

Name of Document	Included?	Required Elements	Additional Comments	Doc Name Page #
<h1>LEGAL 1A</h1>				
Articles of Incorporation/ Declaration of Trust		Signed by incorporator or appropriate corporate officer	Can also provide copy of corporate signing authority	
		Exempt purpose clause		
		IRS required dissolution clause		
		CROSS REFERENCE 990 Schedule A to determine whether in trust or corporate form and whether they are consistent.		
If Trust		Consistent with answer to IRS Form 990, Schedule A, Part I, Question 8		
		The Board has sole and independent power to replace any participating trustee, custodian, or agent for breach of fiduciary duty.		
		The Board has sole and independent power to replace any participating trustee, custodian, or agent for failure to produce a reasonable return of net income over reasonable period of time.		
Bylaws		Date of last Board approved amendment	Note: Articles of Incorporation and Bylaws together are considered the governing documents. Therefore, the required elements may be found in Articles, Bylaws, or both.	
		Bylaws should be signed and dated by the appropriate corporate officer.	Can also provide Board minutes showing approval	
		Exempt purpose explained		
		Geographic area of service noted	Geographic area of service can be found in Bylaws or Articles of Incorporation. Also note that the foundation's name itself can serve to satisfy this key element. For example, East Tennessee Foundation or Sacramento Region Community Foundation both satisfy this requirement without need for an additional statement of service area in the Articles or Bylaws.	
		Evidence that the organization is funded for the public benefit	You are looking to ensure that nothing contradicts it is for the public benefit, rather than a specific statement using the words "public benefit."	
		Evidence that the Board is independent		
		Evidence that the organization is nonsectarian	You are looking to ensure that nothing contradicts it is nonsectarian, rather than use of the word "nonsectarian."	
		Evidence of intent to serve many donors/component funds		
		Evidence of Board size and terms (state law)	You don't need to know the state law, the CF does.	
		Required number of meetings annually (state law)	You don't need to know the state law, the CF does.	
		Nomination or appointment process		
		Committee structure and responsibilities		
		Board members elected or appointed for defined periods of service, at the end of which either their Board service ends or they must be reelected or reappointed in order to continue service		
		Evidence of variance power	Variance power can be found in Bylaws or Articles of Incorporation.	
		Evidence of Indemnification Clause		
Board Resolution		Name of Community Foundation is inserted		
		Signed by Board Chair and CEO/ED		
Confidentiality Policy		Description of the policy and/or procedures used to ensure that information is kept private and confidential		
		Policy and/or procedures applicable to staff and Board		
		Addresses donor information, board meeting content (grants, nominations, committee reports, financial information)		

	Date of last Board review/approval of policy is noted	
Conflicts of Interest Policy	Applicable to Board, staff, and volunteers	Cross-reference with answers on Form 990, Part VI, Section B, Q 12a-c
	Defines conflicts	
	Explains procedures (disclosure and abstention)	
	Annual disclosure statement required	Contrast this annual requirement with the one-time signature/acknowledgment required for the Confidentiality Policy.
	Date of last Board review/approval of policy is noted	
Due Diligence Policy	Due diligence required for grants to non-charities (all fund types except DAFs)	This is important because many CFs say they don't have DAFs, so they don't need due diligence. However, we need to see they are checking 501(c)(3) status or charitable purpose even if they aren't required to do the other steps.
	Due diligence required for grants to government entities	
	Expenditure responsibility required for certain grants from DAFs	
Financial Statements for most recent 12 month period	Audited statement if assets greater than \$5 million or more (with disclosure notes and management letter)	The only exception to allow a qualified audit is due to supporting organization assets not included in financial statements and that issue requires additional documentation that the Board signs they understand they still have fiduciary duty over those assets and organization.
	Reviewed statement if assets under \$5 million	
	Must be unqualified or provide explanation	
	Any deficiencies must have a memo to show how they were addressed	
Agency Fund Agreement	Variance power is explained by reference to regulation or use of IRS language	Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. An impermissible charitable benefit occurs when a donor or advisor receives more than an incidental benefit from grants made from their advised funds. The legislative history states that a benefit is more than incidental if the fact that the donor receives it "would have reduced (or eliminated) a charitable contribution deduction if the benefit was received as part of the contribution to the sponsoring organization."
	Nothing contradicts that gifts are irrevocable	You are looking to ensure that nothing contradicts the irrevocability of gifts; it does not necessarily have to include the word "irrevocable," though we suggest this as a best practice.
	Outlines terms and conditions	
	Does not include any material restrictions	
	Language is consistent with governing body having legal and fiduciary control over gifts	
Designated Fund Agreement	Variance power is explained by reference to regulation or use of IRS language	Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. See definition of impermissible charitable benefit above.
	Nothing contradicts that gifts are irrevocable	You are looking to ensure that nothing contradicts the irrevocability of gifts; it does not necessarily have to include the word "irrevocable," though we suggest this as a best practice.

