

United Way of East Central Iowa

2020 Partner Agency Guidelines



**United Way
of East Central Iowa**

Revised October 10, 2019

Section 1: Organization Background

1.1 Organization Overview

United Way of East Central Iowa has more than 100 years of service to our community. Our organization began in Cedar Rapids in 1914 as the “United Charities Campaign”, a program of the Chamber of Commerce. A “one-day only” campaign raised \$21,000 on behalf of four agencies. Since 1914, the organization has experienced many different names and organizational changes, which have allowed it to grow to where it is today.

In 1924, the organization became the Community Chest. The change set the stage for increasing its community participation to include businesses outside of the Chamber membership. The following year, \$80,000 was raised.

The organization joined with the City of Marion and was named the Community Chest of Cedar Rapids and Marion in 1954. That year, \$271,000 was raised to meet the needs of 14 agencies.

The organization underwent another change in 1962 that created a freestanding Board of Directors, and extended service to rural Linn County. By the early 1970’s, more than \$1 million was raised and funds were distributed to 21 agencies.

Twelve years later, the organization joined forces with United Way of America and changed its name to United Way of Linn County to create a more consistent campaign with donors nationwide.

By 1982, the organization grew to support 20 agencies and became United Way of East Central Iowa.

Today, United Way of East Central Iowa raises millions of dollars and supports numerous agencies that represent health and human service programs in the area of Education, Financial Stability and Health. It serves individuals in Benton, Cedar, Iowa, Jones, and Linn County.

1.2 Vision

United Way of East Central Iowa is the trusted leader and catalyst for envisioning and creating positive community change

1.3 Mission

Unite the caring power of communities to invest in effective solutions that improve people’s lives.

1.4 Core Values

Expect Excellence: Holding ourselves and others to the highest standards while embracing and learning from challenges

Encourage Growth: Creating greater impact through continual learning and innovation

Engage Community: Connecting with networks and communities to address needs to improve the lives of every person

Exercise Integrity: Acting ethically, honestly and responsibly

1.5 United Way of East Central Iowa Code of Ethics

United Way of East Central Iowa has earned the trust and confidence of the public through years by demonstrating ethical, honest, and responsible charitable service. We believe the continued success of United Way of East Central Iowa depends upon the conduct of its employees, board of directors, board of trustees and volunteers.

Further, we believe United Way of East Central Iowa should be a model for other nonprofit organizations by adhering to the highest ethical standards of performance, professionalism and service to our communities. These standards go beyond compliance with laws and regulations.

This code of ethics is adopted as a governing policy for all of our operations and is a way of connecting our values and ideals to the work we do every day.

<https://www.uweci.org/wp-content/uploads/2019/11/Code-of-Ethics.pdf>

Section 2: Community Building Overview

Since 1914, United Way of East Central Iowa has helped improve lives and build stronger communities by partnering with health and human service agencies. Today United Way, working in partnership with donors and agencies, is doing even more to improve the well-being of our communities.

2.1 Our Priorities

Advancing the Common Good and creating stronger communities means focusing on the building blocks for a better life – Education, Financial Stability and Health. By addressing the root cause of community problems in these areas, we can get real results and create lasting, positive change.

2.2 Our Community Goals

Helping children start strong and be ready for school; helping youth grow strong and achieve their potential; and helping families stay strong, becoming financially stable and independent and improving people's health.

Working with our community partners, United Way has set these community goals to make a difference in east central Iowa:

Education Goal: By 2030, increase the number of proficient readers in 3rd graders to 95%.

Financial Stability Goal: By 2030, increase the number of financially stable households by 15%.

Health Goal: By 2030, decrease the number of individuals who report poor or fair health by 10%.

2.3 Understanding the Issues

United Way of East Central Iowa understands the value of studying our communities' needs. In fact, we commit staff time and other resources to learning more about our region's demographics, economic condition and perceptions of our communities' quality

of life. The reports and studies we produce are used to help identify funding priorities, emerging needs and growing trends in our community.

2.4 Creating Positive, Lasting Change

United Way realizes that in order to create positive, lasting community change we need to get to the root cause of our most critical needs. It is not enough to find shelter for a family for one night; but we must change the conditions that led to homelessness in the first place. This requires the work of our entire community. The result is collaboration with diverse community partners: businesses, health and human service agencies, schools, organized labor, government, neighborhood associations, faith-based organizations and many others. Community Building staff work with over 40 community partners and participate in numerous collaborations and community projects.

2.5 Leverage Resources

Community Building staff engages in assessing community needs, advocacy work, process improvement, volunteer engagement and grant writing. These are just a few examples of the ways in which the team and the whole organization bring diverse resources to achieving the community goals.

2.6 Measure & Evaluate Results

A strong, thriving community is important to all of us. UWECI recognizes the importance of collecting and utilizing data to help us in our impact efforts United Way measures and evaluates results so donors know their contributions are making the greatest impact in people's lives and strengthening communities.

Achieving these community goals will require the work of our entire community. This work requires the contributions of diverse community partners: businesses, health and human service agencies, schools, organized labor, government, neighborhood associations, faith-based organizations and many others. Currently, Community Building staff work with over 40 community partners and participate in numerous collaborations and coalitions.

The term "community partner" does not imply a funding relationship. Community partners may be funded or unfunded. UWECI combines strategic funding, advocacy work, process improvement, grant seeking and coalition building to make progress towards the community goals. United Way will partner with any organizations that can help to accelerate our progress towards our community goals.

Section 3: Community Building

One way to ensure we are working to create collaborative community change is by engaging volunteer teams of individuals within the community to help. These teams have many tasks such as:

- Setting community goals
- Guiding funding priorities of the organization
- Reviewing and selecting the strongest and best strategies to achieve community goals
- Measuring and evaluating results
- Ensuring sound governance and fiscal practices

The following teams play a significant role in achieving the previously stated outcomes.

3.1 Committee Descriptions

3.1.1 Solutions Teams

These teams set the goals and strategic direction for the Education, Financial Stability and Health areas. Solution Teams consist of volunteers, made up of nonprofit, government, community and business leaders who are issue experts and/or are passionate about their specific impact area (health, education, financial stability). These teams are staffed by the Sr. Manager of Community Investment and a Community Volunteer Chair. Each team meets monthly.

Role:

- Recommend the investment of dollars that align with the investment objectives of the community and priorities of UWECI.
- Evaluate/Approve desired outcomes by examining data and facts regarding community level issues and suggest solutions through collaborations that align with the Bold Goals.
- Development of strategies to attain the outcomes in the designated impact area by reviewing trend and topical data.
- Monitors policy and strategy related to achievement of the Bold Goals

3.1.2 Accountability Review Team

This committee develops and monitors policy and procedures to ensure all organizations funded by United Way meet established standards of financial stability, appropriate governance, and sound operational policies and procedures. The committee advises the Solutions Teams regarding any issues within organizations that may not meet standards for financial stability. This team reports to the Impact Cabinet

and is staffed by the Vice President of Community Building. This team meets monthly, late fall to early spring.

The Team will be made up of 6 -12 individuals, each of who shall be free from any relationship that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment as a member of the team. The Chair of the Team shall be a current United Way of East Central Iowa Board of Directors member.

Team members shall have: (1) knowledge of the primary activities of the organization; (2) the ability to read and understand not-for-profit financial statements and key performance indicators; and (3) the ability to understand key operational and financial risks and related controls and control processes. All Committee members shall have a basic understanding of finance and accounting.

3.1.3 Agency Executive Advisory Committee

The AEA assists UWECI staff in building a collaborative environment that engages partners in productive dialogue and builds a strong network to achieve greater impact. The Agency Executive Advisory Team is convened by the Senior Vice President of Community Building or the UWECI CEO.

The Committee shall consist of approximately seven individuals, each of whom are the Senior Local Executives of a funded partner agency. The Chair of the Committee shall be the Senior Local Executive representing a current UWECI Agency and is selected by the Agency Executive Advisory Committee itself. The Chair of the Committee serves as the partner agency representative to the UWECI Board of Directors. Committee members shall represent the diversity of organizations currently funded by UWECI. Committee members may nominate themselves or be nominated by the Council of Agency Executives. Committee members shall be approved by the Council of Agency Executives.

