

**Accountability Self-
Assessment for Unstaffed
Private Foundations**
Version 1.1 (Nov. 2006)



This self-assessment tool is designed to be a comprehensive resource to help you determine if your unstaffed private foundation (family, independent or corporate) is complying with key federal laws and regulations and is engaging in generally recommended good practices for being accountable to the public. Addressing issues of accountability is an ongoing process for an organization, and this tool is designed to help organizations with that process.

This tool is for private foundations with no full-time or part-time staff. If your foundation has one or more full-time or part-time staff people, please use the accountability self-assessment tool for staffed private foundations.

Please note that this self-assessment tool is designed to allow some flexibility in how it is used and interpreted, since not all of the practices listed in the self-assessment tool will be applicable to every foundation, particularly smaller foundations. But the tool provides a solid framework to help foundations assess how well they are achieving their goals to be ethical and accountable organizations.

Foundation Name:

Date(s) of Self-Assessment:

Name and Title of Person(s) Conducting
Self-Assessment:

Introduction

How to Use The Self-Assessment Tool

Who Should Complete the Self-Assessment?

This self-assessment tool can be completed by one or more of your board members who are knowledgeable about your foundation. If one person completes the self-assessment, she or he should ideally have a broad knowledge and understanding of the foundation's governance, management and operational practices. You can also consider using an outside consultant, volunteer or advisor to complete this tool, but if that person does not have an in-depth understanding of the foundation, she or he may need to conduct board interviews to accurately complete the self-assessment.

How Long Will It Take to Complete the Self-Assessment?

It should typically take a total of one to two hours to complete the checklist and tabulate and analyze the results.

How Often Should We Use the Self-Assessment?

The self-assessment can be a useful tool to run through every two or three years to ensure that your foundation is being appropriately accountable to the public.

Ways to Use the Self-Assessment

The self-assessment tool is designed with some flexibility so that a foundation can use the tool in ways that best meet its specific interests and needs. Some suggested ways to use the tool include the following:

- **A single, comprehensive assessment:** Complete the entire tool as part of a comprehensive, organization-wide assessment of your foundation's accountability and compliance.
- **One section at a time:** Complete one topic section at a time (perhaps covering one section every one or two months), and discuss the results with your board and staff before moving on to the next section.
- **A group exercise:** Bring together the full board or a group of board and staff members to complete the questionnaire. Have each person complete the questionnaire separately, then bring the group together to compare their responses, discuss differences and determine next steps.

Structure of the Self-Assessment Tool

Eight Topic Sections

The self-assessment tool is divided into eight sections covering eight key topic areas:

- Governance
- Finance
- Mission & Strategy
- Communications/Disclosure
- Administration
- Evaluation
- Grantmaking
- Public Policy

Three Levels

Each of the eight topic sections is divided into three levels:

- **Level 1 – Legal Compliance:** What private foundations must do to comply with key federal and state laws and regulations.
- **Level 2 – Good Practices for Accountability:** Recommended practices for private foundations to follow to achieve a good level of accountability.
- **Level 3 – Practices of Excellence for Accountability:** Recommended practices for private foundations to consider to achieve an advanced level of accountability.

Steps for Completing the Self-Assessment

- 1. Answer the questionnaire.** You can print out the self-assessment questionnaire and answer by hand, or check off the boxes right in the Word document.

For Level 1: Answer “Yes,” “No” or “NA” (Not Applicable) for each item.

For Levels 2 & 3: Choose one of the following responses:

- **True:** The statement is true about our foundation all of the time.
- **Mostly True:** The statement is true about our foundation most of the time.
- **Sometimes True:** The statement is true about our foundation some of the time/occasionally.
- **Never True:** The statement is never true about our foundation.
- **NA:** This statement is not applicable to our foundation.

For additional guidance on topics covered in the questionnaire, consult the self-assessment tool’s resource list.

- 2. Tabulate responses.**

For Level 1: Examine any items where you responded “No” and consult legal advice to determine how to bring your foundation in compliance with the applicable law.

For Levels 2 & 3: Add up the responses for each major topic section and sub-topic area in Levels 2 & 3 (use the Excel self-assessment worksheet file). For each topic, calculate the number of True and Mostly True responses as a percentage of the total statements (excluding NA responses) for that topic (the Excel table will calculate this automatically), and determine if there are any topic areas that require special attention, using the following scale:

91%-100%	Achieving Accountability	Celebrate your strong position and continue to ensure you follow your good practices.
76%-90%	Approaching Accountability	Continue to focus on continuous improvement and learning in this area.
50%-75%	Requires Exploration	Look at any statements with Sometimes True or Never True responses in this topic area to determine if any follow-up action is necessary to improve accountability. Consult the self-assessment tool’s resource list under this topic area for further guidance.
less than 50%	Requires Attention	Create a plan and action steps to help improve your foundation’s accountability in this topic area. Consult the self-assessment tool’s resource list under this topic area for further guidance.

