NEW YORK STATE OF OPPORTUNITY. | Department of State

Division of Community Services

Community Services Block Grant Program

Annual Compliance Review Of Organizational Standards (ACROS)

Grantee Self-Assessment Tool

FFY 2017

Grantee Name: Grantee Name

Report Date: Date

SELF-ASSESSMENT TOOL

FOR PRIVATE ELIGIBLE ENTITIES

Background

The CSBG organizational standards provide a standard foundation of organizational capacity for all Eligible Entities across the United States. The Federal Office of Community Services' Information Memorandum (IM) 138 provides direction to States and eligible entities on establishing organizational standards by FY 2016 and includes the final wording of the standards developed by the OCS-funded organizational standards Center of Excellence (COE).

The COE-developed organizational standards are comprehensive and were developed by and for the CSBG Network through the work of the CSBG Working Group. They work together to characterize an effective and healthy organization while reflecting the vision and values of Community Action and the requirements of the CSBG Act.

This tool has been updated with the final language for the organizational standards as issued in IM 138. The tool provides guidance regarding the intent of the CSBG Working Group as they developed the standards. Please note that the Center of Excellence may provide additional modifications to this guidance and may modify the tool as work of the CSBG Working Group and Center of Excellence work continues.

New York State Process

As part of IM138, New York State Department of State, Division of Community Services (DOS-DCS) is responsible for assessing the status of all eligible entities annually against the organizational standards. After discussion with DOS staff, grantees, the State Association and CSBG Advisory Council, it was determined that DOS-DCS would use this assessment tool to carry out the State's responsibility under IM 138.

DOS-DCS will require each eligible entity to complete this self-assessment each Federal Fiscal Year (FFY). The self- assessment and corresponding documentation must be submitted to the assigned program analyst for review and verification by January 31st. The information will be verified by the assigned program analyst and a report will be prepared identifying the unmet standards and timetable to come into compliance. Technical assistance needs will also be incorporated into the report.

Once every 3 years, the eligible entity will have an on-site review using a similar but more comprehensive tool known as the Triennial Review for Accountability with Compliance Standards (TRACS). For the FFY that the triennial review is conducted, the TRACS assessment process will replace this annual self-assessment.

Understanding the Self-Assessment Tool

First, there is brief guidance on each standard. It attempts to clarify issues that have been raised without unintentionally narrowing the standard.

Second, is the standard assessed as *Met* or *Not Met?*

Third, what document(s) were used to assess the standard? This is not intended to be an exhaustive list, nor should an agency need to have all of the sample documentation in place. This list is only meant to provide examples of ways to demonstrate how the standard is met.

There is a space on the tool to note documentation that was used but was not included on the pre-populated list. You are required to provide a hard copy of each document in support of the standard.

Gathering these document(s) will assist in providing documentation for the future Triennial Review for Accountability and Compliance with Standards (TRACS) which assesses compliance with the standards as well as state requirements.

Fourth, if the standard is not currently met, what is the progress has been done to date by the Organization to meet the standard.

Fifth, what action steps, if any, are planned by the Organization to meet or even exceed the standard.

Sixth, there are places following each standard to capture general notes and to outline next steps if needed or desired.

Submitting the Tool and Supporting Documentation

Organizing the documents is key to ensuring an efficient and thorough review. Eligible entities are required to create a binder large enough to hold each standard with the corresponding documentation behind it or attached to it. The documentation must be sufficient to support compliance with each standard. There are 58 standards in all.

When documentation for a standard is contained in a large document, provide the specific information being requested or a specific reference to the document. For example, many standards will reference the bylaws as a source for documentation. Rather than copying the full bylaws several times, the eligible entity should provide one copy of the entire bylaws for review. For the standard that require the bylaws as a source for documentation, provide a notation to the specific page or article in the bylaws associated with the standard to facilitate the reviewer's assessment of compliance.

Binders must be submitted to the assigned program analyst by January 31st.

Grantee Profile

Grantee Corporate Name: _____
Doing Business As (d/b/a): _____
Address: _____
_____

Location of Corporate Headquarters: _____

Telephone Number: _____ E-mail Address: _____

Fax Number: _____ Web Address: _____

Administration:

CEO/Executive Director: _____ E-mail Address: _____
Deputy/Secondary Contact: _____ E-mail Address: _____
Board Chair: _____ E-mail Address: _____
Chief Fiscal Officer: _____ E-mail Address: _____

Fiscal:

Total Annual Budget: $ _____

CSBG Annual Allocation:$ _____

Current Assets-to-Current Liabilities Ratio: _____

Personnel:

[Attach agency-wide organizational chart]

Full time staff: _____
Part time staff: _____
Program Volunteers: _____

Facilities:

Years at current location: _____ ☐ Rent ☐ Lease ☐ Own

Is the building owned by a subsidiary/delegate? ☐ Yes ☐ No

If owned, are there other tenants in the building? ☐ Yes ☐ No

Does the grantee control subsidiary business corporation(s)? ☐ Yes ☐ No

If yes, what is the relationship to the nonprofit?

List locations of other offices, neighborhood/outreach centers, Head Start sites, and delegate agencies:

Service Delivery:

Date the Community Needs Assessment was completed (Month/Year) _____

Date the Strategic Plan was completed (Month/Year) _____

How are services and activities provided to low-income people?

a) Direct services and activities? ☐ Yes ☐ No

b) Provide services through delegate agencies? ☐ Yes ☐ No

If yes, how many delegate agencies?

