**United Way of East Central Iowa Accountability Review Instructions**

**Accountability Review Overview:**

Accountability Review is a process that United Way utilizes to evaluate the performance of funded partner agencies in the realms of agency governance, financial accountability and resource management. A team comprised of community volunteers and United Way staff review a variety of documents related to each area in order to take a comprehensive look at each individual agency. The team then fills out an Agency Review checklist in order to highlight strengths and opportunities for growth within each organization. This process is not only used as a check for financial soundness and appropriate procedures, it is also a tool for reflection that can be used by our partner agencies. The Accountability Review Team process was developed after a thorough review of sector best practices and the recommendations of; Grantmakers for Effective Organizations, Boardsource, the Independent Sector, and other United Way municipalities.

Every month from January – May, 5 to 6 partner agencies across our impact areas (i.e. Education, Financial Stability, and Health) are evaluated by our Accountability Review Team. This group is made of at least 3 community volunteers for each impact area (9 volunteers at minimum) that review the following documents for each partner agency:

* 990
* Updated By-laws
* Risk Assessment
* Budget Narrative
* Audit/Review Management Letter
* Financial Ratios
* Board of Directors
* Board Approved Financials
1. **The Process**

The Accountability Review team checks (1) Agency Governance (2) Financial Management and (3) Resource Management. In an effort to achieve a holistic view of our partner agency performances, our partner agencies upload necessary documentation to a comprehensive data management system. This system can be accessed at: <http://uweci.upicsolutions.org/epledge>.

**To Upload Documents:**

1. Login on the website: <http://uweci.upicsolutions.org/epledge> using your User ID and password.

If you cannot remember your User ID and password please contact Abbie Covenah at acovenah@uweci.org.

1. Under ‘Main Menu’ click on ‘Documents’ on the left hand side.
2. Scroll down to the bottom and hit ‘Add’.
3. Click ‘Choose File’ and select the document you want to upload from your computer.(Files should be named in a manner that makes the document easily understood ‘i.e. October 2012 Board Approved Financials’).
4. Write a brief description of the document in the box labeled ‘Description.’
5. Under ‘Effective’ please put the date the document was approved/or starting date of the fiscal year it is reporting.
6. Hit ‘Add’ once done.

Continue this process until you have uploaded all of the necessary documents.

\*\* If you do not have a login please contact Abbie Covenah at abbie.covenah@uweci.org or 319-398-5372 ext. 827.

1. **The Documents**

Each agency must upload the following documents on a yearly basis. These documents must be uploaded to the system no later than six months following the partner agency’s fiscal year end.

**(1) of the following (3) Financial Review Documents:**

1. Audit (required for agencies with greater than $500,000 annual revenue.)

**OR**

1. Independent Financial Review (required for agencies with annual budgets between $250,000 and $499,999 annual revenue)

**OR**

1. Board Approved Budget with Accompanying Narrative (required for agencies with less that $250,000 annual budget)

**IRS Form 990** –Agencies will submit a copy of their annual IRS Form 990. If an agency anticipates a delay in the availability of their 990, they should request a filing extension in writing from the United Way of East Central Iowa no later than one month prior to the due date. Requests for extensions should be directed to the attention of the Vice President, Community Building, Leslie Wright: leslie.wright@uweci.org

**Board Approved Annual Budget with Accompanying Narrative** – Agencies will submit a budget narrative using the worksheet provided by the United Way of East Central Iowa. Revenue and expense totals should be reconciled to the 990. [This Budget Narrative](http://www.uweci.org/what-we-do/our-partners/partner-resources/) titled ‘Agency Budget Form’. The instructions to complete it can be found on the same page ‘Agency Budget Form Instructions.’ Once completed, this worksheet will be uploaded as a document on the <http://uweci.upicsolutions.org/epledge>website.

**Risk Assessment** – The documents and policies that are referenced in the questionnaire are not mandated by the United Way of East Central Iowa, but are referenced as best practices in governance and organizational management. This form can be completed by:

1. Go to: <https://uweci.upicsolutions.org/epledge/crm/Begin.jsp>.
2. Log in with your User ID and password.
3. Click on ‘Reporting Requirements’ on the left hand side of your screen.
4. Then click on ‘FY \_\_ Reporting Requirements-Outcome.’
5. Then under the agency level header click ‘Risk Assessment Form’ to complete your risk assessment.
6. Once complete hit ‘submit’.

**Most Recent Board Approved Financial Statements** – The board approved financials are financial documents (typically balance sheets) that outline the most current revenues and expenditures of the organization and have most recently been approved at a board meeting by board members prior to the date that your agency is up for review.

**Counterterrorism Act** - The Counterterrorism Act is a document that requires that partner agencies are within compliance with the United Ways of America compliance program regarding counterterrorism.

This form can be found by [clicking here](http://uweci.org/what-we-do/our-partners/partner-resources/). This should be uploaded like all other documents as described above.

**Agency Bylaws** – The most up to date agency by-laws must be submitted. If you have had no changes since the last accountability review, please inform the United Way staff member with whom you are communicating about this process so that they are aware.

**Current List of Board Members** – A current board roster must be uploaded.

\*\* If you have any questions regarding the documents needed, previously submitted documents, or want to ensure your documents have been uploaded in the system please contact Meredith Hershner at Meredith.hershner@uweci.org or 319-398-5372 ext. 824.