3.1.4 Council of Agency Executives General Description

All Executive Directors and CEO's of UW funded partners are automatically members of the Council of Agency Executives. Each funded partner may choose to add one senior level leader to the membership. The purpose of the Council of Agency Executives is to offer a forum for discussion, learning and relationship building for agency leadership.

Section 4: Role of Community Building

Section 4: Role of Community Building Staff

Although United Way of East Central Iowa's decisions regarding the community investment process, including allocations, are made and/or approved by the volunteers who serve on the Solutions Teams, Accountability Review Team and the Board of Directors, the staff of United Way of East Central Iowa play a crucial role in this process. The United Way Board Chair, President and Sr. Vice President of Community Building are invited to attend and participate in all aspects of the process as non-voting, ex-officio members.

All staff at United Way work collaboratively to support community priorities and the investment process. Some of the functions of staff members are:

- Suggesting areas for research and/or research strategies to assist in the development of investment priorities.
- Participating in committee meetings in order to provide critical information about partner providers, community needs and relevant community resources.
- Providing committees with historic information about partner provider programs and fulfilling the role of maintaining "institutional knowledge" as it relates to programs and providers.
- Providing community data to programs and agencies to help support and build capacity to work toward community goals.
- Building relationships across sectors to increase collaboration.

Within the Community Building department, all team members serve our community in a variety of ways. Outside of providing funding, United Way provides trainings, hosts community condition events and convenes groups of stakeholders in an effort to support progress in meeting the needs of the community.

4.1 Community Building Team Vision

We believe in the limitless potential of the community to create a better future leading to thriving & resilient individuals, organizations, neighborhoods and systems.

Below are some key job duties of the Community Building Team

4.2 Community Building Roles

Senior Vice President of Community Building

The Senior Vice President of the Community Building Department plays a key role in the management of the investment process and guides and supports the work of the

Solutions Teams, Impact Cabinet, Accountability Review Team and Public Policy Committee by:

- Developing the Community Impact vision and strategic plans
- Spearheading key research activities and continuous learning with Community Building team and partners
- Ensuring community engagement and strong relationships with partners, investors and community volunteers

Director of Strategic Collaboration

The Director of Strategic Collaboration is responsible for the overall strategic and operational development of community, cross sector collaborative projects from startup and implementation to execution.

- Development of program partners
- Collaborative decision making and community engagement
- Technology practices and shared measures
- Resource plans and organizational capacity building.
- Current initiatives include Spark*5, Opportunity Center, Reading into Success and My Care Community.

Sr. Manager, Community Investment

The Senior Manager of Community Investment plays a key role in developing theory of change maps and business plans within their respective areas. Additionally, they work to promote and monitor progress towards meeting each community goal. Some primary job responsibilities include:

- Analyze, synthesize and present social, demographic, economic, and other community health indicator data in a manner that facilitates decision-making.
- Demonstrate thorough knowledge of issues, best practices, and gap analysis of the local service delivery system and community needs.
- Strengthen collaborative partnerships to leverage greater community change, managing relationships with public sector, and local health and human services agencies

Manager, Community Planning & Research

The Manager of Community Planning and Research is responsible for simplifying and presenting complex information into meaningful summaries and translate into easily understandable visuals. Some primary job responsibilities include:

- Prepare reports, briefings, and content for online and printed mediums.
- Provide expertise to community partners including research, trend information, and needs assessment data.

- Ensure UWECI staff is collecting, measuring, and communicating appropriate data.
- Research and analyze social, demographic, economic and other community indicator data at the county, city, and census tract level.

Community Building Coordinators

The Coordinators help to facilitate the work within their respective areas. Areas include:

- Data Management
- Reporting and Communications
- Collaborative Coordination, Networking and Support
- Project Management initiatives include: Reading into Success, Spark*5, Opportunity Center, VITA

Volunteer Engagement Team

The Volunteer Engagement team helps community partners recruit and connect volunteers to impactful opportunities that align with their skills and interests. The Volunteer Engagement team includes Sr. Manager Volunteer Engagement, Sr. Coordinator 55+ Initiative & Service Enterprise and Volunteer Center Coordinator. The team provides community partners with trainings, best practices and resources to build capacity and effective volunteer programs by providing:

- Assistance with recruiting and matching volunteer skills to community partner needs.
- Trainings and coaching on basic volunteer management and deeper engagement strategies to integrate volunteerism into an organization.
- Coordination of Days of Service or group projects to help community partners complete large-scale projects.
- Best practices and connect organizations to local and statewide recognition opportunities.

Practicum Students

United Way also engages practicum students. Practicum students, who are working toward their masters, are selected to contribute across the whole spectrum of work, with projects tailored to individual interests and specialties as appropriate.

Section 5: Funding Processes

United Way's investment process is a multi-step process that is put in place to ensure that all are contributing to achievement of the community goals. UWECI conducts a Request for Proposal (RFP) process every three years. In years two and three UWECI conducts an annual review to determine the renewal of funding.

5.1 Eligibility for Funding

To be eligible for United Way funding through the Community Impact Partner Fund or other means, organizations must demonstrate that they are able to meet all of the following requirements.

- Be an entity that operates for charitable purposes in the area of health and human services;
- Be incorporated and actively conducting business for at least two years at the time of application and serving residents of one of the five counties in United Way of East Central Iowa's service area (Benton, Cedar, Iowa, Jones, Linn);
- Be governed by an active, nonsectarian, voluntary board of directors or its equivalent, consisting of members of the general community;
- Maintain at least one half-time FTE staff (20 hours per week);
- Receive a positive review by United Way Accountability Review Team
- Submit all application materials complete and on time.

In reviewing applications for funding, preference will be given to those who also:

- Use a strength-based approach that draws upon the strengths, resourcefulness, and resiliency of people and communities in its policies, practice and strategies.
- Incorporate evidence-based programming, best practices from the field, and community input in their programming.
- Learning best practices and are incorporating methods to encourage a growth mindset
- Demonstrate cultural competence, as evidenced by practices that reflect respect for and understanding of specific cultural nuances among those served.
- Demonstrates a commitment to continuous improvement by identifying areas for improvement, through on-going data collection and analysis that informs practice change
- Demonstrate a higher level of coordination and collaboration. This encompasses strategies to serve populations on varying levels of need and intensity.

Late or incomplete requests for funding will not be considered.

5.2 Types of Funding Awarded

5.2.1 Partner Funding

Grants awarded from the Partner Fund are commitments for a three-year period. Year two and year three renewal amounts will be based on campaign attainment and outcome performance. Agencies applying cannot receive more than has been requested. The minimum request amount is \$10,000.

United Way Partner Funds will not be awarded for:

- Capital campaigns or endowments
- Fundraising events
- Sponsorships
- Sports events
- Pilot, demonstration or start-up programs
- Programs without demonstrated measurement tools and protocols

5.2.2 Contract Funding

United Way will occasionally enter into contracts for service delivery. Contract partners agree to deliver a specified number of services or activities. Funds are paid out based on quarterly reports of activities and measures achieved. Pilot projects and Leadership Society Initiatives are the most common examples of contract funding. Such funding opportunities and how to apply will be communicated at regularly scheduled Agency Executive meetings, and via regular United Way email communications. Recent examples would include spark*5, Reading into Success, and 211.

5.2.3 Other Funding

At the discretion of United Way's board of directors, special funding may be made available through application processes to address emergent needs in the community or unique opportunities that align with United Way's mission and goals. Recent examples would include flood relief and transition funding, or requests for emergency assistance.

5.3 Funding Approval

All funding decisions are overseen by the Solutions Teams. The Cabinet reviews these recommendations and if approved forwards these recommendations to the Executive Committee and finally the board for full approval. Priority is given to community partners. All funding awarded by United Way is made public annually through the IRS Form 990 which is available for public inspection at uweci.org/reports. Funding amounts will be made available to partner agencies upon request.

