

ACCOUNTABILITY WIZARD QUESTIONS

The following is a list of the questions asked in the online Accountability Wizard.

Please note: Viewing these questions is not a substitute for answering questions online. This is for informational purposes only.

Public Disclosure

1. What is the mission statement of your organization? If you do not have a mission statement, what is your organization's specific purpose?
2. You will be asked to answer Yes or No questions regarding compliance with all applicable provisions of Minnesota and federal law relating to your organization's tax-exempt status, registration with & reporting to governmental agencies & the public, and fundraising practices, for the current and preceding two fiscal years.

Questions are as follows with the pertinent law listed:

- Internal Revenue Code 501(c)₃
(Has your organization obtained tax-exempt status?) Yes/No
 - MN Statutes § 309.556 :
(Do your solicitations include the following disclosures? - name and location of charity, the amount of the contribution eligible for tax deduction, a description of the program needing funds, and if different, a general description of your organization.) Yes/No
 - Internal Revenue Code § 170(f)(8)
(Does your organization help donors by providing thank you or acknowledgement letters for contributions over \$250 in the year in which they were contributed that state the amount of cash or a description of other property contributed? Do such letters state whether your organization provided any goods or services in return for the contribution?) Yes/No
 - Internal Revenue Code § 6115
(This regulation pertains to "quid pro quo" contributions, in other words payments that are part contribution and part payment for goods and services. When your organization receives a quid pro quo contribution over \$75, does your organization send an acknowledgement explaining how much of the contribution is eligible for tax deduction and a good faith estimate of the value of those goods and services?) Yes/No
3. Has your organization, at any time during this calendar year or the preceding two calendar years, participated or intervened (including publishing or distributing statements) in any political campaign on behalf or in opposition to any candidate for public office?

4. Is your organization a 501(c)4?

5. Does your organization solicit charitable funds in Minnesota?

a) If yes, has your organization filed a Charitable Solicitation Registration Statement with the Minnesota Attorney General's office covering the current fiscal year?

6. Does your organization solicit charitable funds in other states?

a) If yes, has your organization registered with every other state in which it solicits charitable funds that requires such registration? Please list the states in which you are registered (e.g. WI, IA).

7. Are both your organization's initial application for exemption (Form 1023) and informational returns (Form 990) for the previous 3 years currently available for the public to inspect:

- at the organization's principal office,?
- by postage paid mail within 30 days?
- by posting on Guidestar.com?

You will be asked to place a check mark next to YES or No for the three options listed above.

8. You will be asked to enter information into a chart regarding the five major (or less if applicable) programs for your organization. Please enter each program's total expense **as they appear on your IRS Form 990** from the most recently completed fiscal year. Also summarize the activity, accomplishments and the number of clients.

*In each of the documents used for public disclosure --the IRS Form 990, the annual report and the annual financial statement-- the program names **must be consistent.***

a) You will then be asked to indicate whether the activities engaged in by your organization are within the scope of activities described in:

Your organization's application for exemption
Yes/No

Part III and associated attachments in most recently filed informational return IRS Form 990
Yes/No

The term annual report has two meanings for a nonprofit organization. The state of Minnesota requires that every organization file an annual report. However the annual report we are referring to for the purposes of the Accountability Wizard is a document that shares agency, program and financial information with donor constituents.

9. Does your organization publish an annual report either as a stand-alone publication or as part of another publication such as a newsletter? Please specify your annual report publication method.

a) Does your organization communicate to individual donors specific, objective information about its mission-related accomplishments?

10. Does the report include the organization's mission?

11. Does the report include a description of the organization's program activities?
12. Does the report include a specific, objective description of the organization's accomplishments with respect to each program activity?
13. Does the report include a description of the organization's program geographic area served?
14. Does the report include the total cost of each major program to the extent required in the IRS Form 990?
15. You will be asked to enter information in a chart regarding your program information as detailed in your annual report.
16. Has your organization had, during any of its previous 2 fiscal years, gross income in excess of \$350,000?
 - a) If yes, has your organization had its financial records audited by an independent professional auditor within the previous 2 years?
17. Was the organization's most recent annual audit unqualified or clean?
 - a) You will be asked to enter information in a chart regarding your program information as detailed in your audited financial statement.

Governance

22. Please indicate the date of the board meeting where resolution will be reviewed by your Board of Directors: _____
23. You will be asked to list each of your board meetings during the prior fiscal year in a chart. Do not include meetings of the executive committee or other committees.
24. How many voting board members are on your organization's board?
25. According to your organizations bylaws and articles of incorporation what constitutes a quorum?
26. Does your organization have a strategic plan?
27. Have you updated the strategic plan at least once in the past five years?
28. Does your organization have a Conflict of Interest Policy?
 - a) If no, please consider using our sample Conflict of Interest Policy for implementation by your organization. This document can be found here:
http://www.smartgivers.org/Sample_Conflict_of_Interest_Policy.html
Please submit board minutes demonstrating approval of the policy.

b) Is your organization's conflict of interest policy applicable to the board of directors, key staff or both?