List Delegate Agencies:

c) Combination of direct and delegates? ☐ Yes ☐ No

Comments: (Note any special circumstances such as agency restructuring, transition of leadership, financial difficulties, or staff turnover, etc. that should be taken into consideration during the assessment.)

Grantee Organizational Chart

Instructions for filling out DOS Attendance & Quorum Tracking Sheet

Entering board member information:

1. Enter Board Member Names (cells B2-B22)
2. Enter abbreviated sectors (EPO = Elected Public Officials, LI = Low Income, P = Private) for each sector the board member represents (cells C2-C22)
3. Enter board meeting dates (on date per cell) across the top of each column (cells D1-Q1)
4. Enter Quorum requirement (cell C32, highlighted in yellow). **NOTE**: If quorum is NOT a percentage (%), please change cell to "Number" instead of "Percentage" (found under HOME tab, Number section – pull down arrow). The formula will automatically accept this change.
5. Enter attendance information:

   X = Attended meeting
   E or A = Excused absence (if applicable*) or Absent from meeting
   U = Unexcused absence from meeting

NOTE: *Some attendance requirements in the bylaws state that if a certain number of UNEXCUSED absences (absent without cause, etc.) occur a board member may be removed from the board. If your bylaws have this stipulation, please track the number of excused and unexcused absences as indicated above.

The sheet should automatically calculate if quorum was met, Yes or No.

Adding rows for additional board members:

1. Click on row 3 – (selecting cell A3 will also work) and moving downward (hold mouse left button or shift key) – highlight the number of rows needed – let go of mouse key/shift key once done.
2. On HOME tab select the DOWN ARROW under INSERT option.
3. Select INSERT SHEET ROWS (the new rows should be added)
4. While holding the left mouse key or shift key select (highlight) cell R2 and then move down to highlight the newly added rows in column R (will vary depending on the number of rows added). NOTE: The new rows will be missing the **"#/DIV0!**" or formula
5. On HOME tab select FILL (under EDITING section), select DOWN (this should fill-in to the new cells the formula from.
6. Correct the row numbers in column A (can also select column A rows 2-??, Select FILL, Select SERIES, and make sure STEP VALUE is set to 1).
7. The quorum formulas will adjust automatically if completed correctly.

DOS Attendance & Quorum Tracking Sheet

	Board Member Name	Sector															Attendance
1																	#DIV/0!
2																	#DIV/0!
3																	#DIV/0!
4																	#DIV/0!
5																	#DIV/0!
6																	#DIV/0!
7																	#DIV/0!
8																	#DIV/0!
9																	#DIV/0!
10																	#DIV/0!
11																	#DIV/0!
12																	#DIV/0!
13																	#DIV/0!
14																	#DIV/0!
15																	#DIV/0!
16																	#DIV/0!
17																	#DIV/0!
18																	#DIV/0!
19																	#DIV/0!
20																	#DIV/0!
21																	#DIV/0!
																Only current members	#DIV/0!

DO NOT ENTER DATA IN GREEN COLORED CELLS

Quorum = % of members non-vacant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number counted for quorum:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Number needed for quorum:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Quorum met Yes or No:	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**

% quorum

Double click table to access Excel Form.

Maximum Feasible Participation – Category 1: Consumer Input and Involvement

Standard 1.1	The organization demonstrates low-income individuals' participation in its activities.

Guidance:

- This standard is meant to embody "maximum feasible participation".
- The intent of this standard is to go beyond board membership; however, board participation may be counted toward meeting this standard if no other involvement is provided. The tripartite board is only one of many mechanisms through which eligible entities engage people with low-incomes.
- Participation can include activities such as Head Start Policy Council, tenant or neighborhood councils, and volunteering, etc.
- Though not mandatory, many eligible entities meet this standard by including advisory bodies to the board.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Advisory group documents
☐ Advisory group minutes
☐ Activity participation lists
☐ Board minutes
☐ Board pre-meeting materials/packet
☐ Volunteer lists and documents

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 1: Consumer Input and Involvement

Standard 1.2	The organization analyzes information collected directly from low-income individuals as part of the community assessment.

Guidance:

- This standard reflects the need for eligible entities to talk directly with low-income individuals regarding the needs in the community.
- Data can be collected through a variety of ways including, but not limited to, focus groups, interviews, community forums, customer surveys, etc.
- Analyzing the information can be met through review of the collected data by staff and/or board, including a review of collected data in the written community assessment, with notations of this review in the Assessment's Appendix, committee minutes, etc.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard
(Check all that apply)

☐ Community assessment document (including appendices)
☐ Backup documentation/data summaries
☐ Community forum summaries
☐ Interview transcripts

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 1: Consumer Input and Involvement

Standard 1.3	The organization has a systematic approach for collecting, analyzing, and reporting customer satisfaction data to the governing board.

Guidance:

- This reflects the need for any business to gather information regarding customer satisfaction. All organizations need to be aware of how satisfied their customers are of the services they receive.
- This standard does not imply that a specific satisfaction level needs to be achieved.
- Documentation is needed to demonstrate all three components in order to meet the standard: 1) collection, 2) analysis, and 3) reporting of data.
- A systematic approach may include, but not be limited to, surveys or other tools being distributed to customers annually, quarterly, or at the point of service (or on a schedule that works for the individuation eligible entity). Such collection may occur by program or agency-wide at a point in time.
- Analyzing the findings is typically completed by staff.
- Reporting to the board may be via written or verbal formats.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Customer satisfaction policy and/or procedures
☐ Customer satisfaction instruments, e.g., survey, data collection tools and schedule
☐ Customer satisfaction reports to organization leadership, board and/or broader community
☐ Board/Committee Minutes

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 2: Community Engagement

Standard 2.1	The organization has documented or demonstrated partnerships across the community, for specifically identified purposes; partnerships include other anti-poverty organizations in the area.