	Outlines terms and conditions	
	Does not include any material restrictions	
	Language is consistent with governing body having legal and fiduciary control over gifts	
Field of Interest Fund Agreement	Variance power is explained by reference to regulation or use of IRS language	Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. See definition of impermissible charitable benefit above.
	Nothing contradicts that gifts are irrevocable	You are looking to ensure that nothing contradicts the irrevocability of gifts; it does not necessarily have to include the word "irrevocable," though we suggest this as a best practice.
	Outlines terms and conditions	
	Does not include any material restrictions	
	Language is consistent with governing body having legal and fiduciary control over gifts	
Scholarship Fund Agreement	Variance power is explained by reference to regulation or use of IRS language	Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. See definition of impermissible charitable benefit above.
	Nothing contradicts that gifts are irrevocable	You are looking to ensure that nothing contradicts the irrevocability of gifts; it does not necessarily have to include the word "irrevocable," though we suggest this as a best practice.
	Does not include any material restrictions	
	Language is consistent with governing body having legal and fiduciary control over gifts	
	Language that donor, donor relations, or related parties have no role, or a minority role, in the scholarship selection committee	
	Is subject to additional requirements contained in Scholarship Policy	
Donor Advised Fund Agreement	Variance power is explained by reference to regulation or use of IRS language	Note: We understand some community foundations see their DAFs as unrestricted, and therefore will not include variance power in their agreement; in that case, the fund agreement should have almost no information re: donor advisory privilege. See New York Community Trust template for acceptable agreement without variance power.
	Nothing contradicts that gifts are irrevocable	You are looking to ensure that nothing contradicts the irrevocability of gifts; it does not necessarily have to include the word "irrevocable," though we suggest this as a best practice.
	Information on advisors and successor advisors (if permitted)	Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. See definition of impermissible charitable benefit above.
	Notice to donor that fund administration will follow foundation policies	
	Donor limited to recommendations for grants (and investments, if permitted)	
	Language is consistent with governing body having legal and fiduciary control over gifts	
Other Fund Agreements	Variance power is explained by reference to regulation or use of IRS language	Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. See definition of impermissible charitable benefit above.

