Applicant Name:

Representative Completing Assessment:       Date Completed:

Fund Coordinator Reviewing Assessment:       Date Finalized:        **Overall** **Risk Score (CVSSD only):**

| **Criteria** | **Description** | **Unknown or Not Achieved**  *(We don’t have this practice)* | **Partially Achieved** *(We are working on this practice)* | **Fully Achieved**  *(We have a sound practice)* |
| --- | --- | --- | --- | --- |
| **Nonprofit organizations**  NA | Our current board membership and their terms of service match what is stipulated in the bylaws. |  |  |  |
| Our board members fulfill their terms of service; we do not experience unexpected turn over; our board composition reflects a balance of short, medium, and long-tenured directors. |  |  |  |
| We nominate and elect board of directors and officers in accordance with bylaws and state law. |  |  |  |
| We carry directors’ and officers’ (D&O) insurance for our nonprofit board. |  |  |  |
| Our current board members or those designated to have oversight of the grant funded program have met all CVSSD training requirements. |  |  |  |
| We maintain corporate minutes of all board meetings, and for meetings of any committees authorized to act on behalf of the board. (See IRS Form 990, Part VI, Section A, line 8) |  |  |  |
| The full board reviews a copy of the IRS Form 990 prior to filing (for 990-N filers, we report to board members when it is filed). (See IRS Form 990, Part VI, Section B, line 11) |  |  |  |
| Our board annually reviews a written policy and complete a questionnaire about conflicts of interest. (See IRS Form 990, Part VI, Section B, Line 12) We document in minutes of board meetings when the policy is invoked. |  |  |  |
| Our board approves the executive director/CEO’s compensation and benefits, and documents how the board determined the compensation is appropriate and not excessive. (See IRS Form 990, Part VI, Section B, line 15) |  |  |  |
| We have a policy that describes steps our organization takes to properly evaluate our participation in joint ventures under applicable tax law, and to safeguard our organization’s tax-exempt status regarding joint ventures. (See IRS Form 990, Part VI, Section B, line 16) |  |  |  |
| Our board reviews whether our nonprofit has taken the Section 501(h) election (allowances and limits on legislative lobbying), and we discuss the importance, value, and advocacy to advance our mission.[[1]](#footnote-1) |  |  |  |
| Our board reviews and approves the budget for the following year (and adjustments that are made throughout the year as needed). |  |  |  |
| Our board reviews and accepts the independent financial audit, in addition to regular financial reports throughout the year.   * If we are a nonprofit that does not conduct independent financial audits, we review an asset/liability report that clearly illustrates the current cash position of the nonprofit and forecasts our cash position relative to anticipated liabilities at year end. |  |  |  |
| Our board routinely reviews banking relationships and policies, including signatures required by the bank. These are updated as needed. |  |  |  |
| Our board ensures insurance policies are renewed and reviews policies from time to time to make sure the coverage is adequate. |  |  |  |
| We convene an annual corporate meeting in accordance with our bylaws and state law. |  |  |  |
| We have a policy about regulatory filings with the IRS (990 Series, Payroll Reports, etc.) and State (Oregon Department of Justice and Secretary of State). We routinely file our reports with the IRS and the State on time. |  |  |  |
| Our board confirms that state corporate filings are current, including filing state registrations for fundraising, tax-exempt status, and employment tax withholdings. We disclose to the public our nonprofit’s three most recently filed annual returns with the IRS, as well as our application for tax-exemption and related correspondence and attachments. |  |  |  |
| We have a fundraising policy that spells out the methods for how we raise money and manage donor relationships. Our fundraising policy describes how we handle offers of large or complicated gifts (like real estate or stock). |  |  |  |
| **Government agencies and Tribal Nations programs[[2]](#footnote-2)**  NA | Elected or appointed officials, councils, commissions, Tribal Councils, or others with oversight responsibilities are informed and updated on CVSSD funds, awards, and grant-related matters. Our government ensures the efficient administration and operation of CVSSD grant funded programs, efficient financial management of CVSSD grant awards, and maintenance of systems that are compliant with GAAP and grant requirements, and compliance with auditing requirements specific to grants (Uniform Guidance, Generally Accepted Government Auditing Standards). |  |  |  |
| **Conflict of interest policy[[3]](#footnote-3)** | We have a policy that establishes clear procedures for identifying and addressing conflicts of interest. All employees, volunteers and board members review and abide by this policy and understand when to disclose any potential conflicts of interest. We have a conflict-of-interest statement form signed by employees, volunteers, and/or board members at the beginning of service, and again each year, acknowledging they have read and agree to abide by the policy. |  |  |  |
| **Whistleblower protection policy[[4]](#footnote-4)** | We have a policy that shields whistleblowers from retaliation when they report questionable or illegal activities by someone in authority over our agency, organization, or program. This includes, but is not limited to, reporting issues relating to minimum wage, overtime pay, recordkeeping, family and medical leave, discrimination, employee safety, and fraud and financial issues. |  |  |  |
