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

1. **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 to take a comprehensive look at each individual agency. The team then completes an Agency Review checklist 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 chapters.

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/or submitted by the Agency

* Most recent Audit or Financial Review with the accompanying Management letter
* Most recent 990
* UWECI Agency Budget Form and Accompanying Narrative
* Risk Assessment Survey
* Most recent Financial Reports as approved by the agency’s Board
* Compliance Form
* Agency By-laws (if changes have been made since the last review)
* Board of Directors List (if changes have been made since the last review)

Completed by United Way

* Financial Ratios
* Accountability Review Checklist
1. **The Process**
2. **To Share Documents:**

Send all documents via email to meredith.hershner@uweci.org with the name of your agency and Accountability Review Documents in the subject line.

**Example**

To: meredith.hershner@uweci.org

Subject: United Way Accountability Review Documents

If documents are too large to be sent in one email, please send multiple emails with the same subject line.

All documents submitted by partners are treated confidentially by staff and team members. They are not shared beyond the team.

1. **Documents Submitted by the Agency**

Each agency must provide the following documents on a yearly basis. These **documents must be sent to** **meredith.hershner@uweci.org** **no later than six months** following the partner agency’s fiscal year end.

1. **(One) of the following (Three) Financial Review Documents** –
2. If the agency has annual revenue greater than $500,000 submit an Audit

**OR**

1. If the agency has annual revenue between $250,000 and $499,999 submit an Independent Financial Review

**OR**

1. If the agency has annual revenue less than $250,000 submit a Board Approved Budget with Accompanying Narrative

Include your management letter, schedule of findings, and any corrective action plan if relevant.

1. **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 most recent 990, they should request an 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
2. **Monthly Financial Reports as approved by Board**– The board approved financials are financial documents (typically profit and loss and revenue and expense statements that reflect year to date performance against budget and last year) 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.
3. **Agency Bylaws** – The Risk Assessment asks if agencies have submitted their most current agency bylaws. T the correct box must be checked, the date of last amendment included, and United Way will keep the bylaws on file. If they have changed they must be re-submitted using the instructions above.
4. **Current List of Board of Directors** – A current board roster must be uploaded.
5. **Documents submitted by Agency and found on UWECI website**
	1. **Risk Assessment Survey** – The documents and policies that are referenced in the questionnaire are not mandated by United Way of East Central Iowa. The questions reflect best practices in governance and organizational management. The survey is used for informational purposes only. 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. Going to <https://www.uweci.org/risk-assessment-survey/>
2. Find the current Risk Assessment Survey
3. Fill it out and save it with the name of the agency and Risk Assessment in the title
	1. Example: United Way FY2018 Risk Assessment
4. Send completed Risk Assessment along with other required documents to meredith.hershner@uweci.org
	1. **Counterterrorism Compliance Form** – The Counterterrorism Compliance Form is a document required by United Way Worldwide. The form indicates agency compliance with the Federal Patriot Act.

This form can be found on our website at [Counterterrorism Compliance Form](https://www.uweci.org/wp-content/uploads/2017/12/Counterterrorism.2018FY.pdf). This should be sent via email like all other documents as described above.

* 1. **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](http://www.uweci.org/what-we-do/our-partners/partner-resources/) 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 sent to meredith.hershner@uweci.org with the other required documents.
	2. **Affidavit of Non-discrimination** – The Affidavit of Non-discrimination must be submitted annually for the agency to remain eligible for funding. The Accountability Review Team, in their review process, ensures that this document is current within United Way of East Central Iowa files.
1. **Documents Completed by United Way**
2. **Financial Ratios** –Completed using information the most recent 990.
3. **Accountability Review Checklist** – A tool used by United Way to asses each agency in terms of governance and management, fiscal and reporting accountability, and diversification of resources. The checklist is based on sector best practices and assures an equitable review process for all partners.

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