

# Guidelines & Principles Assessment

## 1. Instructions

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### Welcome

What is the Guidelines & Principles Assessment?

The Guidelines & Principles assessment is designed to help you identify organizational strengths and challenges to effectively action plan for the future. This assessment is regularly updated to reflect legal requirements and current best practices across the sector, including practices that are required to receive external funding and critical to demonstrate professional accountability to the public, your stakeholders, and prospective donors. We hope these results help support you and your organization to become stronger and more efficient.

How are assessment results used?

We encourage you to be completely honest with your responses; these results belong to you and your organization. NAM will never share your results with other organizations or funders. Any reporting on Guidelines & Principles compliance will only be in aggregate, will not identify you or your organization, and will only be used to understand the nonprofit sector and improve NAM's offerings. Finally, this assessment has been made available for educational and informational purposes only. It is not intended to provide legal, financial, accounting, or tax advice and should not be relied upon in that manner. Additionally, this tool does not include an exhaustive list of all applicable laws for your organization; further, federal, state, and local laws continually change.

What does the assessment measure?

The assessment is structured around twelve guiding principles for nonprofits. Each of the twelve sections lists legal, essential, and recommended practices, followed by an overview of best practices. We recommend answering each of the twelve sections to the best of your knowledge now, knowing that you can always update your results later. At the end of each section, an overview of best practices provides additional details, guidelines, and considerations for each of the twelve areas. Our [Wiki](#) contains detailed information to help guide you through the language in each section.

<b>Legal Practices</b>	Legally required for all nonprofits by federal or state law (NE, IA). These practices are top priority for nonprofits in order to maintain their exempt status.
<b>Essential Practices</b>	Widely-recognized standards and generally expected of nonprofits. These practices create a foundation of credibility and trust in the nonprofit sector.
<b>Recommended Practices</b>	Should be considered by all nonprofits, although implementation depends on capacity and life stage. Some are more fundamental whereas others are more aspirational.

## How do I complete the assessment?

Each section of this tool contains items for one assessment area. Please remember there are no right or wrong answers and your responses will be kept completely confidential. You will categorize where your organization falls on implementation of each item by selecting one of five options below:

<b>Yes</b>	Our practices directly align with this item.
<b>In Progress</b>	We are currently in the process of aligning our practices with this item.
<b>No</b>	Our practices do not align with this item.
<b>Not Sure</b>	We want to come back to this item after we seek out more information.
<b>Not Applicable (NA)</b>	This item does not apply to our organization (e.g., due to size, context, offerings).

Finally, if you need multiple sessions or multiple respondents to complete the assessment, you can select "Save and Continue" at the bottom right of the following pages. This will send a personalized link with your responses to a preferred email address so you may resume your progress at a later date.

## 2. Contact Information

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### Contact Information

Please provide your contact information below. We will use the email provided to send a copy of your Guidelines & Principles Assessment responses. Again, your results will remain completely confidential.

#### 1. Organization Name

Grow Nebraska Foundation

#### 2. Organization's 9-digit Tax ID/Employer Identification Number (EIN).

You can look this up at [ProPublica](#), [Community Compass](#), or [Guidestar](#).

If your organization does not have an EIN, please enter 000000000.

47-0764457

#### 3. First Name

Janell

#### 4. Last Name

Anderson Ehrke

#### 5. Your Preferred Email

janell@grownebraska.org

## 3. Report Details

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Organization: Grow Nebraska Foundation

Date: 01/31/2020

## 4. Communication

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**COMMUNICATION**

**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Communication. It assesses four areas of Communication including General, Plan, Internal, and External. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

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## Communication - General

	Yes	In Progress	No	Not Sure	NA
We have clear policies regarding confidentiality of certain communications, images, and personal information. [Essential]	X				
We have a system in place for promptly and respectfully responding to grievances or complaints from both internal and external sources. [Essential]	X				
We regularly review and update our branding and messaging to accurately reflect the diversity of individuals that we currently serve and aspire to serve in the community. [Essential]	X				
We have a social media policy that outlines clear rules around the use of social media and that designates one person or team to oversee such efforts. [Recommended]	X				
We have established and promote a clear brand that is supported by our logo, graphic standards, messaging, tone, and actions. All communications are consistent with our brand. [Recommended]	X				
We have written communication standards that are part of the orientation of all employees, volunteers, and board members. [Recommended]	X				
Our organizational communications adhere to the highest ethical and professional standards, as well as any industry specific standards that may exist, including principles of transparency, fairness and honesty. [Recommended]	X				
We copyright or trademark organizational materials as appropriate. [Recommended]	X				

## Communication - Plan

	Yes	In Progress	No	Not Sure	NA
Our communication plan includes goals, target audiences, key messages, strategies, tools, intended outcomes, and evaluation strategies. [Recommended]	X				
We have a clearly defined, written communication plan that guides both internal and external communications and is integrated into our day-to-day work and organizational strategy. [Recommended]	X				
We have a written crisis communication plan that includes procedures to communicate internally as well as with the public and the media. [Recommended]	X				
Our communication plan is shared and regularly reviewed with our staff, board, and key volunteers. [Recommended]	X				
Our communication plan is updated regularly to ensure the plan stays current with organizational priorities, technology and communication trends (such as social media). [Recommended]	X				
Our communication plan ensures that we are making the appropriate information available to the public and communicating in a clear and timely manner with those who request information. [Recommended]	X				

### Communication - Internal

	Yes	In Progress	No	Not Sure	NA
Appropriate norms of communication between staff and the board of directors are clearly defined and well understood. [Essential]	X				
Management actively encourages participation, feedback, and diverse viewpoints at all levels of our organizational communication. [Essential]	X				
We hold regularly scheduled and well-attended internal meetings to exchange informational updates among staff and share reports from board meetings. [Recommended]	X				

### Communication - External

	Yes	In Progress	No	Not Sure	NA
We ensure that information provided to policy makers, the media, and the public is timely, accurate, and provided within appropriate context. [Essential]	X				
All basic organization information is easily accessible (IRS Form 990, annual report, financial statements, fees & services, board & staff members names). [Essential]	X				
We produce an annual report that contains details on: (a) the organization's mission, activities, results, (b) how individuals can access programs/services, (c) financial information, including income and expense statements, balance sheet and functional expense allocations, and (d) current board members, management staff, partners, and donors. [Essential]	X				
We ensure that board and staff are aware of our organizational positions on issues and can further distinguish between their personal opinion and organizational positions. [Essential]	X				
Our constituents have regular opportunities to interact with the board and management and provide feedback regarding the organization's activities. [Essential]	X				
We have one or more spokespersons that are authorized to make public statements on behalf of the organization and all internal constituents are aware of these spokespersons. [Essential]	X				
We have written policies and procedures for developing public statements and positions on issues. [Recommended]	X				
We have a media relations strategy that includes frequently updating all major press, television, radio and internet news sources, building relationships with individuals in the local media, and coordinating messaging across platforms. [Recommended]	X				



COMMUNICATION

## Communication Best Practices

## General

- Consider generational communication differences and expectations when planning your various communication strategies – make sure your delivery systems are targeted to your audience.
- Ask board, staff and volunteers if there are ways to make your newsletter and annual report (and other external communication pieces) more effective. What are the highlights? What isn't captured? Who else should receive it?
- Consider a wide range of electronic communication and social media as options for communicating with constituents; engage staff/volunteers familiar with technology trends to help you make decisions in the absence of a formalized strategy.
- Communicate regularly with other organizations in your area. Share information and resources to establish your organization as one who is invested in improving the community rather than competing. Keep abreast of activities and events that impact your sector's work. Consider participating in networking events or conversation circles.
- Identify key contacts with local government units (city, state, county, various departments) and business leaders to keep them apprised of your efforts. Add contacts to your newsletter mailing list or email alert system. Schedule breakfast or lunch meetings that will help you build a relationship before there's an issue to address. Discuss mutual goals as well as opportunities for partnership and collaboration.

## Internal

- Develop an internal process for reviewing written material before it's disseminated to ensure accuracy, clarity, and consistency.
- Discuss the organizational branding approach/policy with board and staff to ensure everyone has a common understanding of intended message and impact of communications.
- Build a couple of key points into staff and board orientation:
  - IRS public disclosure regulations and organizational process for meeting them
  - Appropriate use of organizational logo, symbols, letterhead, statements and other official materials
  - An orientation to the basics of the nonprofit's communications plan – make sure everybody understands what needs to be approved by whom.
- Develop and provide a safe forum for all constituents to provide feedback on organizational performance.
- Develop a media specialist on your staff and coordinate communications efforts with your advocacy, lobbying, and policy efforts for consistency of message. Spend some time developing a database of local media, get to know their focus areas and deadlines, and identify the right contact in each outlet. Establish yourself as a resource for media outlets: in addition to releases about your organization's events, help them with breaking stories by sharing relevant data and background information on a particular topic. Give them leads on other stories that may be newsworthy.