| **Records retention policy[[5]](#footnote-5)** | We have a policy that stipulates how long our agency, organization or program keeps records, and how those records are destroyed after the retention period. Our policy makes clear that our records are available to state and federal agency representatives to examine and audit, and that if any litigation, claim, or audit starts before the expiration of the retention period, then these records must be retained until all litigation, claims, or audit findings involving the records have been resolved. These records include, but are not limited to, financial and grant management records, property records, and indirect cost proposals. |  |  |  |
| **Gift acceptance policy[[6]](#footnote-6)** | We have a policy that governs the receipt of, documentation of, and accounting procedures for cash and non-cash gifts. Our policy specifically addresses “non-cash” gifts such as gifts-in-kind and unusual gifts like land, vehicles, artwork, etc. Our policy speaks to donor privacy including what types of information we gather, how the information is used, if the information is shared with others and, if so, under what terms, and ways donors may opt-out. |  |  |  |
| **Gift card policy** | We have a policy which describes under what circumstances limited quantities of gift cards can be purchased, how gift card purchasing, and approval duties are segregated (the purchaser should not be the authorizer), that the value of individual cards do not exceed $100, and how approval, purchase, and use of gift cards is documented, tracked, monitored, and substantiated with receipts. |  |  |  |
| **Cash receipts policy** | We have a policy for how cash receipts are kept physically secure until deposited in a bank account, how often bank deposits are made, internal processes for handling cash receipts that come through the mail or at fundraising events, and clear separation of duties in handling, documenting, and reconciling cash receipts to the accounting system. |  |  |  |
| **Cash disbursements policy** | We have a policy that describes our cash disbursement control procedures including authorization functions for purchasing, signing checks, adjusting accounts, and extending credit, maintaining accounts receivable records, and other cash handling functions such as receiving and depositing funds or preparing checks. |  |  |  |
| **Credit and debit card policy** | We have a policy that outlines the terms and conditions for employees using credit cards, who is authorized to purchase using credit cards, the process for reporting lost credit cards, use of credit cards for online purchases, how credit card purchase receipts are handled, who reconciles credit card purchases with monthly statements, how to investigate and report unauthorized charges, and how to cancel a card or terminate an unauthorized user of a card. |  |  |  |
| **Budget policy** | We have a budget policy that stipulates who has authority to spend money or commit to financial obligations. Our policy sets limits on how high obligations can go without approval. The policy address processes for dealing with budget overages. |  |  |  |
| **Employee expense reimbursement policy** | We have policy that outlines the type of expenses for which employees, volunteers and/or board members can be reimbursed, criteria for what is a business expense, dollar limits on reimbursable amounts, and what expenses must be pre-authorized. The policy may also outline the terms for when an employee, volunteer and/or board member is paid in advance or given an allowance for expenses incurred while performing their position’s duties. |  |  |  |
| **Property and equipment capitalization policy[[7]](#footnote-7),[[8]](#footnote-8)** | We have a policy that establishes standards for purchasing, maintaining, disposing of, and replacing property and equipment that has a life of more than one fiscal year. Our policy describes how inventory of capitalized property and equipment is kept, who has oversight of the property or equipment, how often we audit capital property and equipment to ensure it is usable and stays within the designated department, our maintenance and upkeep schedules, and the depreciation method (evaluating the reduced value of an asset over time). |  |  |  |
| **Procurement policy[[9]](#footnote-9)** | We have a policy that establishes an effective agency/organization-wide purchasing process to ensure all purchases comply with tribal, federal, state and/or local contract requirements. Our policy establishes controls to safeguard our assets and to assure purchases are properly processed and recorded. Our policy ensures purchases are made competitively where practicable, and performance, quality, suitability, delivery, and service are considered at the time of procurement. |  |  |  |
| **Data backup policy** | We have a policy that ensures we backup any electronically stored financial and programmatic data in the event of a computer outage. Our policy describes who has access to electronic data, how electronic data is backed up (including frequency), and how back up files and sensitive data are stored securely. It also describes alternate arrangements to address situations where the person who is normally responsible becomes unavailable. |  |  |  |
| **Succession plan[[10]](#footnote-10)** | We have a succession plan to ensure agency, organizational or programmatic sustainability. Our succession plan addresses unexpected transitions such as sudden leadership departures (illness, disability, death, or termination), planned departures (retirements, sabbaticals), and strategic leadership development (develop skills and capacity to fill leadership gaps). |  |  |  |
| **Employee manual[[11]](#footnote-11)** | We have an employee manual that explains the various policies, procedures and expectations of our agency, organization, or program for our employees. The manual includes, but is not limited to, a mission or purpose statement, terms of employment, anti-harassment and non-discrimination policies, legal mandates for federal and state laws that affect employees, standards of conduct, compensation and benefits, procedures for complaints, and employment separation. We require every employee to sign a short statement acknowledging they have received, reviewed, and agree to comply with the policies and procedures outlined in the handbook. |  |  |  |