	Nothing contradicts that gifts are irrevocable	You are looking to ensure that nothing contradicts the irrevocability of gifts; it does not necessarily have to include the word "irrevocable," though we suggest this as a best practice.
	Outlines terms and conditions	
	Does not include any material restrictions	
	Language is consistent with governing body having legal and fiduciary control over gifts	
Gift Receipt/Acknowledgment - Cash	Should include that date of the gift	For the purpose of clarity, any of the following can be used to satisfy the date requirement: 1. Date of the gift; 2. Date of the letter; or 3. Reference to being able to receive this information from the CF.
	Statement as to "no goods or services received" or explanation of goods or services	May include a recommendation to seek outside tax advice regarding deduction, but this is not required.
	Language does not contradict status of gifts as irrevocable and subject to Board control	
Gift Receipt/Acknowledgment - Noncash	Should include the date of the gift	For the purpose of clarity, any of the following can be used to satisfy the date requirement: 1. Date of the gift; 2. Date of the letter; or 3. Reference to being able to receive this information from the CF.
	Statement as to "no goods or services received" or explanation of goods or services	May include a recommendation to seek outside tax advice regarding deduction, but this is not required.
	Language does not contradict status of gifts as irrevocable and subject to Board control	
	Should NOT include an exact value of the sale; may include the high/low and/or total transferred into the fund	
	Though Form 8283 is not required, National Standards wants to encourage this, so please use the following language in your reviews: "While Form 8283 is not required for gift acknowledgment to be compliant with National Standards, we encourage sharing with your donors the existence and use of Form 8283."	
Gift Receipt/Acknowledgment - Donor Advised Fund	Should include the date of the gift	For the purpose of clarity, any of the following can be used to satisfy the date requirement: 1. Date of the gift; 2. Date of the letter; or 3. Reference to being able to receive this information from the CF.
	Statement as to "no goods or services received" or explanation of goods or services	May include a recommendation to seek outside tax advice regarding deduction, but this is not required.
	Language does not contradict status of gifts as irrevocable and subject to Board control	
	Statement that Board has "exclusive legal control" over the gift	
Form 990	501(c)(3)	<i>FORM 990 MUST BE UPDATED EACH YEAR IN REACCREDITATION. See redlined 990.</i>
	Signed by preparer and authorized officer or, if submitted electronically, must include signed Form 8879	
	Excess Benefit Transactions - Part IV, Lines 25(a) and 25(b) should be completed	<i>If any of the required sections are answered affirmatively, the required schedules and attachments must be included.</i>
	Organization not controlled by another entity - Part IV, Line 34 should be completed	
	DAFs - Part V, Lines 8, 9(a) and 9(b) should be completed	
	Board either not compensated or compensation appears reasonable; if unclear if unreasonable, flag and we will ask for additional explanation - Part V	
	Documents fundraising expenses - Part IX	
	Public Support Test - Schedule A, Question 7 or 8 must be checked	<i>Schedule B does not have to be provided, but should be redacted if provided.</i>
	GENERALLY CHECK FOR RED FLAGS AS YOU BROWSE THIS DOCUMENT.	

<p>Gift Acceptance Policy</p>	<p>Types and specifications of funds offered</p>	
	<p>Types and specifications of gifts and assets types accepted</p>	
	<p>Procedures for accepting gifts and establishing funds, including any necessary approvals; if gifts of illiquid assets are accepted, the policy should address the process the community foundation uses to ensure that such gifts will have a charitable benefit to the community foundation.</p>	
	<p>Conditions under which Board approval is required to accept a gift or asset type or establish a fund</p>	
	<p>Minimum amount to set up a new fund</p>	<p>Note: Fund minimums are not required, but are a best practice and thus we encourage CFs to include this information in their Gift Acceptance Policy.</p>
	<p>Guidelines to prevent violation of excess business holding</p>	<p>This only relates to DAFs and may be in the Investment Policy instead of Gift Acceptance Policy.</p>
	<p>Date of last Board review/approval of policy is noted</p>	
<p>Sample Grant Agreement or Grant Award Letter (also, grant letter could include grant evaluation form)- Non-scholarship grants to 501(c)(3) or per se charitable organizations</p>	<p>Date issued and term of grant period</p>	<p>Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. See definition of impermissible charitable benefit above.</p>
	<p>Purpose of grant noted</p>	
	<p>Signature line for grantee OR language saying accepting these funds means you agree with the terms and conditions laid out in the letter</p>	
<p>Sample Grant Agreement or Grant Award Letter - Scholarship</p>	<p>Date issued and term of grant period</p>	<p>Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. See definition of impermissible charitable benefit above.</p>
	<p>Purpose of grant noted, including authorized expenses to be paid with the scholarship</p>	<p>Note: For scholarships and other competitive grants, the grant agreement or grant award letter should include language that requires the return of unused grant funds or funds not used for grant purpose; or they should have a policy for unused grants.</p>
	<p>Signature line for grantee OR language saying accepting these funds means you agree with the terms and conditions laid out in the letter</p>	
<p>Sample Grant Agreement or Award Letter - Expenditure Responsibility</p>	<p>Date issued and term of grant period</p>	<p>Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. See definition of impermissible charitable benefit above.</p>
	<p>Purpose of grant noted</p>	
	<p>Requires funds to be held in separate account or with separate accounting</p>	
	<p>Prohibition against expending any grant funds for any political or lobbying activity or for any purpose other than one specified in section 170(c)(2)(b) of the Code</p>	
	<p>Requires regular reports, including final report</p>	
	<p>Requires return of unused grant funds or funds not used for grant purpose. MAY include a statement that funds under a certain dollar amount do not need to be returned if used for charitable purposes (under \$1,000 or \$500 are common)</p>	<p>There can be a minimum that the CF does not require to be returned.</p>
	<p>Signature line for grantee OR language saying accepting these funds means you agree with the terms and conditions laid out in the letter</p>	
<p>Sample Grant Agreement or Award Letter - Donor Advised Fund</p>	<p>If grant requires expenditure responsibility, please check for date issued and term of grant period.</p>	<p>Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. See definition of impermissible charitable benefit above.</p>
	<p>Purpose of grant noted</p>	