- 3. Look for specific trouble spots.** In addition to analyzing the overall percentages for each topic area, review your responses to each statement. For any statements with Sometimes True or Never True responses, determine if any follow-up action is necessary to improve your foundation’s accountability for the issue addressed by this statement. Consult the resource list under this topic area for further guidance. For example, even if 75% of a foundation’s responses in the Governance-Board Management topic for Level 2 are True/Mostly, a “Never True” response for the statement about board minutes could prompt the foundation to change its practices and start taking minutes.

4. **Report and discuss the results.** After tabulating all the percentages by topic area and identifying any trouble spots, report the results to the full board. Allow adequate time for a group discussion of any problems or weaknesses identified in the self-assessment.
5. **Develop an accountability action plan.** If the results of the self-assessment tool uncover any problem areas, create and follow through on a plan and action steps to improve your foundation's accountability in any overall topic areas and/or on specific items.

Questions?

For questions about this self-assessment tool, please contact the Forum of Regional Associations of Grantmakers at 202.467.1120 or info@givingforum.org or San Diego Grantmakers at 619.744.2180 or nancy@sdgrantmakers.org.

Acknowledgements

This self-assessment tool represents a compilation of generally accepted good practices for foundation accountability from a number of nonprofit and philanthropic organizations, including the Forum of Regional Associations of Grantmakers, Council on Foundations, Independent Sector, Minnesota Council on Foundations, Donors Forum of Chicago, Council of Michigan Foundations, The Aspen Institute and the Association of Charitable Foundations (UK). The format of the self-assessment tool includes elements from an assessment tool developed by Community Foundations of Canada.

Legal Disclaimer

None of the information in this self-assessment tool should be construed as offering legal advice. The specific advice of legal counsel is recommended before acting on any matter covered in this tool.

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Governance

This section focuses on the work of a foundation's directors/trustees regarding their responsibilities under the law; how they are selected, trained and compensated; and how they oversee the foundation's charitable purpose.

Level 1 – Legal Compliance

Board Fiduciary Duties	Yes	No	NA
1. We have a designated board of directors or trustees that is responsible for governing the foundation's affairs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We have taken steps to ensure that our board members are aware of, fully understand and fulfill their fiduciary duty of care , devoting the time, attention and resources necessary to understand and prudently oversee the foundation's affairs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We have taken steps to ensure that our board members are aware of, fully understand and fulfill their fiduciary duty of loyalty , setting aside personal or conflicting interests and acting solely in the best interest of the foundation when making a decision or acting on behalf of the foundation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We have taken steps to ensure that our board members are aware of, fully understand and fulfill their fiduciary duty of obedience , obeying all state and federal laws pertaining to foundations and acting in furtherance of the foundation's charitable purposes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Board members work to protect, preserve, invest and manage the foundation's assets consistent with donor intent and restrictions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Board members investigate any warnings or reports of officer theft or mismanagement and report misconduct to the appropriate authorities, consulting an attorney or other professional for assistance as appropriate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. We have policies and procedures in place to protect the confidentiality and privacy rights of people connected to the organization (grantees, grant applicants, employees, volunteers and others), consistent with applicable law and our fiduciary duties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Board members are elected as outlined in our charter or bylaws, as applicable.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Our board size complies with state law and our articles of incorporation and bylaws, as applicable.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foundation Self-Dealing	Yes	No	NA
1. Our board has identified and knows who our disqualified persons are.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Our board carefully evaluates every transaction between the foundation and a disqualified person.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We do not engage in any self-dealing transactions between the foundation and any disqualified persons, including the following:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Do not sell, exchange or lease property between the foundation and a disqualified person, including paying any kind of rent to a disqualified person.			
<input type="checkbox"/> Do not lend money or extend credit to a disqualified person.			
<input type="checkbox"/> Do not transfer foundation assets or income to, or for the use or benefit of, a disqualified person.			