Guidance:

- Partnerships are considered to be mutually beneficial arrangements wherein each entity contributes and/or receives: time, effort, expertise and/or resources.
- Specifically identified purposes may include but are not limited to: shared projects; community collaborations/coalitions with an identified topic e.g. domestic violence, homelessness, teen pregnancy prevention, transportation task forces, community economic development projects, etc.; contractually coordinated services; etc.
- The IS Report already asks for a list of partners. The intent of this standard is not to have another list, but to have documentation that shows what these partnerships entail and/or achieve.
- These could be documented through MOUs, contracts, agreements, documented outcomes, coalition membership, etc.
- This standard does not require that every partnership is a formal, fully documented relationship.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard
(Check all that apply)

☐ Partnership documentation: agreements, emails, MOU/MOAs
☐ Sub contracts with delegate/partner agencies
☐ Coalition membership lists
☐ Strategic plan update/report if it demonstrates partnerships

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 2: Community Engagement

Standard 2.2	The organization utilizes information gathered from key sectors of the community in assessing needs and resources, during the community assessment process or other times. These sectors would include at minimum: community-based organizations, faith-based organizations, private sector, public sector, and educational institutions.

Guidance:

- If gathered during the community assessment, it would be documented in the assessment. If done during "other times" this may be reflected in reports, data analysis, or staff/board meeting minutes.
- Engagement may include: key informant interviews, staff participation in other community groups/advisory bodies, community-wide processes, etc.
- Documentation is needed to demonstrate that all five sectors have been engaged: community-based organizations, faith-based organizations, private sector, public sector, and educational institutions. There is no requirement for how many individual organizations the eligible entity must contact, or what data is collected.
- If one or more of these sectors are not present in the community or refuses to participate, then the eligible entity needs to demonstrate the gap or a good faith effort to engage the sector(s).
- Demonstrating that you have "gathered" and "used" the information may be met in a variety of ways including, but not limited to: summarizing the data in the community assessment or its appendices; documentation of phone calls, surveys interviews, focus groups in eligible entity files (hard copy or electronic); documentation in planning team minutes; summary reports on the data shared at board meetings or board committees; etc.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard
(Check all that apply)

☐ Community assessment document (including appendices)
☐ Other written or online reports
☐ Backup documentation of involvement: surveys, interview documentation, community meeting minutes, etc.
☐ Board/Committee or staff meeting minutes

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 2: Community Engagement

Standard 2.3 The organization communicates its activities and its results to the community.

Guidance:

- This may be met through an eligible entities annual report, social media activity, traditional news media, community outreach activities, etc.
- Community would be defined by the eligible entity but needs to include those outside of the staff and board of the eligible entity.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Annual report
☐ Website, Facebook page, Twitter account, etc. (regularly updated)
☐ Media files of stories published
☐ News release copies
☐ Community event information
☐ Communication plan

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 2: Community Engagement

Standard 2.4	The organization documents the number of volunteers and hours mobilized in support of its activities.

Guidance:

- There is no requirement to utilize volunteers, only to document their number and hours, if utilized.
- This information should already be collected as part of current National Performance Indicators.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Data on number of volunteers and hours provided
☐ Board minutes
☐ Documentation of tracking system(s)

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.1	The organization conducted a community assessment and issued a report within the past 3 years.

Guidance:

- This standard refers to what is sometimes called a community needs assessment, and requires that eligible entities assess both needs and resources in the community. The requirement for this assessment is outlined in the CSBG Act.
- This may require CSBG Lead Offices to adjust timeframes for required submission.
- The report may be electronic or print, and may be circulated as the eligible entity deems appropriate. This can include: websites, mail/email distribution, social media, press conference, etc.
- It may be helpful for eligible entities to document the report release date such as April 2014 or December 2015.

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)
☐ Community assessment document with date noted

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.2	As part of the community assessment, the organization collects and includes current data specific to poverty and its prevalence related to gender, age, and race/ethnicity for their service area(s).

Guidance:

- Documentation is needed to demonstrate all four categories in order to meet the standard: gender, age, race, and ethnicity.
- Data on poverty is available from the U.S. Census Bureau.

Organization Self-Assessment:

☐ Not Met
☐ Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Community assessment document (including appendices)
☐ Backup information including census and other demographic data

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.3	The organization collects and analyzes both qualitative and quantitative data on its geographic service area(s) in the community assessment.

Guidance:

- Documentation is needed to demonstrate that both types of data are collected in order to meet the Standard:
  - Qualitative: this is opinions, observations, and other descriptive information obtained from the community through surveys, focus groups, interviews, community forums, etc.
  - Quantitative: this is numeric information, e.g. Census data, program counts, demographic information, and other statistical sources.
- Documentation on data analysis is also required in order to meet the Standard.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard
(Check all that apply)

☐ Community assessment document (including appendices)
☐ Backup documentation
☐ Broader community-wide assessments
☐ Other data collection process on poverty
☐ Committee/team meeting minutes reflecting analysis

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.4	The community assessment includes key findings on the causes and conditions of poverty and the needs of the communities assessed.