Section 6: Request for Proposal Process

UWECI conducts a Partner Fund grant cycle every three years. This request for proposal process is open to any eligible and well-qualified organization that aligns with the community goals.

All requests are reviewed by Solutions Teams. Each Solutions Team is comprised of a group of volunteers who were carefully selected based on their professional expertise, diverse background and regional representation. The teams have been trained in their focus area – with an overview of research and best practices, agency performance, ongoing community initiatives and collaborations

It is the goal of the Solutions Teams to fund the strongest and best proposals as identified through an intensive and competitive review process. All applications are scored and ranked. In addition to scores, the Solutions Teams will give priority to proposals that:

- Demonstrate a strong fit with the goals of the Focus Area
- Demonstrate a strong connection between community need and proposed strategies
- Demonstrate strong performance in improving the well-being of client populations aligned with the desired community outcome
- Measure required outcome indicators
- Integrate promising and best practices, and leverage resources and collaborative opportunities
- Demonstrate a track record of success
- Provide costs that are reasonable and appropriate for the activities required to achieve the proposed outcome.
- Align with multi-generational, place-based, equitable strategies
- Demonstrates a trauma-informed approach
- Address Adverse Childhood Experiences

6.1 The RFP Process Steps

Step One: Letter of Intent (LOI)

Applicants must complete and submit a Letter of Intent for each Focus Area for which they wish to receive funding. This occurs once every three years.

Step Two: Invitation to apply

After careful review of the submitted LOI's, United Way of East Central Iowa will issue invitations to submit full grant proposals to those organizations whose proposals are in

alignment with the funding priorities and are most likely to create a successful community impact on their targeted issues. Full application submissions will be accepted by invitation only. Community Building Clear Impact instructions will be provided to all organizations invited to submit full grant proposals.

Step Three: Review of proposals

Each Solutions team will create review teams that will read all proposals, complete the scoring tool, generate comments and questions for small group, and eventually interviews.

Step Four: Small group discussion

Each team of reviewers meets to discuss proposals and initial scoring. A list of questions shall be compiled in preparation for interviews.

Step Five: Interviews

In the interview (typically 60 minutes in length), proposal reviewers meet with organization staff, board representatives and other individuals, as appropriate, to gain greater understanding of the funding request. Initial questions and the agenda for the interview will be sent to the Executive Director at least one week in advance of the interview.

Step Six: Funding Recommendations

Reviewers will finalize scores and recommendations.

Step Seven:

Funding Recommendations are presented to United Way of East Central Iowa's Executive Committee, and Board for approval.

Step Eight:

Partner Agency Agreements and Award or Decline Letters are sent to applicants.

Funding Application Timeline (occurs every third year)

Late September	<i>RFP Application Published</i>
Late October	<i>Letter of Intent due (electronically)</i>
End of October	<i>Letter of Intent Declines/Invitations to Apply sent electronically</i>
Early November	<i>RFP Training</i>

November –January	<i>Staff available for RFP technical assistance</i>
Mid-January	<i>Proposals & due diligence documents to United Way of East Central Iowa due</i>
January–May	<i>Volunteer Solutions Teams review proposals.</i> <i>UWECI staff and Accountability Review Team volunteers review required documents</i>
March	<i>Interviews are conducted</i>
May	<i>Funding recommendations brought to United Way of East Central Iowa Board for vote</i> <i>Announce awards, mail grant agreements and forms to sign up for direct deposit of grant payments</i>

Section 7: Funded Partner Process & Policies

Each partner agency participates in two review processes each year- the Accountability Review and Solutions Team Review.

7.1 Accountability Review

The first type of annual review is conducted by the Accountability Review Team (ART). The Accountability Review Team will review partner agency materials such as agency financial information, IRS Form 990s and audits to ensure that all organizations receiving funding through United Way are financially sound and have appropriate policies and procedures in place in terms of governance, fiscal and reporting accountability, and diversification of resources. The ART will provide updates to the appropriate United Way of East Central Iowa volunteer teams.

The Accountability Review Team reports to the Board of Directors.

The team uses a checklist (based on agency size) to determine if the agency meets generally accepted standards of good governance and administrative practice. This checklist is available to all agencies on United Way of East Central Iowa’s website: uweci.org/partnerresources.

Typically, when concerns arise, or standards are not met the Accountability Review team will engage with the agency in one or more of the following ways:

1. Follow up with the agency staff with questions
2. Request a meeting with agency leadership
3. Following the two steps above, submit written recommendations to the agency with a response deadline.

All questions or recommendations will be documented in writing to the agency.

7.1.1 Documents Reviewed

The Accountability Review team and staff review the following documents:

- Audit or Independent Financial Review
- IRS Form 990
- Board approved annual budget with accompanying narrative (using United Way of East Central Iowa's Agency Budget Form) uweci.org/partnerresources
- Agency Risk Assessment Survey – found here: Accountability Review Team Reporting under the link Risk Assessment Survey Questionnaire
- Most recent board approved financial statements
- Counterterrorism Compliance Form
- Affidavit of Nondiscrimination

It is incumbent upon each funded agency to provide United Way of East Central Iowa the most up-to-date version of the following documents that shall be maintained on file at United Way of East Central Iowa at all times:

- Mission Statement
- Bylaws
- 501(c)(3) Designation letter
- Board Rosters

Additional documents may be requested as necessary for the review process.

7.2 When and How to Submit Review Documents

United Way of East Central Iowa prepares a tentative schedule based on agency fiscal year and when materials are typically ready. United Way communicates and coordinates with agencies in late fall about the timeline for each agency's submissions. Agencies are responsible for making sure to meet deadlines or communicating changes in the timeline for availability of required materials the Senior Manager, Community Investment.

7.2.1 When

Each fiscal year, Items 1-7 outlined above (Section 8.1.1 B Documents Reviewed) should be sent to the Community Building inbox (community.building@uweci.org) or submitted in hard copy if an electronic version is not available, no later than six months following your fiscal year end. The agency's mission statement, bylaws, 501(c) (3) designation letter and board rosters are required to be current and shall be re-submitted annually or after any revision.

7.2.2 How

To Share Documents:

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

Example:

To: community.building@uweci.org

Subject: Live United 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.

To access a more in-depth description of the Accountability Review Submission process please access the following link: uweci.org/partnerresources

7.3 Description/Background of Documents Submitted for Review

7.3.1 Annual Audit, Independent Financial Review, or Board Approved Annual Budget with Accompanying Narrative.

One of the three listed materials is required to be submitted by an agency, dependent upon the size of the agencies total budget. Please see the description below to identify which materials apply to your agency:

(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

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

- Annual Audit – an audit should be conducted by an independent Certified Public Accountant (CPA) according to generally accepted accounting principles (GAAP) which includes an opinion regarding the accuracy of the agency’s financial reports.
- An audit will be required for agencies with greater than \$500,000 in annual revenue. Agencies will submit their most recent annual audit and the accompanying management letter.

OR

- Independent Financial Review – In an Independent Financial Review a management inquiry is conducted by an independent CPA firm according to generally accepted accounting principles (GAAP), including an understanding of internal controls (no walk through) and an analytical review of financials and trends.
- Agencies with annual budgets between \$250,000 and \$499,999 will submit an independent financial review.

OR

- Board Approved Budget with Accompanying Narrative – Agencies with annual budgets under \$250,000 will be asked to submit a board approved financial summary that details the use of United Way funds.

7.3.2 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 Senior Vice President, Community Building, Leslie Wright: leslie.wright@uweci.org.

7.3.3 Board Approved Annual Budget with 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 sent to community.building@uweci.org with the other required documents.

7.3.4 Monthly Financial Reports as approved by Agency 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 board approved** financials of the organization. Submit the financials approved at the most recent board meeting prior to the date that your agency is up for review.

7.3.5 Risk Assessment Questionnaire

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.

7.3.6 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.

7.3.7 Affidavit of Nondiscrimination

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 a current copy is on file.

