

not-for-profit policy checklist

Below are some policies for not-for-profit organizations. At the very least, your organization must have a policy for each required section, and should have additional policies as a best practice, too. If you would like more information, or help developing policies to fit your organization, please contact your Rea & Associates advisor or Mark Van Benschoten (mark.vanbenschoten@reacpa.com | 614.889.8725), head of Rea's not-for-profit group. Sample policies can be found on www.ReaCPA.com/nonprofit.

policy	best practices for effective governance	equal employment opportunity laws	Family and Medical Leave Act	federal and state labor laws and regulations	IRS requirement	Sarbanes-Oxley Act	state or local law (varies by jurisdiction)	various federal and state privacy laws
Accounting policies and procedures	✓							
Advisory councils policy	✓							
Boardmember orientation policy	✓							
Budgeting policy	✓							
Capital expenditures policy	✓							
Chief executive performance evaluation policy	✓							
Code of ethics policy	✓							
Compensation of board members policy					✓	✓		
Complaints policy	✓							
Concealed weapons policy							✓	
Confidentiality policy	✓							
Conflict of interest policy					✓	✓		
Continuing education policy	✓							
Crisis communication policy / disaster recovery policy	✓							
Development committee policy	✓							
Donor relations policy	✓							
Dress policy	✓							
Drug and alcohol-free workplace policy	✓							
Electronic media policy	✓							
Equal employment opportunity policy		✓						
Executive committee policy	✓							
Executive transition policy	✓							
Family and medical leave policy			✓					
Financial audits policy	✓							
Gift acceptance policy	✓							

policy

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Governance committee policy	✓							
Grants management policy	✓							
Investments policy	✓							
IRS Form 990 preparation and review policy					✓			
Joint venture policy					✓			
Lobbying and political activity policy					✓			
Media relations policy	✓							
Nepotism policy	✓							
Performance review policy	✓							
Personnel policy / employee handbook	✓							
Policy for documenting board meetings and actions	✓							
Policy for making documents available to the public					✓			
Policy on process for determining compensation					✓			
Privacy policy								✓
Record retention and document destruction policy					✓	✓		
Reserves and endowments policy	✓							
Risk management policy	✓							
Role of the board policy	✓							
Sexual harassment policy		✓						
Sponsorships and endorsements policy	✓							
Technology policies – security, e-mail, Internet usage	✓							
Travel expense reimbursement policy	✓							
Whistleblower protection policy					✓	✓		
Workplace environment policy		✓						
Workplace violence policy				✓				