	Grant agreement must state that the donor advisor cannot receive personal benefit or language to that affect	
	Signature line for grantee OR language saying accepting these funds means you agree with the terms and conditions laid out in the letter	
Sample Grant Agreement or Award Letter- Other	Date issued and term of grant period	Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. See definition of impermissible charitable benefit above.
	Purpose of grant noted	Note: For scholarships and other competitive grants, the grant agreement or grant award letter should include language that requires the return of unused grant funds or funds not used for grant purpose; or they should have a policy for unused grants.
	Requires return of unused grant funds or funds not used for grant purpose	
	Purpose of grant noted	
	MAY include a statement that funds under a certain dollar amount do not need to be returned if used for charitable purposes (under \$1,000 or \$500 are common)	
	Signature line for grantee OR language saying accepting these funds means you agree with the terms and conditions laid out in the letter	
Investment Policy	Describes requirements for periodic evaluation of investment performance	
	Describes how Board is informed of and approves of investment activity	
	Date of last Board review/approval of policy is noted	
	Description of asset allocation parameters (refers to different types of assets, such as equities, cash, bonds, etc.)	
	Guidelines for diversification (refers to parameters regarding the percentage of the investment portfolio that can be invested in a particular company, issuer of bonds, etc.)	
	Should have some reference to state investment law (e.g., UPMIFA)	
IRS Determination Letter	Qualified as public charity, not a supporting organization or private foundation	
	Date of IRS determination	
	Must show 170(b)(1)(a)(vi) (cross reference Form 990, Schedule A)	
	Make sure the name of the community foundation matches the name of the organization that submitted materials	
Nondiscrimination Policy	Applicable to employment/staff and grantmaking/grantees	Sometimes in grant agreement or employee handbook. As long as you find it during review, it can be marked compliant.
	Legally protected classes are the minimum and include: age, disability, national origin, race, religion, gender. There may be additional including sexual orientation, gender expression, mental disability, political affiliation, veteran status, military obligations, pregnancy, and marital status.	Must check nondiscrimination and fund agreements/award letters for any language that demonstrates impermissible charitable benefit. See definition of impermissible charitable benefit above.
	Date of last Board review/approval of policy is noted	
Record Retention Policy	Explains when it is permissible to destroy applicable documents	
	Identifies person responsible for enforcement of legal hold requirements - hold can be described as things like sanctions, discipline, litigation, investigation	
	The procedure for ceasing any destruction of documents in the case of any actual or potential investigations	
	Date of last Board review/approval of policy is noted	
Spending Policy	Spending rules subject to periodic review by Board	This may be in the Investment policy.

