



United Way
of East Central Iowa

United Way of East Central Iowa Accountability Review Instructions

I. Accountability Review Overview

United Way adopted the Accountability Review process to ensure an equitable and consistent approach to reviewing funded and prospective partner agencies practice areas in of governance, financial accountability, and resource management. A team 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 completes 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, but is also a tool for reflection that can be used by our partner agencies. The Accountability Review Team (ART) 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.

During each fiscal year from January – May, five to seven partner agencies across our focus areas (i.e. Education, Financial Stability, and Health) are evaluated by our Accountability Review Team. The Accountability Review Team is made of at least three community volunteers for each impact area (nine volunteers at minimum) that review the following documents for each partner agency:

Completed and submitted by the Agency

- Audit/Review Management Letter
- Most recent 990
- UWECI Agency Budget and Accompanying Narrative
- Risk Assessment
- Financial Reports as approved by the agency's Board
- Counterterrorism Act
- Agency By-laws
- Board of Directors

Completed by United Way

- Financial Ratios
- Accountability Review Checklist

II. The Process

The Accountability Review team checks:

- (1) Agency Governance
- (2) Financial Management
- (3) Resource Management

Our partner agencies upload necessary documentation to a comprehensive data management system. This system can be accessed at:

<http://uweci.upicsolutions.org/eplodge>.

i. 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.
2. Under 'Main Menu' click on 'Documents' on the left-hand side.
3. Scroll down to the bottom and click 'Add'.
4. 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. Name of Agency October 2012 Board Approved Financials').
5. Write a brief description of the document in the box labeled 'Description.'
6. In the box labeled 'Effective' please put the date the document was approved/or starting date of the fiscal year it is reporting.
7. Click 'Add' once steps above are completed.

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.

III. Documents Submitted by the Agency

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.

i. (One) of the following (Three) Financial Review Documents –

- A. If the agency has annual revenue greater than \$500,000 submit an Audit
OR
- B. If the agency has annual revenue between \$250,000 and \$499,999 submit an Independent Financial Review
OR
- C. If the agency has annual revenue less than \$250,000 submit a Board Approved Budget with Accompanying Narrative

ii. 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 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

iii. UWECI Agency Budget and Accompanying Narrative – Agencies will submit a UWECI Agency Budget and budget narrative using the worksheet provided by United Way of East Central Iowa. Revenue and expense totals

should be reconciled to the 990. The [Agency Budget Form](#) and the instructions to complete this form (titled 'Agency Budget Form Instructions') can be found on the same page. Once completed, this worksheet will be uploaded as a document on the <http://uweci.upicsolutions.org/epledge> website.

- iv. **Risk Assessment** – The documents and policies that are referenced in the questionnaire are not mandated by United Way of East Central Iowa, but are referenced as best practices in governance and organizational management. The Risk Assessment is part of the Request for Proposal included in the Agency Profile.

During years two and three of funding 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 'FYXX Reporting Requirements-Outcome.'
5. Then under the agency level header click 'Risk Assessment Form' to complete your risk assessment.
6. Once complete hit 'submit'.

- v. **Monthly Financial Reports as approved by Board**– 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.

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

This form can be found by [clicking here](#). This should be uploaded like all other documents as described above.

- vii. **Agency Bylaws** – The Risk Assessment asks if agencies have submitted their most current agency bylaws, the correct box must be checked and the bylaws must be on file. If they have changed they must be re-submitted using the instructions above.

- viii. **Current List of Board of Directors** – A current board roster must be uploaded.

IV. Documents Completed by United Way

- i. **Financial Ratios** – Completed using information the most recent 990 submitted by each agency which demonstrates the maintenance of financial records in a fiscally responsible manner.
- ii. **Accountability Review Checklist** – A tool used by United Way based on sector best practices to assess each agency in terms of governance and management, fiscal and reporting accountability, and diversification of resources.

** 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.