- Do not reimburse the personal expenses (as opposed to foundation-related business expenses) of a disqualified person.
- Do not transfer or furnish goods, services or facilities between a disqualified person and the foundation for a fee.
- Do not satisfy a disqualified person's personal obligations to others, including personal charitable pledges.
- Do not pay money or give property to government officials.
- Do not purchase tickets to a charitable fundraising event and provide them to any disqualified person (unless attendance is part of a grantee evaluation or review).
- Do not pay excessive compensation to a disqualified person for performing necessary and recognized personal services for the foundation (legal, accounting, investment, executive staff services). We rely on comparable data to determine a reasonable compensation level, and adequately document its determination.
- Do not pay for the travel expenses incurred by the spouse or children of a foundation board member (unless they independently perform necessary and recognized personal services for the foundation).
- No disqualified persons use a foundation credit card for personal expenses, even if they later reimburse the foundation for the expenses.

Board Compensation

Yes No NA

- | | Yes | No | NA |
|---|--------------------------|--------------------------|--------------------------|
| 1. If we have a policy to compensate board members for board service, we have taken steps to ensure that the compensation is reasonable and not excessive by relying on comparable data prior to making a determination of compensation; adequately documenting the basis for the board's determination; and ensuring that the compensation is based on the functions or services required and actually performed by board members, the level of skill and experience necessary for them to fulfill their duties, and the amount of time they spend in fulfilling their duties. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Conflicts of Interest

Yes No NA

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| 1. We have a written conflict of interest policy to address when our foundation engages in any contracts or transaction that are not self-dealing between a board member, a family member of a board member, or an organization in which the board member has a material financial interest. ¹ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. We require every board member to annually complete and submit a conflict of interest disclosure form, in which they acknowledge they have received, read, understood and agreed to comply with the policy and they disclose any actual or potential conflicts of interest in making a particular grant, investment, contract, payment or other applicable transaction. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

¹ The law does not require a private foundation to have a conflict of interest policy, but it would be difficult to achieve or demonstrate compliance with many provisions of tax law without having such a policy in place. As an indication of the growing importance of having a conflict of interest policy, the IRS has revised its application form for tax-exempt status (Form 1023) to specifically ask whether an applicant has adopted a conflict of interest policy.

Level 2 – Good Practices for Accountability

Board Management	True	Mostly True	Sometimes True	Never True	NA
1. Board members actively participate in governing the foundation (e.g., attend board meetings, evaluate reports, read minutes).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Our board holds regular meetings each year, as frequently as needed to fully and adequately conduct the business of the foundation, including at least once a year in person, and all board members receive proper notice of these meetings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Written minutes are taken at every board meeting to accurately reflect discussions and actions taken at meetings, and are distributed to board members and formally approved at a subsequent board meeting.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. All board members have access to, and general knowledge of, the foundation's books, financial records, history and governing documents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. A statement of guiding principles has been approved by our board, included in board orientations, and made readily available to the public.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Our board seeks professional legal and accounting advice when needed to support compliance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. We have developed and adhere to a risk management plan (e.g., disaster recovery, business continuation, risk assessment analysis/scorecard, etc.), taking into account the nature and scope of our activities and resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. We regularly ensure that we have adequate property and liability insurance coverage (including directors' and officers' insurance, if needed), taking into account the nature and scope of our activities and resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Board Membership	True	Mostly True	Sometimes True	Never True	NA
1. Our board periodically re-assesses the most appropriate board size to ensure effective governance, encourage discussion, enhance efficiency and meet our goals and objectives. At a minimum, we have 3 board members.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We have developed bylaws to establish fixed terms of service for board members and to specify the number of consecutive and/or total terms an individual may serve, if not specified in our charter, as appropriate for the nature of our foundation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We follow an explicit written process and criteria for selecting board members.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We follow an explicit written process and criteria for removing board members.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	True	Mostly True	Sometimes True	Never True	NA
5. We periodically evaluate the individual performance of each board member.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. We periodically evaluate the performance of the board as a body.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Board Compensation

	True	Mostly True	Sometimes True	Never True	NA
1. We do not compensate board members using a fee based on a percentage of assets or income.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If we compensate and/or reimburse board members, we have developed a compensation and reimbursement policy that includes, at a minimum, the following components: <ul style="list-style-type: none"> • Brief rationale for the policy. • Detailed explanation of how compensation will be determined, including a requirement that each board member submit an annual report documenting time spent on foundation activities. • Details on which expenses will and will not be reimbursed, and limits on reimbursed expenses. • Identification of the decision-makers for compensation matters. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Conflicts of Interest

	True	Mostly True	Sometimes True	Never True	NA
1. We require all new board members to review our conflict of interest policy and acknowledge in writing that they have done so.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Our board members have disclosed any actual or perceived conflicts of interest about a contract or transaction prior to board action on that contract or transaction, and all such disclosures have been reflected in the minutes of the meeting.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Whenever a board member discloses a conflict of interest with a contract or transaction, the board or a committee determines whether a more advantageous transaction or arrangement could be reasonably attainable that would not give rise to a conflict.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We post our conflict of interest policy on our website (if we have a website).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. We educate all of our board members about what constitutes a conflict of interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Board Learning