## External

- Develop a centralized file of approved public statements (including an organizational "elevator speech") regarding organizational mission, vision, history, and primary talking points. Share with board, staff, and other key volunteers.
- Develop a communications strategy to keep your community engaged and informed. Share annual reports, newsletters, and media releases with targeted individuals. Invite constituents to focus groups or town-hall meetings to discuss community needs and gain input on your work. Establish a context of partnership and stewardship of community resources.
- Encourage staff and board to collect and submit good stories on an ongoing basis for use in annual report, grant applications and reporting, evaluation reports, and other public communications.

## 5. Evaluation

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**EVALUATION**

**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Evaluation. It assesses two areas of Evaluation including Methods and Use of Results. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

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## Evaluation - Methods

	Yes	In Progress	No	Not Sure	NA
Information collected from constituents is kept confidential, and we never identify specific persons served unless we have their written permission. [LEGAL]	X				
We conduct, analyze, and interpret evaluation in ways that are culturally sensitive and appropriate to the communities we serve and aspire to serve. [Essential]	X				
We strive to use the most scientifically rigorous evaluation methods possible. When appropriate, we use reporting language that accurately describes correlation rather than causation between our efforts and outcomes. [Essential]	X				
We utilize external evaluators when appropriate and feasible and have a written memo of agreement/contract with every external evaluator or consultant. [Recommended]	X				
We conduct ongoing environmental scans to understand our community, including the needs of constituents, services provided by the government and other nonprofits, and applicable trends (i.e., economic, demographic, etc). [Recommended]	X				
Our evaluation strategy includes input from a wide variety of stakeholders including staff, board, funders, community members, etc. [Recommended]	X				
We have defined, ongoing and sustainable procedures in place for evaluating our programs, procedures, and outcomes in relation to our mission. [Recommended]	X				
We employ appropriate data collection and analysis tools in order to produce accurate, timely, and useful results. [Recommended]	X				
Performance measures are realistic, specific, measurable, and appropriate to the size and scope of the organization and its constituents. Key measures seek information on activities, effectiveness, and community input using both qualitative and quantitative methods. [Recommended]	X				

## Evaluation - Use of Results

	Yes	In Progress	No	Not Sure	NA
Evaluation results are used to strengthen and improve our programs and activities, and performance measures inform our decisions to continue, refocus, or end programs or efforts. [Essential]	X				
Evaluation results inform our operational plan and are used to evaluate organizational effectiveness. [Essential]	X				
Evaluation results are communicated to a broad range of constituents including staff, board, constituents, funders, and community members. [Recommended]	X				
We train our personnel in evaluation methods to improve their understanding and utilization of data developed from evaluation activities. [Recommended]	X				
We actively assess the usefulness and accuracy of our evaluation practices and modify them as needed. [Recommended]	X				



## Evaluation Best Practices

### Methods

- When designing a new program or project, identify very specifically how it will impact your mission through measurable outcomes and by addressing identified needs.
- Take time to develop the theory behind the expected relationship between your programmatic efforts and intended outcomes. Discuss the “how,” “why,” “who,” and “when” you expect to see changes. Be careful not to just jump right into tracking metrics that have face value.
- In conducting evaluation, strive to use the most scientifically rigorous methods possible, including external evaluation, while taking into account resource limitations and/or ethical constraints.
- Client testimonials and stories, while potentially valuable for marketing and fund development, are not by themselves evaluation strategies. Similarly, service counts are necessary for reporting volume of service, but are not evaluative of impact or effectiveness on their own.
- Plan on at least 5% of a program’s budget for evaluation costs. This is a commonly accepted range for funders, and includes the cost of staff time to develop and process evaluation tools, copying, postage, etc. If you use an external evaluator, the cost jumps to 10% or more. Research in advance what method/approach is best for each program.
- Evaluators should follow the national Guiding Principles for Evaluators set forth by the American Evaluation Association. <https://www.eval.org/d/do/4381>
- Consumer feedback should be a significant component of ongoing evaluation efforts. Develop an evaluation plan (including surveys, focus groups, post-service feedback and other tools) that includes regular consumer feedback. Have the board review results of the feedback and discuss both successes and challenges. Board recommendations should be carried back to staff (via the Executive Director) for program evaluation and adaptation as needed.
- Familiarize yourself with various methods of evaluation to determine which approach is best for individual programs and projects; one size does not fit all. Establish with staff that evaluation planning is an up-front activity rather than a last-minute reaction. Solid goals and objectives lead to effective evaluation plans.

### Use of Results

- Establish a process for periodic review of evaluation feedback. If you run frequent programs/projects, you may consider compiling results of like programs for a thumb-nail sketch to present to board members.
- Review evaluation feedback with staff following each program/project. Generate a list of improvements or “lessons learned” and file it where it will be incorporated into planning upcoming projects.
- Develop a mechanism for sharing evaluation feedback with key stakeholders. Consider devoting a section of your newsletter to “recent feedback,” or including anecdotal and hard data in your annual report. You should be able to show your impact on the issue as effectively as you can demonstrate your passion for the cause.

## 6. Financial Management

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**FINANCIAL  
MANAGEMENT**

**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Financial Management. It assesses two areas of Financial Management including Policies & Plans and Reporting & Oversight. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

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<b>Recommended Practices</b>	Should be considered by all nonprofits, although implementation depends on capacity and life stage. Some are more fundamental whereas others are more aspirational.

6. Does your organization participate in a financial audit process? (Audit required if received over \$750,000 of federal money/grants)

Yes

## Financial Management - Policies & Plans

	Yes	In Progress	No	Not Sure	NA
We have a board-approved lobbying expense policy and follow all procedures and filings required by law (if applicable). [LEGAL US, NE, IA]			X		
We have a policy in accordance with federal law to handle, store, and destroy financial records and supporting documentation. [LEGAL US]	X				
We have a whistle-blower protection policy in place that allows individuals to report financial misconduct without consequence for doing so. [LEGAL US]	X				
We do not allow personal use of organizational funds or business credit cards. [LEGAL US]	X				
We do not allow financial loans to staff or board members. [LEGAL NE, IA]	X				
We have a board-approved investment plan that is in accordance with all legal requirements and is periodically reviewed and updated. [LEGAL]	X				
We expend funds responsibly and ensure that funds are used according to funders wishes and requirements. [LEGAL]	X				
We work towards diversifying our funding sources as much as possible in an effort to strengthen the organization's sustainability. [Essential]	X				
We do not consider bequests, planned gifts, or pledges when determining annual or program budgets, until the gift is actualized. [Essential]	X				
We ensure separation of specific financial duties as a system of checks and balances to the extent possible given the size of our organization. [Essential]	X				
We plan for a balanced budget. If a budget deficit occurs, the board is informed in a timely manner and participates in determining a plan to restore the budget to a balanced state. [Essential]	X				
We have contract management policies & procedures (bidding system, evaluation & monitoring tools) appropriate for the size and activities of our organization (if applicable). [Recommended]	X				
We have a board-approved financial management policy that is periodically reviewed and updated. [Recommended]	X				
We have a board-approved risk management plan that is periodically reviewed and updated. [Recommended]	X				
We have a board-approved credit card policy for the organization. [Recommended]	X				
We have a clear expense reimbursement policy for the organization. [Recommended]	X				
We have a clear procurement and purchasing policy, including signature authority, for the organization. [Recommended]	X				
We have appropriate internal controls and procedures to monitor and record assets received, held and expended. [Recommended]	X				
We maintain a financial reserve equal to three to six months of operating expenses. [Recommended]	X				
We project, monitor, and adjust cash flow as needed to ensure appropriate cash flow. [Recommended]	X				

## Financial Management - Reporting & Oversight

	Yes	In Progress	No	Not Sure	NA
We have an annual audit, financial review, or compilation. (Audit required if received over \$750,000 of federal money/grants.) [LEGAL US]	X				
We clearly and appropriately categorize our donated funds as unrestricted or restricted in our financial statements and communications in accordance with the donor or grantor wishes/stipulations. [LEGAL US]	X				
We comply with all financial reporting and tax laws, including withholding and payment of federal and state income taxes, Social Security payroll taxes and unrelated business tax reporting (if applicable). [LEGAL US]	X				
Our annual tax returns and tax exemption documents are available to the public. [LEGAL US]	X				
We qualify as a public charity either under the "public support test" or the "facts and circumstances test" or by qualifying as a supporting organization to another public charity. [LEGAL US]	X				
We file our biennial report with the Secretary of State on time. [LEGAL NE, IA]	X				
We have an independent audit committee on the board that does not share members with the finance committee. [Essential]	X				
Financial audits are approved by the board and certified by the Executive Director and CFO. [Essential]	X				
In the audit process, the auditor is given the opportunity to meet with the board separately from management and staff. [Essential]	X				
We keep complete, current, and accurate financial records with supporting documentation in a manner that complies with standard accounting practices from FASB or GASB. [Recommended]	X				
Our financial reports include an accurate and consistent comparison of actual to budgeted revenue and expenses and identify and explain any significant variances. [Recommended]	X				