7.3.8 Agencies with a Fiscal Agent

- Submit a compilation report of the agency and an audit of the supervising agency's financial statements.
- The auditor should prepare a management letter/internal control for the agency compilation independent from that of the supervising agency's audit. The partner agency should not be referenced as limited in scope nor given a qualified opinion within the audit.
- The partner agency may be required to obtain an audit of its financial statements independent from that of its parent agency.
- The partner agency compilation, supervising agency's annual audit, and accompanying letters are due to United Way as outlined above.

7.3.9 Accounting Method

Accrual basis accounting is required for all agencies with annual revenues greater than \$250,000. Cash basis accounting, while not preferred, is acceptable for agencies with less than \$250,000 annual revenues.

7.3.10 Accrual Basis Accounting

Under the accrual basis accounting, revenues, and expenses are recognized as follows:

- Revenue is recognized when both of the following conditions are met:
 - Revenue is earned.
 - Revenue is earned when products are delivered, or services are provided.
 - Revenue is realized or realizable.
 - Realized means cash is received.
 - Realizable means it is reasonable to expect that cash will be received in the future.
- Expense is recognized in the period in which related revenue is recognized.

7.3.11 Cash Basis Accounting

Under the cash basis accounting, revenues, and expenses are recognized as follows:

- Revenue recognition: Revenue is recognized when cash is received.
- Expense recognition: Expense is recognized when cash is paid.

7.4 Notification of Delay or Extension Request

If an agency anticipates a delay in delivering any of the items listed above, it should submit a written request for an extension including a reason for the delay and the anticipated timeline for resolution. Requests should be addressed to the Senior Vice President, Community Building and received no less than 30 days before the due date of the review.

Failure to comply with any of the submission requirements, without an approved extension, may result in the withholding of part or all the agency's allocation payments until the missing requirements are submitted to United Way of East Central Iowa.

Section 8: Annual Review (Years 2-3)

The second type of review is conducted by the Solutions Team. This is a performance review for all funded partners. The Solutions Teams review the materials submitted in response to Mid-year Renewal Requests and End of Year Reporting requirements.

The Solutions Teams review agency proposals and performance to assure alignment with the community goals. The Solutions Teams are responsible for funding recommendations and setting standards for outcome achievement in partnership with

staff and agencies. The Solutions Teams use their knowledge about community conditions to evaluate desired outcomes.

Agencies are expected to achieve the goals set at the time funding is confirmed. Agencies are also expected to demonstrate a reasonable connection between the activities engaged in, numbers served, measurement conducted and the outcome desired. If the Solutions Team has identified problems with the organization's capacity to deliver services for which funds have been awarded, the Solutions Team will follow up with the agency in writing or request a meeting with agency leadership and/or staff.

8.1 Annual Reporting Requirements

All reporting checklists are subject to change. If items are added or removed, updates will be sent in email form to funded agencies prior to the deadline.

8.1.1 Mid-Year Report

The Mid-Year Strategy Report must be submitted by late January and reflect the first half of the fiscal year's activities. (July 1 and December 30). This report includes:

- A summary purpose statement of the strategy and outcomes being measured
- A description of progress in implementing the strategy as described in the proposal funded by United Way
- An explanation of intentional changes made to program in terms of personnel, programming or budget
- An explanation of general problems or delays the strategy is experiencing and efforts undertaken to resolve them.
- An updated agency profiles
- The fiscal year Mid-Year Activity Outputs
- The fiscal year Mid-Year Indicator Measurements
- The fiscal year Mid-Year Demographics
- The fiscal year Mid-Year Narrative Questions
- A client success story for each funded strategy

8.1.2 Renewal Report

The Renewal Report must be submitted by late January for the following fiscal year (July 1- June 30) indicating the measurements to be collected for the following fiscal year. This report includes:

- The following fiscal year's outcomes
- The following fiscal year's proposed activity outputs
- The following fiscal year's proposed indicator measurements
- A review and update of current board members
- A strategy budget for the following fiscal year
- The Counterterrorism Compliance Form

In years two and three the Mid-Year and the Renewal Reports are submitted together.

8.1.3 Year-end Report

The Year-end Report is submitted by mid-August after the completion of 12 months of funding. Partner providers are asked to report on the following: outcomes, indicators, and findings; lessons learned in evaluating the strategy; and any changes made to the program including changes in services, staffing, or budget. The Year-end Report must be submitted by late August and reflect the entire fiscal year's activities (July 1- June 30). This report includes:

- The fiscal Year-End Activity Outputs
- The fiscal Year-End Indicator Measurements
- The fiscal Year-End Demographics
- The fiscal Year-End Narrative Questions

8.2 Other Requirements

Partner Agencies agree to maintain updated information in the following applications:

8.2.1 United Way 2-1-1

All agency program information will be updated as requested but no less than annually in United Way's 2-1-1 Information and Referral database.

8.2.2 VolunteerNow

All Partner Agencies which utilize volunteers will register online at uweci.org/volunteernow to complete an agency profile and provide up to date volunteer opportunities as they are available.

Section 9: Reporting & Application Compliance

It is expected that all requested materials, whether for reporting or application purposes, will be delivered on time and in the requested format. In the event of late or incomplete submissions, the following series of actions will be taken:

It is expected that all requested materials, whether for reporting or application purposes, will be delivered on time and in the requested format. In the event of late or incomplete submissions, the following series of actions will be taken:

9.1 Protocol for Reporting Compliance

First offense - Communication to Agency

Letter sent to the Agency Executive and the Board of Directors outlining non-compliance with deadlines, incomplete applications etc. The board will be asked to respond with a letter as to how they intend to correct the situation.

Second offense - Financial Penalty

Late submission of any required documents from partner agencies will result in a 25% negative adjustment to the monthly distribution check. The penalty is temporary. The withheld amount is released in the next monthly allotment if all required documents are turned in.

Any agency that fails to deliver proposed services or collect and report required data will be subject to review by the Solutions Team. A penalty up to and including a reduction of the annual allocation amount may be applied.

9.2 Probationary Review

If the Accountability Review Team (ART) or a Solutions Team finds an agency to be unresponsive or ineffective in addressing concerns, a partner agency may be placed on Probationary Review.

Unresolved Issues such as (but not limited to):

- Lack of progress on achieving proposed outcomes
- Poor agency administration
- Fiscal mismanagement
- Insufficient governance and oversight
- Failure to operate according to Partner Agency Standards and Fundraising Guidelines may lead to a probationary review

If the ART or the Solutions Team have been unable to resolve issues with a partner through the normal review and feedback process, they may choose to pursue a probationary review. The ART and/or the Solutions Team will present their findings to the Executive Committee and Board of Directors, which will establish a Probationary Review Team. This team may include representatives from the:

- Accountability Review Team
- Solutions Team
- United Way of East Central Iowa Executive Committee
- United Way of East Central Iowa Board of Directors
- Or other groups or committees deemed appropriate

The Probationary Review Team will report to United Way of East Central Iowa's Board of Directors within 90 days. The probationary review process may include:

- Meeting with agency board members
- Meeting with agency executive committee members
- Reviewing the agency's relationships or activities with other human service organizations in the area
- Reviewing agency's relationships or activities with other funders
- Reviewing agency's relationships or activities with agency clients or members
- Other actions deemed appropriate and necessary

After 90 days, the team will recommend action to United Way of East Central Iowa's Board, which may include (but not be limited to):

- Recommendations for technical assistance or other corrective action
- Continuation of probationary review
- Discontinuing the probationary review
- Discontinuing program funding and partner agency status
- Other action deemed appropriate by United Way of East Central Iowa's Board of Directors

The probationary review team will communicate the findings and the recommendations to the agency in writing. The probationary period will typically include regular meetings with the probationary review team to monitor progress. Technical assistance will be offered as available and appropriate to assist the agency during this time. At the end of the probationary period, the team can either release the agency from probationary status or move forward into a two-year de-funding process (50%, then 25% funding levels). If the probationary review team is satisfied with the agency's actions and/or progress the committee can decide to restore the program to its original funding level.