	Date of last Board review/approval policy is noted	
Social Media Policy	Applicable to staff and Board	
	Defines social media	
	Prohibits unauthorized postings	
	Sets out guidelines for personal posts including prohibition on posting confidential information	
	Provides for reporting violations and disciplinary action Look for language that is too strict. Acceptable: - One company's prohibition of "inappropriate postings that may include discriminatory remarks, harassment and threats of violence or similar inappropriate or unlawful conduct." - Prohibiting/punishing disparaging remarks of members, employees, partners, etc. - Requiring honesty and accuracy of posts about the organization. - Prohibiting who is allowed to speak on behalf of the organization. - Restricting its use while at work. - Restricting employees from releasing confidential information. Not acceptable: - An employer's instruction that "offensive, demeaning, abusive or inappropriate remarks are as out of place online as they are offline." - Restricting employees' 1st Amendment rights to vent amongst themselves about work conditions. - Forcing employees to remove certain content simply because the organization didn't like it, as opposed to the content actually breaking a rule. - Another employer's blanket prohibition against employees' posting things that "damage the company" or "any person's reputation." The NLRB has found unacceptable any "provision [that] proscribes a broad spectrum of communications that would include protected criticisms of the employer's labor policies or treatment of employees." See https://www.nlr.gov/news-outreach/fact-sheets/nlr-and-social-media	
Whistleblower Policy	Applicable to internal parties (including employees, Board members and volunteers) and external parties (such as agents, vendors, consultants)	
	Covers impropriety beyond financial impropriety	
	Identifies person(s) to which report is made	
	Identifies person(s) responsible for investigation	
	Contains "no retaliation" statement	
	Language about "good faith complaints;" can also say "baseless allegations" or other descriptive language	
	Date of last Board review/approval of policy is noted	
<h1>LEGAL 1B</h1>		
Donor Advised Fund Policy	Nothing contradicts that gifts are irrevocable	Policy can be formatted different ways (e.g., a marketing piece), provided it addresses all the required elements
	Outlines terms and conditions	
	Does not include any material restrictions = language is consistent with governing body having legal and fiduciary control over gifts	
	Variance power is explained by reference to regulation or use of IRS language	Review DAF fund agreement. If fund agreement is similar to New York Community Trust sample, the DAF policy does not need to include variance power. However, we strongly suggest commenting that it is better to have it than not. For all agreements that do not look like the NYCT sample, variance power is required.
	Description of the role of the Board/staff in advised fund distributions	
	Prohibition against donors, advisors, or related parties using advised funds to fulfill pledges	