## Financial Management Best Practices

### Policies & Plans

- While each board must determine the appropriate budget needed to achieve its mission, various industry benchmarks provide target ranges of 65-80% of expenditures for programs, and 20-35% for administration, fundraising and evaluation. Consider your own industry benchmarks when determining this balance.
- Monitor the cost of managing multiple funding sources and the overall ratio of the benefit vs. services delivered. A \$10,000 program grant that costs you \$7,500 to manage may not be worth the investment of staff time.
- Before a crisis occurs, discuss contingency options for the event of a budget deficit. Investigate a line of credit, and determine which programs/services could be minimized or temporarily discontinued if cost-cutting measures are needed.
- In your annual fund development planning, develop a strategy to build a reserve fund to sustain your operations during low cash-flow months and to provide for program expansion and enhancements.
- Develop a policy and procedures regarding the acceptance and valuation of gifts of property to the organization.

### Reporting & Oversight

- Frame financial reports with relevant data points for comparison. A simple monthly statement of revenue and expenditures means nothing if not put in the context of year to date projections vs. actual activity. Explain variances in a relative context as well: a variance of \$10,000 is worth consideration and deliberation if it equals 30% of your total budget but demands less attention if it represents 3% of a line item. Accuracy is important, but numbers put in context are too.
- Ensure that your board members are trained to read and understand your financial statements. They are legally accountable for your organization's finances and it is your mutual responsibility to make sure they can fully meet their obligations.
- If appropriate, identify a legal expert with nonprofit experience to help you investigate and understand the difference between fiscal agency and fiscal sponsorship before engaging in such a relationship.

## 7. Fundraising

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FUNDRAISING

**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Fundraising. It assesses two areas of Fundraising: Accountability to Donors and Ethics, Responsibilities, and Policies. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

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**7. Do you contract any professional fundraising services?**

Yes

**Fundraising - Accountability to Donors**

	Yes	In Progress	No	Not Sure	NA
We provide appropriate acknowledgement and receipts to donors, in accordance with IRS code. [LEGAL US]	X				
We publicly recognize charitable contributions as appropriate and maintain donor confidentiality as requested. We never trade or share donor names with others unless given express permission by the donor. [Essential]	X				
We use funds according to donor intent and comply with specific conditions for donations. [Essential]	X				
We have policies in place regarding the receipt, disposal, and management of charitable gifts and grants. [Recommended]	X				
We regularly communicate with donors about our activities and make information available through multiple outlets. [Recommended]	X				
We have guidelines for use of donated funds for programs that are subsequently discontinued. These guidelines include a statement that the donor will be informed that such redirections may occur as is practical upon acceptance of the bequest/gift. [Recommended]	X				

**Fundraising - Ethics, Responsibilities & Policies**

	Yes	In Progress	No	Not Sure	NA
We register our professional commercial fundraisers with the Iowa Attorney General, obtain a permit and update it as required. [LEGAL IA]					X
We comply with all federal, state and local laws and regulations concerning fundraising practices. [LEGAL US, NE, IA]	X				
We have secured the appropriate liquor and gaming licenses from the state (if applicable). [LEGAL US, NE, IA]	X				
We are prepared to provide financial disclosure information to any person requesting it, for all fundraising done in Iowa. [LEGAL IA]	X				
We comply with all Do-Not-Contact list laws. [LEGAL US]	X				
We only pursue and accept funds that align with our mission, are needed to work towards our mission over the foreseeable future, and that will not bring about adverse conditions for our constituents. [Essential]	X				
Fundraising communications include clear, accurate, honest information about the organization, its activities, and the intended use of funds. [Essential]	X				
We have a fundraising budget and system to track expenditures. [Essential]	X				
The board assumes overall responsibility for raising sufficient funds to meet our budgeted objectives. This includes 100% of board members financially supporting the organization in accordance with a written board giving policy, and board members raising funds from external sources. [Essential]	X				
We have written contracts with fundraising consultants that cover compensation, responsibilities, appropriate fundraising techniques, acknowledgment of applicable fundraising laws, disclosure requirements, and proper fund handling. [Recommended]	X				
We have a grants management system in place to enhance efficiency and transparency, and to ensure proper and timely reporting (if applicable). [Recommended]	X				
Compensation for fundraising personnel and consultants is not based on a percentage of funds or on other commission-based formulas. [Recommended]	X				
We are familiar with the legal distinctions between staff, consultants, and contract employees, and ensure that we have the ability to adequately manage and supervise fundraising activity conducted by contractual providers. [Recommended]	X				
We have a board-approved fund development plan that strives to raise funds efficiently so that a significant percentage of funding can be applied to programs/services. [Recommended]	X				



## Fundraising Best Practices

### Accountability to Donors

- Develop an annual Fund Development Plan that addresses all programs, projects, and services.
- Be familiar with industry standards for ethical fund raising ([www.afpnet.org](http://www.afpnet.org)) and ensure that your employees, volunteers, and consultants are both aware of and compliant with these principles.
- Establish a Fund Advancement Committee to develop key strategies and cultivate needed resources.
- When seeking new/expanded funding sources, include all related costs and research any limitations or exclusions (i.e., some funders limit expenditures for equipment or technology expenses).

### Ethics, Responsibilities & Policies

- In Iowa, visit the Attorney General's web site <https://www.iowaattorneygeneral.gov/businesses/professional-fundraisers-and-charity-information--registration/> and review the rules and regulations for charitable solicitation and licensure of fundraising professionals. There is no required registration of fundraisers in Nebraska, but gaming laws apply <http://www.revenue.state.ne.us/gaming/index.html>.
- Assure that all board members are clear on expectations for their individual financial support as well as the board's role in supporting fund advancement strategies through personal solicitations and relationship building.

## 8. Governance

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**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Governance. It assesses five areas of Governance including Board Composition & Roles, Board Independence, Board Oversight, Board Policies & Procedures, and Documents. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

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**Governance - Board Composition & Roles**

	Yes	In Progress	No	Not Sure	NA
We have the required number of board members (3 in NE, 1 in IA). [LEGAL NE, IA]	X				
We have all required officers (president, secretary, treasurer, or as indicated in bylaws). [LEGAL NE, IA]	X				
At least two-thirds of the board is independent, as defined by the IRS. [LEGAL US]	X				
We have board representation that reflects the diversity of those we serve and aspire to serve. [Essential]	X				
The board has no more than one employee (typically the chief executive) serving on the board, and he/she does not serve as the chair, vice-chair, secretary or treasurer. [Essential]	X				
The board includes members with the diverse skills, expertise and experience necessary to fulfill all needed board roles, including at least one person with financial expertise. [Essential]	X				
The board assumes responsibility and accountability for healthy functioning, diversity of thought and representation, and culture. [Essential]	X				
Board members are provided with clear job descriptions and understand their roles and responsibilities. [Recommended]	X				
Committee members are provided with clear job descriptions and understand their roles and responsibilities. [Recommended]	X				

### Governance - Board Independence

	Yes	In Progress	No	Not Sure	NA
For the staffed nonprofit, board members do not manage the day-to-day affairs of the nonprofit. Where board members might individually fulfill direct service roles, we establish clear boundaries between their volunteer/direct mission fulfillment role and their role as a member of a collective decision-making governing body. [Essential]	X				
Each board member discloses all material facts and relationships and refrains from voting on any matter where there is a conflict of interest. [Essential]	X				
Board members (who are not employees) receive no monetary compensation from the organization. [Essential]	X				

