

Standards for Excellence Institute excellence

WILLIAMSBURG Health FOUNDATION

The Williamsburg Health Foundation is pleased to provide access to Standards for Excellence Institute's Resource Packets to organizations in our service area through our in-house Licensed Consultant for the Standards for Excellence, Allison Brody.

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The Standards for Excellence Institute (standardsforexcellenceinstitute.org) is a project of Maryland Nonprofits (marylandnonprofits.org). For more information on the Standards for Excellence Institute, the resources of the program, and opportunities for licensing the program, please contact Amy Coates Madsen at acmadsen@standardsforexcellence.org and 443-438-2314.



Guide to Standards for Excellence® Resource Packets

The Standards for Excellence Institute® has developed and maintains educational resource packets for organizations interested in implementing the *Standards for Excellence: An Ethics and Accountability Code for the Nonprofit Sector*. The educational resource packets generally include information on the importance of implementing specific standards, justification for the standards, best practices associated with the issue, model procedures and sample policies. Structurally, they include a narrative memo and attachments. The attachments include both original materials created by the Standards for Excellence Institute, as well as documents that have been obtained with permission from other sources.

The *Standards for Excellence* educational resource packets were prepared by conducting an exhaustive review of the literature on the particular topic, pulling the most useful information, creating original materials (including model policies) where the available information is not sufficient, and packaging the materials in an easy-to-use format. The cover memo for each packet provides a conceptual framework which is intended to help organizations make good use of the accompanying materials.

Collectively, the packets cover each of the 67 standards in the *Standards for Excellence: An Ethics and Accountability Code for the Nonprofit Sector*. The following *Standards for Excellence* educational resource packets are available:

Mission, Strategy and Evaluation

(1) Mission, Impact and Planning (Updated January 2015)

- Steps to engage in strategic planning
 - Conduct a SWOT analysis
 - Develop and revise the mission statement
 - Create a plan
 - Developing a 3 to 5 year plan (strategic plan)
 - Prepare to plan
 - Get organized
 - Review mission, vision, and values
 - Decide on strategies
 - Create goals and objectives
 - Connect long range strategic planning with ongoing operations
- Pitfalls of planning

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- Examples of mission statements
- *Attachments: Strategic Plan Sample Worksheet for Executive Summary and Sample Strategic Plan Implementation/Action Plan*

(2) Program Evaluation (updated January 2015)

- Definition of program evaluation
- Purpose of program evaluation
- Defining your programs
- Monitoring vs. evaluation
- The program cycle
- Approaches to outcome evaluation
- Logic models
- Methodologies: quantitative and qualitative approaches
- Data collection techniques
- Effectiveness v. efficiency
- Cost-benefit analysis
- Measuring participant satisfaction
- Using program evaluation data
- *Attachment: Sample Outcomes Logic Model (WK Kellogg Foundation) and Sample Program Evaluation Matrix (Standards for Excellence Institute)*

(3) Strategic Partnerships (updated March 2021)

- Types of partnerships and important considerations
- Identifying and vetting potential partners
- Memorandum of Understanding
- Role of the board
 - *Attachments: Sample Policy on Strategic Partnerships (Pathfinders for Autism), Partner Due Diligence Checklist, Legal Issues and Nonprofit Mergers, Guide to Dissolving a Nonprofit (Nonstock) Corporation which contains the following exhibits: (a) Resolution to Dissolve Corporation, (b) Sample Letter for Withdrawal of Registration for Charitable Solicitation, (c) Sample Letter to Known Creditors, (d) Articles of Dissolution) (Source: Standards for Excellence Institute), Sample Memorandum of Understanding Template -General (Standards for Excellence Institute)*

Leadership: Board, Staff and Volunteers

(4) Board Member Responsibilities (updated September 2018)

- Board's governance and fiduciary responsibility
- Board member legal responsibilities

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- When board members act in a representative capacity
- Bylaws
- Policies
- Board evaluations of its own performance
- Expectations for board members
- Board member development, orientation and training
- Board meetings and attendance
- Meeting minutes
- Strategic meeting agendas
- Committees
- Some characteristics of effective committees
- *Attachments: Sample Bylaws, Sample Board Evaluation, Position Description, Sample Board Commitment Form, Board Orientation Checklist, Board Member Handbook, Ten Tips for Effective Meetings, Board Meeting Minutes, and Board Committees, list of policies that should be approved by the board*