9.3 General Appeals

An agency may appeal a United Way of East Central Iowa action involving an allocation, probation, funding suspension or de-funding by submitting a written statement to United Way of East Central Iowa's Senior Vice President of Community Building or United Way of East Central Iowa's Chief Executive Officer within 30 days of receiving notice from United Way of East Central Iowa.

The appeal statement should include the following:

- Statement of decision being appealed
- Rationale and supporting data for the appeal
- Evidence that the appeal was discussed and approved by the agency's board of directors and

- Signatures of the agency's Chief Volunteer Officer and Chief Professional Officer

An ad-hoc committee appointed by United Way of East Central Iowa's Senior Vice President of Community Building or Chief Executive Officer will consider the appeal.

Section 10: Payment Policies & Processes

Once United Way of East Central Iowa's Board of Directors has approved the funding recommendations, a contract (see sample in Appendix) is issued between United Way of East Central Iowa and the partner provider organization or fiscal agent. A cover letter is sent with the contract that states the amount of the funding award for a specific period for the services. Generally, the funds are disbursed on a monthly basis unless otherwise agreed upon by United Way and the recipient organization.

A contract may contain an addendum listing conditions or contingencies to be addressed by the partner provider. Ongoing funding is dependent upon the specifics of the addendum being addressed in a timely manner.

Prior to issuing any funding, a contract or agreement must be signed and on file with United Way of East Central Iowa. Each of the two copies of the contract is signed by United Way of East Central Iowa President/CEO and sent on to the partner provider. Two signatures (Executive Director and Board Chair) are needed from the organization. The partner provider is instructed to return one of the signed copies of the contract to United Way and keep one on file. The funding contract is null and void if not signed by the partner provider within 60 days of the date on the award letter.

Allocations are paid to the partner provider on a regular basis if the contract addendum, if any, is addressed and all compliance documents, including required reports, are up-to-date and submitted to United Way.

Partner Agencies will receive one-twelfth of the sum of Community Impact Partner Fund allocations on or about the 15th of each month. An agency experiencing a cash flow problem may request a one-time advance on its monthly allocation, which may be approved by United Way of East Central Iowa's Board of Directors. The request should be made in writing and include the following information:

- A brief explanation of the cash flow situation
- The expected resolution of the situation (including an estimated timeline)
- A copy of the most recent board approved financial statements.

The advance will be deducted from the end of the funding period. A request may be made to the Board of Directors for consideration. Decisions are made on a case-by-case basis.

10.1 Donor Designation Policy

As a service to our donors, gifts designated to a specific agency are processed by United Way of East Central Iowa (United Way of East Central Iowa). It is the policy of United Way of East Central Iowa to review, process, and distribute donor designations on an annual basis as it relates to the Annual Campaign. Unlike gifts made to United Way's Community Impact Partner Fund, United Way cannot guarantee how these funds will be used or provide oversight to ensure measurable results.

10.1.1 Scope

This Donor Designation policy applies to all gifts given to United Way of East Central Iowa and designated to any 501(c)(3) organization. This includes partner agencies and non-partner agencies.

10.1.2 Guidelines

- Donor Designation is defined as dollars going to specific organizations only, not programs or focus areas.
- Designations are allowed to any qualified nonprofit organization as defined in section 501(c)(3) of the IRS Code.
- Agencies that receive designated funds must comply with all federal regulations. Designated funds to agencies not in compliance will be distributed to United Way of East Central Iowa's Community Impact Partner fund.
- Donor Designation dollars are viewed as a separate stream from United Way of East Central Iowa's allocation process.
- Designations need to be specified and submitted at the time of the pledge.
- Minimum amount for each designation is \$100.
- Deadline for submitting designations is January 31st.

10.1.3 Payment of Designated Gifts

- Designated gifts made with cash, check, credit card or stocks are paid to agencies based on cash received at the time of the scheduled designation payout.
- Donor pledges are paid through payroll deduction the following year. One fourth of each designated payroll gift is paid out per quarter based on pledge less the uncollectible fee and administrative fee.

- For Tocqueville Society donors contributing via payroll deduction, United Way of East Central Iowa will honor 100% of the designated gifts upon receipt of documentation from donor's employer that payroll deduction was fulfilled. This will be reconciled at the end of the payout cycle.
- Donor designations are paid out as follows: March, June, September, and December.
- An administrative fee is assessed on all pledges and is reviewed and recommended by the Finance Committee annually and approved by the Board of Directors.
- An uncollectible fee is assessed on payroll pledges and is reviewed and recommended by the Finance Committee annually and approved by the Board of Directors. The uncollectible fee does not apply to gifts made with cash, check, credit card or stock.

10.1.4 Sample Donor Designation Letter

United Way of East Central Iowa encourages partner agencies to use a United Way sample donor designation acknowledgement. A sample donor designation letter is available upon request. Please contact United Way of East Central Iowa's Finance Department at 319-398-5372 to request a sample letter.

10.2 Other Policies

10.2.1 Affiliation/Consolidation/Joint Venture/Merger

United Way of East Central Iowa recognizes that a partner agency may pursue a relationship with another entity such as an affiliation, consolidation, joint venture, or merger. In the event that a partner agency considers one of the above actions, notification shall be provided to United Way of East Central Iowa.

A meeting will be coordinated with United Way and the entities involved upon United Way being notified of the activity to discuss plans in progress, agencies involved, rationale for actions, implications for funding or measurement of outcomes, and United Ways' expectations for the partner agency and the organization(s) involved.

If involved with an affiliation or joint venture, United Way requires the following:

- All financial materials supplied to United Way shall be specific to the partner agency's financial standing and exclude affiliate service provider information. United Way of East Central Iowa reserves the right to request additional financial records from affiliates when related to review of a partner agency.
- If the new affiliated or merged organization chooses to continue to receive United Way of East Central Iowa funding, the organization must adhere to United Way of East Central Iowa reporting and review requirements as outlined elsewhere in this document.

United Way of East Central Iowa reserves the right to meet with service providers that are non-partner agencies and involved with one or more of the activities listed above to establish additional guidelines deemed appropriate.

United Way of East Central Iowa reserves the right to evaluate the impact of an affiliation/consolidation/joint venture or merger on the fundraising environment in considering its future relationship with the entities involved.

10.2.2 Voluntary Termination of Partner Agency Agreement

An agency that no longer requires or desires United Way of East Central Iowa funds should send a letter to the Vice President, Community Building indicating the desire to terminate its partnership.

It should include:

- A statement indicating the desire to terminate and the rationale for the decision
- Date the agency's board of directors discussed and approved that action
Date in which this will go into effect
- Signature of both the agency's Chief Volunteer Officer and Chief Professional Officer

Requests will then be reviewed and approved by United Way of East Central Iowa's Executive Committee and United Way of East Central Iowa Board of Directors.

Section 11: Fundraising & Promotion Guidelines

In order to maximize the overall level of community giving to the voluntary sector, United Way of East Central Iowa and its partner agencies agree to a set of fundraising guidelines.

11.1 United Way of East Central Iowa Agrees to:

- Raise funds in an annual campaign on behalf of the partners advancing the common good in a five-county area community.
- Promote the benefits and services of its health and human services partners through campaign, year-round literature and publications, workplace programs and media efforts;
Promote and support ethical fund-raising efforts,
- Encourage agencies to enhance their revenues for operating and capital purposes, especially through funding resources not readily available to United Way of East Central Iowa; and,

- Initiate, and when appropriate, manage special fundraising efforts for problems identified as a priority for the community.