### Governance - Board Oversight

	Yes	In Progress	No	Not Sure	NA
The board conducts an annual performance review of the chief executive. The chief executive's performance assessment is based on organizational accomplishments and the total compensation package reflects his/her performance as well as industry standards. [Essential]	X				
Board members make decisions in the best interest of the organization and not in the interest of another entity, including themselves. [Essential]	X				
The board reviews and approves new or revised fiscal and governance policies. [Essential]	X				
The board annually reviews and approves the budget. [Essential]	X				
The board or appointed finance committee reviews financial reports quarterly, at a minimum, and monthly if possible. [Essential]	X				
Board members are given the opportunity to review and approve the 990 prior to submission, as well as any other federal, state or local filings. [Essential]	X				
The board actively participates in and approves the organizations strategic plan. [Essential]	X				
At a minimum of every two years, the board reviews the organizations bylaws, mission statement, articles of incorporation, and corporate policies and amends them as needed to reflect organizational growth and development. [Essential]	X				
The board conducts an annual evaluation of itself. [Recommended]	X				
The board has a succession plan for the chief executive, board members, and key staff. [Recommended]	X				
The board has an organizational transition plan to maintain daily operations during a change in executive or board leadership. [Recommended]	X				

### Governance - Board Policies & Procedures

	Yes	In Progress	No	Not Sure	NA
We have an up-to-date conflict of interest policy and signed disclosure forms for the board, staff, and volunteers. [LEGAL US]	X				
We held an organizational meeting after incorporation to elect directors (if not named in the articles of incorporation), appoint officers and adopt bylaws. [LEGAL NE, IA]	X				
We keep as permanent records all financial information for the organization. [Essential]	X				
We have a clear policy on board member term limits, rotation (term staggering), number of consecutive terms, and removal written in our bylaws, and we abide by these. [Essential]	X				
Board meetings are held at least quarterly, and regular attendance is required. [Essential]	X				
The board follows the voting procedures as defined in the bylaws. [Essential]	X				
We educate the board and staff about what constitutes conflict of interest. [Essential]	X				
We keep minutes of all board meetings and documentation of any actions taken by the board without a meeting as permanent records. [Essential]	X				
All board members receive relevant financial literacy, fundraising, legal, lobbying and advocacy training as needed. [Recommended]	X				
Board members are provided with an orientation and board manual. [Recommended]	X				
We have an up-to-date board calendar with meetings and organizational events. [Recommended]	X				

### Governance - Documents

	Yes	In Progress	No	Not Sure	NA
We have our IRS determination letter. [LEGAL US]	X				
We have up-to-date articles of incorporation. [LEGAL NE, IA]	X				
We have an up-to-date registered agent and registered office filing with the Secretary of State. [LEGAL NE, IA]	X				
We file a biennial report with the Secretary of State. [LEGAL NE, IA]	X				
We have up-to-date bylaws which include board liability & indemnification language. [Essential]	X				
We carry the appropriate level of liability insurance, including Director & Officer insurance. [Essential]	X				
Our board has at least five persons, unrelated to each other or to staff, to ensure appropriate deliberation and diversity. [Essential]	X				
We have an up-to-date committee handbook with each committee's charter (or other clear statement of authority and purpose), policies and procedures. [Recommended]	X				
We have an up-to-date board member policies and procedures handbook. [Recommended]	X				



GOVERNANCE

## Governance Best Practices

### Board Composition and Roles

- Review the organization's process for recruiting and screening potential board members. Develop a script of topics to cover during an initial meeting, including the ethics and values of the organization. Provide information on the organization's values and ethics in a written format (i.e. board manual).
- Strive for diversity on your board to bring in fresh/alternative perspectives and approaches to achieving your mission.
- Establish term limits for board members. Staggered terms should maintain at least a 50% incumbency rate to maintain continuity and organizational identity.
- Frame board orientations around the mission. Lay out specific expectations of how board members will help achieve the mission; encourage the board chair to frame all board discussions around the mission; consider a board retreat with a specific mission focus; and provide each board member with a position description developed within the context of mission achievement.
- Board members should not manage day-to-day work of the organization. Instead, they delegate that function to others and exercise credible, reasonable, and prudent oversight without personal bias in respect to the officers, agents, and employees to whom tasks are delegated.

### Board Policies & Procedures

- All board members should sign a Conflict of Interest statement, which should be updated on an annual basis to reflect any new affiliations and potential points of conflict. Once signed, the organization's leadership needs to adhere to the Conflict of Interest Policy and understand the appropriate procedure to disclose a conflict.
- To avoid potential conflict and confusion, your organization should consider a variety of operating policies beyond the bylaws. In addition to personnel policies, consider formal policies for technology use, confidentiality, conflict of interest, and customer grievance procedures.
- Establish a transition plan to prepare for an immediate change in executive director: develop a process to select an interim executive and establish a strategy and timeline for posting the position, recruiting, screening, selecting, and orienting the new executive.
- Must establish within 60 days and continuously maintain a registered office and registered agent (NE, IA), and notify the Secretary of State if registered office or agent has changed (within 120 days NE, within 60 days IA).

## 9. Human Resources

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**HUMAN  
RESOURCES**

**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Human Resources. It assesses four areas of Human Resources including General, Hiring, Development & Retention, Performance & Compensation, and Policies, Procedures & Plans. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

<b>Yes</b>	Our practices directly align with this item.
<b>In Progress</b>	We are currently in the process of aligning our practices with this item.
<b>No</b>	Our practices do not align with this item.
<b>Not Sure</b>	We want to come back to this item after we seek out more information.
<b>Not Applicable (NA)</b>	This item does not apply to our organization (e.g., due to size, context, offerings).

<b>Legal Practices</b>	Legally required for all nonprofits by federal or state law (NE, IA). These practices are top priority for nonprofits in order to maintain their exempt status.
<b>Essential Practices</b>	Widely-recognized standards and generally expected of nonprofits. These practices create a foundation of credibility and trust in the nonprofit sector.
<b>Recommended Practices</b>	Should be considered by all nonprofits, although implementation depends on capacity and life stage. Some are more fundamental whereas others are more aspirational.

## Human Resources - General

	Yes	In Progress	No	Not Sure	NA
We have a whistleblower policy with specific procedures for reporting violations of organizational policy or applicable laws and ensure that those making such reports are protected from repercussions. [LEGAL US]	X				
We have workers compensation insurance. [LEGAL NE, IA]	X				
We comply with all federal, state, and local employment laws in hiring and employing personnel. [LEGAL US, NE, IA] [wiki]	X				
We clearly display required employment postings in compliance with all federal, state, and local laws. [LEGAL US, NE, IA] [wiki]	X				
We have established and abide by broad and encompassing anti-harassment and nondiscrimination policies. [LEGAL US]	X				
We have established employee and volunteer record retention policies and procedures that are consistent with applicable laws and best industry practices. [LEGAL US]	X				
We have a personnel file(s) for each employee that includes all required federal and state documentation, as well as relevant employment, performance, disciplinary action and testing records with supporting documentation. This may be two separate files per employee one accessible to direct supervisors and one held in confidence due to potential discriminatory information (i.e., health records, demographics, litigation, etc). [LEGAL US, NE]	X				
We employ staff and volunteers who reflect the diversity of the community and the constituents we serve and aspire to serve, as appropriate to advance program effectiveness. [Recommended]	X				

## Human Resources - Hiring, Development & Retention

	Yes	In Progress	No	Not Sure	NA
We have a formal orientation program for new employees. [Essential]	X				
We provide clear, equitable procedures for taking disciplinary action with staff. [Essential]	X				
We employ individuals and volunteers who are suitable for their respective positions and committed to the mission, values and objectives of our organization. [Recommended]	X				
We work to retain quality employees by periodically assessing factors related to employee satisfaction, including fair compensation, training, and opportunity for advancement. [Recommended]	X				
We support the training and development of personnel and provide them with opportunities for growth and advancement. [Recommended]	X				
We encourage and provide opportunities for professional development training on cultural competency, diversity, and inclusion for staff, volunteers, board members, as well as provide mentoring that affirms individuality and manage towards inclusion. [Recommended]	X				

## Human Resources - Performance & Compensation

	Yes	In Progress	No	Not Sure	NA
We provide staff and volunteers with clear, current job descriptions and the tools they need to produce quality work. [LEGAL]	X				
The board periodically reviews our organizations compensation structure (including benefits) using industry-based salary and benefit surveys. [LEGAL]	X				
All compensation paid is reasonable and substantiated. [LEGAL]	X				
We evaluate staff job performance annually. [LEGAL]	X				
A record of all performance evaluations, along with employee signature and comment, are kept in each employee's personnel records, and used to help determine compensation. [LEGAL]	X				

## Human Resources - Policies, Procedures & Plans

	Yes	In Progress	No	Not Sure	NA
When required, we conduct and use background checks for certain positions in compliance with state or federal law. [LEGAL]	X				
We have board-approved employee benefit policies, including medical insurance, retirement benefits, vacation and other paid time off, etc. [Essential]		X			
We have a set of volunteer policies and procedures; all volunteers receive a copy and submit a signed acknowledgement of such. [Essential]	X				
We have a set of personnel policies and procedures. All employees receive a copy and submit a signed acknowledgement of such. [Essential]	X				
We have all appropriate documents for our independent contractors on file. [Recommended]	X				



