

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 Adam Schultz, a principal on Rea's not-for-profit team, at 216.503.9443 or Adam.Schultz@reacpa.com. 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	b							
Advisory councils policy	b							
Boardmember orientation policy	b							
Budgeting policy	b							
Capital expenditures policy	b							
Chief executive performance evaluation policy	b							
Code of ethics policy	b							
Compensation of board members policy					b	b		
Complaints policy	b							
Concealed weapons policy							b	
Confidentiality policy	b							
Conflict of interest policy					b	b		
Continuing education policy	b							
Crisis communication policy / disaster recovery policy	b							
Development committee policy	b							
Donor relations policy	b							
Dress policy	b							
Drug and alcohol-free workplace policy	b							
Electronic media policy	b							
Equal employment opportunity policy		b						
Executive committee policy	b							
Executive transition policy	b							
Family and medical leave policy			b					
Financial audits policy	b							
Gift acceptance policy	b							

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