(5) Board and Executive Partnership (updated October 2020)

- Defining roles of management and governance
- Sorting out board and staff roles and responsibilities
- Understanding the line between management and governance
- Hiring the chief executive
- Executive roles and responsibilities
- Determining chief executive compensation
- Evaluating the chief executive
- Chief executive termination/removal
- Setting Policies
- Additional policy considerations
- *Attachments: Leadership Roles in Management and Governance Diagram, Board Calendar Board Room Quick Tip, Sample Board Calendar Featuring Elements of the Standards for Excellence code, Sample Position Description: Executive Director, Sample Executive Director Evaluation Process Resource Tool, Board Chair Job Description, Working Board Standards for Excellence Board Room Quick Tip*

(6) Succession Planning (updated January 2022)

- Staff departure-defined succession planning vs. emergency succession planning
- Preparing for succession, leadership development
- Developing succession plans and procedures
- Key elements of succession plans and procedures
- Hiring a new executive director
- Succession planning for board leadership

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- Succession planning for the board chair
- Succession planning and the exit interviews for board and executives
- *Attachments: Sample Leadership Development and Succession Plan, Board Room Quick Tip: Board Member Succession Planning is Your Bull Pen Full?*

(7) Board Member Composition and Independence (updated September 2014)

- Commitment to the mission of the organization
- Employees on the board
- Relatives and business associates in leadership position on the nonprofit board
- Board member recruitment and selection
- Board Development, Nominating, or Governance Committee
- Board diversity
- Term limits
- Compensation
- Board size
- Board independence
- *Attachments: Board Development Committee, Board Composition Analysis, Statements on Board Diversity, Family and Business Relationships and Interested Person Independence Questionnaire*

(8) Personnel Policies, Employee Orientation, Compensation, and Evaluation (Updated March 2020)

- Board and Staff Human Resource Roles and Responsibilities
- Personnel Policies and Procedures
 - Benefits of personnel policies
 - Model employee handbook
 - Developing personnel policies
 - Drafting an employee handbook
 - Distributing the handbook
 - Additional policies to consider
- Staff management from a human resource perspective
 - Recruitment, Selection and Placement
 - Compensation Structure Review
 - Employee orientation and training
 - Socialization
 - Performance evaluation
 - Preparing for transitions when staff leave or transfer
- Compensation Structure Overview
 - Conducting a salary structure review
 - Developing a compensation philosophy statement
 - Provisions of intermediate sanctions

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- *Attachments: Annual Employee Evaluation Form, Nonprofit Compensation Structure Review, Compensation Philosophy Statements, Compensation Policy for Employees, Compensation Policy, Sample Interview and Reference Questions, Model Employee Handbook (includes employee orientation checklist and document retention and destruction policy) and A Charitable Nonprofits' Guide to Remote Work*

(9) Organizational Sustainability and Sustainability Planning (updated September 2020)

- Taking a broader view of sustainability and sustainability planning
- Life cycles in nonprofit organizations with references to different educational resources for specific life cycles
- Working toward a more sustainable organization
- Double bottom line: The Matrix Map
- Environmental Sustainability
- Strategic Planning
- Capital Planning (Operating reserve, facilities and maintenance)
- Funding Depreciation
- Strategic Partnerships
- Succession Planning
- Leadership Development
- Succession Planning for Board Leadership
- Definitions of sustainability for nonprofits
- Social entrepreneurialism as a potential source of capital
- Leading in times of crisis and tips for nonprofits in times of crisis
- Approaches to working toward a more sustainable organization
- Considerations of sustainability in terms of: programming, leadership, personnel, finances, infrastructure
- *Attachments: Nonprofit Organization Life Cycles: Standards for Excellence Guiding Principles, Characteristics, Priorities, and Standards for Excellence educational resource packets, Sample (Excel) worksheets on cataloging income, capturing expenses, and assets and liabilities, organizational sustainability assessment, calculating revenue and expenses by program (source: Recession Tool Kit), and worksheets on determining expenses for new initiatives and worksheet on reduction opportunities*

(10) Volunteer Policies (updated January 2022)

