



UNITED WAY
East Central
Iowa

FY27-FY29

PARTNER AGENCY GUIDELINES

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Section 1: Vision and Mission

Vision

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

Mission

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

United Way of East Central Iowa values all people in Benton, Cedar, Iowa, Jones, and Linn counties. We believe everyone deserves the opportunity to be successful by bridging the gaps to needed resources and supporting individuals on their path to stability, in order to build a thriving community. We identify the top community challenges and co-create solutions with community partners who have distinct viewpoints and lived experiences, with the goal of giving every person in every community hope and support when it matters most.

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 adhere 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 has been adopted as a governing policy for all 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/2025/10/Code-of-Ethics.002.pdf>

Section 2: Community Impact Overview

UWECI is a trusted community leader, connecting vital resources to the region's most urgent needs—providing hope and support when it matters most.

Through our Community Impact work, we create lasting change by addressing the root causes of challenges facing our neighbors. By bringing people together around shared goals and mobilizing them to action, UWECI strengthens communities across Benton, Cedar, Iowa, Jones, and Linn counties.

Together with local partners, United Way identifies community needs, breaks down barriers, and works collaboratively to deliver lasting solutions. Through volunteering, investing, and advocating, we create opportunities for every individual and family to thrive, building a stronger, more resilient community for all.

Volunteer:

Volunteers expand the capacity of local organizations, support families, and inspire others to give back. Together, these acts of service create meaningful change—one person, one project, one community at a time. UWECI strengthens communities by:

- Connecting volunteers with opportunities at schools, nonprofits, and community projects
- Building capacity by helping local organizations access skilled volunteers to extend their reach
- Catalyzing change by mobilizing volunteers to tackle big challenges like economic mobility, childhood success, and access to healthcare

Invest:

A strong, thriving community benefits everyone. UWECI strategically invests donor resources into programs, system-level initiatives, and community-driven solutions that help individuals and families' progress. Guided by data, we measure and evaluate results, so donors know their contributions create the greatest possible impact.

- Investing in programs that meet today's needs and create tomorrow's opportunities
- Convening nonprofits, schools, businesses, communities, and government to think big and act boldly
- Mobilizing community into action

Advocate:

We are champions for social impact—using our voice and influence to advocate for solutions that make a lasting difference. From addressing immediate needs to advancing long-term policies, United Way ensures community members have the support and opportunities they need to thrive.

Section 3: Community Impact Agenda

The Community Impact Agenda guides UWECI's strategic decisions as we work to foster a community where everyone can thrive.

UWECI is aligning with United Way Worldwide (UWW) to more clearly communicate our purpose and amplify the impact of our work. While local programs and partnerships may vary,

all United Ways share a commitment to three core impact areas: Healthy Community, Youth Opportunity, and Financial Security. Our Impact Agenda will transition to these focus areas, each outlined below as part of our investment process.

We are committed to advancing united, community-driven solutions in partnership with stakeholders across our region. United Way's funded partners are essential to this work—their programs and services provide the reach, innovation, and collaboration needed to achieve our shared goals. Just as important as what services are delivered is how they are delivered: with dignity, equity, and a focus on improving quality of life. Together, we can build stronger, more resilient communities.

The following are the goals, program areas, and strategies that UWECI will consider for the next three-year cycle of funding.

Financial Security

The goal of UWECI's Financial Security strategy is to help individuals achieve financial stability and access opportunities to improve their economic well-being.

UWECI will invest in programs that improve household financial stability and create pathways to long-term economic security. Funding will be considered in the following program areas:

Workforce Development

- Strategy: Improve job skills training among unemployed/underemployed, while reducing barriers to make quality job connections.
- Examples:
 - Job training, credentialing, and certification programs
 - Employment placement services, career coaching, and wraparound supports
 - Skills Development, internships, and work-based opportunities
 - Programs that address accessibility and barriers to workforce
 - Other

Financial Literacy

- Strategy: Help individuals and families increase their financial stability and resilience by building the knowledge, skills, and access needed to manage money, plan for the future, and achieve long-term financial security.
- Examples:
 - Programs teaching budgeting, savings, credit building, and debt reduction
 - Other

Housing

- Strategy: Help individuals and families secure safe, affordable, and stable housing that supports long-term well-being and financial security.
- Examples:
 - Programs that address quality and accessibility
 - Housing programs that are not part of Homeless Systems work, yet support affordable, safe housing

- Other

Youth Opportunity

The goal of UWECI's Youth Opportunity focus area is to create pathways for young people to reach their goals, from early childhood education to college and career success. UWECI will invest in programs that expand access to early learning, family support, in school, after school/summer learning, and college and career readiness opportunities. Funding will be considered in the following program areas:

Early Learning (0-5)

- Strategy: Children 0-5 have the support they need to promote early development and successful transition to kindergarten.
- Examples:
 - School Readiness (literacy, language, etc.)
 - Support developmental screenings and early intervention services
 - Affordable & Accessible Childcare Subsidy programs or sliding-scale payment models
 - Other

Family Support

- Strategy: Engage parents and families to ensure they have the resources, tools and information needed to support their child's development and school success.
- Examples:
 - Parenting education, coaching, and home-visiting programs
 - Resources for families navigating child development milestones
 - Other

In School/After School/Summer Learning

- Strategy: Provide learning and enrichment support for students.
- Examples:
 - Tutoring, homework help, and enrichment programs that reinforce classroom learning
 - Programs addressing learning loss and achievement gaps
 - Mentoring programs
 - Social-emotional learning
 - Safe, supportive environments
 - Other

College and Career Readiness

- Strategy: Support youth to effectively transition to college and career.
- Examples:
 - College access programs (application support, FAFSA completion, test prep)
 - Exposure to postsecondary pathways (campus visits, career fairs)
 - Internships, apprenticeships, and work-based learning
 - Career coaching, resume building, and interview preparation
 - Other

Healthy Community

The goal of United Way's Healthy Community focus area is to improve access to healthy food and quality health services, so people have the resources they need to lead healthy lives. UWECI will invest in programs working to improve access to healthy food and affordable, high-quality healthcare. Funding will be considered in the following program areas:

Access to Healthcare Services

- Strategy: Support access to healthcare services (physical, mental, dental, etc.).
- Examples:
 - Provide outreach and enrollment assistance for Medicaid, CHIP, and Marketplace health insurance
 - Develop financial assistance programs that reduce out-of-pocket costs for patients
 - Support access with effective navigation or case management
 - Support programming that meets other gaps in accessing healthcare well-being (physical health, mental health, developmental, dental, aging, etc.)
 - Expand access to counseling, crisis intervention, and peer support programs
 - Recovery and prevention
 - Other

Access to Food

- Strategy: Improve access to healthy food.
- Examples:
 - Provide food assistance through food pantries, food reservoirs, mobile distribution, home-delivered meals or community meal programs
 - Address child hunger through backpack programs, school meals, or summer feeding initiatives
 - Increase enrollment and utilization of federal nutrition benefits (SNAP, WIC, etc.)
 - Other

Women United

- Strategy: Improve access to healthcare for women.
- Examples:
 - Patient navigation
 - Co-pay assistance
 - Other

Section 4: Funding Process

UWECI conducts a Request for Proposal (RFP) process on a three-year cycle for the Community Impact Partner Fund and Women United Fund. During this cycle, funding is awarded for three years, contingent on the dollars raised annually through our campaign.

Agencies applying cannot receive more than has been requested. The minimum request amount is \$5,000.

UWECI Partner Funds will not be awarded for:

- Capital campaigns or endowments
- Fundraising events
- Sponsorships
- Sports events

Contract Funding and Other Funding

UWECI will occasionally enter into contracts for service delivery. Contract partners agree to deliver a specified number of services or activities. Pilot projects and community initiatives are the most common examples of contract 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. An example of this would be the Disaster Fund.

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 the following requirements:

- Be a 501(c)(3) entity or an accepted entity that operates for charitable purposes in health and human services.
- Serve residents of one of the five counties in UWECI's service area (Benton, Cedar, Iowa, Jones, and Linn).
- Be governed by an active, nonsectarian, voluntary Board of Directors or its equivalent, consisting of members of the general community with either a paid staff or designated board member for UWECI to communicate with.
- Be willing to annually sign the Counterterrorism Compliance Form and Affidavit of Non-discrimination.

Proposal Review Criteria

Proposals will be evaluated using the following criteria, which will inform UWECI's investment decisions:

- Program Design and Approach
 - Target Population

- Activities and Implementation Plan
- Evidence Base and Best Practices
- Program Alignment to UWECEI Focus Areas
 - Connection to focus area of Financial Security, Youth Opportunity, or Healthy Community
 - Responsive to prioritized area or urgent or high-priority area
 - Prioritization will be given to the following areas based on our most recent evaluation of the community's needs:
 - Housing
 - Food insecurity
 - Early learning
 - In addition, special consideration will be given to these areas:
 - Access/Navigation of services and resources
 - Identified reduction in funding, due to state or federal funding cuts
- Demonstration of Impact
 - Qualifications, partnerships, or unique strengths make the program well-suited to deliver this program
 - Collaboration and partnerships
 - How impact is measured, evaluated, and reported
- Accountability and Review
 - Is the budget realistic, reasonable, and aligned with the activities and outcomes?
 - Is the organization financially sound and accountable?