11.2 As a Partner Agency, We Agree to:

- Promote United Way of East Central Iowa partnership by:
 - Utilizing United Ways' logo in our literature, on our letterhead, in our media efforts, on our premises, and in all communications with the public (including Partners in Charity advertising) Text above logo should read: "Funded by":
 - United Way logo on websites, in emails and other digital communications should link to <http://www.uweci.org/>.
 - Comply with United Way of East Central Iowa's logo guidelines (please contact United Way of East Central Iowa Marketing Department <http://www.uweci.org/> for further information)
 - Clearly identify the affiliation with United Way of East Central Iowa when applying for funding from government or foundation sources
- Actively participate in United Way of East Central Iowa's campaign by:
 - Conducting an employee campaign among agency staff
 - Promoting leadership giving to United Way of East Central Iowa's campaign among agency executives, board members, and personnel
 - Promoting employee campaigning for United Way of East Central Iowa via payroll deduction at the workplaces of its board members
 - Assisting United Way of East Central Iowa in its campaign efforts by conducting on- site tours, providing appropriate services, and providing senior staff members to speak to employee groups
 - Participating in public campaign events such as campaign kickoffs and celebration events
- Partners will not conduct fundraising or other activities that will interfere or compete with those of the partnership. This means specifically:
 - Agencies will not promote donor option
 - Agencies will not conduct payroll deduction fundraising campaigns outside of their own organization, at any time of the year
 - The agency will notify United Way of East Central Iowa of its intended fundraising activities as appropriate to support the fundraising goals of all parties
- Foundations and Fiscal Agents:
 - Foundations that provide services and 501(c) (3) status to partner agencies or programs are requested to follow the fundraising guidelines for those agencies or programs.

Acknowledgement of Receipt and Agreement

United Way of East Central Iowa (United Way of East Central Iowa) created the Partner Agency Guidelines to establish a clear understanding with funded partners regarding the review process, reporting requirements and fundraising expectations. Each funded partner agency must submit the signature page with their Partner Agency Agreement. With this signature, each agency agrees to meet the following standards and adhere to the fundraising guidelines described below:

By signing below, I acknowledge that I have read and understand these Guidelines and agree to the terms and conditions set forth in the 2016 Partner Agency Guidelines document.

Print Name	Signature	Date
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Organization

Appendix A- United Way of East Central Iowa Conflict of Interest Policy

ARTICLE I

Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Organization) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

ARTICLE II

Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board-delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, close family member or other close personal relationship:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

ARTICLE III
Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

ARTICLE IV

Records of Proceedings

The minutes of the governing board and all committees with board-delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing boards or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

ARTICLE V

Compensation

- a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

ARTICLE VI

Annual Statements

Each director, principal officer and member of a committee with governing board-delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflict of interest policy

- b. Has read and understands the policy
- c. Has agreed to comply with the policy, and
- d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes

ARTICLE VII

Periodic Reviews

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

ARTICLE VIII

Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility.

Appendix B- Sample Funding Documents

Sample Outcome Funding Agreement

United Way of East Central Iowa agrees to work together with community partners to improve and positively impact community conditions in three areas; Education, Income and Health.

Outcome partner agencies are organizations who commit to work with United Way to find solutions to priority issues and provide services that make an impact to improve lives and community conditions in East Central Iowa.

This document serves as the FY20XX Outcome Funding Agreement between United Way and XYZ Entity, and is a three-year renewable commitment based on campaign attainment and outcome performance. The grant period will begin in July 20XX and end no later than June 20XX. Funding is contingent upon:

1. Agency compliance with terms of payment and reporting set forth in this agreement,
2. United Way of East Central Iowa's ability to maintain sufficient cash flow, as determined by United Way's Board of Directors, to fund community investments, and
3. Demonstrated and agreed upon progress towards outcome goals.

This agreement provides strategy funding in the amount(s) listed:

	FY20XX
	(7/1/XX – 6/30/XX)
Education	
123 Early Childhood Strategy	\$60,000
Education	
ABC Youth Development Strategy	\$20,000
Agency Total	\$80,000

The following is a forecast of the allocation/renewal amount for FY 20XX and FY20XX per proposal submitted by the agency.

	<u>FY20XX</u> (7/1/XX – 6/30/XX)	<u>FY20XX</u> (7/1/XX – 6/30/XX)
Education		
123 Early Childhood Strategy	\$60,000	\$60,000
Education		
ABC Youth Development Strategy	\$20,000	\$20,000
Agency Total	\$80,000	
\$80,000		

Terms of Payment and Reporting

- The FY20XX awarded amount of \$80,000 will begin July 1, 20XX and end no later than June 30, 20XX. Payments will be electronically deposited by the 15th day of each month per the Automatic Deposit form completed by the Partner Agency.
- Submit reports using the on-line Community Building Database: Clear Impact-financials, outcomes, demographics and responses to narrative questions twice a year following United Way’s reporting cycle of:
 - Mid-year reporting due in August 20XX
 - Year-end reporting due in January 20XX
 - And other reports and/or documents that may be requested
- The Agency agrees to follow the reporting requirements outlined in the Partner Agency Standards & Fundraising Guidelines located for your review on the following website:

United Way values the work of XYZ Entity and looks forward to working together along with other partners to make progress towards United Way’s Community Goals.

Signing below indicates the board and leadership of United Way and XYZ Entity will abide by the terms contained in the Agreement. Any misrepresentation or false information in the funded strategy proposal or reporting to United Way may void this agreement and funds paid by United Way to the partner agency may need to be returned to United Way.

Board President, Agency

Board President, United Way

Executive Director, Agency

President/CEO, United Way

Appendix C- Sample Accountability Review Forms

Comparative of Accountability Review Checklists

<u>Accountability Review Standards:</u>	<u>Large</u> <u>(27)</u>	<u>Medium</u> <u>(25)</u>	<u>Small</u> <u>(21)</u>	<u>Initial</u> <u>(27)</u>
Governance and Management				
The size of the board is sufficient to allow a diversity of perspectives, talents, and skills to govern in the interest of the community.	X	X	X	X
The agency appears to be in compliance with its by-laws regarding number of board members. (By-laws)	X	X	X	X
Agency has term limits. (By-laws)	X	X	X	X
Risk assessment results suggest appropriate policies are in place and board conducts a regular review and update. (Risk Assessment)	X	X	X	X
Board has a conflict of interest policy and enforces it. (Risk Assessment)	X	X	X	X
Board has a separate audit committee (Risk Assessment)	X	X	X	X
Organization has a reasonable compensation review practice in place for CEO. (Risk Assessment)	X	X	X	X
Board has current strategic plan. (Risk Assessment)	X	X	X	X
Organization has signed Counterterrorism Act.	X	X	X	X
Organization has signed Affidavit of Non-Discrimination.	X	X	X	X
Fiscal and Reporting Accountability				
Accountability Review and other required United Way reports are submitted complete and on time. (Staff Liaison)	X	X	X	X
The 990 is filed on time or with appropriate extensions. (IRS 990)	X	X	X	X
A comparison of budgeted revenues and expenses with audited/reviewed figures indicate: A. Reasonable variances between budgeted and actual revenue and expenditures. B. Reserves resulting from surpluses are available for current operations. (United Way of East Central Iowa Agency Budget and Narrative).	X	X	X	X
Agency submitted a budget narrative that provided easy to understand analysis and reasonably addresses variances and potential areas of concern.	X	X	X	X
Financial statements are prepared and reviewed monthly by the Board or at minimum by the Treasurer with a report given to the Board. (Risk Assessment)	X	X	X	X
Agency received an unqualified audit/review opinion (if applicable).	X	X		X

