# 26 National Standards

All community foundations receiving accreditation must meet 26 National Standards. Updated in 2014, these standards show that the community foundation strives to achieve operational excellence.

## Mission, Structure, & Governance

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<th>Meeting the Definition of a Community Foundation</th>
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<td>A community foundation's governing body is responsible for the mission, strategic direction, and policies of a foundation.</td>
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5. A Board and Staff that is Responsible for Operational Health
A community foundation's governing body ensures the financial health and sustainability of the foundation.

6. A Board that Approves and Monitors Policies and Grants
A community foundation's governing body approves and monitors policies regulating the ethical operations of the community foundation, ensures that the community foundation meets all legal requirements, and approves all grants.

7. A Board that is Independent
A community foundation's governing body is not controlled by any other nonprofit foundation.

8. Board and CEO Compensation
A community foundation's governing body oversees a clearly articulated process for board governance and serves without compensation (exclusive of the chief executive officer).

9. A Board with Oversight and Control of Geographic Affiliates
A community foundation's governing body maintains oversight and control over geographic affiliates.

Resource Development

10. A Board and Staff Actively Developing Broad Support
A community foundation has, or is actively working to develop, broad support.

11. The Board Secures Discretionary Resources
A community foundation has a long-term goal of securing discretionary resources to address the changing needs of the community it serves.

12. The Board Demonstrates Legal and Fiduciary Control
A community foundation's governing body has legal and fiduciary control over all contributions received, adopts appropriate gift and fund acceptance policies, and makes these policies available upon request.
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## Grantmaking

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|   | The Board's Discretionary Grants Respond to Community Needs | A community foundation awards some grants from its discretionary resources.                                                   |
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National Standard 1
Meeting the Definition of a Community Foundation

A community foundation is a tax-exempt, nonprofit, autonomous, nonsectarian philanthropic institution supported by the public with the long-term goals of:

- Building permanent, component funds established by many separate donors to carry out their charitable interests;
- Supporting the broad-based charitable interests and benefitting the residents of a defined geographic area, typically no larger than a state; and
- Serving in leadership roles on important community issues.

Directions: To meet the National Standards definition of a community foundation, the community foundation must comply with the following elements. This definition is woven throughout the spirit of the National Standards compliance process and is reflected in other sections.

Key Elements

1.1. Did your board approve of the National Standards definition of a community foundation in the Board Resolution for National Standards submission?
1.2. Is your community foundation in good standing with the IRS?

1.3. Is your community foundation currently compliant with all required annual corporation and trust document filings in the state(s) where it is incorporated and operates?

*If you are not sure, please visit the attorney general’s office exempt organizations website for the states where you are incorporated and operate. You can also find information at http://www.nasconet.org/ and state specific information at http://www.nasconet.org/documents/u-s-charity-offices/.

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National Standard 2

An Independent Board that Reflects the Community

A community foundation has an independent governing body that ensures that the community foundation reflects and serves the breadth and diversity of the community.

Key Elements

2.1 Are all board officer positions and the minimum number of board seats filled (according to your bylaws and state’s law)?

2.2 Before selecting your board nominees, did your board discuss board composition and diversity in relation to the community’s composition and diversity?

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National Standard 3

Foundation Control over Component Funds

A community foundation’s governing body retains variance power by which it may modify any restriction or condition on the distribution of assets, if circumstances warrant. Further, with respect to assets held in trust, the governing body must have the power to replace any participating trustee for breach of fiduciary duty or failure to produce a reasonable rate of return of net income over a reasonable period of time.
Key Elements

3.1 Does your foundation have a process for making a material change to a fund agreement and determining when the board needs to vote on those changes?

3.2 If your community foundation has assets held in trust, does your board understand that they have sole and independent power

   a. to replace any participating trustee, custodian, or agent for breach of fiduciary duty and,
   b. to replace any participating trustee, custodian, or agent for failure to produce a reasonable return of net income over a reasonable period of time?

3.3 If your community foundation administers donor-advised funds, you shared your donor-advised fund policy as part of the Legal 1B requirement. Does that policy outline a process to ensure that a fund remains active with regard to grant activity, unless otherwise specified by the donor and either approved by your board or the staff to which this responsibility is delegated?

   a. Do you ensure that this policy is shared with the donor?