All RFPs are reviewed and scored by the Solutions Teams (Financial Security, Youth Opportunity, and Healthy Community). The Solutions Teams make recommendations based on criteria and scoring of applications. The Accountability Review team will review the following documents for accountability and review criteria for the following:

- Audit or independent financial review
- IRS Form 990
- Board-approved annual budget
- Most recent board-approved financial statements
- Counterterrorism Compliance form
- Affidavit of Nondiscrimination

It is incumbent upon each funded agency to provide UWECEI the most up-to-date version of the following documents that are always maintained on file at UWECEI:

- Mission statement
- Bylaws
- 501(c)(3) designation letter
- Board rosters

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

Recommendations are made to the Executive Committee, who reviews these recommendations and submits them to the Board of Directors for full approval. All funding awarded by UWECI is made public annually through IRS Form 990 which is available for public inspection at: uweci.org/about-us/reports-financials/

The RFP Process Steps

- **Step One: Letter of Intent (LOI)**
Applicants must register within eC-Impact, complete the eligibility check list and then complete and submit a Letter of Intent.
- **Step Two: Invitation to Apply**
After careful review of the submitted LOIs, UWECI will issue invitations to submit full grant proposals to those organizations whose proposals are in alignment with the funding priorities. Grant proposals are submitted.
- **Step Three: Review of Proposals**
Each Solutions team member will read all proposals in their focus area, complete the scoring tool, and generate comments and questions.
- **Step Four: Scoring of Proposals**
Each team meets to discuss proposals and initial scoring. A list of questions shall be compiled to clarify any gaps or misunderstandings with the application.
- **Step Five: Follow-up with the Agency (optional)**
If any questions arise during small group discussion, questions will be sent to the applicant for further clarification. These answers will be used to help make funding recommendations.
- **Step Six: Funding Recommendations**
Reviewers will finalize scores and recommendations.
- **Step Seven: Board Approval**
Funding recommendations are presented to UWECI's Executive Committee, and Board of Directors for approval.
- **Step Eight: Funding Award**
Award or decline letters are sent to applicants.

Learn more about the timeline by visiting our website at: <https://www.uweci.org/invest/how-we-invest/>

UWECI uses e-CImpact to submit all RFP documents.

The link to e-CImpact and instructions for the RFP submittal of and uploading of documents can be found [on our website](#) and found here:

[Apply on e-CImpact here.](#)

Section 5: Funded Partner Process & Policies

Funded partner agencies participate in two review processes each year during years two and three of the funding cycle - the Accountability review and Solutions Team review.

Accountability Annual Review

The first type of annual review is conducted by the Accountability Review Team (ART), who will complete an annual review of:

- Audit or independent financial review
- IRS Form 990
- Board-approved annual budget
- Most recent board approved financial statements
- Counterterrorism Compliance form
- Affidavit of Nondiscrimination

Updated copies, if any changes have been made to:

- Mission statement
- Bylaws
- 501(c)(3) designation letter
- Board rosters

This review ensures that all organizations receiving funding through United Way are financially sound and have appropriate policies and procedures in place in terms of governance and fiscal and reporting accountability.

UWECI staff will work with you annually to determine your review date.

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 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.

Solutions Teams Annual Review

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 and end-of-year reporting requirements.

Mid-Year Report (July 1 through December 31)

- Data (outcomes and outputs)

Year-End Report (July 1 through June 30)

- Data (outcomes and outputs)
- Demographic data

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.

Funded partners may be asked to annually participate in a roundtable discussion with Solutions Teams.

All documents and data are submitted via eC-Impact.

Other Ways UWECI Partners

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United Way's 2-1-1 Information and Referral database will contact you annually for all agency program information to be updated.

Volunteer Now

All partner agencies which utilize volunteers can register online at [Volunteer Now](#) - to complete an agency profile and provide up-to-date volunteer opportunities as they are available.

The Agency Executive Advisory

The Agency Executive Advisory team meets quarterly to provide feedback and information from partner agencies to UWECI Community Impact staff. The team assists in the development of surveys and other information gathering tools and assists in planning the Council of Agency Executives meetings. The team consists of approximately seven members, each of whom represents a funded partner agency. It is chaired by the Agency Liaison on UWECI's Board of Directors.

Council of Agency Executives

Agency directors that receive funding in key impact areas meet quarterly to discuss shared goals. Agency directors also receive updates on United Way business. Council is staffed by UWECI's President/CEO and Vice President of Community Impact.

Section 6: 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:

Protocol for Reporting Compliance

First offense - Communication to Agency

Letter sent to the agency outlining non-compliance with deadlines, incomplete applications, etc. The agency will be asked to respond with written communication 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.