Guidance:

- There is no required way to reflect this information.
- The organization may choose to include a key findings section in the assessment report and/or executive summary.
- Conditions of poverty may include items such as: numbers of homeless, free and reduced school lunch statistics, SNAP participation rates, etc.
- Causes of poverty may include items such as: lack of living wage jobs, lack of affordable housing, low education attainment rates, etc.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard
(Check all that apply)

☐ Community assessment document (including appendices)
☐ Backup documentation
☐ Committee/team meeting minutes reflecting analysis

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Maximum Feasible Participation – Category 3: Community Assessment

Standard 3.5 The governing board formally accepts the completed community assessment.

Guidance:

- This would be met through the Board voting on a motion to accept the assessment at a regular board meeting and documenting this in the minutes.

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)
☐ Community assessment document
☐ Board minutes
☐ Board pre-meeting materials/packet

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.1	The governing board has reviewed the organization's mission statement within the past 5 years and assured that: 1. The mission addresses poverty; and 2. The organization's programs and services are in alignment with the mission.

Guidance:

- "Addresses poverty" does not require using the specific word poverty in the organization's mission.
- Language such as but not limited to: low-income, self-sufficiency, economic security, etc. is acceptable.
- It is the board that determines if the programs and services are in alignment with the mission. This review and formal determination would be recorded in the board minutes.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Board minutes
☐ Strategic plan
☐ Mission statement

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.2	The organization's Community Action plan is outcome-based, anti-poverty focused, and ties directly to the community assessment.

Guidance:

- The State Lead Agency is responsible for determining the plan's format, and needs to ensure that the three components are readily identifiable.
- The plan needs to be focused on outcomes, i.e., changes in status (such as hunger alleviation vs. food baskets).
- The Community Action plan is sometimes referred to as the CSBG workplan.

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)
☐ CAP plan*
☐ Logic model
☐ Community assessment
*The CAP Plan is sometimes referred to as the CSBG Plan or CSBG Workplan

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.3	**The organization's Community Action plan and strategic plan document the continuous use of the full Results Oriented Management and Accountability (ROMA) cycle or comparable system (assessment, planning, implementation, achievement of results, and evaluation). In addition, the organization documents having used the services of a ROMA-certified trainer (or equivalent) to assist in implementation.**

Guidance:

- There is no requirement to have a certified ROMA trainer on staff at the organization.
- While a ROMA trainer (or equivalent) must be involved, it is up to the organization to determine the manner in which this individual is utilized. Examples include: involving the trainer in strategic planning meetings, consultation on implementation, etc.
- This includes involving a ROMA trainer (or equivalent) in the course of ROMA-cycle activities such as the community assessment, strategic planning, data and analysis, and does not need to be a separate activity.

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Certified ROMA trainer in the organization
☐ Agreement with certified trainer not within the organization to provide ROMA services
☐ Strategic plan (including appendices)
☐ The community action plan (including appendices)
☐ Meeting summaries of ROMA trainer participation

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.4	The governing board receives an annual update on the success of specific strategies included in the Community Action plan.

Guidance:

- The CSBG Act requires that boards be involved with assessment, planning, implementation, and evaluation of the programs: this standard supports meeting that requirement.
- This standard is met by an update being provided at a regular board meeting, and documented in the minutes.
- The update provided to the board may be written or verbal.
- The update provided to the board should include specific strategies outlined in the Community Action plan and any progress made over the course of the last year, or by another period of time as determined by the board that is less than one year.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Community action plan update/report
☐ Board minutes
☐ Board pre-meeting materials/packet

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.5	The organization has a written succession plan in place for the CEO/ED, approved by the governing board, which contains procedures for covering an emergency/unplanned, short-term absence of 3 months or less, as well as outlines the process for filling a permanent vacancy.

Guidance:

- Board approval would most likely occur through a board vote at a regular board meeting
- Documentation must include both elements: 1) plan for emergency/unplanned absence and 2) policy for filling a permanent vacancy.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Board minutes
☐ Succession plan/policy
☐ Short term succession plan

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 4: Organizational Leadership

Standard 4.6	An organization-wide, comprehensive risk assessment has been completed within the past 2 years and reported to the governing board.

Guidance:

- Reporting to the governing board would most likely occur at a regular board meeting and should be reflected in minutes.
- It is important to note that to meet the Standard the organization only has to complete the assessment and report to the board. The results of the assessment are internal to the organization and therefore private.
- There is no one mandatory tool for completing this task. This comprehensive assessment is more than the financial risk assessment contained in the audit and may also include such areas as: insurance, transportation, facilities, staffing, property, etc. To meet the Standard, the tools(s) used needs to address organization-wide functions, not only individual program requirements.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Risk assessment policy and/or procedures
☐ Board minutes
☐ Completed risk assessment tool
☐ Risk assessment reports

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.1 CSBG	**The organization's governing board is structured in compliance with the Act:** **1. At least one third democratically-selected representatives of the low-income community;** **2. One-third local elected officials (or their representatives); and** **3. The remaining membership from major groups and interests in the community.**

Guidance:

- This standard is based on the CSBG Act and addresses the composition structure of the board only.
- See the CSBG Act and IM 82 for comprehensive guidance.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Board minutes
☐ Board roster
☐ Bylaws

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.2	The organization's governing board has written procedures that document a democratic selection process for low-income board members adequate to assure that they are representative of the low-income community.