* NOTE: For new donor-advised funds, this fund activity requirement must be acknowledged by the donor at the time the fund is established. For existing donor-advised funds, a notification via the method of your choice (i.e. email, phone, etc.) may be sent to all current donor advisors.

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National Standard 4
Advance the Foundation's Mission, Strategy, and Policies

A community foundation's governing body is responsible for the mission, strategic direction, and policies of a foundation.

Key Elements

4.1 Does your community foundation state its mission consistently across its marketing and communications (e.g., annual report, website, letters to donors)?

4.2 Does the board annually receive updates from staff and discuss the progress of the strategic plan at board meetings?
National Standard 5
A Board and Staff that is Responsible for Operational Health

A community foundation's governing body ensures the financial health and sustainability of the foundation by:

a. Ensuring adequate human and financial resources are used solely in furtherance of the foundation's mission,
b. Approving the foundation's budget and monitoring performance related to the budget,
c. Ensuring sound oversight and transparency of investment and spending policies and practices, and
d. Holding the foundation's CEO (or equivalent in the case of all-volunteer foundations) accountable for the operations of the foundation.

Key Elements

5.1 Does each employee receive and sign an employee handbook that is kept up-to-date and meets the legal requirements of the state where you are incorporated?

5.2 Does the organization's hiring process comply with the Americans with Disabilities Act and all laws prohibiting discrimination? For more information, visit http://www.eeoc.gov/.

5.3 When is the last time your foundation reviewed its insurance needs, including coverage, adequacy of policy, limits, and deductibles (e.g., directors and officers, building and content, employment practices, unemployment, liability)?

5.4 If the foundation uses outside fundraisers, does it have an audit mechanism to ensure that all collected funds are remitted to the organization (e.g., planned giving advisors, online vendors, professional fundraisers, and event planners)?

5.5 Does the board approve the budget each year?

[Helpful Hint: The reviewer checks whether the budget documents reflect actual revenues and expenditures compared to the budget to date.]

5.6 Does the board receive budget reports on a regular basis that include income and expense line items (detail) that properly reflect the foundation's activities and analysis of budgetary variance?
5.7 Did your foundation become aware of any significant diversions of the foundation’s assets in the past two years? A significant diversion is one required to be reported on Form 990 (Form 990, Part VI, Q.5 and instructions).

5.8 Has your foundation been notified that it is under investigation by a federal or state regulator in the past two years (including an IRS audit)?

5.9 Does the community foundation have an annual performance review process for the CEO?

5.10 Is the CEO’s compensation set by the board based on the performance review and a review of a relevant salary survey?

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**National Standard 6**

**A Board that Approves and Monitors Policies and Grants**

A community foundation's governing body approves and monitors policies regulating the ethical operations of the community foundation, ensures that the community foundation meets all legal requirements, and approves all grants.

**Key Elements**

6.1 Does each board member receive a board handbook that includes a job description, board level committee descriptions, foundation policies, and a current copy of the articles of incorporation and bylaws (or other governing documents with all amendments)?

6.2 Does the foundation retain board minutes in accordance with its document retention policy?

6.3 When a policy or governing document is drafted or revised, does the board approve the policy?

6.4 Does the board receive reports from each board-level committee at least once per year?

6.5 Do the board minutes reflect that the board approves all grants required by internal policies? This may include ratifying staff-related approvals for grants.

6.6 Does the board make decisions by teleconference or written consent (often unanimous written consent via email), and if so, is this permissible under state law and the bylaws? (If your state allows this type of voting but your bylaws do not, you cannot make decisions by
teleconference or email. Please visit your state's website in their general assembly's passed legislation or the attorney general website.)

6.7 How many times did your board meet last year?

National Standard 7
A Board that is Independent

A community foundation's governing body is not controlled by any other nonprofit foundation; by any single family, business, or governmental entity; or by any narrow group within the community it serves.

Key Elements

7.1 Do your bylaws state that the board is the ultimate governing body?

7.2 To meet this standard, provide written job descriptions or scope of responsibilities for board members. The peer reviewer is looking for descriptions that are more specific than generic fiduciary and officer duties.

7.3 Is the board chair independent of the executive director and foundation management?

7.4 Are all board members, employees, volunteers, and consultants annually required to review and sign a written acknowledgement of the conflicts of interest policy?

7.5 Provide one example of board or board level committee minutes that demonstrates that your community foundation has had to review a conflict of interest. If the minutes do not include a narrative of how the issue was worked through and resolved, please include a brief narrative with that information in addition to the board minutes.