## Human Resources Best Practices

### General

- Be sure to use our [\[wiki\]](#) resources to confirm which employment laws and postings are legally required for an organization of your size.
- Regularly evaluate the organization's capacity from a staff standpoint: are you able to advance upon your mission with the current structure? Do you need more or less staff? Are all employees in positions that maximize their talents and abilities?
- Format position descriptions and evaluations to reflect individual contributions toward mission achievement.
- Develop a formal recognition system to acknowledge and celebrate the work of both individuals and the collective team. Consider staff spotlights through newsletters or internal postings; be sure to communicate and celebrate wins when a new benchmark is reached or a project/program enjoys a particular success. Take time to say "thanks" and "you make a difference here."
- Regularly provide opportunities for staff to see their impact, for example, by sharing out consumer quotes and impact statistics or building in time to interact directly with consumers. Not only are these inspiring reminders of why we do what we do every day, but these interactions are also a tremendous motivator.
- Display the organization's mission prominently throughout the office - consider placing it in each office/work station; find creative ways to encourage staff to know the mission (i.e., conduct pop quizzes at staff meeting with small prizes for staff who can recite the mission); print the mission on the back of employee business cards; set screen savers with the mission statement; include the mission on company letterhead and all publications.
- Frame staff meetings around the mission; end each planning session with "and this will bring us closer to achieving our mission by..."; plan a staff retreat with a specific mission focus – ensure that each staff member understands their individual role as well as the role of others. "

### Hiring, Development & Retention

- When hiring staff, discuss the core values of the organization to ensure compatibility. You cannot dictate an employee's lifestyle, but you can outline expectations for representing the organization and interacting with clients, constituents, and partner organizations.
- Ensure that policies and procedures of human resource management (paid and volunteer staff) are within legal guidelines and address effective practices of risk management. Consider best industry practices as well as your own unique circumstances when establishing policies and procedures.
- When hiring an executive, encourage the selection committee to consider the potential for leadership and motivation in addition to management skill. A successful executive is well rounded, allowing him/her to advance the mission in myriad ways.
- The board should develop a strategy for annual evaluation of the executive. Determine the criteria for evaluation (progress toward mission achievement through what measures?); from whom feedback will be sought and in what format; and how the feedback will be compiled and presented.
- While the executive is responsible for staffing and managing the organization on a day-to-day basis, professional development of staff, retention, and turnover as it relates to the organization's ability to achieve mission should be discussed and monitored by the board. Estimates for replacing staff range anywhere from 25% to 200% of the annual salary for the position; investing in staff development through tuition reimbursement programs, conferences and trainings, and professional journals/publications has a significantly lighter impact on the bottom line and a conversely positive impact on mission achievement.
- Provide resources and opportunities for cross-training and professional development of staff. This will minimize the impact of staff turnover and create more well-rounded employees.

## 10. Information Technology



INFORMATION  
TECHNOLOGY

**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Information Technology. It assesses two areas of Information Technology including Plans & Policies and Systems & Support. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

<b>Yes</b>	Our practices directly align with this item.
<b>In Progress</b>	We are currently in the process of aligning our practices with this item.
<b>No</b>	Our practices do not align with this item.
<b>Not Sure</b>	We want to come back to this item after we seek out more information.
<b>Not Applicable (NA)</b>	This item does not apply to our organization (e.g., due to size, context, offerings).

<b>Legal Practices</b>	Legally required for all nonprofits by federal or state law (NE, IA). These practices are top priority for nonprofits in order to maintain their exempt status.
<b>Essential Practices</b>	Widely-recognized standards and generally expected of nonprofits. These practices create a foundation of credibility and trust in the nonprofit sector.
<b>Recommended Practices</b>	Should be considered by all nonprofits, although implementation depends on capacity and life stage. Some are more fundamental whereas others are more aspirational.

### Information Technology - Plans & Policies

	Yes	In Progress	No	Not Sure	NA
We are aware of and in compliance with all regulations and industry standards relating to the types of data the organization collects, transmits, and stores. Examples include health care information under HIPAA, credit card information under PCI DSS, and online information from children under COPPA. [LEGAL US]	X				
We have a written document retention and destruction policy that also covers electronic files and voice mail. [LEGAL US]	X				
We have a technology use policy that addresses personal use of the organizations information and technology, such as computers, phones, social media, data, etc. [Essential]	X				
Our technology plan includes regular assessments and funds for maintenance and making necessary technology upgrades. [Essential]	X				
We have a written technology plan that is integrated into our strategic and operational plans. [Recommended]	X				
We maintain and are ready to implement a catastrophic recovery plan that includes hardware and software inventory for insurance purposes, off-site back-up of key data and software information, and remote/alternative access in the event of an emergency. [Recommended]	X				
Our technology policy prescribes how all organizational information is gathered and stored, how accuracy is maintained, how and what information is backed up, and to whom information is made available. [Recommended]	X				
We have a technology security policy, including measures to ensure security if employees or volunteers have remote access to proprietary/confidential information. [Recommended]	X				

### Information Technology - Systems & Support

	Yes	In Progress	No	Not Sure	NA
We have appropriate and up-to-date telecommunications equipment, compatible computer hardware and software, and internet access. [Essential]	X				
More than one individual is responsible for maintaining our information systems. (One person should be primary and at least one should be back-up). [Essential]	X				
Our support agreements are up-to-date. [Essential]	X				
All staff and volunteers receive ongoing training on those systems that are relevant to their work. [Essential]	X				
We have reliable information systems in place that provide timely, accurate, and relevant information to facilitate workflow and track our data. [Recommended]	X				
We have up-to-date virus protection, firewalls, and password protection. [Recommended]	X				



INFORMATION  
TECHNOLOGY

## Information Technology Best Practices

### Plans & Policies

- Consider conducting a technology assessment of your organization to determine what systems you need to effectively meet your mission.
- Develop written policies regarding technology use by staff and volunteers. They may not like the guidelines, but letting staff and volunteers know that “nothing conducted on office equipment is private” protects you and them.

### Systems & Support

- When budgeting for new or upgraded technology, make sure to consider the cost of updated training and the ongoing cost of maintaining the system (service contracts, software upgrades, etc.).
- Engage a core group of staff in cross training on your technology systems to make sure you can handle emergencies and provide ongoing service during times of transition.
- Research innovative ways to utilize technology to engage volunteers and deliver services. Consider the needs and preferences of your target audience for specific activities and make appropriate decisions. Ask key questions, such as: Will our customers get frustrated if they are caught in an endless loop of voicemail and automated attendants? Do donors and volunteers prefer to access information online, outside of normal business hours?
- Remember that you don't always need all the bells and whistles, but you DO need to monitor and stay current in your ability to meet your mission and serve your constituents.

## 11. Planning

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PLANNING

**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Planning. It assesses five areas of Planning including Mission, Operational Plan, Risk & Crisis Management, Stakeholder Input & Responsiveness, and Strategic Plan. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

<b>Yes</b>	<b>Our practices directly align with this item.</b>
<b>In Progress</b>	<b>We are currently in the process of aligning our practices with this item.</b>
<b>No</b>	<b>Our practices do not align with this item.</b>
<b>Not Sure</b>	<b>We want to come back to this item after we seek out more information.</b>
<b>Not Applicable (NA)</b>	<b>This item does not apply to our organization (e.g., due to size, context, offerings).</b>

<b>Legal Practices</b>	<b>Legally required for all nonprofits by federal or state law (NE, IA). These practices are top priority for nonprofits in order to maintain their exempt status.</b>
<b>Essential Practices</b>	<b>Widely-recognized standards and generally expected of nonprofits. These practices create a foundation of credibility and trust in the nonprofit sector.</b>
<b>Recommended Practices</b>	<b>Should be considered by all nonprofits, although implementation depends on capacity and life stage. Some are more fundamental whereas others are more aspirational.</b>

### Planning - Mission

	Yes	In Progress	No	Not Sure	NA
We have a clearly defined, written mission statement that guides the overall aims and activities of our organization and is linked to our values and vision for the future. [LEGAL US]	X				
We have a clear, motivating vision statement that reflects a future enhanced by the accomplishment of our mission. [Essential]	X				
We have a values statement that reflects our core beliefs and principles and that drives the work we do. [Essential]	X				
The board periodically reviews our mission, vision, and values to consider societal and community changes. [Essential]	X				
Our board and staff can and do articulate a shared vision for the organization. [Essential]	X				