Guidance:

- See the CSBG Act and IM 82 for comprehensive guidance.
- See definitions list for additional clarity on democratic selection – please note that the CSBG Act requires a democratic *selection* process, not *election* process.
- Examples of democratic selection procedures for low-income sector directors include: (1) election by ballots cast by the eligible entity's clients and/or by other low-income people in the eligible entity's service area (ballots could be cast, for example, at designated polling place(s) in the service area, at the eligible entity's offices, or via the Internet); (2) vote at a community meeting of low-income people (the meeting could serve not simply to select low-income sector directors but also to address a topic of interest to low-income people); (3) designation of one or more community organization(s) composed predominantly of and representing low-income people in the service area (for example, a Head Start policy council, low-income housing tenant association, or the board of a community health center) to designate representative(s) to serve on the eligible entity's board.

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)
☐ Board policies and procedures
☐ Board minutes
☐ Bylaws

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.3	The organization's bylaws have been reviewed by an attorney within the past 5 years.

Guidance:

- There is no requirement that the attorney be paid
- Final reviews by attorneys on the board or on staff are not recommended, but are not disallowed.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard
(Check all that apply)

☐ Bylaws
☐ Board minutes
☐ Attorney statement/invoice

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.4	The organization documents that each governing board member has received a copy of the bylaws within the past 2 years.

Guidance:

- Distribution may be accomplished through electronic or hard copy distribution.
- Acknowledgment of receipt may be accomplished through a signed and dated written acknowledgement, email acknowledgement, board minutes documenting receipt for those in attendance, etc.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Board minutes
☐ Board pre-meeting materials/packet
☐ Bylaws
☐ List of signatures
☐ Copies of acknowledgements

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.5	The organization's governing board meets in accordance with the frequency and quorum requirements and fills board vacancies as set out in its bylaws.

Guidance:

- There are no requirements on the meeting frequency or quorum; only that organizations abide by their approved bylaws.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Board minutes
☐ Board roster
☐ Board bylaws

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.6	Each governing board member has signed a conflict of interest policy within the past 2 years.

Guidance:

- There is no requirement to use a specific conflict of interest policy, only that the organization utilizes one that meets its needs.
- The signed conflict of interest policies are collected, reviewed, and stored by the organization.
- 2 CFR Part 200 (Super Circular) is in effect for any grant periods after December 26, 2014 and has additional information on conflict of interest policies and specific disclosures.
- As a point of reference, the 990 asks: Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Did the organization regularly and consistently monitor and enforce compliance with the policy? If so, describe how.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Board minutes
☐ Conflict of interest policy/procedures
☐ Signed policies/signature list

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.7	The organization has a process to provide a structured orientation for governing board members within 6 months of being seated.

Guidance:

- There is no specific curricula requirement, or training methodology required; Board Orientation should have many organization-specific elements. These may include bylaws, overview of programs, and review of fiscal reports.
- Training may be delivered at board meetings, special sessions, in person, through electronic media, or through other modalities as determined by the board.
- The organization must have documentation of its process (including content), as well as documentation that each board member has been provided with the opportunity for orientation.

Organization Self-Assessment:

☐ Not Met
☐ Met

Documentation Attached to Support the Standard
(Check all that apply)

☐ Board policy/procedures
☐ Board training materials
☐ Board member acknowledgement/signature

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.8	Governing board members have been provided with training on their duties and responsibilities within the past 2 years.

Guidance:

- There is no specific curricula requirement, or training methodology required.
- Training may be delivered at board meetings, special sessions, conferences, through electronic media, or other modalities as determined by the board.
- The organization needs to have documentation that the training occurred (including content) as well as documentation that each board member has been provided with training opportunities.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Training agendas
☐ Attendee list
☐ Board minutes
☐ Documentation of board attendance at offsite training conferences/events/webinars etc.

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 5: Board Governance

Standard 5.9	The organization's governing board receives programmatic reports at each regular board meeting.

Guidance:

- This standard does not require a report on each program at every board meeting; however it does call for some level of programmatic reporting at every board meeting. Organizations determine their own process to report programs to the board. For example, some organizations may cycle through their programs semi-annually, others may do so on a quarterly basis, and yet others may do a brief summary at every board meeting.
- Board minutes should reflect that programmatic reports have been received documentation.
- Programmatic reporting may be in writing (reports, dashboards) and/or verbal.

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard
(Check all that apply)
☐ Board minutes
☐ Board pre-meeting materials/packet
☐ Programmatic reports

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 6: Strategic Planning

Standard 6.1	The organization has an agency-wide strategic plan in place that has been approved by the governing board within the past 5 years.

Guidance:

- This is intended to be an organization-wide document, not a list of individual program goals
- This would be met through the Board voting on a motion to accept the strategic plan at a regular board meeting and documenting this in the minutes.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Board minutes
☐ Strategic plan

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 6: Strategic Planning

Standard 6.2	The approved strategic plan addresses reduction of poverty, revitalization of low-income communities, and/or empowerment of people with low incomes to become more self-sufficient.

Guidance:

- These are the purposes of CSBG as laid out in the Act.
- These specific terms are not required, but the plan needs to include one or more of the themes noted in the Standard.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Strategic plan

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 6: Strategic Planning

Standard 6.3	The approved strategic plan contains family, agency, and/or community goals.

Guidance:

- These goals are set out as part of ROMA, referenced in IM 49, and provide the framework for the National Performance Indicators.
- These specific terms are not required, but the plan must address one or more of these dimensions.
- There is no requirement to address all three: family, agency, and community.