National Standard 8
Board and CEO Compensation

A community foundation's governing body oversees a clearly articulated process for board governance and serves without compensation (exclusive of the CEO).
Key Elements

8.1 Do any of your board members receive compensation from the community foundation for their service as a board member exclusive of the CEO? The reviewer will cross check this information against your Form 990.

8.2 Is your CEO’s compensation recorded on the Form 990? The CEO’s compensation must be listed regardless of what that salary is. Here is the IRS citation for more information: https://www.irs.gov/charities-non-profits/form-990-part-vii-and-schedule-j-reporting-executive-compensation-individuals-included

National Standard 9

A Board with Oversight and Control of Geographic Affiliates

A community foundation's governing body maintains oversight and control over geographic affiliates. A geographic affiliate is a component fund (or collection of component funds), established within or by the community foundation, serving a defined geographic region and under a common advisory group.

Expanded Definition of a Geographic Affiliate (or similarly named body)

National Standards defines a geographic affiliate (or similarly named body) as a component fund (or collection of component funds) established within or by the community foundation that serves a defined geographic region and is under a common advisory group. These affiliates operate under the legal control of the applicant community foundation. For example, a fund that serves a particular county in your service area with its own advisory board but whose activities are under the control of the applicant community foundation would fall under this definition. In contrast, a women's fund serving your entire service area would not meet this definition. Separately incorporated charities, including supporting foundations, are also not covered by this definition.

Key Elements

9.1 Does your community foundation host geographic affiliates as defined in this section?

9.2 Does the CEO or his/her designee of your community foundation explain the following information – verbally and in writing – to the advisory committee chair of the affiliate fund?
a. Affiliates are organized as geographic component funds of the community foundation
b. As a component fund of the community foundation, the geographic affiliate is not independent
c. The host community foundation has overriding governance authority

9.3 Do any representative agreements or operation policies contradict the host community foundation's control and oversight of the geographic affiliate?

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**National Standard 10**

**A Board and Staff Actively Developing Broad Support**

A community foundation has, or is actively working to develop, broad support in the form of contributions from many separate, unrelated donors with diverse charitable interests and accepts and administers diverse gift and fund types to meet the varied philanthropic objectives of donors and the needs of the community it serves.

**Key Elements**

10.1 Does your board have a plan to develop long-term support from many separate unrelated donors that includes development of unrestricted assets that are under the discretion of the board?

10.2 Does the board discuss and review the asset development plan at least annually?

10.3 Has the foundation registered with the appropriate state and local authorities in each state where the foundation is soliciting contributions? Click here for more information: http://www.multistatefiling.org

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**National Standard 11**

**The Board Secures Discretionary Resources**

A community foundation has a long-term goal of securing discretionary resources to address the changing needs of the community it serves.
Key Elements

11.1 Does your asset development plan include a long-term strategy to raise unrestricted dollars that can be used for operations and discretionary grant making?

National Standard 12
The Board Demonstrates Legal and Fiduciary Control

A community foundation's governing body has legal and fiduciary control over all contributions received, adopts appropriate gift and fund acceptance policies, and makes these policies available upon request.

Key Elements

12.1 Does your community foundation make gift and fund acceptance policies available upon request?

National Standard 13
A Board Oversees Fund Management and Financial Records

A community foundation is a steward of charitable funds, which invests and prudently manages funds and maintains accurate financial records.

Key Elements

13.1 Are records retained in accordance with federal and state law and the foundation's record retention policy?

13.2 Does the board receive interim and annual financial statements at board meetings that include a balance sheet, income statement, and cash flow statement?
13.3 Does the board annually receive a report on how its investments performed in relation to its investment policy?

13.4 Who reviews and reports investment performance to the board?

- a board committee with investment experience
- a community foundation staff member with investment experience
- the investment firm managing the funds
- a third party firm that reports back on the board’s due diligence
- other, fill in the blank

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National Standard 14
The Board is Accountable and Transparent about Programs and Finances

A community foundation is accountable to the community it serves and demonstrates this accountability by regularly disseminating information on its programs, finances, investments, and spending policies.