### Planning - Operational Plan

	Yes	In Progress	No	Not Sure	NA
Our operational plan is tied to an approved budget. [Recommended]	X				
Our operational plan provides a framework for regular progress reports and is reviewed and updated regularly by staff and board members. [Recommended]	X				
We create a written operational plan every year which aligns with the strategic plan and specifies how organizational activities will be implemented. [Recommended]	X				
Our operational plan clearly defines specific operational activities, goals, performance measurements, delineates timelines, and assigns specific responsibility for implementation. [Recommended]	X				

## Planning - Risk & Crisis Management

	Yes	In Progress	No	Not Sure	NA
We have all necessary/appropriate insurance (i.e., general liability, property, directors and officers, etc.) to protect our organization, employees, volunteers and board members. [LEGAL US, NE, IA]	X				
We have a risk management plan that protects the organizations assets: its property, financial and human resources, documents, programmatic content and material. This plan is monitored and updated as new risks are identified. [Recommended]	X				

## Planning - Stakeholder Input & Responsiveness

	Yes	In Progress	No	Not Sure	NA
When planning activities, our organization is responsive to community needs and solicits input from a variety of sources with varying perspectives: staff, board members, funders and other constituents. [Essential]	X				
We openly communicate with counterparts in our field to share best practices, ensure effective resource allocation, and prevent duplication of services. [Recommended]	X				

## Planning - Strategic Plan

	Yes	In Progress	No	Not Sure	NA
Our strategic plan reflects the results of an environmental assessment that includes information on organizational strengths, opportunities for improvement, and challenges and barriers to mission achievement. [Recommended]	X				
Our strategic plan includes clearly defined, measurable goals and objectives to achieve our mission. [Recommended]	X				
We create a written strategic plan every three to five years. [Recommended]	X				



## Planning Best Practices

### Mission

-Make the question, “why is our mission important?” a standard component of board, staff and volunteer interviews and orientation; revisit the mission at meetings to discuss why it continues to be important and ask for personal reflections on why the organization’s mission is relevant to the community; emphasize that “no one else will support us if we can’t support ourselves.”

-Include your mission statement on all written correspondence with board: at top of meeting minutes, on organization letterhead, and as the cover to the board binder/manual. Prominently display the mission at each board meeting (try printing it on the back of business cards and name placards or making laminated cards that you can lay at each place on the table during board and committee meetings).

- Consider relation to mission before deciding to implement any new project or program. Discuss the cost-benefit ratio in relation to likelihood of advancing toward mission achievement. Prioritize the programs with a higher likelihood of mission impact and reduce or eliminate low-priority programs.
- Establish an organizational culture where it's OK to say "no" to an opportunity that does not impact your mission.

#### Operational Plan

- Consider the capacity of staff before implementing a new project/program. Ensure that sustainable funding is available to adequately staff and support the activity: if new staff cannot be added, what projects or programs can be downsized or eliminated to free-up staff time? Will any earned income be available?
- Ensure that facilities, equipment, and technology needs are considered in developing new programs and services. Consider conducting a technology audit. Plan appropriately for staff expansion (e.g., space, furniture).

#### Risk & Crisis Management

- Establish a plan to respond to a possible decrease in funding.
- As part of this plan, you might prioritize positions and functions, prioritize services, programs and projects and identify a list of potential new funding sources that may be pursued. Consider questions such as:
  - In the event of layoffs, which positions will be targeted?
  - Can any projects be put on hold?
  - Can any services be provided by another organization? Are there individuals, civic groups, foundations or corporations that may support us?
  - Can we adapt any programs to a fee-for-service model?

#### Stakeholder Input & Responsiveness

- Regularly monitor census data and other statistics related to community needs to identify trends and provide documentation for funders.
- Allocate a portion of at least one meeting per year to discuss the needs and demographics of target population, and how the organization can continue to meet those needs within the context of its mission. This conversation should also be a part of all new board member orientations.
- Develop a plan for engaging target constituencies through involvement on the board, participation in programs, and formal evaluation and feedback processes. Avoid token representation and ensure meaningful participation. Discuss relationship development at regular board meetings.
- Board members should be cognizant of the impact of cultural differences and perspectives in defining community need and delivering programs. A variety of perspectives should be considered before a decision is made that will impact programming and customer service.
- Employees and volunteers should be able to effectively relate to and work effectively within the target population. Cultural values and norms must be considered to ensure acceptance and utilization of services by constituents.

#### Strategic Plan

- Engage a staff member/consultant to research related programs, studies, and common practices. If research is not available, consider applying for a grant that will support a research project, or partner with a local college/university to initiate relevant research.
- Assign staff (or engage a consultant or volunteer) to conduct an environmental scan by researching programs that focus on similar mission or focus areas. Identify possible competition, collaboration, and innovation that may strengthen your program. This is recommended as an annual, ongoing activity (and should be considered before implementing a major new program or strategy), but should be conducted every three years at a minimum.
- Engage a consultant or consider one of many quality resources for self-directed planning to establish a focused strategy for the organization which guides planning, anchored to mission achievement.
- Make sure that your strategic plan addresses a broad range of resources needed to accomplish each goal/task, including financial resources, facility needs, and staff skills and training.



**PUBLIC POLICY &  
ADVOCACY**

**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Public Policy & Advocacy. It assesses Advocacy and Lobbying areas within Public Policy & Advocacy. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

<b>Yes</b>	<b>Our practices directly align with this item.</b>
<b>In Progress</b>	<b>We are currently in the process of aligning our practices with this item.</b>
<b>No</b>	<b>Our practices do not align with this item.</b>
<b>Not Sure</b>	<b>We want to come back to this item after we seek out more information.</b>
<b>Not Applicable (NA)</b>	<b>This item does not apply to our organization (e.g., due to size, context, offerings).</b>

<b>Legal Practices</b>	<b>Legally required for all nonprofits by federal or state law (NE, IA). These practices are top priority for nonprofits in order to maintain their exempt status.</b>
<b>Essential Practices</b>	<b>Widely-recognized standards and generally expected of nonprofits. These practices create a foundation of credibility and trust in the nonprofit sector.</b>
<b>Recommended Practices</b>	<b>Should be considered by all nonprofits, although implementation depends on capacity and life stage. Some are more fundamental whereas others are more aspirational.</b>

**8. Does your organization engage in lobbying?**

No

**Public Policy & Advocacy - Advocacy**

	Yes	In Progress	No	Not Sure	NA
We have a written public policy and advocacy plan that clarifies the scope of the work, as well as the time and resources to be allocated to those activities. [Essential]	X				
We ensure that individuals who are authorized to act as advocates and ambassadors for our organization are knowledgeable and prepared to speak on our behalf. [Essential]	X				
We proactively develop strategies to address key issues facing our organization, its constituencies and the nonprofit sector, and we include our stakeholders in those efforts. [Recommended]	X				
We advocate publicly on behalf of our mission and organizational values. [Recommended]	X				
We encourage our board members, staff, volunteers and constituents to act as advocates and ambassadors for our organization and the entire nonprofit sector. [Recommended]	X				
We build relationships with elected officials, community leaders, and other nonprofits in order to strengthen our ability to effect change and impact public policy. [Recommended]	X				

**Public Policy & Advocacy - Lobbying**

	Yes	In Progress	No	Not Sure	NA
We never use federal funds to pay for lobbying activities. [LEGAL US]					
When we engage in lobbying, we adhere to legal expenditure limitations. [LEGAL US]					
Our lobbyists are properly registered at the federal (if applicable) and state levels. [LEGAL US, NE, IA]					
We file accurate and timely reports on our lobbying activities. [LEGAL US, NE, IA]					
We adhere to all electioneering laws and regulation, including remaining non-partisan in position, communication and activities. [LEGAL US]					
We are aware of the 501(h) election to conduct legislative lobbying without changing 501(c)(3) status. [LEGAL US]					
We understand that we may support or oppose specific legislation and communicate our views to policy makers and the general public, subject to lobbying limitations. [LEGAL US]					
We have procedures in place to track lobbying expenses for reporting purposes. [Recommended]					
We participate in and support the formation and amendment of public policy consistent with our mission. [Recommended]					



PUBLIC POLICY &  
ADVOCACY

## Public Policy & Advocacy Best Practices

### Advocacy

- Provide stakeholders with nonpartisan resources and training on issues important to you and your constituencies
- Subscribe to online policy alerts to keep abreast of current policy trends, issues and action needed.
- Engage in regular conversation with colleagues regarding the legislative and social environment. Maintain your awareness of trends and activities impacting your constituents or your mission.
- Build discussion regarding advocacy and issues awareness into your meetings, at the board and staff level.
- Participate in a good training related to lobbying and advocacy. Make sure staff and board members understand the opportunities, responsibilities and restrictions. Don't allow fear or misinformation to limit the work you do on behalf of your constituents and mission.
- Encourage your constituents to be advocates: encourage them to vote and to make their opinions known. Assist constituencies in public and civic engagement by encouraging voting and other participation in local, state and federal policy-making efforts.
- Develop a media specialist on your staff. Correctly formatting and submitting media releases, opinion editorials, and public service announcements is critical in getting attention – make this part of somebody's job. Spend some time developing a database of local media, get to know their focus areas and deadlines, and identify the right contact in each outlet.
- Establish yourself as a resource for media outlets: in addition to releases about your organization's events, help them with breaking stories by sharing relevant data and background information on a particular topic. Give them leads on other stories that may be newsworthy. Build relationships with reporters and editors by meeting periodically to discuss community issues and innovative strategies to address them: when they know you're interested in more than just promoting your organization, you will earn their respect and attention.
- Establish yourself as a resource for policy makers and community leaders by following the strategies outlined above. Relationships are built on time and trust.