	True	Mostly True	Sometimes True	Never True	NA
1. We provide an orientation for incoming board members, which includes a review of roles and responsibilities, bylaws and other organizational documents, policies, foundation history, donor intent, ethics and accountability, and an introduction to grantmaking and the philanthropy field.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Donor Intent

	True	Mostly True	Sometimes True	Never True	NA
1. Board members have access to, and general knowledge of, any written correspondence that details the founding donor's goals and expectations for the foundation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Level 3 – Practices of Excellence for Accountability

Board Management

	True	Mostly True	Sometimes True	Never True	NA
1. Board members ensure that the foundation's activities are consistent with the foundation's mission.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. All committees operate under the direction and control of the board, and board members receive regular committee reports and scrutinize their work.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We have clearly defined and documented the roles, responsibilities, and expected time commitment of board members, officers and committees.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Our board receives sufficient information and varied perspectives to inform its decision-making and carry out due diligence.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. We have clearly defined and documented the authority of the board chair, or any other board member or committee, to act between board meetings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. We maintain systems for ongoing board communications between board meetings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. When appropriate, our board consults subject matter experts or community representatives and/or includes them on committees or advisory groups.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. When communicating with grantees, fellow board members and others, board members are always clear about whether they are speaking for themselves or on behalf of the foundation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Board Membership

	True	Mostly True	Sometimes True	Never True	NA
1. When possible and appropriate, we actively recruit new board members from among various racial/ethnic groups. If we are governed by explicit requirements for board service that may preclude achieving racial/ethnic diversity, we employ other appropriate means to gain diverse perspectives on the board, such as through the use of advisors and consultants.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. When considering renewals for board membership, our board engages in a defined process to allow other board members to deliberately re-examine a board member's commitment, performance and engagement to determine whether that director/trustee should continue to serve on the board.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We have clearly defined procedures for appointing board members to replace any who may die, resign or be otherwise unable to complete their board service.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We have developed and periodically review a leadership succession plan for the board.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Board Learning

	True	Mostly True	Sometimes True	Never True	NA
1. We plan, adequately fund, and give a high priority to continuous learning and training of board members, particularly on basic legal, accounting, audit, tax and fiduciary issues and responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We hold regular board trainings on ethics and accountability.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We encourage our board members to participate in regional and/or national grantmaking conferences, programs, associations or support groups for professional development and sharing of information, as appropriate and feasible.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We invite grantees and other grantmakers to share lessons learned in board meetings, retreats or learning exchanges.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Donor Intent

	True	Mostly True	Sometimes True	Never True	NA
1. If possible, the founding donor(s) have talked with the board about their goals, expectations and purpose in creating the foundation, and/or the conversation has been videotaped, audiotaped or otherwise documented for future reference and generations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We state the donor's intent in our annual reports and other appropriate foundation communications.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. If the changing needs of our society make following the donor's specific instructions impractical, we identify alternative grantmaking goals that reasonably honor the donor's intent.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Communications/Disclosure

This section focuses on a foundation's openness and transparency in communicating and disclosing key information about the organization to its constituents and the broader public.

Level 1 – Legal Compliance

990-PF & Other Filings	Yes	No	NA
1. We file our 990-PF by the legal deadline.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. On our 990-PF, we provide information on our grantmaking guidelines and application process. If we do not accept unsolicited grant proposals, we indicate this on the form.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. On our 990-PF, we provide a complete list of grants paid and approved, with a grant description.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. On our 990-PF, we provide a complete and accurate list of all officers and board members, with a complete description of each person's compensation and time devoted to the position.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. We have retained and make available for public inspection, without charge, a copy of our original and amended 990-PF and any 990-Ts for the last three years and of our exemption application and related documents (unless we filed our exemption application before July 15, 1987, and did not have a copy of the application on that date).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. We provide copies of our 990-PF and exemption application to anyone who requests them either in person (on a same-day basis) or in writing (within 30 days of the request) OR we make our 990-PF and exemption application available free on the Web as exact images of the originals.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. We provide copies of our 990-PF, any 990-Ts and exemption application to anyone who requests them either in person (on a same-day basis) or in writing (within 30 days of the request) OR we make our 990-PF and exemption application available free on the Web as exact images of the originals.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Registration

If we are a newly formed foundation:	Yes	No	NA
1. We have filed Form 1023 for recognition by the IRS as a tax-exempt organization.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We have filed articles of incorporation with the appropriate fee with the Secretary of State or other appropriate state office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We have applied for state tax exemption, if it is required in our state.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We have filed any additional registration forms that our state may require for nonprofit corporations or charitable trusts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Level 2 – Good Practices for Accountability