Sample Public Disclosure Policy – The Foundation will make available for public inspection the last three years of its tax documents, including IRS Forms 990 and 990-T (if applicable), any audit, and its tax exempt letter. If the request for any of these documents is made in person, the requested documents will be provided on the day of the request if possible. If the request is in writing (including email), copies will be provided within 30 days of the request. The requestor may be charged a reasonable fee for the cost of copying, plus storage. Questions concerning documents should be addressed to either the Executive Director or Board Chair of the Foundation.

Key Elements

14.1 Does the foundation post its last three IRS Form 990s to its website or to GuideStar, or have a public disclosure statement that if they are filed they will be posted?

14.2 Does the foundation make public an annual summary of its activities and financial status (this could be pages of the foundation’s website, an annual report, etc.)?
National Standard 15
The Foundation Maintains Fund Records

A community foundation maintains a written record of the terms and conditions of each component fund and all applicable records must reference the variance power.

Key Elements

15.1 Do you keep a fully executed fund agreement including any addendums and meeting notes that reflect donor intent for each component fund?

National Standard 16
Board and Staff Honors Donor Intent and the Law

A community foundation honors the charitable intentions of its donors, consistent with community needs, and maintains a balance between donor involvement and governing board control, in accordance with all applicable laws and regulations.

Key Elements

16.1 Do you keep records that are used by your community foundation to provide your staff and board with understanding of the donor’s intent for each executed fund agreement or gift instrument (this can be notes or addendums in your donor file)?

16.2 Please select all of the ways that your community foundation demonstrates understanding of donor intent:

- Periodically reviews gift agreements with living donors to determine if permitted changes are necessary such as succession planning for donor advised funds and clarifying the purpose of a fund
- Keeps records of planning conversations and donor conversations
- Maintains internal documents showing discussion of donor intent when making grants from the fund, such as board minutes or the materials provided to the board for grant making ratification/voting
- Other, please explain

16.3 If your community foundation engages with third-party gift planners or fundraisers does your foundation take the following actions?
a. Check that the third-party participant(s) are registered with the appropriate state authorities,
b. Properly report these fundraising expenses on the foundation’s Form 990, and
c. Disclose to donors information regarding the third-party relationship such as the name of the third-party and the financial benefit provided to the third-party.

16.4 If you allow your donors to initiate fundraising activities, do you share your donor-initiated fundraising guidelines or policy with them?

16.5 Does the community foundation award all scholarships in compliance with the following?

a. The community foundation appoints all members of the committee by name (not by title)
b. The community foundation ensures that the donor, the parties related to the donor, or donor advisors do not directly or indirectly control the committee
c. All grants are awarded on an objective and nondiscriminatory basis using a procedure that has been approved in advance by the board of directors of the sponsoring organization and that has been designed to ensure that all such grants meet the regulatory requirements for scholarship programs

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**National Standard 17**

**The Board Has and Makes Public the Annual Audit**

A community foundation has an annual audit (or financial review, when assets total less than $5 million) that is performed by an independent public accountant, reviewed and accepted by the governing body, and made available to the public upon request.

**Key Elements**

17.1 Does your community foundation have an audit committee?

17.2 Did the board review and accept the auditor’s annual management letter and audit? If under $5 million, did the board review and approve an independent CPA's review?

17.3 Is your audit available to the public (i.e. via the website or the office)?
National Standard 18
The Board Oversees Diverse Grantmaking

A community foundation operates a broad grants program to multiple grantees that is not limited by mission to a single focus or cause or exclusively to the interests of a particular constituency, and widely disseminates grant guidelines to ensure the fullest possible participation from the community it serves.

Key Elements

18.1 Does the foundation widely disseminate grant guidelines on how to access or apply for each of the foundation's competitive grant opportunities? (Posted online meets the standard of "widely disseminated.")

18.2 Provide evidence that the foundation provides lists of past grantees that demonstrate the diversity of the foundation's grant program.

18.3 Are grant agreements (or award letters with grant guidelines/use for charitable purposes) accompanying all foundation grants and scholarships?

18.4 Does your foundation require grantees to demonstrate how grant funds were used (via site visits, grant reports, other)?

National Standard 19
The Board's Discretionary Grants Respond to Community Needs

A community foundation awards some grants from its discretionary resources through open, competitive processes that address the changing needs of the community.

Key Elements

19.1 Does the foundation provide public information about how the foundation's competitive grant opportunities address the needs of the community?

19.2 Provide a brief narrative describing how the foundation uses grant evaluation reports to educate the board and to improve the grantmaking process.