### Lobbying

- Nonprofits can lobby! Communications can include direct lobbying to policy makers and/or more grassroots lobbying through public engagement. Both strategies must refer to specific legislation and express the organization's view, and grassroots strategies must include a call to action.
- There are two standards set forth by the IRS that restrict 501(c)(3) expenditures on lobbying. The older required that "no substantial part of a charity's activities... be carrying on propaganda or otherwise attempting to influence legislation" without further definition of "substantial," generally leading to strict, self-imposed restrictions. Newer standards outlined in the 501(h) expenditure test provide specific dollar limits as a percentage of their exempt budget. If 501(h) election is right for your organization, the simple form is available here: <https://www.irs.gov/pub/irs-pdf/f5768.pdf>. More information about nonprofit lobbying can be found on our [wiki](#) or here: <https://strongnebraska.org/wp-content/uploads/2017/03/Worry-Free-Lobbying.pdf>.

## 13. Strategic Alliances

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**STRATEGIC  
ALLIANCES**

**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Strategic Alliances. It assesses two areas of Strategic Alliances including Assessment and Relationship Building. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

<b>Yes</b>	<b>Our practices directly align with this item.</b>
<b>In Progress</b>	<b>We are currently in the process of aligning our practices with this item.</b>
<b>No</b>	<b>Our practices do not align with this item.</b>
<b>Not Sure</b>	<b>We want to come back to this item after we seek out more information.</b>
<b>Not Applicable (NA)</b>	<b>This item does not apply to our organization (e.g., due to size, context, offerings).</b>

<b>Legal Practices</b>	<b>Legally required for all nonprofits by federal or state law (NE, IA). These practices are top priority for nonprofits in order to maintain their exempt status.</b>
<b>Essential Practices</b>	<b>Widely-recognized standards and generally expected of nonprofits. These practices create a foundation of credibility and trust in the nonprofit sector.</b>
<b>Recommended Practices</b>	<b>Should be considered by all nonprofits, although implementation depends on capacity and life stage. Some are more fundamental whereas others are more aspirational.</b>

**Strategic Alliances - Assessment**

	Yes	In Progress	No	Not Sure	NA
We are open to strategic alliances as a means to help achieve goals, improve effectiveness and efficiency, ensure effective use of resources, improve services, and strengthen community connections with constituents and others. [Essential]	X				
We carefully consider how entering into strategic alliances will affect all parties involved and identify the key staff, board, and other stakeholders that should be involved. [Essential]	X				
We do not create strategic alliances purely to meet funding challenges. [Essential]	X				
We only create alliances with competent and functioning organizations. [Essential]	X				
Decisions regarding alliances are consistent with the strategic goals of our organization and will positively impact our brand and image. [Recommended]	X				

## Strategic Alliances - Relationship Building

	Yes	In Progress	No	Not Sure	NA
We are aware of and coordinate with other organizations providing similar or complementary services in our community. [Essential]	X				
We identify, promote, and provide referrals to other organizations that may be better able to meet the needs of constituents. [Essential]	X				
We have researched and understand the tax implications and the potential exempt status impact of partnering with a for-profit entity. [Essential]	X				
We value and practice inclusion, diversity and equity. We seek input from people with lived experience in the conditions that we strive to impact. We use this diversity of experience to identify challenges and barriers and develop solutions and supports. [Essential]	X				
We receive assistance from more experienced nonprofits through alliances and resource sharing. [Recommended]	X				
As appropriate, we assist smaller and/or less experienced nonprofits through alliances and resource sharing. [Recommended]	X				
We openly communicate with other nonprofits to gather information and share lessons learned and best practices. [Recommended]	X				
We ensure board approval with full knowledge of our legal obligations and liabilities when undertaking responsibility for fiscal sponsorship of another organization. (Note: the IRS views fiscal agency differently from fiscal sponsorship; get legal advice before proceeding). [Recommended]	X				
We have written policies and procedures that guide our organization in assessing, establishing, working in, and dissolving strategic alliances. [Recommended]	X				
We work to establish communication channels, mutual understanding, and natural alliances among the government, nonprofit, and for-profit sectors. [Recommended]	X				
We have a written memo of agreement/understanding for every collaborative commitment. [Recommended]	X				



STRATEGIC  
ALLIANCES

## Strategic Alliances Best Practices

### Assessment

-Seriously consider collaborative ventures with natural partners for program implementation. Also consider the possibilities of formal alliances and/or mergers as appropriate. Ideally, your board of directors should be open to consolidating or merging with other organizations if it would be in the best interest of our constituents, community, or service area. Effective use of resources through cost-sharing mechanisms will allow a greater level of financial support to direct services.

-Where formal partnerships exist, be thoughtful about the natural life of the relationship. Decide when and how relationships will be evaluated and/or terminated. Consider formal partnership agreements—particularly when sharing financial resources—that make provisions for both intellectual and real property when the relationship ends.

### Relationship Building

-Make it a habit to communicate regularly with current, past and potential funders. Add them to your mailing list for newsletters, annual reports and e-bulletins. Keep them apprised of significant happenings in your organization. Make it a point to network with key representatives at conferences and trainings.

-Communicate regularly with other organizations in your area. Share information and resources to establish your organization as one who is invested in improving the community rather than competing. Keep abreast of activities and events that impact your (and their) work. Consider participating in (or establishing) director's networking breakfasts or brown bag lunch conversation circles.

-Identify key contacts with local government units (city, state, county, various departments) and business leaders to keep them apprised of your efforts. Add contacts to your newsletter mailing list or email alert system. Schedule breakfast or lunch meetings that will help you build a relationship before there's an issue to address. Discuss mutual goals as well as opportunities for partnership and collaboration.

## 14. Transparency & Accountability

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TRANSPARENCY &  
ACCOUNTABILITY

**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Transparency & Accountability. It assesses three areas of Transparency & Accountability including Accessibility & Public Information, Accountability, and Fairness & Equity Practices. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

<b>Yes</b>	<b>Our practices directly align with this item.</b>
<b>In Progress</b>	<b>We are currently in the process of aligning our practices with this item.</b>
<b>No</b>	<b>Our practices do not align with this item.</b>
<b>Not Sure</b>	<b>We want to come back to this item after we seek out more information.</b>
<b>Not Applicable (NA)</b>	<b>This item does not apply to our organization (e.g., due to size, context, offerings).</b>

<b>Legal Practices</b>	<b>Legally required for all nonprofits by federal or state law (NE, IA). These practices are top priority for nonprofits in order to maintain their exempt status.</b>
<b>Essential Practices</b>	<b>Widely-recognized standards and generally expected of nonprofits. These practices create a foundation of credibility and trust in the nonprofit sector.</b>
<b>Recommended Practices</b>	<b>Should be considered by all nonprofits, although implementation depends on capacity and life stage. Some are more fundamental whereas others are more aspirational.</b>

**Transparency & Accountability - Accessibility & Public Information**

	Yes	In Progress	No	Not Sure	NA
We have our EIN, IRS determination letter, articles of incorporation, bylaws, resolutions, board meeting minutes, records of actions taken by the board, accounting records, current list of board members and current membership list (if applicable) as readily accessible permanent records. [LEGAL US, NE, IA]	X				
We make information about our operations, governance, finances, programs and activities widely available to the public in the form of an annual report. [Recommended]	X				
We provide multiple means for contacting the organization to request information and provide input. [Recommended]	X				