990-PF	True	Mostly True	Sometimes True	Never True	NA
1. Our 990-PF is reviewed and approved by our board chair before it is submitted, to ensure it is accurate, complete and filed on time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Our 990-PF is signed by our highest-ranking officer.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We file our 990-PF in a timely manner, without extensions unless required by ordinary circumstances.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Transparency	True	Mostly True	Sometimes True	Never True	NA
1. We make available information on our organization and our grantmaking guidelines and procedures to GuideStar and the Foundation Center’s directory.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We make available information on our organization and our grantmaking guidelines and procedures to any directory of grantmakers in our region published by a regional association of grantmakers or other recognized publisher.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. If we accept unsolicited grant proposals, we make readily available a full and clear description of our grantmaking guidelines and application process through our 990-PF, grantmaker directory entries and/or other communications vehicles as appropriate, including the following information: <input type="checkbox"/> Program interests, funding priorities, and any restrictions. <input type="checkbox"/> Geographic limitations, if any. <input type="checkbox"/> How to apply for grants, including preferred application format. <input type="checkbox"/> Application deadlines, if any. <input type="checkbox"/> Dates of grants meetings. <input type="checkbox"/> Policies and practices related to multi-year funding. <input type="checkbox"/> Average size and range of grants made. <input type="checkbox"/> When and how grant requests will be acknowledged, and how applicants will be kept informed of the status of their requests. <input type="checkbox"/> Estimated turnaround time for grant applications. <input type="checkbox"/> A list of grants made in one or more previous years, including grant amount, recipient and purpose.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. If we do not accept unsolicited grant proposals, we clearly indicate this in our grantmaker directory entries and/or other communications vehicles as appropriate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Level 3 – Practices of Excellence for Accountability

990-PF	True	Mostly True	Sometimes True	Never True	NA
1. We file our 990-PF electronically or are planning a move to electronic filing.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We post our 990-PF prominently on our website (if we have a website).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We share our completed 990-PF with our board, or at least those portions of the form that may be of most interest to the public.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Transparency	True	Mostly True	Sometimes True	Never True	NA
1. We make readily available information about our finances, operations, governance and impact through our annual report, website and/or other communications vehicles as appropriate, including the following information: <input type="checkbox"/> Vision, mission and goals. <input type="checkbox"/> Statement of values and code of ethics. <input type="checkbox"/> Founding donor's intent. <input type="checkbox"/> Most recent audited financial statements. <input type="checkbox"/> Our funding programs and impact of our work. <input type="checkbox"/> Results of any research we may fund. <input type="checkbox"/> Accreditations we hold or certifications/standards we meet. <input type="checkbox"/> Names of board members. <input type="checkbox"/> Names and titles of officers. <input type="checkbox"/> Bylaws or charter documents. <input type="checkbox"/> Other relevant policies and documents. <input type="checkbox"/> Address and name of an individual to contact for information. <input type="checkbox"/> Phone number, office location and office hours (if we maintain an office).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grantmaking

This section focuses on a foundation's management of the entire process for awarding grants, from handling grant applications (for those foundations that accept unsolicited grant proposals) through making final grant decisions.

Level 1 – Legal Compliance

Grantmaking Process	Yes	No	NA
1. We engage in proper due diligence to ensure that all grants we make are used to further our foundation's exempt purposes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. For any grants we make to organizations that are not charities (including social welfare organizations, trade associations, for-profit corporations), we take the appropriate legal steps to exercise expenditure responsibility.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. For any grants we make to other private foundations, we take the appropriate legal steps to exercise expenditure responsibility and we take steps to ensure that the grantee expends the grant funds within 12 months after the close of the taxable year in which it received the funds (to comply with the "out of corpus" rule).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. For any grants we make directly to charities outside the U.S., we take the appropriate legal steps to either exercise appropriate expenditure responsibility or to conclude that the grantee is the equivalent of a U.S. public charity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. We take the appropriate legal steps to ensure that our grants do not fund any organizations that will use the money for terrorism.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. We ensure that any grants we make to a fiscal sponsor are not earmarked and that the fiscal sponsor has total control over how the funds are granted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. For any grants we make to individuals, we take the following steps: <ul style="list-style-type: none"> • Ensure the grant would be used for a charitable purpose. • Exercise appropriate due diligence. • Follow IRS recordkeeping requirements for grants to individuals. • Do not make any grants to disqualified persons. • Make the grant using a procedure approved in advance by the IRS (for any grants for study or travel purposes, such as scholarships, fellowships or research grants). 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. If we make any grants to Type III supporting organizations that are not functionally integrated, we exercise appropriate expenditure responsibility for these grants.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. If we make grants to any type of supporting organization where a disqualified person of our foundation controls the supporting organization or one of its supported organizations, we exercise appropriate expenditure responsibility for these grants.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Level 2 – Good Practices for Accountability