Resources for Measuring Impact:
National Standard 20
The Community Foundation Oversees
Grantmaking Due Diligence

A community foundation performs due diligence to ensure that grants will be used for charitable purposes and assesses the impact of its grantmaking.

Key Elements

20.1 Provide a process, flowchart, or checklist for determining what grants require exercise of expenditure responsibility. These grants include donor-advised funds and fiscal sponsorship arrangements. If this is detailed in your due diligence policy, please attach that as evidence. If it is a separate document, please attach the separate document. The reviewer is looking for a level of specificity that includes all of the necessary steps for expenditure responsibility, specifically:

a. Conducting a pre-grant inquiry - including a reasonable investigation of the grantee - to ensure that the proposed activity is charitable and that the grantee is able to perform the proposed activity
b. Executing a written agreement with the grantee that specifies the charitable purposes of the grant, includes provisions that prohibit use of the funds for lobbying activities, and requires the grantee to return any funds not used for the designated purposes
c. Requiring the grantee to maintain the grant funds in a separate fund so that charitable funds are segregated from non-charitable funds
d. Requiring the grantee to provide regular reports on the use of the funds and the charitable activity supported by the grant
e. Keeping documentation about the grant with a brief description of the grant, amount, charitable purpose, and current status of the grant (Note the 990PF requires this information, however, the current and revised Form 990 for public charities do not have instructions indicating that such information should be reported on the Form, so the application of this requirement to community foundations with donor-advised funds is unclear at this time)
Helpful Hints: Common responses that are not compliant:

- **We only make grants to 501(c)(3)s** – This language is insufficient for a policy. Both private foundations and supporting foundations are classified as 501(c)(3) foundations, and grants to these foundations may require expenditure responsibility.

- **We do not make grants that require expenditure responsibility** – This language is insufficient for a policy. If the foundation does not make expenditure responsibility grants, your policy should state that you only make grants to 501(c)(3) public charities classified under sections 509(a)(1) and 509(a)(2) and identify the process used by the foundation to verify a grantee’s status as one of those types.

- **Determination Letters** – Reliance on a foundation's determination letter is insufficient as it will not necessarily indicate whether a foundation is classified under 509(a)(1) and 509(a)(2). For example, the policy should indicate whether you use GuideStar Charity Check, the IRS Select Check, or the Exempt Foundations BMF tool to verify a potential grantee’s tax status as 509(a)(1) or 509(a)(2).

**Due Diligence Resources:**

- Expenditure Responsibility Decision Tree: http://www.cfstandards.org/sites/default/files/resources/COF_ERDecisionTree.pdf

- California Community Foundation Grantmaking Due Diligence: https://www.calfund.org/document.doc?id=147


- Northern California Grantmakers Due Diligence Done Well: A Tool for Grantmakers from GEO: http://docs.geofunders.org/?filename=GEO_Due-Diligence-Guide.pdf


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**National Standard 21**

**The Board Oversees Donor Education and Engagement**

A community foundation educates and engages donors in identifying and addressing community issues and grantmaking opportunities.

**Key Elements**
21.1 Please indicate which of the following donor education opportunities your foundation has provided in the last two years:

- Planned giving seminar
- Individual gift planning with a third-party professional
- Community foundation open house
- Community foundation information session
- Site visits
- Donor reception
- Community conversation
- Other (please list)
- None (cannot submit)

21.2 Submit at least three examples of donor outreach that discuss community issues or needs and opportunities for charitable giving or grants. Samples may include solicitation letters, a convening of donors, the annual report, a video, and screenshots of webpages or other materials.

National Standard 22

Foundation Provides Gift Acknowledgement and Fund Statement for Donors

A community foundation promptly and accurately acknowledges gifts and provides fund statements, at least annually, to donors who wish to receive them.

Key Elements

22.1 Do all donors, including online donors, who make a gift of more than $250 receive a gift acknowledgement that complies with the IRS guidelines for a gift receipt, including:

a. Name of the organization
b. Amount of the cash contribution
c. Description but not the value of non-cash contribution
d. Statement that the community foundation did not provide goods or services in whole or in partial consideration for any contributions to the organization or a good faith estimate of the value of goods and services, if any, that an organization provided in return for the contribution
e. For donors to advised funds, the specific statement that the foundation has exclusive legal control over the contributed assets.