29. You will be asked to select the answer that applies regarding your Conflict of Interest Policy.

- a) A definition of what constitutes a conflicted relationship or transaction? Yes/No
- b) A requirement that the nature of the board member's conflicted relationship or transaction be fully disclosed to the board by the conflicted director in a timely manner? Yes/No
- c) A requirement that the nature of the key staff conflicted relationship or transaction be fully disclosed to the appropriate decision making authority (ie. supervisor or director) by the conflicted key staff member in a timely manner? Yes/No
- d) Contain procedures for the board to take action on a conflicted transaction without the vote or influence of the conflicted director, and without including the conflicted director for purposes of establishing a quorum? Yes/No
- e) Contain procedures to address the exclusion of key staff members from approving any actions pertaining to the conflicted transaction? Yes/No
- f) Contain a procedure requiring each board member to disclose, in writing and at least annually, any conflicting or potentially conflicting relationships or transactions known or anticipated by them? Yes/No
- g) Contain a procedure requiring each key staff member to disclose, in writing and at least annually, any conflicting or potentially conflicting relationships or transactions known or anticipated by them? Yes/No

30. How many board members receive compensation for their board service other than reimbursement of expenses incurred as a result of board participation?

- a) Please provide board member's name, reason for compensation and amount of compensation

31. How many staff members of your organization serve as a voting member of the board?

- a) Please provide details about the name of the staff person, the role of the staff person in the organization and the role involvement on the board. Also state whether or not the staff person is a voting member of the board.

32. You will be asked to complete a chart, filling in the information listed below regarding all of your current voting board members.

- Board Member Name
- Date elected to current term
- Date current term expires (mm/dd/yyyy)
- How many consecutive terms have been served? (First term=1)

Financial Activity

33. You will be asked to fill in a chart with the following questions using your organization's IRS 990 forms from the previous three years.

a) Please fill in the fields below from **Year 1 IRS Form 990** :

Select Most Recent Year

*Select the year representing your MOST RECENT IRS 990 2005

Income/Expense Statement

*Total Revenue (IRS Form 990, line 12) _____

*Total Expenses (IRS 990, line 17) _____

Functional Expenses

*Program Services (IRS 990, line 13) _____

*Management (IRS 990, line 14) _____

*Fundraising (IRS 990, line 15) _____

*Payment to affiliates (IRS 990, line 16) _____

Net Assets

*IRS Form 990, Line 19 _____

*IRS Form 990, Line 21 _____

Additional IRS Form 990 information

*Investments (IRS 990, line 55c) _____

*Column B/Lands, Buildings and Equipment
(IRS 990, line 57c) _____

*IRS 990, line 64a _____

*IRS 990, line 64b _____

*IRS 990, line 65 _____

*Column B/Unrestricted Net Assets
(IRS 990, line 67) _____

b) Please fill in the fields below from **Year 2 IRS Form 990** :

Select Most Recent Year

*Select the year representing your MOST RECENT IRS 990 2004

Income/Expense Statement

*Total Revenue (IRS Form 990, line 12) _____

*Total Expenses (IRS 990, line 17) _____

Functional Expenses

*Program Services (IRS 990, line 13) _____

*Management (IRS 990, line 14) _____
*Fundraising (IRS 990, line 15) _____
*Payment to affiliates (IRS 990, line 16) _____

Net Assets

*IRS Form 990, Line 19 _____
*IRS Form 990, Line 21 _____

Additional IRS Form 990 information

*Column B/Unrestricted Net Assets _____
(IRS 990, line 67)

c) Please fill in the fields below using your **IRS Form 990 from Year 3:**

Select Most Recent Year

*Select the year representing your MOST RECENT IRS 990 2003

Income/Expense Statement

*Total Revenue (IRS Form 990, line 12) _____
*Total Expenses (IRS 990, line 17) _____

Functional Expenses

*Program Services (IRS 990, line 13) _____
*Management (IRS 990, line 14) _____
*Fundraising (IRS 990, line 15) _____
*Payment to affiliates (IRS 990, line 16) _____

Net Assets

*IRS Form 990, Line 19 _____
*IRS Form 990, Line 21 _____

Additional IRS Form 990 information

*Column B/Unrestricted Net Assets _____
(IRS 990, line 67)

34. Has your organization had a budget deficit for three consecutive years?
35. When did the Board of Directors approve your organization's budget for the current fiscal year?
36. During the previous fiscal year, as well as the current fiscal year, (just through the most recently completed quarter) has your organization's full board received quarterly financial reports that compare actual to budgeted revenue and expenses?

Fundraising

You will be asked questions regarding your fundraising operations.

37) With respect to each of the organization's fundraising appeals, did the materials:

*Clearly describe the purpose or programs for which the contributed funds would be used?

Yes/No

*Identify the name and address or telephone number of the recipient organization?

Yes/No

*Specify whether or to what extent the donation would be tax deductible?

Yes/No

*Did the materials contain information that is accurate and not misleading?

Yes/No

38. Does your organization have a written policy specifying the procedure and assurance that contact will be discontinued at any person's oral or written request?

If your organization does not have an existing policy, you can find a sample policy for implementation here: http://www.smartgivers.org/SAMPLE_Discontinuation_of_Contact_Policy.html

39. Has your organization contracted with one or more professional fundraisers in the last 12 months to solicit funds in Minnesota on behalf of your organization?

a) If yes, please list the names of the professional fundraisers used by your organization

40. Has your organization verified that each of its professional fundraisers is currently registered with the Minnesota Attorney General's Office?

41. Does your organization have a written contract with each of its professional fundraisers?

42. Does your organization require that its professional fundraisers:

a) Identify themselves as "professional fundraiser" in each call, door to door solicitation or other contact with a potential contributor prior to the "ask"?

b) State the name and location by city & state of the charitable organization they are calling for?

c) Declare the tax deductibility of the contribution?

d) Give a description of the charitable program for which the solicitation is being asked, and if different, a description of the programs and activities of the organization generally?

Thank you for your interest in the online Accountability Wizard.

If you have any further questions, please direct them to Paul Verrette, Accountability Program Manager at (651) 224-7030 ext. 17 or at pverrette@smartgivers.org