

YWCA BOARD RESPONSIBILITY CHECKLIST

It is an ongoing responsibility for board members-- *individually and as a collective* – to ensure that the organization’s human and financial resources, overall operations policies and practices, and, energies stay focused on YWCA mission progress, organizational stability, and asset growth. To these ends, the following functions should be active on an ongoing basis: (list is not exhaustive)

Operations Area	Benchmarks	Trackers/Reporters	Status as of (date)	Action Plans
Overall Operations	A list and compliance log of applicable municipal, state, federal and YWCA USA regulations, licenses and reporting requirements is actively maintained.	Program and administrative directors track and provide report to executive staff for inclusion in an overall ‘assurance’ report regularly prepared for each committee and/or the board. (depending on the function being covered) Board secretary monitors bylaw compliance.		
Personnel- paid and volunteer	Personnel policies and procedures are being strictly followed. Bylaws are being strictly followed.	Program and administrative directors track and provide report to executive staff for inclusion in an overall ‘assurance’ report regularly prepared for each committee and/or the board. (depending on the function being covered). Board secretary monitors bylaw compliance.		
	Staff and board members know their responsibilities, are motivated and feel accountable for helping to ensure smooth operations.	Program and administrative directors track and provide a report to executive staff for inclusion in an ‘assurance’ report. ED/CEO and board president ensure that everyone is following established practices and protocols. Coaching/changes are recommended and implemented as needed – staff with staff and board president with board members.		
	Staff and board members know how and where to express ideas and concerns for YWCA planning.	Board president and ED/CEO ensure open communication and that established practices and protocols are being followed. ED/CEO relays info and interacts with staff on the matter. Board president relays info and interacts with board on the matter.		
	ED/CEO performance review process is scheduled and conducted on schedule.	Board president and executive committee carry out the process, using a 'best practice' methodology approved by the board.		

Operations Area	Benchmarks	Trackers/Reporters	Status as of (date)	Action Plans
Fiscal Management And Buildings	A reasonable and sustainable budget that follows strategic plans and shows how resources will be allocated to YWCA programs and operations has been board approved and is in force.	ED/CEO and finance committee recommend the budget to the full board. Finance director tracks and provides monthly status reports and suggestions for corrective action as need be.		
	Every expense is pre-approved before it is incurred, either from clear monthly budget guidelines or on a case by case basis.	Staff follow policies, finance director tracks and reports to ED/CEO who reports and presents documentation to the treasurer. Changes are recommended and implemented as needed.		
	Every dollar of income due is secured. Actual income is compared with expected income and all discrepancies accurately accounted for.	Staff fulfill responsibilities re: billing, collections, and income security and these systems are monitored closely by the finance director. The finance director provides a report to the ED/CEO for inclusion in an assurance report.		
	Income is logged and safely deposited. Invoices are paid within the vendor's expected time period.	Finance director tracks and provides a report to the ED/CEO.		
	Accurate monthly income/expense reports are generated and presented with recommendations to ensure fiscal responsibility and achievement of budget goals.	Finance director tracks and provides a report and recommendations to the ED/CEO		
	Legal obligations are met, e.g. 990 and Audit/Review filings, tax withholding payments, retirement fund payments, health benefit coverage payments etc.	Finance director tracks and provides a report to the ED/CEO for inclusion in an assurance report.		
	Commercial, D & O and any other necessary insurance coverage is kept current.	Finance director tracks and provides a report to the ED/CEO		
	Buildings and systems are regularly inspected and kept clean, safe, and functional.	Buildings and grounds supervisor or other designated staff tracks building and system conditions and provides a report to the ED/CEO		