Note: PayPal does not offer this type of receipt and does not allow editing of its receipts, so additional information is required for a gift receipt from the PayPal site and possibly from other online vendors.

22.2 Does your community foundation provide fund statements at least annually to all fund holders who wish to receive them? A fund statement that is available through an online portal satisfies this requirement.

National Standard 23
Privacy & Confidentiality

A community foundation keeps all private information obtained with respect to donors and prospective donors confidential to the fullest extent possible. If a community foundation uses an online giving portal, it must ensure that it protects donor data, honors donor intent, and discloses any transaction fees.

Key Elements

23.1 Do all employees, board members, and committee members receive the foundation's privacy and confidentiality policy and sign off that they read and will comply with the policy?

23.2 Is the foundation's privacy policy, including donor privacy, posted online or publicly available? (A screenshot of the publicly visible policy is required.)

National Standard 24
The Board Displays Community Leadership

A community foundation identifies and addresses community issues and opportunities. It strives to serve in leadership roles, including convening, and to assess the impact of its community leadership.
Key Elements

24.1 Provide a narrative and specific sections of the foundation's annual report, board minutes, indicators reports, or similar information that speak to how the community foundation identifies and responds to community issues. This example could be a grant or another activity that shows how the foundation listens and responds to the community.

Helpful Hints

a. The reviewers are not looking for one way that all community foundations do this work. They are looking for information that demonstrates the community foundation is aware of its community needs and it focuses resources to address those issues.

b. Your submission should provide at least one example of your community foundation's community leadership in the last two years.

c. Non-funding examples include participating in or leading convenings on specific topics that are important to the community, having a process for assessment of grantmaking and how that influences future grant cycles, and recording evidence of how the community foundation serves the breadth and diversity of the community.

d. Funding examples that address community issues can range from creating an initiative; being the fiscal sponsor of a large project; focusing some discretionary or pooled funds into one project, program, or area that the community deems important (e.g. education, health, environment, emergency preparedness, emergency response, neighborhood planning, etc.); and structuring a grant program to include broad community input or voting on projects.

e. Examples should be from the last two years.

f. For assistance with defining and explaining community leadership, here are some resources:

   In 2013, CFLeads defines community foundation leadership this way – “The community foundation is a partner that creates a better future for all by pursuing the community’s greatest opportunities and addressing the most critical challenges, inclusively uniting people, institutions and resources from throughout the community, and producing significant, widely shared and lasting results.”
   http://www.cfleads.org/
   http://www.cof.org/content/community-foundations-centennial
   http://monitorinstitute.com/communityphilanthropy/
   http://www.aspeninstitute.org/topics/community-foundations
   http://www.cfinsights.org/
   http://democracycollaborative.org/new-anchor-mission

   g. If your community foundation does not believe it meets this Standard, please speak with the Director of National Standards for clarification or provide a narrative explaining how your
National Standard 25
The Board Oversees Social Media and Communications

The community foundation communicates openly and transparently on a regular basis. If social media is used by employees or in foundation communications, the community foundation develops a social media policy.

Key Elements

25.1 Does your community foundation share foundation news and communications with the broad community regularly? Check all that apply:

- Press releases
- Annual report
- Website updates
- Social media updates (Facebook, Twitter, etc.)
- Other, please specify
- No, cannot submit

National Standard 26
The Board Oversees Advocacy and Lobbying Activities

When involved in advocacy or lobbying activities, the community foundation ensures it is in compliance with applicable federal and state regulations.

For this section, the reviewer will look for information about how the community foundation's staff and board discuss advocacy or lobbying activities or grantmaking that includes advocacy or lobbying efforts. For guidance, please review the Council on Foundation's advocacy...
guidelines located here:

- Rules of Advocacy for Foundations
- In-Depth Knowledge on Advocacy and Lobbying

You can check your Form 990, Part IV and Schedule C to make sure you have captured your foundation's lobbying activities. The peer reviewer may cross-check your response with your Form 990.

Remember that responding "No Activity" and submitting your application is equivalent to the board and CEO attesting that advocacy and lobbying are not conducted by the community foundation and that the community foundation does not make grants to support lobbying by others.

**Key Elements**

26.1 If your community foundation engaged in lobbying in the last two years, provide board minutes where the lobbying effort is discussed by the board.

26.2 If your community foundation engaged in advocacy in the last two years, provide board minutes where the advocacy effort is discussed by the board.