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)
☐ Strategic plan

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 6: Strategic Planning

Standard 6.4	Customer satisfaction data and customer input, collected as part of the community assessment, is included in the strategic planning process.

Guidance:

- This standard links the community assessment with strategic planning.
- There is no requirement to do additional data collection.
- Please see guidance and glossary under Customer Engagement for more information on customer satisfaction and customer input.
- The standard may be documented by references to the analysis of customer satisfaction data and input within the plan, or by including the analysis of customer satisfaction data in the plan or its appendices, with a brief explanation of how it was used.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Strategic plan including appendices
☐ Notes from strategic planning process
☐ Customer satisfaction data/reports
☐ Customer input data/reports

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Vision and Direction – Category 6: Strategic Planning

Standard 6.5	The governing board has received an update(s) on progress meeting the goals of the strategic plan within the past 12 months.

Guidance:

- The CSBG Act requires that Boards be involved with assessment, planning, implementation, and evaluation of programs; this standard supports meeting that requirement.
- This standard would be met by an update being provided at a regular board meeting, or a planning session, and documented in the minutes.
- The update provided to the board may be written or verbal.
- The update provided to the board should include goals outlined in the strategic plan and any progress made over the course of the last year, or by another period of time as determined by the board that is less than one year.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Strategic plan update/report
☐ Board minutes
☐ Board pre-meeting materials/packet

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.1	The organization has written personnel policies that have been reviewed by an attorney and approved by the governing board within the past 5 years.

Guidance:

- There is no requirement that the attorney be paid, but should be a currently practicing attorney.
- Final reviews by attorneys on the board or on staff are not recommended, but are not disallowed.
- Note that the review needs to have occurred at some point during in the past five calendar years.
- Agencies may work with human resource professionals (such as SHRM certified staff) and others (attorneys on staff or on the board) prior to the legal review to minimize cost.
- Note that not all attorneys are familiar with Human Resource issues and agencies are encouraged to use attorneys with this type of expertise.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard
(Check all that apply)

☐ Personnel policies
☐ Board pre-meeting materials/packet
☐ Board minutes
☐ Statement/invoice from an attorney reflecting the review

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.2	The organization makes available the employee handbook (or personnel policies in cases without a handbook) to all staff and notifies staff of any changes.

Guidance:

- The Handbook may be made available in electronic (such as an agency intranet, a location on a shared server, or distributed via email) or print formats.
- The process for notification of changes is up to the individual organization.
- Agencies are encouraged to have staff sign off that they have received and read the Employee Handbook.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Employee handbook/personnel policies
☐ Identified process for notifying staff of updates (may be included within the handbook/policy)
☐ Documentation of location and availability of handbook/policies

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.3	The organization has written job descriptions for all positions, which have been updated within the past 5 years.

Guidance:

- This references job descriptions for each type of position, not each staff person.
- To meet the Standard, job descriptions may include date of last review/update; the Standard does not require changes when descriptions are reviewed.
- The time frame is defined as within the past 5 calendar years.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Organizational chart/staff list
☐ Job descriptions
☐ Board or committee minutes noting documents have been updated

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.4	The governing board conducts a performance appraisal of the CEO/executive director within each calendar year.

Guidance:

- There is no specific appraisal tool required to be used.
- This may be accomplished through a committee or the full board; however, the full board should receive and accept via board vote the appraisal, with the acceptance reflected in the board minutes.
- The approval of the performance appraisal is often done in conjunction with setting the CEO compensation.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Board minutes

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.5	The governing board reviews and approves CEO/executive director compensation within every calendar year.

Guidance:

- The full board should review and approve the total compensation at a regular board meeting and have it reflected in the board minutes.
- This includes salary, fringe, health and dental insurance, expense/travel account, vehicle, etc.
- As a point of reference, the 990 asks: Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?...and if yes, describe the process.
- The compensation review and approval often happens in conjunction with the CEO performance appraisal.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Board minutes
☐ Executive Director/CEO contract (if applicable)

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.6	The organization has a policy in place for regular written evaluation of employees by their supervisors.

Guidance:

- The Standard calls for a policy being in place.
- It is recognized that it is best practice to have annual reviews for every employee, but the Standard is not intended to imply that 100% of employees must have an annual review. This caveat is noted given normal business conditions that may impact individual employees at any given time, e.g. timing of resignation/dismissal, FMLA leave, seasonal, etc.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Evaluation process/policy
(likely found in personnel policies and procedures)

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.7	The organization has a whistleblower policy that has been approved by the governing board.

Guidance:

- Once the whistleblower policy is approved and in place, there is no requirement for additional review under this standard. It is good policy for boards to periodically review their whistleblower policy to ensure that they are operating in compliance with it.
- This would be met through a vote by the board at a regular meeting and noted in the minutes.
- Many organizations incorporate their whistleblower policy into their Personnel Policies or Employee Handbook. If not included, the Whistleblower policy should be made available to staff via other means.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Whistleblower policy
☐ Board minutes
☐ Board pre-meeting materials/packet

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.8 All staff participate in a new employee orientation within 60 days of hire.

Guidance:

- There are not curricula requirements for the orientation; it is up to the organization to determine the content. Some examples of content include time and effort reporting, ROMA, data collection, mission, history of Community Action, etc.
- This may be met through individual or group orientations, and documented in personnel files.
- The date of hire is considered to be the first day the employee works at the organization.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Personnel policies/employee handbook
☐ Orientation materials
☐ Sampling of HR/personnel files for documentation of attendance

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 7: Human Resource Management

Standard 7.9	The organization conducts or makes available staff development/training (including ROMA) on an ongoing basis.