- The Volunteer: one of your greatest assets
- Benefits of volunteer policies
- Developing volunteer policies
- Nonprofits engaging unpaid interns

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- Volunteer program design
- Preparing for incorporating volunteers into an organization's efforts
- Volunteers: are you ready for them?
- Types of volunteers: episodic/special events and ongoing volunteers
- Initial assessment or screening of volunteers
- Assigning and training volunteers for appropriate work responsibilities
- Motivating and maintaining volunteers
- Ongoing supervision and evaluation
- Recognition and opportunities for advancement of volunteers
- The power of the volunteer hour
- Volunteer recording keeping
- Where to find volunteers
- *Attachments: Model Volunteer Program Policies and Procedures, Position Description for Volunteer Coordinator, Sample Volunteer Policies, Sample Volunteer Agreement, Sample Volunteer Intern Agreement*

(11) Diversity, Equity, and Inclusion (updated November 2018)

- Assessing your Diversity, Equity and Inclusion (DEI) work and values
- Creating a strong and effective DEI Policy
- Historical concept for DEI
- Understanding the terms and language around DEI
- Benefits of including DEI practices within programmatic outcomes and nonprofit work culture
- *Attachments: Glossary of Terms, Sample DEI Self-Assessment for Nonprofit Organizations, DEI Self-Assessment for a Nonprofit's Stakeholders, Sample DEI Plan (Oyster Recovery Project), Sample Cultural Competency Policy (Arc of Central Chesapeake)*

Legal Compliance and Ethics

(12) Legal Requirements Checklist (updated March 2021)

- Affordable Care Act
- Employer shared responsibility provisions under the Affordable Care Act
- Notice for retirement benefits for same sex marriages
- Requirements applicable to tax exemption/tax exempt status
- Requirements for corporate start up
- Requirements related to organizations with employees
- Requirements related to Americans with Disabilities Act
- Requirements related to solicitations, fundraising, and related activities
- Requirements applicable to lobbying activities

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- Miscellaneous requirements
- *Attachments: Checklist of Compliance with Selected Legal, Regulatory, and Financial Reporting Requirements for Charitable Nonprofits*

(13) Disclose It: A Charitable Nonprofit’s Guide to Disclosure Requirements (updated March 2021)

- Before you solicit contributions be sure your organization and the fundraisers it works with are properly registered
- Disclosure requirements in fundraising solicitations
- Disclosure requirements regarding the deductibility of donor contributions
 - Deductibility and charitable auctions
 - Deductibility and membership benefits
 - Benefits provided to employees of corporate contributors
- Disclosure requirements in fundraising receipts/acknowledgements
- Sponsorships and taxable advertisements
- Disclosure requirements regarding financial documents that must be provided to a member of the public upon request
- Detailed disclosures are required for contests, sweepstakes and promotions
- *Attachment: Explanation of the IRS “Quid Pro Quo” Rule as it Applies to Charities Receiving Financial Gifts from Donors, Pennsylvania Association of Nonprofit Organizations.*

(14) Reporting Misconduct and Whistleblower Protection (Updated September 2019)

- Benefits of reporting improprieties
- Confidential means to report improprieties
- Protections for those that “blow the whistle”
- How a nonprofit can implement a policy to promote confidential reporting of improprieties
- Education and case studies around educating nonprofit staff about blowing the whistle
- *Attachments: Sample policy on Confidential Reporting of Financial Impropriety or Misuse of Organization’s Resources, Sample policy on Reporting Improprieties, Fraudulent or Dishonest Conduct, Sample Financial Impropriety or Misuse Policy, Sample Job Description for Individual (Volunteer or Paid Staff) Managing the Ethics Hotline (or similar mechanism to provide employees a confidential means to report suspected financial improprieties or misuse of organization resources), Whistleblower reporting form.*

(15) Conflicts of Interest (updated July 2018)

- Why a conflict of interest policy is important
- Identifying conduct that raises conflict concern

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- Benefits of a conflict of interest policy
- Disclosure
- Duality of Interest
- Independent review and approval
- Perceived conflicts and the appearance of impropriety – policy in action
- Nepotism
- Other family relationships
- Other business interests
- Gifts/no-gifts policy
- Summary of steps to take in preparing a conflict of interest policy
- *Attachments: Model Conflict of Interest Policy, Model Conflicts of Interest Annual Affirmation of Compliance and Disclosure Statement, Sample Questionnaire on Family and Business Relationships and Interested Person Independence, Sample Gifts to Staff Policy*