**Transparency & Accountability - Accountability**

	Yes	In Progress	No	Not Sure	NA
We comply with all legal, tax, financial and other filing/reporting procedures required by the federal government, including the 990. [LEGAL US]	X				
We have a written, mandatory document retention and destruction policy, including guidelines for handling electronic files and voicemail, back-up procedures, archiving of documents and regular check-ups of the reliability of the system. [LEGAL US]	X				
We meet all federal and state requirements for disclosure. [LEGAL US, NE, IA]	X				
We comply with all legal, tax, financial and other filing/reporting procedures required by the state, including the biennial report and liquor and gaming licenses (if applicable). [LEGAL NE, IA]	X				
Directors & officers must recuse themselves when they have a conflict of interest regarding a transaction over which they have authority on behalf of the organization. [LEGAL]	X				
We use our resources responsibly for the purpose of serving the public interest. [Recommended]	X				
We have established and regularly measure clearly defined levels of performance in our activities, and we share those with the public. [Recommended]	X				

**Transparency & Accountability - Fairness & Equity Practices**

	Yes	In Progress	No	Not Sure	NA
We ensure the provision of nondiscriminatory and, as required, confidential service to its constituents, staff, board members, and all other stakeholders. The nondiscriminatory and confidential service policies and procedures must be prominently displayed as required along with procedures to respond to violations as relevant to the organizations. [LEGAL]	X				
We have a written code of ethics that our board members, staff and volunteers adhere to. [Essential]	X				
Employees and board members review and sign off on the organization's written nondiscrimination policies and procedures. [Essential]	X				
Information regarding our fees and services is readily available to the public. [Recommended]	X				



TRANSPARENCY &  
ACCOUNTABILITY

## Transparency & Accountability Best Practices

### Accessibility & Public Information

- Develop a marketing and community relations strategy that keeps key constituencies informed: governmental units, donors, for profit and nonprofit organizations. Share annual reports, newsletters and media releases with targeted individuals.
- Develop a communications strategy to keep in contact with community members and key groups/organizations. Invite them to focus groups or town-hall meetings to discuss community needs and gain input on your work. Establish a context of partnership and stewardship of community resources.

### Accountability

- A nonprofit must meet all federal requirements for public disclosure. These requirements state that a nonprofit must provide the last three years' information returns (Form 990 or its variants), as follows:
  - Public access must be provided immediately on request by allowing inspection of the documents at the organization's office or offices;
  - Copies of the documents must be provided within 30 days upon written request;
  - Organizations that make their materials widely available through publication on the Internet do not have to provide copies;
  - If the IRS determines that the organization is being subjected to a harassment campaign, copies do not have to be provided; and 501(c)(3) organizations not classified as private foundations are not required to publicly disclose the list of names and addresses of individual contributors and may block out that section of Form 990 and other materials for public viewing.

### Fairness & Equity Practices

- Review core values and principles of other organizations and discuss models that may reflect your organization's values; develop and adopt (through a retreat or sub-committee) values and principles and then integrate them into all conversations regarding policy and program. Answer key questions such as:
  - What practices are ethically acceptable?
  - Are there funding sources that would create negative perceptions about our work?
  - How will staff be best utilized in achieving our goals/mission?
  - Are volunteers an important part of how we want to deliver services?
- Research and adopt good practices recognized within your field of service. Share these practices with other organizations to generate a professional standard.
- Review and consider Codes of Ethics for your industry. Allow your board to discuss formal adoption of a particular code, or the development of a hybrid code unique to your organization.

## 15. Volunteer Management

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**VOLUNTEER  
MANAGEMENT**

**INSTRUCTIONS:** This section of the assessment focuses on the Guideline & Principle of Volunteer Management. It assesses two areas of Volunteer Management including Onboarding and Policies. Please categorize where your organization falls on implementation of each item by selecting one of the five options listed below. Please remember there are no right or wrong answers and your responses will be kept completely confidential.

<b>Yes</b>	Our practices directly align with this item.
<b>In Progress</b>	We are currently in the process of aligning our practices with this item.
<b>No</b>	Our practices do not align with this item.
<b>Not Sure</b>	We want to come back to this item after we seek out more information.
<b>Not Applicable (NA)</b>	This item does not apply to our organization (e.g., due to size, context, offerings).

<b>Legal Practices</b>	Legally required for all nonprofits by federal or state law (NE, IA). These practices are top priority for nonprofits in order to maintain their exempt status.
<b>Essential Practices</b>	Widely-recognized standards and generally expected of nonprofits. These practices create a foundation of credibility and trust in the nonprofit sector.
<b>Recommended Practices</b>	Should be considered by all nonprofits, although implementation depends on capacity and life stage. Some are more fundamental whereas others are more aspirational.

**9. Beyond those who serve in board positions, does your organization use volunteers in any capacity?**

Yes

**Volunteer Management - Onboarding**

	Yes	In Progress	No	Not Sure	NA
We have established screening procedures to ensure the safety of clients and minimize potential liability to the organization. [Essential]	X				
We have a system whereby volunteers are oriented and trained on the specific skills and knowledge needed to perform their roles as well as the boundaries and limits of their work in a volunteer capacity on behalf of the organization. [Essential]	X				
We have an ongoing communication plan to let stakeholders know about volunteer opportunities. [Recommended]	X				
Volunteer recruitment activities are targeted and specific, clearly identifying the work to be done, the hours to be committed, and the intended impacts of the volunteer activity. [Recommended]	X				
Each volunteer has a direct connection to an identified supervisor and understands with whom to communicate when the supervisor is unavailable. [Recommended]	X				

## Volunteer Management - Policies

	Yes	In Progress	No	Not Sure	NA
We have current written, accessible volunteer policies and procedures, including attendance policies, confidentiality policies, grievance procedures, and other key information to minimize risk and maximize effectiveness. [Essential]	X				
We have clearly articulated and documented accountability and discipline procedures for volunteers that address lack of performance as well as policy violations. [Essential]	X				
We have a volunteer engagement plan that includes: (a) purpose statement to identify benefits of using volunteer talent, (b) assessment of organizational readiness for volunteers, (c) budget to support a volunteer program, and (d) clearly defined roles, responsibilities, and relationships between staff and volunteers. [Recommended]	X				
We have a written role description for every volunteer position. [Recommended]	X				
We have a thoughtful recognition system which provides individual and group recognition and celebrates the impact of volunteers. [Recommended]	X				
Volunteer performance is evaluated annually with the supervisor through a formal process (if appropriate given the role and scope of service). [Recommended]	X				
The volunteer program as a whole is evaluated annually to assess cost and benefits of the program, to document impact on mission achievement, and to direct future volunteer initiatives. [Recommended]	X				



VOLUNTEER  
MANAGEMENT

## Volunteer Management Best Practices

### Onboarding

- Volunteer assignments are made with careful consideration of the volunteer's skills, needs, and interests.
- Listen to your volunteers. Ask them how the programs are going, how clients are feeling, what general community members are saying. Ask them how they're feeling about their work, if they feel valued, if they understand their role in achieving mission. They will be the first to let you know what works, and what doesn't.

### Policies

- Design your volunteer management and support systems to meet the scope of your volunteer involvement. Strategies may be different for one-time, episodic or short-term volunteers than for long-term, ongoing volunteer projects.
- The depth of volunteer performance evaluations should be appropriate to the role and scope of service the volunteer provides. One-time (or episodic) volunteers should be evaluated in much less detail.
- Build collaborative relationships with other programs/organizations similar to yours; consider sharing recruitment, training, and recognition activities.
- When reporting volunteer impact to funders, the community at large and your internal constituents, make sure to factor in the established value of a volunteer hour. In 2018, the value of a volunteer hour in Nebraska was estimated to be \$24.01.

<https://independentsector.org/value-of-volunteer-time-2018/>

## 16. Review G&P Survey

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10. How likely are you to recommend the Guidelines & Principles Assessment to others?

10

11. Please provide any additional feedback below.

Very helpful. It has taken our foundation a while to get all the documents in order. NAM is extremely helpful!



## You've completed the Guidelines & Principles Assessment! What are the next steps?

- Review your G&P results. A copy of your responses will be emailed to you so you can review them with organization leadership and discuss any gaps in your practices.
- Check out NAM's resources. NAM offers [templates](#), [resources](#), [trainings](#), and [other events](#) for both members and non-members alike! If you have particular focus areas (e.g., communication), just look for the corresponding logo throughout NAM resources and events.
- Consider becoming a Best Practices Partner! By completing this assessment, you are halfway there! Click [HERE](#) for more information.
- Reach out to NAM with questions. If you have questions, please contact [Rosey](#) for support.

### 17. Thank You!

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Your responses have been recorded. Thank you for your participation! You will receive a copy of your responses shortly via email to [janell@grownebraska.org](mailto:janell@grownebraska.org). As always, your responses will be kept completely confidential. We hope you use these results to help you action plan for the future.