**Resources for Tribal Nations**

* <https://www.ojp.gov/training-and-technical-assistance/tfmc>
* <https://www.ojp.gov/training-and-technical-assistance/tfmc/guide-sheets>

**Resources for Nonprofit Organizations**

* <https://www.councilofnonprofits.org/sites/default/files/media/documents/2023/annual-board-tune-up-checklist.pdf>
* <https://www.councilofnonprofits.org/running-nonprofit/governance-leadership/good-governance-policies-nonprofits>
* <https://www.fordfoundation.org/work/our-grants/building-institutions-and-networks/organizational-mapping-tool/>
* <https://www.providentlawyers.com/the-governance-policies-every-nonprofit-should-have/>
* <https://nonprofitoregon.org/nao-nonprofit-resource-library>
* <https://nlctb.org/tips/hr-policies-for-nonprofit-organizations/>
* <https://www.councilofnonprofits.org/running-nonprofit/employment-hr>
* <https://www.doj.state.or.us/charitable-activities/>
* <https://www.doj.state.or.us/wp-content/uploads/2022/06/guide-nonprofit-board-service.pdf>

**Resources for Government Agencies**

* <https://www.gfoa.org/materials>
* <https://www.gfoa.org/materials/grants-administration>

1. <https://www.councilofnonprofits.org/everyday-advocacy/taking-501h-election> [↑](#footnote-ref-1)
2. <https://www.gfoa.org/materials/grants-administration> [↑](#footnote-ref-2)
3. Nonprofit organizations see IRS Form 990, Part VI, Section B, Line 12 [↑](#footnote-ref-3)
4. Nonprofit organizations see IRS Form 990, Section B, line 13 [↑](#footnote-ref-4)
5. Nonprofit organizations see IRS Form 990, Section B, line 14 [↑](#footnote-ref-5)
6. Nonprofit organizations see IRS Form 990, Schedule M [↑](#footnote-ref-6)
7. *Capitalized e*quipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost of $5,000 or greater (or your applicant’s capitalization policy, if it is less than $5,000). If the applicant does not have a capitalization policy in place, then use the Federal policy amount of $5,000. [↑](#footnote-ref-7)
8. <https://www.oregon.gov/das/Financial/Acctng/Documents/15.60.10.pdf> [↑](#footnote-ref-8)
9. 2 CFR §200.318 – 2 CFR §200.324, and 2 CFR §200.474 [↑](#footnote-ref-9)
10. <https://nonprofitoregon.org/pp/leadership>; <https://nonprofitoregon.org/disaster-resources-for-nonprofits> [↑](#footnote-ref-10)
11. <https://www.shrm.org/resourcesandtools/tools-and-samples/how-to-guides/pages/developemployeehandbook.aspx>; <https://nonprofitoregon.org/sites/default/files/uploads/file/Tip%20Sheet%20-%20NAO%20-%20Nov.pdf>; <https://www.forbes.com/advisor/business/employee-handbook/> [↑](#footnote-ref-11)