If there was an auditor's management letter, the agency's response to the management letter addresses the issues appropriately (Audit, Management Letter, Agency Response to Management Letter).	X			X
Audit/review notes or management letters indicate no weakness (es) in the agency's accounting system or practice, which persist or remain unresolved (Audit/Review, Management Letter).	X	X		X
Payables and long-term debt are handled in a timely manner. (Audit/Review)	X	X		X
There are not any recent, major issues that could affect the agency's financial position, e.g., litigation, federal regulations, and compliance issues. (Audit/Review and Risk Assessment Questionnaire).	X	X	X	X
The audit/review notes do not reflect or suggest that there are problems with timely tax or other required filings (Audit/Review).	X	X		X
If the agency received a federal compliance audit, it indicated that all federal requirements are being met. (Audit)	X			X
Agency is reporting financials using the accrual basis of accounting- i.e. General Accepted Accounting Principals (GAAP) basis accounting. Cash basis accounting is acceptable for agencies below \$250,000 annual revenue.	X	X	X	X
Trends in ratios are positive or within desired ranges. If not, the explanation is reasonable or the plans to change them are realistic. (Ratios Worksheet)	X	X	X	X
Diversification of Resources				
The agency's cash position for the last fiscal year suggests there is a reasonable cash flow from a mix of revenue sources such as contributions, fees, and special events. (Audit, Total Agency Budget, Financial and Administrative Information)	X	X	X	X
The mix of funding sources represents a healthy diversity of funding sources. If the mix is not diverse, either the explanation is reasonable or the plans to change are realistic (Total Agency Budget, Finance and Administrative information)	X	X	X	X
Although the agency may appear dependent on "government revenue", the contracts and government funding sources are sufficiently varied to obviate concern about "over-dependence". (Total Agency Budget)	X	X	X	X

Notes: Medium- Standards 17 and 22 removed. (17) Medium sized organizations do not receive a Management Letter with their Financial Review. (22) Additionally, without the audit, it is not easily discernible if all federal requirements are being met. Small- Standards 16, 17, 18, 19, 21, 22 and 24 removed. (16) No Audit/Review for Unqualified Opinion (17) No auditor's letter received. (18) No audit or review conducted. (19) No way to easily see if payables or long-term debt are handled without audit/review (21) Not easy to see if there are problems w/ tax or other required filings without audit/review (22) No federal compliance audit.

Review Criteria: Volunteer Governance & Management

Partner Agency Standard: an autonomous volunteer board of directors or trustees with the authority, diversity, and size to effectively represent, set policy for, governs, and assure the financial support of the organization will govern the agency . When the organization is the local arm of a statewide or national organization having its principle governing board at either of those levels, the local organization must have its own governing body (advisory board/council).

	Meets Standard? Yes/No
The size of the board is sufficient to allow a diversity of perspectives, talents, and skills to govern in the interest of the community.(990 Part VI.A.1)	
The agency appears to be in compliance with its by-laws regarding number of board members. (By-laws)	
Agency has term limits. (By-laws)	
Risk assessment results suggests appropriate policies are in place & board conducts a regular review & update. (Risk Assessment & 990 Part VI. B. 13 & 14)	
Board has a conflict of interest policy and enforces it. (IRS 990 Part VI.B.12a-c)	
Board has a separate audit committee. (IRS 990 Part XII.2c)	
Organization has a reasonable compensation review practice in place for CEO. (IRS 990 Part VI.B.15a)	
Board has a current strategic plan. (Risk Assessment)	
Organization has signed Counterterrorism Act	
Organization has signed Affidavit of Non-Discrimination	

Review Criteria: Fiscal and Reporting Accountability

Partner Agency Standard: The agency must demonstrate or show evidence of fiscal accountability including an annual independent audit, an independent financial review or other financial report as required by the Partner Agency Standards, compliance with required government filings, maintenance of its financial records in a fiscally responsible manner, and reporting that is in accordance with generally accepted accounting principles.

	Meets Standard? Yes/No
Accountability Review and other required United Way reports are submitted complete and on time. (Staff Liaison)	
The 990 is filed on time or with appropriate extensions.	
Financial Assets available to meet cash needs for general expenditures within one year.	
A comparison of budgeted revenues and expenses with audited/reviewed figures indicate <ul style="list-style-type: none"> a. Reasonable variances between budgeted and actual revenue and expenditures. b. Reserves resulting from surpluses are available for current operations. (United Way of East Central Iowa Agency Budget and narrative)	
Agency submitted a budget narrative that provided easy to understand analysis and reasonably addresses variances and potential areas of concern.	
Financial statements are prepared and reviewed monthly by the Board or at a minimum by the Treasurer with a report given to the Board. (Risk Assessment Questionnaire)	
Agency received an unqualified audit opinion (if applicable)	
If there was an auditor's management letter, the agency's response to the management letter addresses the issues appropriately. (Audit, Management Letter, Agency Response to Mgmt Letter)	
Audit/review notes or management letters indicate no weakness(es) in the agency's accounting system or practice, which persist or remain unresolved. (Audit/Review, Management Letter)	
Payables and long-term debt are handled in a timely manner. (Audit/Review)	

Review Criteria: Diversification of Resources

Partner Agency Standard: The agency must be able to demonstrate its development of significant community support through financial and volunteer resources.

	Meets Standard? Yes/No
The agency's cash position for the last fiscal year suggests there is a reasonable cash flow from a mix of revenue sources such as contributions, fees, and special events. (Audit, Total Agency Budget, Financial and Administrative Information)	
The mix of funding sources represents a healthy diversity of funding sources. If the mix is not diverse, either the explanation is reasonable or the plans to change are realistic. (Total Agency Budget, Finance and Administrative Information)	
Although the agency may appear dependent on "government revenue" the contracts and government funding sources are sufficiently varied to obviate concern about "over-dependence." (Total Agency Budget)	

Comments/Questions:

Risk Assessment

Form Type Agency
Year 2019

Are agency's most current by-laws on file at United Way of East Central Iowa? • Date of last amendment?	<input type="radio"/> Yes <input type="radio"/> No
Does the agency have a board-approved policy on ethics? • Date of last board review?	<input type="radio"/> Yes <input type="radio"/> No
Does the agency have Directors and Officers Liability Insurance?	<input type="radio"/> Yes <input type="radio"/> No
Does the agency have liability insurance?	<input type="radio"/> Yes <input type="radio"/> No
Does the board review the agency's insurance coverage? • Date of last review?	<input type="radio"/> Yes <input type="radio"/> No
Legal Regulations: Is the agency aware of any issues of noncompliance with any applicable legal, local, state, and federal regulations?	<input type="radio"/> Yes <input type="radio"/> No
Licensure/Accreditation: The organization and applicable programs meet all local, state, and federal applicable licensure/accreditation requirements.	<input type="radio"/> Yes <input type="radio"/> No
Is the agency aware of current/pending litigation that may interfere with its ability to provide services?	<input type="radio"/> Yes <input type="radio"/> No
What is the agency's board meeting schedule?	<input type="radio"/> Yes <input type="radio"/> No
Does the agency keep board minutes on file?	<input type="radio"/> Yes <input type="radio"/> No
How often does the board review and approve financials?	<input type="radio"/> Yes <input type="radio"/> No
How often does the board conduct a formal evaluation of the CEO'S performance?	<input type="radio"/> Yes <input type="radio"/> No
Does the board evaluate itself? • How often?	<input type="radio"/> Yes <input type="radio"/> No
Does the agency have a business continuity plan?	<input type="radio"/> Yes <input type="radio"/> No
Does the agency have a strategic plan? • When was it completed? • What years does it cover? • How often do you update the plan?	<input type="radio"/> Yes <input type="radio"/> No
Do all board members receive oral and written instruction regarding the organization's governing documents, finances, program activities, and governing policies and practices? • When and how often?	<input type="radio"/> Yes <input type="radio"/> No
Does the agency have cash reserves?	<input type="radio"/> Yes <input type="radio"/> No
Does the agency have a goal for reserves it will maintain?	<input type="radio"/> Yes <input type="radio"/> No
Does the agency have a cash reserve policy?	<input type="radio"/> Yes <input type="radio"/> No
Does the Board have a conflict of interest policy and enforce it?	<input type="radio"/> Yes <input type="radio"/> No
Does the Board have a compensation review practice in place for the agency's CEO?	<input type="radio"/> Yes <input type="radio"/> No
Does the Board have a separate audit committee?	<input type="radio"/> Yes <input type="radio"/> No