Guidance:

- There are no specific requirements for training topics, with the exception of ROMA (or comparable system if one is used and approved by the State).
- This standard may be met through in-house, community-based, conference, online and other training modalities. Agencies may conduct their own training in-house, or may make online or outside training available to staff.
- This should be documented in personnel files.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Training plan(s)
☐ Documentation of trainings: presentations, evaluations, attendee lists
☐ Documentation of attendance at offsite training events/conferences
☐ HR/personnel files

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.1	The organization's annual audit (or audited financial statements) is completed by a Certified Public Accountant on time in accordance with Title 2 of the Code of Federal Regulations, Uniform Administration Requirements, Cost Principles, and Audit Requirement (if applicable) and/or State audit threshold requirements.

Guidance:

- Please see and follow state and federal guidance related to audits.
- Completed by a Certified Public Accountant on time in accordance with Single Audit Guidelines.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Completed audit

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.2	All findings from the prior year's annual audit have been assessed by the organization and addressed where the governing board has deemed it appropriate.

Guidance:

- This standard can be met through board discussion and decisions at a regular board meeting with decisions noted in the minutes.
- Findings are those noted in the Audit itself, not the Management Letter.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Completed audit
☐ Management response to the audit
☐ Board minutes

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.3 The organization's auditor presents the audit to the governing board.

Guidance:

- The presentation to the board should be reflected in the Minutes.
- This standard can be met via the auditor meeting with the full board or appropriate committee including Finance, Finance/Audit, Audit, or Executive. If done via committee, a report to the full board by the Committee Chair to confirm the meeting occurred needs to be completed and documented in the minutes.
- The Auditor may make the presentation in person or via web or conference call as allowed by state law. In addition, ensure that the bylaws allow for electronic communication if the auditor or their representative presents in this way.
- The presentation may be made by a representative(s) of the audit firm and is not required to be the Partner of the firm engaged in the audit.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Completed audit
☐ Board minutes/committee minutes
☐ Board pre-meeting materials/packet

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.4 The governing board formally receives and accepts the audit.

Guidance:

- This standard can be met through a board vote accepting the audit at a regular board meeting and reflected in the minutes.
- Each board member should be provided a copy of the audit, either in hard or electronic format, with this distribution noted in the board minutes.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Completed audit
☐ Board minutes

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.5 The organization has solicited bids for its audit within the past 5 years.

Guidance:

- The Standard does not require that an organization switch auditors or partners, only that the audit is put out to bid within the past 5 years.
- If an organization is currently under contract with a firm that has been conducting the audit for 5 or more at the time of the first Standards assessment, the bid process needs to occur as soon as the current contract is completed.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Organization procurement policy
☐ Documentation of bid process, including RFP/RFQ, list of vendors receiving notice, proof of any publication of the process
☐ Board pre-meeting materials/packet

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.6	The IRS Form 990 is completed annually and made available to the governing board for review.

Guidance:

- The IRS Form 990 is a publically available document, and specifically asks if the board has reviewed the document prior to its submission. It also asks for a description of the review process.
- The Standard would be met by documenting the review process in the board minutes; the Standard does not require board acceptance or approval of the IRS Form 990.
- The IRS Form 990 can be made available by sharing a copy electronically or in hard copy to governing board members with the process noted in the minutes.
- The IRS Form 990 should be completed and submitted on time to the IRS within any granted extension periods.

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)
☐ IRS Form 990
☐ Board minutes
☐ Board pre-meeting materials/packet
☐ Documentation of 990 distribution to the board (mail, email, link)

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.7	The governing board receives financial reports at each regular meeting that include the following: 1. Organization-wide report on revenue and expenditures that compares budget to actual, categorized by program; and 2. Balance sheet/statement of financial position.

Guidance:

- Categorization by program does not require reporting by individual funding stream; it may be by organization-defined program areas, e.g., Early Childhood, Energy, Housing, etc.
- This does not limit the financial information a board receives at each board meeting. Individual agencies are likely to determine that additional information is needed by the board and should determine what specific information needs to be shared with the board beyond that included in the Standard.

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard
(Check all that apply)
☐ Financial reports as noted above
☐ Board minutes/committee minutes
☐ Board pre-meeting materials/packet

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.8	All required filings and payments related to payroll withholdings are completed on time.

Guidance:

- This includes: federal, state, and local taxes; as well as insurance and retirement payments.
- Documentation may include information received from a payroll service if used or the organization's financial management system. Such verification could be reviewed at the committee level if the organization determines it necessary, or delegated to the Executive Director.

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard
(Check all that apply)

☐ Payroll tax documentation/filings
☐ Insurance documentation (health, disability, flex accounts)
☐ Retirement accounts documentation
☐ Record of payments to state, federal, insurance and retirement accounts

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.9 The governing board annually approves an organization-wide budget.

Guidance:

- This would be met through approval at a regular board meeting and documented in the board minutes.
- This is intended to complement, not replace, program budgets.
- It is recognized that each grant or program will likely have an annual budget that may cross two organization fiscal years.
- It is important to note that an organization-wide budget is a forecast for the upcoming organization fiscal year, based on the best information at the time of development. It provides the board with an overview of what the expected revenues and expenditures are likely to be over the course of a year, with the knowledge that the actual revenue and expenditures may differ. There is no requirement for the organization to pass a modified organization-wide budget during the course of a year as things change.