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

If the Accountability Review Team 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 Accountability Review Team 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
- UWECI Executive Committee
- UWECI Board of Directors
- Or other groups or committees deemed appropriate

The Probationary Review Team will report to UWECI'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 UWECI'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 UWECI'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.

General Appeals

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

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 Executive Director and Board Chair

An ad-hoc committee appointed by UWECI's Vice President of Community Impact or Chief Executive Officer will consider the appeal.

Section 7: Payment Policies & Processes

Once UWECI's Board of Directors has approved the funding recommendations, a contract is issued between UWECI 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. The funds are disbursed monthly.

A contract may contain an addendum of 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 filed with UWECI. Each of the two copies of the contract is signed by UWECI 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 1/12 of the sum of Community Impact Partner Fund allocations on or about the 15th of each month.

Donor Designation Policy

As a service to our donors, gifts designated to a specific agency are processed by UWECI. It is the policy of UWECI 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.

Scope

This Donor Designation policy applies to all gifts given to UWECI and designated to any 501(c)(3) organization. This includes partner agencies and non-partner agencies.

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 UWECI's Community Impact Partner fund.
- Donor designation dollars are viewed as a separate stream from UWECI'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 31.

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 cost recovery fee.
- Donor designations are paid out as follows: March, June, September, and December.
- A cost recovery 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.

Sample Donor Designation Letter

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

Other Policies

Affiliation/Consolidation/Joint Venture/Merger

UWECI recognizes that a partner agency may pursue a relationship with another entity such as an affiliation, consolidation, joint venture, or merger. If a partner agency considers one of the above actions, notification shall be provided to UWECI.

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 Way's 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. UWECI reserves the

right to request additional financial records from affiliates when related to reviewing a partner agency.

- If the newly affiliated or merged organization chooses to continue to receive UWECI funding, the organization must adhere to UWECI reporting and review requirements as outlined elsewhere in this document.

UWECI 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.

UWECI reserves the right to evaluate the impact of an affiliation/consolidation/joint venture/merger on the fundraising environment in considering its future relationship with the entities involved.

Voluntary Termination of Partner Agency Agreement

An agency that no longer requires or desires UWECI funds should send a letter to the Vice President of Community Impact indicating the desire to terminate its partnership.

It should include:

- A statement indicating the desire to terminate funding 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 CEO/Executive Director and Board Chair

Requests will then be reviewed and approved by UWECI's Executive Committee and UWECI Board of Directors.

Section 8: Fundraising & Promotion Guidelines

To maximize the overall level of community giving to the voluntary sector, UWECI and its partner agencies agree to a set of fundraising guidelines.

UWECI agrees to:

- Raise funds through 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 fundraising efforts
- Encourage agencies to enhance their revenues for operating and capital purposes, especially through funding resources not readily available to UWECI
- Initiate, and when appropriate, manage special fundraising efforts for problems identified as a priority for the community

As a partner agency, we agree to:

- Promote UWECI partnership by:
 - Tagging United Way social media handles in any social media posts when applicable
 - Use the UWECI logo on websites, emails, and other communications that promote the program or initiative supported by funding from UWECI when applicable
 - Link to [UWECI's website](#) in any relevant digital communications when applicable
 - Comply with UWECI logo guidelines and appropriate branding – contact the UWECI Marketing Department at marketing@uweci.org for more information
- Actively participate in UWECI's campaign by:
 - Conducting an employee campaign among agency staff
 - Promoting leadership giving (\$500 and above) to UWECI's campaign among agency executives
 - Assisting UWECI in its campaign efforts by conducting on-site tours, providing appropriate services when applicable
 - Participating in public campaign events or volunteer opportunities such as campaign kickoffs and celebration events
- 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.

Annual Audit, Independent Financial Review, and Board-Approved Annual Budget

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

- A. If the agency has annual revenue greater than \$1,000,000 submit an Audit and management letter. The 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.

OR

- B. If the agency has annual revenue between \$500,000 and \$999,999, submit an independent financial review. An independent financial review is a management inquiry 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.

OR

- C. If the agency has annual revenue less than \$500,000, submit a Board-Approved Budget with accompanying narrative detailing the use of UWECI funds.

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 UWECI no later than one month prior to the due date. Requests for extensions should be sent to: communitybuilding@uweci.org.

Board-Approved Annual Budget

Agencies will upload their annual Board-approved agency budget. This is different than the program budget required during the RFP application. In past years, agencies have been asked to fill out an excel document provided by United Way that contains their agency budget. Going forward, agencies will upload their annual agency budget in the form they normally use. This will be due during the same timeline as the rest of their materials.

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.

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.

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 a current copy is on file.

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.

Accounting Method

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