Budget Narrative Form

Agency Budget
Agency Name

		Prior Fiscal Year Actuals FYE	Current Fiscal Year Budget FYE	% Change Current Budget vs. Prior Year	Budget Narrative - Please add an explanation of all variances of \$10,000 and 10%. Use the comment line adjacent to the line item with variance.
	REVENUE				
1	United Way of East Central Iowa Partner				
2	Other United Way of East Central Iowa				
3	Funding from other United Ways				
4	Membership Dues				
5	Contributions & Events				
6	Foundation grants				
7	Government Grants (See Schedule A)				
8	Program Service Revenue				
9	Investment Income				
10	Other Revenue (Schedule B)				
11	TOTAL AGENCY REVENUE				
12	Salaries				
13	Benefits and Payroll Taxes				
14	Fees for services (non-employees)				
15	Advertising and Promotion				
16	Office expenses				
17	Information Technology				
18	Occupancy/Utilities				
19	Travel/Meetings/Conferences				
20	Interest				
21	Assistance to Individ. Houshlds/Grants				
22	Dues				
24	Depreciation				
23	Insurance				
25	Other Expenses (Schedule C)				
26	TOTAL AGENCY EXPENSE				
27	Revenue Less Expenses				

Agency Budget

Government Grants - Schedule A

Grant name*	Source	Prior Fiscal Year Actuals	Current Fiscal Year Budget	% Change Current Budget vs. Prior Year
Total Government Revenue				

*List detailed grants over x% of total government revenue

Please add an explanation of all variances of \$10,000 and 10%.

Agency Budget

Other Revenue - Schedule B

Revenue name*	Source	Prior Fiscal Year Actuals	Current Fiscal Year Budget	% Change Current Budget vs. Prior Year
Total Other Revenue				

Please add an explanation of all variances of \$10,000 and 10%.

Agency Budget

Other Expenses- Schedule C

Expense name*	Source	Prior Fiscal Year Actuals	Current Fiscal Year Budget	% Change Current Budget vs. Prior Year
Total Other Expenses				

Please add an explanation of all variances of \$10,000 and 10%.

Agency Budget

Noncash Contributions - Schedule D

Noncash contribution	Source	Prior Fiscal Year Actuals	Current Fiscal Year Budget	% Change Current Budget vs. Prior Year
Total Noncash Contributions				

Explanation of variances:

Financial Ratios

Indicator	FY XXXX		FY XXXX		FY XXXX	
	Reported Figure	Ratio	Reported Figure	Ratio	Reported Figure	Ratio
Auditor's Opinion <i>Ok = Auditor Rendered an unqualified audit opinion</i>		Unqualified Y / N ?		Unqualified Y / N ?		Unqualified Y / N ?
Current Ratio (calculated from the IRS Form 990)						
Current Assets						
Current Liabilities						
Measures the organization's liquidity. <i>A value exceeding +1 is desired.</i>						
Quick Ratio (calculated from the IRS Form 990)						
Cash + Accts Receivable						
Current Liabilities	-		-		-	
Measures the degree to which current obligations are covered by most liquid current assets. <i>A value exceeding +1 is desired.</i>						
Debt to Net Assets Ratio (calculated from the IRS Form 990)						
Total Liabilities						
Total Net Assets						
Measures the degree to which the organization can meet its obligations. <i>A lower number is better</i>						
Defensive Interval Ratio (calculated from the IRS Form 990)						
Cash + Marketable Securities + Accts Receivable						
Average Monthly Expenses						
Measures the length of time the organization can operate on the current liquid assets.						
Contributions & Grants Ratio (calculated from the IRS Form 990)						
Revenue from Contributions & Grants						
Average Monthly Expenses	-		-		-	
<i>Low or decreasing values are better as they reflect less dependence upon potentially unstable sources of revenue</i>						
Overhead Rate (calculated from the IRS Form 990)						
Mgmt & General Expense + Fundraising Expense						
Total Revenue						
<i>United Way Standard is ≤ 25%</i>						
Fundraising Effectiveness Ratio (calculated from the IRS Form 990)						
Fundraising Expenses						
Fundraising Revenues						
Measures the success of fundraising events <i>A value > 35% is considered excessive.</i> N/A will be entered if there are no revenues.						

Source:

Part X - Lines 1 - 9
Part X - Lines 17 - 18

Part X - Line 1 + 2 + 4
Should tie to above Line 14

Part X - Line 26
Part X - Line 33

Part X - Line 1 + 2 + 4 + 11
Part IX - Line 25 divided by 12

Part I - Line 8
Should tie to above Line 32

Part IX - Line 25 Col C + Col D
Part I - Line 12

Part IX - Line 25 Col
Should tie to above Line 3

Should tie to above Line 36

Counterterrorism Compliance

In compliance with the spirit and intent of the USA PATRIOT Act and other counterterrorism laws, United Way of East Central Iowa requests that each funded agency certify that it is in compliance with United Way of East Central Iowa and United Way of America's ("UWA") compliance program.

Organization Name: _____

Check the appropriate box to indicate your compliance with each of the following:	Comply	Do Not Comply
This Organization is not on any federal terrorism "watch lists," including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorist Organizations maintained by the State Department.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization does not, will not and has not knowingly provided financial, technical, in-kind or other material support or resources* to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization does not, will not and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or to support Foreign Terrorist Organizations.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization does not regrant to organizations, individuals, programs and/or projects outside of the United States of America without compliance with IRS guidelines.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization takes reasonable steps to certify against fraud with respect to the provision of financial, technical, in-kind or other material support or resources to terrorists and terrorist organizations.	<input type="checkbox"/>	<input type="checkbox"/>

*In this form, "material support and resources" means currency or monetary instruments or financial securities, financial services, lodging, training, expert advice or assistance, safehouses, false documentation or identification, communications equipment, facilities, weapons, lethal substances, explosives, personnel, transportation, and other physical assets, except medicine or religious materials.

I certify on behalf of the Organization listed above that the foregoing is true.

Print Name: _____ Title: _____

Signature: _____ Date: _____

UWECI Affidavit of Non-Discrimination

United Way of East Central Iowa embraces diversity and inclusion as critical components to achieving success in an ever changing environment. Our Board, staff, and volunteers must reflect all of the faces, and walks of life which make up our communities. It is our goal; therefore, that United Way of East Central Iowa partners, strategies, and investments reflect these values as well.

To value diversity is to respect and appreciate race, religion, skin color, gender, nationality, language differences, sexual orientation, gender identity, physical abilities, mental and developmental disabilities, age, socioeconomic status, work and behavioral styles, parental status, marital status and the perspectives of each individual shaped by their nation, culture and experiences. To be inclusive is to leverage diversity by bringing together unique individual backgrounds to collectively, individually and more effectively address the issues facing our communities.

United Way of East Central Iowa funds, other than those designated by the donor to a specific agency, will be awarded *only* to non-profit human service agencies that:

1. afford equal opportunity and equal treatment to all persons in all employment matters without regard to race, color, national origin, religion, creed, sex (including pregnancy, childbirth, and related medical conditions), mental or physical disability, age (18 or older), citizenship status, genetic information, sexual orientation, AIDS/HIV status, gender identity, retaliation or wage discrimination, as outlined by Federal and Iowa law.
2. provide services to all persons without any regard to the aforementioned categories, or any other category protected by law.

Funded agencies will be required to sign, submit and abide by this Affidavit of Non-Discrimination.

This does not prohibit any agency from operating specific programs based on age, gender or disability that is intended to meet the special needs of target groups with those characteristics. However, the programs must be open to any individual who identifies as a part of that target population.

Examples:

Targeted Services are when the programming of the provided service is targeted to meet the particular social service needs of a specific population (such as a senior center for seniors, or a young parent's program for pregnant teens).

Discrimination is when (1) an individual who would be eligible for the provided service (2) is denied that service due to (3) some predetermined group characteristic (such as a young parents program refusing a Muslim couple because of their religion or a senior center refusing participation to an African-American older adult because of their race).

If a funded partner is found to have violated these outlined policies, it will be brought to the attention of United Way of East Central Iowa's Board of Directors for discussion and appropriate action.

The Board of Directors, Administration, and staff of _____ (agency name) agree to comply with the Affidavit of Non-Discrimination.

Chief Executive Officer

Date

Board President

Date