel policy |

Recommended

| Yes | No | In Progress | Not Sure | N/A | |
|-----|----|-------------|----------|-----|------------------------------|
| | | | | | Budget |
| | | | | | Grievance policy & procedure |
| | | | | | Performance review |
| | | | | | Recruitment plan |