Grant Decision-Making & Management

	True	Mostly True	Sometimes True	Never True	NA
1. We have a grantmaking policy and guidelines that clearly define the main areas where we will make grants and the areas we exclude.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We perform proper due diligence to ensure potential grant recipients' fiscal and organizational viability.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We require and review reporting from grantees that is sufficient to enable us to confirm that a grant has been properly received and spent.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We have considered accepting a common reporting form (if one has been developed in our region).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. We use discretion in both seeking and responding to requests for information about applicants or grantees.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grant Application

If we accept unsolicited grant proposals:

	True	Mostly True	Sometimes True	Never True	NA
1. We have taken steps to ensure that our grant application instructions are clear and consistent.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If we use a grant application form, we have designed the form to be as clear, concise and easy-to-use as possible.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. If we use a grant application form, we have considered accepting a common grant application form (if one has been developed in our region).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We have developed and consistently apply a set of criteria for judging the eligibility and quality of all grant applications.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. When a grantmaking policy or procedure changes significantly, we advise those affected by the change, including grant applicants, within a reasonable period of time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. We send a timely denial letter to applicants that are unsuccessful.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Level 3 – Practices of Excellence for Accountability

Grant Decision-Making & Management

	True	Mostly True	Sometimes True	Never True	NA
1. We have defined and documented the roles and responsibilities of board members and advisers in the grant decision-making process, and ensure that this is understood by all relevant parties.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If we delegate grantmaking authority to a subcommittee or other group, we have clearly documented the terms of the delegation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. In developing policies and procedures to monitor grants, we have taken into consideration the costs in time and other resources required of us and the grant recipient relative to the size or purpose of the grant.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We use grant agreement letters to clearly explain payment procedures, reporting requirements, how we will monitor the grant, and mutual expectations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If we make site visits:

5. We have written policies and procedures for conducting and documenting the visits and using the information gathered from the visits.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. We give adequate notice of the visits to grant applicants or grantees.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grant Application

If we accept unsolicited grant proposals:

	True	Mostly True	Sometimes True	Never True	NA
1. We make all grants within our guidelines. Any exceptions are reviewed by the entire board and do not exceed a maximum dollar cap or percentage of total giving.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If we routinely contact others for pertinent information about an applicant's programs or proposal as a part of the review process, our guidelines say so.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We have developed and follow a procedure for responding to and acting promptly on all complaints from grant applicants or grantees.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Finance

This section focuses on a foundation's financial management, spending and investment of its funds.

Level 1 – Legal Compliance

Investments	Yes	No	NA
1. Our board members make prudent investment decisions based on diversification of assets, appropriate performance benchmarks, and the importance of a portfolio's total return on investment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Our board members avoid any jeopardizing investments that are excessively risky or speculative.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Our board members receive necessary information on the foundation's investment results, strategy and decisions in order to fulfill their legal and fiduciary responsibilities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The foundation and disqualified persons together do not own a share of the voting stock of any corporation or partnership that exceeds the limits described in Section 4943 of the Internal Revenue Code.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Taxes	Yes	No	NA
1. We pay an annual excise tax of 1% or 2% of our net investment income and make quarterly filings per IRS requirements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We pay tax on unrelated business taxable income (UBIT) for any business outside our charitable purpose, and make an annual filing of 990-T and quarterly filings per IRS requirements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Expenditures	Yes	No	NA
1. If we make grants to Type III supporting organizations, we do not count these grants toward our payout requirement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. If we make grants to any type of supporting organization where a disqualified person of our foundation controls the supporting organization or one of its supported organizations, we do not count these grants toward our payout requirement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Level 2 – Good Practices for Accountability