(16) Developing a Code of Ethics (updated October 2019)

- Importance and benefits of a code of ethics
- Developing a code of ethics
- Step-by-step strategy for developing a code of ethics
- Training and professional development around codes of ethics
- *Attachments: Sample Code of Ethics (Standards for Excellence Institute), Sample Code of Ethics (Adapted with permission from Healthcare Financial Management Association) and Sample Code of Ethics Policy and Procedures (Adapted with permission from Healthcare Financial Management Association)*

(17) Working Professionally and Respectfully with Program Stakeholders (updated February 2015)

- Respect
- Confidentiality policies
- Grievance procedures
- *Attachments: Sample Statement of Privacy, Sample Confidentiality Policy with Accompanying Enrollment Form and Family Rights Policy (Prince Georges' Childcare Resource Center), and Sample Fundamental Human Rights Policy (Humanim)*

Finance and Operations

(18) Financial Budgeting, Reporting, and Monitoring (Updated November 2019)

- The budget
- Selecting and accounting system

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- The finance committee
- Steps in the budget process
- Grants and contracts budgeting and monitoring
- Distributing costs
- Financial statements
- Resources spent on program administration and fundraising
- Audits
- 2009 Accounting standards codification and 2006 audit standards revision
- Audit Committee and the Sarbanes-Oxley Act
- Form 990
- Accounting Standards on Liquidity
- *Attachments: Glossary of Terms associated with financial planning and monitoring, Sample Budget, Sample Request for Proposal for an Audit, sample Independent Nonprofit Auditor Policy, Board's Review of the Form 990 Policy, Effective Fiscal Management, Sample Section of Board Minutes Reflecting Review of Percentages Spent on Program, Administration and Fundraising, Sample Financial Statements, Sample Audited Financial Statements*

(19) Financial Policies and Internal Controls (Updated June 2015)

- Policies versus procedures
- Policies address in the Standards for Excellence code
 - Investment policies
 - Unrestricted current net assets
 - Purchasing policies
 - Internal controls policies and procedures
- *Attachments: Sample Investment Policies, Sample Joint Venture Policy, Sample Policy on Unrestricted Net Assets, Model Purchasing Policy, Sample Internal Controls Policy, Practical and Almost Painless Approaches to Improving Internal Controls*

(20) Administrative Policies (updated March 2020)

Crisis and Disaster Planning

- Importance for nonprofits
- Dealing with crisis
- Key principles and guidelines for organizational responses to crises and disasters
- Benefits associated with crisis management (and risks for not addressing crisis planning)
- Recommended components of a Crisis and Disaster Plan
- Integrating program delivery, service populations, and other stakeholders into crisis and disaster planning
- Crisis communication
- Steps in developing a crisis communications plan

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- *Attachments: Sample crisis and disaster plan introduction, Roles and Responsibilities of the Disaster/Crisis Team, Sample Risk Assessment Worksheet, Sample Continuity Plan Worksheet, Sample Emergency/Crisis Communication Plan*

Information Technology Planning

- Benefits of information technology (IT) planning
- Full scope of information technology
- IT Policies (acceptable use, contracting, outsourcing, data integrity,
- Strategic IT Planning (including strategy and needs assessment, budgeting, total costs of ownership)
- Online Fundraising
- Getting Started with IT Planning
- *Attachments: Sample Technology Policy (and Privacy Policy for Users), Acceptable Use Policies, Information Technology Consultants, Data Security and Integrity, Getting Started with IT Planning*

Communications and Social Media

- How to begin
- Social Media Platforms
- Mobile Applications
- The communications policy
- The communications plan
- Working with social media
- *Attachments: Sample Nonprofit Style Guide, Sample Communications Policy, Social Networking Policy (The Arc Baltimore), Essential Communications Tools (excerpted from Generate Buzz! Strategic Communications of Nonprofit Boards)*

(21) Risk Management and Insurance (updated September 2018)