	Prohibition against donors, advisors, or related parties using advised funds to secure benefits from the distribution recipient; the prohibition should extend to prevent, at minimum, donors, advisors, and related parties from receiving benefits.	
	Prohibition against grants to individuals from funds legally defined as donor advised funds, including checks written directly to an individual or checks written to an entity for the benefit of a specified individual	
	Prohibition against donors, advisors, or related parties receiving grants, loans, compensation, or similar payments from donor advised funds	
	A process for acting on donor recommendations	
	Policies regarding naming successors to provide donor recommendations	
	Policies regarding whether principal and/or interest can be distributed	
	Process for considering and approving grants consistent with donor's intent	
	Process for determining and documenting donor's intent (cross reference Standard 16)	
	Should have an inactive funds statement within the policy or attached	
Donor Initiated Fundraising Policy	Outlines any prohibitions on fundraising activities under state law or community foundation policy	Applies whether the fundraising is done on behalf of the community foundation or whether the proceeds will be donated to the community foundation
	Community foundation must be informed of and consent to all fundraising activities	
	Requires insurance when applicable	
	Date of last Board review/approval of policy is noted	
Fiscal Sponsorship Agreement	Identifies parties (fiscal sponsor and sponsored organization, group, or individuals) and point of contact	
	Defines terms of agreement	
	Includes statement that assets received are under exclusive legal control of the community foundation	
	Includes statement that all contributions are considered gifts to community foundation and will be acknowledged as such	
	Includes statement that all payments from fund are subject to Board approval	
	Includes statement of charitable purpose	
	Includes provision for termination of agreement	
	Nothing in the agreement delegates community foundation's role as an intermediary to another party (e.g. the community foundation cannot make another party legally responsible for making sure the funds are used for a charitable purpose)	
Fiscal Agency Agreement NOT REQUIRED	Identifies parties (fiscal sponsor and sponsored organization, group, or individuals) and point of contact	
	Defines terms of agreement	
	Includes statement that assets received are under exclusive legal control of the community foundation	
	Includes statement that all contributions are considered gifts to community foundation and will be acknowledged as such	
	Includes statement that all payments from fund are subject to Board approval	
	Includes statement of charitable purpose	
	Includes provision for termination of agreement	
	Nothing in the agreement delegates community foundation's role as an intermediary to another party (e.g. the community foundation cannot make another party legally responsible for making sure the funds are used for a charitable purpose)	
Scholarship Policy Guidelines	Requires objective, nondiscriminatory, competitive criteria approved by Board	
	If donor involvement in selection, Board appoints or approves all selection committees (can be delegated to staff but must be one or the other)	

	If donor/related parties participate in selection process - role is limited to member of committee and only a minority role
	If indication that CF has corporate scholarships, employers may not participate in selection process for employer-sponsored scholarship program
	Addresses any state privacy law requirements for scholarship applicant information
	Date of last Board review/approval of policy noted