Investments	True	Mostly True	Sometimes True	Never True	NA
1. We do not pay a family member or any other disqualified person to manage our investments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We have in place a sound, effective written investment policy, approved by the board, to guide our investing activities regarding the balance between risk and return in the context of our investment goals, adequate for our size and complexity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	True	Mostly True	Sometimes True	Never True	NA
3. We review and update our investment policy regularly.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We regularly monitor our compliance with our investment policy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. We clearly communicate our investment policy to our investment managers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. We make available to the public upon request the names of our investment managers, fees charged, and the governing body or appointees responsible for investment oversight and activity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Expenditures	True	Mostly True	Sometimes True	Never True	NA
1. We take steps to ensure that our administrative expenses (including travel expenses) are in proportion to amounts spent by organizations of similar size and with similar funding strategies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We ensure that our annual spending policy for grants and administration reflect the original intent of the founding donor(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial Management	True	Mostly True	Sometimes True	Never True	NA
1. We have developed and adhere to written financial management policies and procedures — adequate for our size, nature, complexity and mission — concerning administrative expenditures (including travel expenses), internal financial controls and purchasing.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Our board includes individuals with financial literacy or has adopted other mechanisms for drawing on independent financial expertise.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Audits	True	Mostly True	Sometimes True	Never True	NA
1. We conduct an independent audit or financial review as follows: <ul style="list-style-type: none"> • If our annual revenue is \$1 million or more, we conduct an annual audit of our financial statements and operations. • If our annual revenue is \$250,000 - \$1 million, we conduct an audit of our financial statements and operations OR have our financial statements reviewed by an independent public accountant. • If our annual revenue is less than \$250,000, we obtain a periodic review of our financial statements or engage in other means of independently verifying our financial statements and controls. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(Note: If your foundation conducts a regular independent audit, please consult the audit section (under Finance) in the accountability self-assessment tool for staffed private foundations.)

Level 3 – Practices of Excellence for Accountability

Investments	True	Mostly True	Sometimes True	Never True	NA
1. We have a board-led investment committee that recommends investment policies and guidelines to protect our investment assets; develops an investment strategy; and continuously monitors our investment portfolio.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We have a written description of the roles and responsibilities of our investment committee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We have a system and procedures in place to allow the foundation to act quickly, between board meetings, in cases where individual stocks or classes of stocks experience rapid shifts in price and action may be needed either to rebalance the portfolio or take other more radical action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. In making investment decisions, our board considers the extent to which the values and principles that guide our grantmaking also inform our investment policies and decisions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial Management	True	Mostly True	Sometimes True	Never True	NA
1. We ensure that an adequate amount is kept in cash or some other easily converted investment for annual (or more frequent) grant payments and other expenses.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We have an annual budgeting process, including the board's approval of the budget.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We regularly monitor and assess financial performance and expenditures relative to the approved budget.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Our board receives regular financial reports addressing any differences between actual and budgeted revenues and expenses.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Administration

This section focuses on a foundation's internal operation and administration of its records and other information, technology and systems.

Level 1 – Legal Compliance

Records Retention & Management	Yes	No	NA
1. We have a written, mandatory record retention and destruction policy. ²	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. For any grants we make to an individual for travel, study or similar purposes, we retain the following information on these grants for four years after completion of the use of funds: <ul style="list-style-type: none"> • All information we secured to evaluate the qualifications of potential grantees. • Identification of grantees (including whether grantee is a disqualified person). • Specification of the amount and purpose of each grant. • Follow-up information that we obtained in complying with these record retention requirements. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

² The law does not require a private foundation to have a record retention and destruction policy, but having such a policy is becoming increasingly critical to protect a foundation from legal liability. Although provisions of the Sarbanes-Oxley Act of 2002 apply only to public companies, the Act has made it easier for the government to prosecute cases where individuals and organizations (including charitable institutions and their managers) have obstructed justice by destroying documents. And there are growing calls from federal and state regulators to mandate Sarbanes-Oxley-type reforms for charities.

Level 2 – Good Practices for Accountability

	True	Mostly True	Sometimes True	Never True	NA
1. Our general records are retained for 7 years, unless some other period of time has been determined by our attorneys to be reasonable to ensure that the information in the records is available as long as it may become material in the administration of any law.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. All our grant decisions are clearly recorded and appropriately stored.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. A computer expert has reviewed and verified that our computer and network security is adequate to protect our information and assets.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Level 3 – Practices of Excellence for Accountability

	True	Mostly True	Sometimes True	Never True	NA
1. We actively seek a diverse range of candidates when selecting consultants, investment managers, legal counsel, auditing firms and other vendors.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We have systems in place that allow us to easily track the grant history and application history of grantees and grant applicants.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Public Policy

This section focuses on a foundation's engagement in the public policy process, including funding and/or participating in lobbying and advocacy activities.