- Managing Risk (with risk cycle)
- Insurance for Nonprofits
- Directors and officers insurance
- Other types of insurance
- Immunity for nonprofits
 - Federal immunity laws
 - State immunity laws
- *Attachment: Questions and Answers about D & O Coverage*

Resource Development

(22) Resource Development Planning and Sources of Income (updated January

2020)

- Elements of a resource development plan
- Carrying out the development plan
- Sample income streams that may be found in a resource development plan
- Assessing sources of income *Attachments: Sample Resource Development Plans, Sample Board Development Calendar, Income Worksheet, Fundraising Case Statement Fundraising Readiness Worksheet, How to Run a Specific Campaign, Telemarketing and Phone-a-thon Information, Mail Solicitation, Major Gifts, Grants and Foundations, Federated Fundraising, Special Events, Planned Giving Overview*

(23) Fundraising Costs (Updated November 2019)

- Controlling cost of raising money
- Determining ratio of charitable contributions for fundraising results to costs
- Fundraising ratios do not reveal efficiency or effectiveness of nonprofits
- Different types of fundraising efforts return on investment
- Reporting fundraising expenses on the IRS Form 990
- Reasonable over time
- *Attachments: Typical Fundraising Event Expenses, Sample Budget for a Fundraising Event, Sample Event Timeline, Nonprofit's Fundraising Expenses*

(24) Fundraising, Solicitation, Acceptance of Gifts, and Working with Donors (Updated January 2022)

- Benefits of fundraising and development policies
- Fundraising activities
- Online fundraising
- Fundraising by third parties
- Donor relationships and privacy
- Donor intent
- Acceptance of gifts
 - Limits on persons or entities from whom organization will accept gifts
 - Limits on types of gift that will be accepted
 - Limits based on the practical or financial implications of accepting a gift
 - Limits on the purpose for which a gift will be used
 - Addresses types of gifts to be accepted such as: cash, in-kind, cryptocurrency, stocks, etc.
 - Anticipating the unexpected
- *Attachments: Model Solicitations and Acceptance of Gifts Policy, Donor Bill of Rights (Association of Fundraising Professionals), Cryptocurrency Basics*

(25) Fundraising on Behalf of the Organization (updated November 2014)

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- Working with fundraising consultants
 - Avoiding commission or formula-based compensation for fundraisers
 - Proper registration of fundraising consultant
 - Exercising control over individuals or groups soliciting on the nonprofit's behalf
 - *Attachment: Sample Fundraising Agreement for Outside Organizations Raising Money Without Charge on Behalf of a Nonprofit*
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Public Awareness, Engagement and Advocacy

(26) Educating and Engaging the Public (updated October 2019)

- Benefits of engaging the public
- How to begin
- Openness
- Annual reporting
- Five elements of an annual report
 - Element 1: Mission statement
 - Element 2: Program activities and accomplishments
 - Element 3: Basic financial report
 - Element 4: Names of board members
 - Element 5: Names of management staff
- Listing financial and volunteer contributors in an annual report
- Public access - opportunities for the public to communicate with organization leadership
- Public access – opportunities for the organization leadership to communicate with the public and hold listening events, town halls, forums, and community-oriented meetings
- Educational information
- *Attachment: Final Checklist Before Releasing Materials to Public*

(27) Advancing the Mission through Public Policy (updated September 2021)

- Advocacy and lobbying in charities is legal
- Defining the terms: What is advocacy? What is lobbying?
- Allowable lobbying activity
 - Federal regulations
- Registration and disclosure of lobbying activity
- Developing an advocacy policy for your organization
- Activities must be strictly nonpartisan

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- *Attachments: Sample Policy on Public Policy, Sample Advocacy Policy, Limited Advocacy Policy, Worry-Free Lobbying for Nonprofits, (Alliance for Justice, 2012)*

IRS Form 990 Governance and Management Policy Compendium

- Ensuring nonprofits have the tools needed to complete the management and governance sections of the 2008 Form 990
- *Attachments: Board Member Independence Questionnaire, Board's Review of the Form 990, Conflict of Interest Policy, Compensation Policy, Auditor Independence Policy, Whistleblower Policy, Joint Ventures Policy, Expense Reimbursement Policy, Solicitation and Acceptance of Gifts Policy, Document Retention and Destruction Policy*

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