

Reporting Requirements for Exempt Organizations *

| Year Beginning In | Form | Gross Receipts | And | Total Assets |
|-------------------------------------|-------|---|-----|-----------------------|
| 2008 (File in 2009) | 990N | Less than \$25,000 | | |
| | 990EZ | More than \$25,000 and Less than \$1,000,000 | | Less than \$2,500,000 |
| | | | | |
| 2009 (File in 2010) | 990N | Less than \$25,000 | | |
| | 990EZ | More than \$25,000 and Less than \$500,000 | | Less than \$1,250,000 |
| | | | | |
| 2010 and Later (File in 2011) | 990N | Less than \$50,000 | | |
| | 990EZ | More than \$50,000 and Less than \$200,000 | | Less than \$500,000 |

* - If the organization does not meet the above requirements, then has to file Form 990

ACCOUNTABILITY CHECKLIST

Mission and Programs

- Our board reviews all programs and activities for alignment with the organizational mission.
- We comply with best practices in our field of service.
- We establish performance goals for each program and activity.
- We evaluate each program and document the results.
- We meet the requirements specified in grant agreements.

Impartiality and Ethics

- We have a code of ethics.
- We have a conflict of interest policy.
- We have an executive compensation policy.
- We have a nondiscrimination policy.
- We have a whistleblower policy.
- We have a confidentiality policy.
- Our board is comprised of independent directors.
- Every board and staff member has a copy of the current bylaws.

Legal Compliance

- We are in compliance with our bylaws.
 - Selection of directors
 - Terms of directors
 - Term limits
 - Duties of directors
 - Election of officers
 - Duties of officers
 - Quorums and other requirements for decision-making
 - Number of meetings
 - Proper notice of meetings
- Our board verifies that the information submitted on IRS Form 990 and any accompanying forms is accurate.
- The IRS Form 990 is filed annually and on time.
- Our registration with the California Secretary of State is renewed within four and one-half months of the close of our fiscal year.
- Our Annual Business Report is filed with the California Secretary of State in the month of the anniversary of our incorporation.
- We have obtained and retain documentation of state and local exemption from sales and property taxes.

Legal Compliance (continued)

- Employment-related tax payments and reports are regularly filed with the California Department of Revenue and with the IRS.
- IRS Forms I-9 and W-4 are completed for each employee.
- IRS Forms W-2 and 1099 are provided to each employee and contractor, respectively, by Jan. 31 every year.
- Notices required by the California Department of Labor and Employment, EEOC, OSHA and US Department of Labor are posted.
- We comply with Title VII and the Americans With Disabilities Act.
- We understand and obey all IRS regulations related to lobbying.
- We do not engage in political campaign activities.

Resource Development, Allocation and Management

- We have adopted the AFP's Donor Bill of Rights.
- We meet the IRS requirements for substantiation and reporting of our donors' contributions.
- We are registered with the California Secretary of State as an organization that solicits charitable contributions.
- When we conduct a raffle or bingo game, we have obtained a license from the California Secretary of State and attended a Games Manager training.
- Our budget contains clearly defined line items.
- Funds solicited for specific purposes are segregated in restricted line items and are released for use only for that specific purpose.
- We have adequate general liability insurance.
- We maintain appropriate property and automobile insurance.
- We have directors and officers liability insurance.
- We have internal financial control policies.
 - Authorized check signers
 - Petty cash
 - Substantiation of expenses
 - Travel & other expense reimbursement policies
- We have a document retention policy.
- We have fire- and water-safe storage for important documents and records.

Transparency

- Our Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code - Form 1023 is easily accessed by the public.
- We keep the last three years' IRS Form 990 accessible to the public.
- Minutes of board meetings, evaluation reports and financial reports are open to the public.
- The board of directors has a documented procedure for receiving public input about our organization and its programs.
- We publish an annual report that:
 - Explains our mission
 - Demonstrates how each program supports our mission
 - Communicates the impact and results of each program
 - Highlights our accomplishments
 - Lists board and staff members
 - Acknowledges partnering agencies and lists organizations with which we collaborate
 - Provides a clear and accurate picture of our financial health:
 - Income and expense
 - Balance sheet
 - Functional expense allocation

Congratulations! If every item on this list is checked off, you can celebrate your organization's high AQ! You are demonstrating accountability.