Level 1 – Legal Compliance

<i>Funding Advocacy & Lobbying</i>	Yes	No	NA
1. We do not engage in direct lobbying, or the funding of such lobbying, unless it is for one or more of the following activities: <ul style="list-style-type: none">• Fund or present nonpartisan analysis, study or research that was made widely available.• Engage in examinations and discussions of broad social, economic and similar problems not connected to specific legislative proposals.• Provide testimony or other technical assistance to governmental body or committee, pursuant to a written request from the governmental body or committee.• Address proposed legislation that would affect the existence of our foundation, its powers and duties, its tax-exempt status, or the deductibility of contributions to the foundation.• Fund a public charity's membership communications that contain legislative information but no legislative call to action (if the charity elected to be governed by IRC Section 501(h)).• Present information to a legislative body about a program that is, or may be, funded by both the foundation and the government.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We do not provide public charities with any grants that are earmarked to be used for lobbying.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We do not make any grants to support voter education or voter registration activities that are overtly or implicitly partisan in the persons targeted or the messages conveyed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. If we fund nonpartisan voter registration activities, we follow all procedures required by the IRS in Section 4945(f).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. We do not make grants for any project involving lobbying activity in which our total grants for that project during the year exceed the project's budgeted non-lobbying expenses.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<i>Political Campaign Involvement</i>	Yes	No	NA
1. We do not to make any campaign contributions to, or any expenditures on behalf of, candidates for public office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We do not endorse any candidates for public office on behalf of the foundation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We do not communicate anything on behalf of the foundation that explicitly or implicitly favors any candidates for public office.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Our board members do not use foundation facilities, equipment, personnel or other resources to provide support to, or oppose, a candidate for public office or a political campaign.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Employing Lobbyists**If we employ a lobbyist:**

Yes No NA

- | | Yes | No | NA |
|--|--------------------------|--------------------------|--------------------------|
| 1. We register and file semiannual reports with the Secretary of the U.S. Senate and the Clerk of the U.S. House of Representatives, if we expected to incur, or did incur, in-house lobbying expenses at the federal level exceeding \$24,500 in a semiannual period. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. We file any reports that may be required by state law. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Level 2 – Good Practices for Accountability

There are no level 2 practices for this section.

Level 3 – Practices of Excellence for Accountability**Participating in Advocacy**

True Mostly True Sometimes True Never True NA

- | | True | Mostly True | Sometimes True | Never True | NA |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 1. We have considered ways to advocate for the charitable sector, or to support such efforts, within the limits of the law. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. We have considered ways to advocate publicly for issues that relate to our mission and values, or to support such efforts, within the limits of the law. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Mission & Strategy

This section focuses on a foundation’s strategies to ensure that it achieves the best possible results from its grantmaking.

Level 1 – Legal Compliance

There are no legal compliance issues for this section.

Level 2 – Good Practices for Accountability

	True	Mostly True	Sometimes True	Never True	NA
1. We have a written mission statement, approved by our board, that clearly and succinctly describes what business we are in, what we do, for whom, why and how.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We review our mission every 3-5 years to determine if it continues to meet changing community needs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We periodically review our charter and other donor instructions to determine whether they need to be amended or re-interpreted to meet changing community needs in ways that reasonably honor the donor’s intent.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. We periodically review our grantmaking priorities and objectives to help ensure that our grantmaking remains relevant and responsive, taking into consideration such factors as changing needs and capacities of the communities we support, legislation or other government initiatives, and policies and activities of other grantmakers that may affect our funding.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Level 3 – Practices of Excellence for Accountability

	True	Mostly True	Sometimes True	Never True	NA
1. We have a written strategic plan to guide our activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We have a written operational plan to guide our activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Evaluation

This section focuses on a foundation's work to evaluate and assess the effectiveness and/or efficiency of its grantmaking and its internal operations.

Level 1 – Legal Compliance

There are no legal compliance issues for this section.

Level 2 – Good Practices for Accountability

	True	Mostly True	Sometimes True	Never True	NA
1. We periodically evaluate the efficiency and effectiveness of our organization's operations and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We periodically evaluate the effectiveness and impact of our grantmaking.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Our evaluations relate to our mission, assessing whether our programs and operations are attaining the goals and objectives explicit in our mission.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. If we use an outside evaluator, we take steps to ensure that the evaluator discloses any roles or relationships that might pose a conflict of interest (or appearance of a conflict) in its role as an evaluator.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. We disclose any actual or potential conflicts of interests with outside evaluators in reports of the evaluation results.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. We involve our board in our evaluations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Level 3 – Practices of Excellence for Accountability

	True	Mostly True	Sometimes True	Never True	NA
1. Our evaluations include perspectives from outside our organization (e.g., current and past grantees, grant applicants, the broader community being served, other philanthropic organizations).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. We take steps to ensure confidentiality for grant applicants and recipients involved in our evaluation process.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. We utilize external evaluators when appropriate and feasible.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>