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)
☐ Agency-wide budget
☐Board minutes
☐ Board pre-meeting materials/packet

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.10	The fiscal policies have been reviewed by staff within the past 2 years, updated as necessary, with changes approved by the governing board.

Guidance:

- This would be met through approval at a regular board meeting and documented in the board minutes.
- There are no requirements for which specific staff need to be involved in the staff-level review.
- The annual reporting of the staff level review of the fiscal policies may be made at a fiscal committee meeting with the committee minutes reflecting the review.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Fiscal policies/procedures manual
☐ Board minutes/committee minutes
☐ Board pre-meeting materials/packet

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.11	A written procurement policy is in place and has been reviewed by the governing board within the past 5 years.

Guidance:

- This would be met through approval at a regular board meeting and documented in the board minutes.
- The procurement policy may be found in an organization's fiscal policies; it does not need to be a separate document.
- The procurement policy must be compliant with federal regulations and Agencies are encouraged to review relevant OMB circulars for specifications**.**

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard
(Check all that apply)
☐ Procurement policy
☐ Board minutes
☐ Board pre-meeting materials/packet

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.12	The organization documents how it allocates shared costs through an indirect cost rate or through a written cost allocation plan.

Guidance:

- If no approved indirect cost rate is in place, the organization must have a written cost allocation plan.
- A Federally Negotiated Indirect Cost Rate should be currently approved and may be determined or provisional.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Cost allocation plan
☐ Approved indirect cost rate

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 8: Financial Operations and Oversight

Standard 8.13	The organization has a written policy in place for record retention and destruction.

Guidance:

- This includes the retention and destruction of both electronic and physical documents.
- This Policy may be a stand-alone policy or may be part of a larger set of organization policies.
- As a point of reference, the 990 asks: Did the organization have a written document retention and destruction policy?

Organization Self-Assessment:

☐ Not Met
☐ Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Document retention and destruction policy

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 9: Data and Analysis

Standard 9.1	The organization has a system or systems in place to track and report client demographics and services customers receive.

Guidance:

- Some funders require their own systems be used; the organization may or may not have an organization-wide system in place. As long as all services and demographics are tracked, this standard would be met.
- The CSBG Information Survey data report already requires the reporting of client demographics. This standard does not require additional demographic data collection or reporting.

Organization Self-Assessment:

☐ Not Met
☐ Met

Documentation Attached to Support the Standard (Check all that apply)

☐ CSBG Information Survey data report
☐ Data system documentation and/or direct observation
☐ Reports as used by staff, leadership, board or cognizant funder

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 9: Data and Analysis

Standard 9.2	The organization has a system or systems in place to track family, agency, and/or community outcomes.

Guidance:

- Some funders require their own systems be used; the organization may or may not have an organization-wide system in place. As long as outcomes are tracked, this standard would be met.
- This may or may not be the same system(s) noted in 9.1

Organization Self-Assessment:
☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Data system documentation and/or direct observation
☐ Reports as used by staff, leadership, board or cognizant funder

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 9: Data and Analysis

Standard 9.3	The organization has presented to the governing board for review or action, at least within the past 12 months, an analysis of the agency's outcomes and any operational or strategic program adjustments and improvements identified as necessary.

Guidance:

- This standard would be met through board or staff discussions as long as the analysis and discussion are documented.
- It is important to note that an organization is likely to have multiple programs with varying program years. This standard addresses an annual review of organization outcomes. Organizations are likely to make operations and strategic program adjustments throughout the year, making a single point in time analysis less effective than ongoing performance management.
- Organizations can meet this standard by having: an annual board discussion of organization outcomes, multiple conversations over the course of the year, or other process the organization deems appropriate as long as these discussions are reflected in the minutes, with any operational or program adjustments or improvements being noted.
- Organizations are not required to make adjustments in order to meet the standard, only to have conducted an analysis.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ Strategic plan update/report
☐ Other outcome report
☐ Notes from staff analysis
☐ Board minutes
☐ Board pre-meeting materials/packet

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

Operations and Accountability – Category 9: Data and Analysis

Standard 9.4	The organization submits its annual CSBG Information Survey data report and it reflects client demographics and organization-wide outcomes.

Guidance:

- See CSBG State Lead Agency for specifics on the submission process.
- The CSBG Information Survey data report already requires the reporting of client demographics and organization-wide outcomes. This standard does not require additional data collection or reporting.

Organization Self-Assessment:

☐ Met
☐ Not Met

Documentation Attached to Support the Standard (Check all that apply)

☐ CSBG Information Survey Data Report
☐ Email or upload documentation reflecting submission
☐ Backup documentation gathered agency-wide to support the is submission

List Other Documentation Attached:

If not met, progress to date on meeting the Standard:

Action steps to be taken to meet the Standard:

Notes:

ACROS Scoring Sheet

Standards	Total # of National Standards	# Met	% Met
Maximum Feasible Participation			
o Consumer Input and Involvement	3		
o Community Engagement	4		
o Community Assessment	5		
Vision and Direction			
o Organizational Leadership	6		
o Board Governance	9		
o Strategic Planning	5		
Operations and Accountability			
o Human Resource Management	9		
o Financial Operations and Oversight	13		
o Data and Analysis	4		
Total	**58**		**%**

Overall Compliance Level with National Standards: XX of XX (XXX% met)

A Continuous Improvement Plan will be created by DOS to track progress on unmet Standards and unmet Indicators.