LEGAL 1C

Supporting Organization Relationships (if named as a supported foundation for a supporting organization)	List of supporting organizations
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	Explanation of the types of supporting organizations
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Non-Component Funds Under Management	Evidence of compliance with federal, state, or local law regarding investment management
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	Policy or guidelines approved and adopted by the Board
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Charitable Gift Annuities	Evidence of any state-required insurance compliance or registration to issue CGAs
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<h2 style="margin: 0;">NATIONAL STANDARDS 2A</h2>	<h2 style="margin: 0;">MISSION, STRUCTURE, & GOVERNANCE</h2>
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NATIONAL STANDARD 1: Meeting the Definition of Community Foundation	<ol style="list-style-type: none"> 1. Board approval National Standards 2. Good standing with IRS 3. Compliant with state 4. Specified geographic area of service
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NATIONAL STANDARD 2: Independent Board that Reflects the Community	<ol style="list-style-type: none"> 1. Board officers and minimum number of Board seats 2. Composition and diversity
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NATIONAL STANDARD 3: Foundation Control over Component Funds	<ol style="list-style-type: none"> 1. Does the Board vote when there's a material modification? 2. If assets in trust, does foundation have full control?
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NATIONAL STANDARD 4: Advance the Foundation's Mission, Strategy, Policies	<ol style="list-style-type: none"> 1. Mission is stated everywhere 2. Board approval of strategic plan 3. Updates from staff re: strategic plan 	Look for consistency in the mission statement
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NATIONAL STANDARD 5: Board and Staff Responsible for Operational Health	<ol style="list-style-type: none"> 1. Do employees receive and sign a handbook? 2. Is hiring practice in compliance with ADA, etc.? 3. Review of insurance 4. If the foundation uses outside fundraisers, is there an audit? 5. Does the Board approve the budget annually? 6. Does the Board receive budget reports? 7. Any significant diversion of assets 8. Notification of investigation by FBI etc. 9. Annual CEO performance review 10. CEO compensation compared to others
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NATIONAL STANDARD 6: Board Approves and Monitors Policies and Grants	<ol style="list-style-type: none"> 1. Board handbook for each Board member 2. Minutes of Board meeting retained 3. Board approves policy changes 4. Subcommittee reports twice a year 5. All grants approved by Board 6. State law compliant when making decisions by teleconference 7. How many meetings per year
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NATIONAL STANDARD 7: Board Independence	1. Do bylaws state that Board is the ultimate governing body?
	2. Written job descriptions
	3. Board chair independent of CEO
	4. Conflict of interest disclosure statement signed by staff, Board, and volunteers on annual basis
	5. Board minutes describing conflict of interest situation
NATIONAL STANDARD 8: Board and CEO Compensation	1. Compensation for Board?
	2. CEO compensation on 990
NATIONAL STANDARD 9: Board Oversight and Control of Geographic Affiliates	1. Are there affiliates?
	2. Affiliates are component funds
<h2>NATIONAL STANDARDS 2B RESOURCE DEVELOPMENT</h2>	
NATIONAL STANDARD 10: Board and Staff Actively Developing Broad Support	1. Plan to develop long-term support from unrelated donors
	2. Discussion of asset development annually
	3. Registered with each state where foundation is soliciting
	4. Development plan
NATIONAL STANDARD 11: Board Secures Discretionary Resources	1. Long term strategy to raise unrestricted \$\$
NATIONAL STANDARD 12: Board Demonstrates Legal and Fiduciary Control	1. Gift acceptance policies available
<h2>NATIONAL STANDARDS 2C STEWARDSHIP & ACCOUNTABILITY</h2>	
NATIONAL STANDARD 13: Board Oversees Fund Management and Financial Records	1. Record Retention Policy
	2. Financial statements presented to Board
	3. Annual investment report
	4. Who reviews finances?
NATIONAL STANDARD 14: Board Accountable and Transparent about Programs and Finances	1. Post last 3 Form 990s on website or Guidestar
	2. Post 990-T on website or Guidestar
	3. Annual summary of activities and financial status made public
NATIONAL STANDARD 15: Foundation Maintains Fund Records	1. Keep all fund agreements
NATIONAL STANDARD 16: Board and Staff Honor Donor Intent and the Law	1. Keep records of donor intent
	2. Demonstrate understanding of donor intent
	3. If you use third-party gift planners – disclose?
	4. Donor initiated fundraising guidelines
	5. Scholarships compliant with PPA of 2016
NATIONAL STANDARD 17: Board Has and Makes Public the Annual Audit	1. Audit committee
	2. Review and accept CPA's review
	3. Available to the public

NATIONAL STANDARDS 2D GRANTMAKING

NATIONAL STANDARD 18: Board Oversees Diverse Grantmaking	1. Guidelines for applying
	2. List of past grantees
	3. Grant agreements for all grants
	4. Grantee reports/ site visits, etc.

NATIONAL STANDARD 19: Board's Discretionary Grants Respond to Community Needs	1. Provide public info about competitive program
	2. Educating the Board by providing grant evaluations

NATIONAL STANDARD 20: CF Oversees Grantmaking Due Diligence	1. Expenditure responsibility – including investigating grantee
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NATIONAL STANDARDS 2E COMMUNITY & DONOR ENGAGEMENT

NATIONAL STANDARD 21: Board Oversees Donor Education and Engagement	1. Donor education opportunities
	2. At least 3 examples of donor outreach to discuss community issues or needs and opportunities for charitable giving or grants

NATIONAL STANDARD 22: CF Provides Gift Acknowledgment and Fund Statement for Donors	1. Proper gift acknowledgments
	2. Statements

NATIONAL STANDARD 23: Privacy and Confidentiality	1. Confidentiality and Privacy Policy given to employees, Board, and committees
	2. Posted online

STANDARD 24: Board Displays Community Leadership	1. How does Board identify and address community issues?
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NATIONAL STANDARD 25: Board Oversees Social Media and Communications	1. Does CF share news and communications with the broad community regularly (e.g. press releases, website, social media)?
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NATIONAL STANDARD 26: Board Oversees Advocacy and Lobbying	1. Provide minutes where lobbying is discussed
	2. Provide minutes where advocacy is discussed