Operations Area	Benchmarks	Trackers/Reporters	Status as of (date)	Action Plans
Service Delivery	Program service delivery specifically reflects the YWCA mission and is carried out with excellence in a positive, empowering, memorable manner.	Program and administrative directors track and provide report/examples to executive staff		
	Program and funder requirements, policies and procedures are strictly followed and participants are well supervised and protected.	Program and administrative directors track and provide report/examples to executive staff		
	Required paperwork is accurately completed and submitted on time.	Program and administrative directors track and provide report to executive staff		
Community and Funder Relationships	Staff and board members are united in what to say and how to relay YWCA news to constituents and the public and know the protocol for non-routine requests for information.	ED/CEO and board president set consistent messaging and communication points and ensure that established protocols are strictly followed. ED/CEO relays info and interacts with staff. Board president relays info and interacts with board.		
	Board and staff members can easily articulate what unique contribution the YWCA makes in the community and describe two or three specific outcome examples that make it clear that its services are compelling and not duplicated.	ED/CEO and board president ensure everyone's abilities in this area and that established protocols are strictly followed. ED/CEO relays info and interacts with staff on the matter. Board president relays info and interacts with board on the matter.		
	Key stakeholders are identified, including YWCA USA member services staff, and kept abreast of organizational accomplishments and challenges.	Board president and ED/CEO identify stakeholders and who will be responsible for communications with which stakeholders and ensure that everyone is following set protocols.		
Policies and Practices Review	-Bylaws and Policies Review -Strategic Plan Review -Contracts and Licenses -Other Policy Reviews	ED/CEO and finance director coordinate reviews (at least annually or at renewal time) and prepare a compliance summary for the board.		
Overall Accountability, Impact and Reputation	Board self-assessment process is scheduled and conducted on schedule. Evidence is compiled showing how YWCA services improved the lives of constituents and the community as a whole. Evidence is compiled demonstrating that YWCA is a trustworthy association.	Board president and executive committee lead the board assessment process, using a 'best practice' methodology approved by the board. Solicitation of staff opinions and ideas are part of the process. ED/CEO and designated staff compile and publish documentation of impact and accountability.		
Other	Safeguards have been identified and implemented to avoid fiduciary failures of some other nonprofit boards	ED/CEO and executive committee identify prudent safeguards and implement necessary checks, balances and strategies.		

SAMPLE Legal Responsibility Board Checklist from the Minnesota Council of Nonprofits

990 and Audit – as of 2018

- Organizations with less than \$50,000 in financial activity file the 990-N e-postcard.
- Organizations with less than \$200,000 in gross receipts and \$500,000 in assets need to file either IRS Form 990 EZ or Form 990.
- Organizations with more than \$200,000 in gross receipts and \$500,000 in assets need to file IRS Form 990.
- Complete an audit if the organization's total revenue exceeds \$750,000 in a year, and file the audit with the charities division of the state's attorney general's office (where filing is required)
- Establish the means for making the IRS Form 990 and Form 1023 available to the public.

State/Federal Filings and Compliance

- Report a change of name, address or amendments to the articles of incorporation to the Secretary of State, or your state's designee, and pay any necessary fees for changes.
- Report any Unrelated Business Income to the state department of revenue (or equivalent) and the IRS, and send tax payments with IRS Form 990T.
- Withhold taxes from employees if required and send withholding payments to the IRS and state department of revenue.
- Comply with laws that affect all employers, including Americans with Disabilities Act, Occupational Safety and Health Organization, Fair Labor Standards Act, Federal Insurance Contribution Acts, COBRA, Family Medical Leave Act, and Affordable Healthcare Act.
- Report any lobbying activities on the IRS Form 990, and register as a lobbyist if required by the state's ethical practices board. (or designated entity)
- Give receipts to donors for contributions over \$250.
- Collect sales tax on items sold by the organization, except where there are specific exclusions.
- If dissolving, get court approval for the distribution of assets.
- Register with the gambling board if the organization conducts charitable gambling activities.
- Pay property taxes if required or formally obtain an exemption(s)
- Obtain a nonprofit bulk mail permit if the organization sends bulk mail.
- Comply with the terms of donations; promises made to donors are legally binding. Funds given for specific projects or programs need to be kept separate.
- Comply with state laws regarding conflicts of interest.
- Make sure any professional fundraisers register with the charities division of the state's attorney (or appropriate office). Obtain state and/or city permits as necessary for door-to-door solicitations or similar activities.
- Record and safely store minutes of board and annual meetings

Please note:

This information is presented only as a resource and/or sample. As YWCA needs and situations differ, this information is not to be considered as advice, a prescription, or as any type of recommendation.

This resource may include content that has been adapted or developed from one or more articles or guides by other authors for reference by YWCAs, and copyright restrictions apply.

Be sure to engage appropriate counsel/expertise for the development and implementation of any YWCA plan, event, policy, procedure, practice, contract, agreement, and/or action.