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Standards Accountability Guide

Updated October 2023

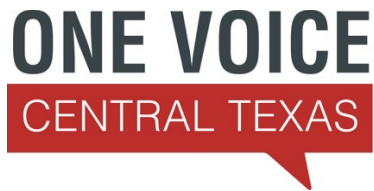
The mission of One Voice Central Texas is to influence and educate policy makers and the public about what it takes for everyone in our community to thrive, and ensure our members have the tools and resources to be effective.



Table of Contents

Contents

Nonprofit Accountability Policy.....	3
OVCT Standards of Excellence Self-Assessment.....	4
OVCT Standards of Excellence Guide	5
Mission and Vision Statements	5
Governance.....	6
Financial Management.....	7
Human Resources	8
Health and Safety.....	9
Programs/Services	9
General Nonprofit Resource Guide	10
Local Austin Resources.....	10
National Nonprofit Resources	11
Issue-Specific Resources.....	11



Nonprofit Accountability Policy

The economic strength of Austin and health of its citizens depends on an effective, accountable and proactive nonprofit sector. One Voice Central Texas is committed to advancing public confidence and support for the nonprofit sector by exemplifying ethical practices, accountability and the highest standards of quality service.

One Voice is committed to the following:

1. Supporting accountability standards for nonprofits
2. Educating the public and funding organizations about nonprofit accountability standards and acceptable certifications
3. Supporting nonprofits to meet the accountability standards

Supporting Accountability Standards:

One Voice members are expected to complete the Standards Self-Assessment biennially. See Page 4 for a link to access the self-assessment.

In addition, One Voice encourages members to undergo certification at the national level when appropriate and feasible. Examples of national certifications include:

- [Standards for Excellence](#)
- [Council on Accreditation](#)
- [Charities Review Council](#)
- [America's Best Local Charities](#)
- [Commission of Accreditation of Rehabilitation Facilities \(CARF\)](#)

Educating the public and funding organizations about nonprofit accountability standards and acceptable certifications:

Through its resources, website and presentations, One Voice is committed to educating the community about acceptable nonprofit standards.

Supporting nonprofits to meet the accountability standards:

One Voice will identify ways to support nonprofits in meeting accountability standards. This may include activities such as identifying topics for member trainings, sharing supportive resources and policy examples, and encouraging Executive Directors to learn from one another.



OVCT Standards of Excellence Self-Assessment

One Voice Central Texas is committed to advancing public confidence and support for the nonprofit sector by exemplifying ethical practices, accountability and the highest standards of quality service.

One Voice members agree to complete and submit the OVCT Standards of Excellence Self-Assessment biennially. This assessment has been reviewed by a nonprofit attorney, who confirmed whether standards are legally required or, at the time of the assessment, best practice.

Members can use this self-assessment tool to:

- Ensure that their agency is meeting best practices
- Identify the key strengths of their organization
- Identify areas for improvement

 [**Access the 2023 OVCT Standards of Excellence Self-Assessment Here**](#)

One Voice uses the aggregated results to identify potential topics for training and workshops throughout the year as well as resources and guidance to include in this guide.

All information received about a specific organization through the Standards of Excellence self-assessment remains confidential. Members have the option to provide their contact information if they would like to receive advice or assistance from other members on how they can meet a specific standard. Contact information will not be shared in any other manner.

The standards listed in the Self-Assessment Tool were determined using the following resources:

- Standards for Excellence ([Link](#))
- Council on Accreditation ([Link](#))
- Charities Review Council ([Link](#))
- America's Best Local Charities ([Link](#))
- Commission of Accreditation of Rehabilitation Facilities (CARF) ([Link](#))
- IRS 990 Form ([Link](#))
- Unrelated Business Income Tax ([Link](#))
- IRS Earned Income Tax Credit Information ([Link](#))
- Fair Labor Standards Act ([Link](#))
- Required Employment Postings ([Link](#))
- Uniformed Services Employment and Re-Employment Act of 1994 ([Link](#))
- CLAS Standards ([Link](#))
- Health Information Privacy ([Link](#))
- Maine Standards of Excellence ([Link](#))
- Global Diversity & Inclusion Benchmarks ([Link](#))

Disclaimer: The self-assessment tool should not be construed as legal services to any organization or individual.



OVCT Standards of Excellence Guide

Based on the national best practices models listed below, the following are some guidelines for One Voice members to consider as they internally assess and seek guidance for their own organization's practices. Several national sites offer guidelines and nonprofit accreditation. The [Council on Accreditation \(COA\)](#) provides the most detailed free resource on the standards that they expect, with specific recommendations on how to attain them.

Mission and Vision Statements

The organization's vision and mission should be revisited by the Board every 3-5 years.

Developing vision and mission statements (from <https://candid.org>)

Vision and mission statements should articulate the essence of your organization's beliefs and values and define its place in the world. They establish the long-term direction that guides every aspect of an organization's daily operations.

To distinguish between the two, a vision statement expresses an organization's optimal goal and reason for existence, while a mission statement provides an overview of the group's plans to realize that vision by identifying the service areas, target audience, and values and goals of the organization.

You might think about answers to the following questions to guide your thinking:

Vision

- What are the values or beliefs that inform your work?
- What would you ultimately hope to accomplish as a result of your efforts?

Mission

- How do you plan to work toward this broad vision?
- For whose specific benefit does the organization exist?

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Governance

Board Members

- Texas requires a minimum of three Board members; best practices suggest a minimum of seven unrelated members
- New Board members should receive an orientation to their duties as well as the organizational mission and programs
- Not more than one (or 10%, whichever is greater) directly or indirectly compensated member (e.g., Executive Director) serves as a voting member of the Board. Recommend that the Executive Director never votes
- Create clear conflict of interest policies that define the conflict of interest, have a mechanism to prevent the conflicted party from voting or making decisions on potentially conflicting transactions, and have a process for annual written disclosure of potential conflicts of interest
- Generally, Board members receive no compensation other than direct reimbursement of expenses
- Organizations should strive for Board members who reflect the diversity of the communities served by the organization and have the skills to accomplish their mission
- A minimum of one Board member should have a financial background
- Set terms for Board members and consider a limit to the number of consecutive terms that a Board member can serve. Many best practice sites recommend setting terms at between three and five years and setting a term limit of two consecutive terms.

Board Duties

- Set policy direction by engaging in on-going strategic planning
- Ensure that all legal requirements for operating as a non-profit organization are met
- Review and take action on findings of annual independent financial audit
- Enhance the organization's public standing through advocacy within the community on behalf of the organization
- Orient board members
- Actively engage in fundraising efforts
- Meet a minimum of four times per year, or in compliance with bylaws, with a majority of Board members in attendance
- Create written minutes that reflect the action of the Board, including Board committees
- Implement a Board committee structure which addresses the needs of the organization
- Create, review, and amend the organization's bylaws
- Adhere to conflict of interest policies
- Have written policies that address attendance and Board participation at Board meetings. Policies include a process to address noncompliance with meeting attendance
- Hire, regularly evaluate, and set compensation for the Executive Director
- Review and approve a business continuity plan that includes a succession plan for the organization's volunteer and executive leadership
- Approve the budget annually and periodically assess the organization's financial performance in relation to the budget

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- Annually prepare or approve a financial report for the organization for the preceding year. The report must conform to accounting standards as adopted by the American Institute of Certified Public Accountants and must include:
 - (1) A statement of support, revenue, and expenses;
 - (2) A statement of changes in fund balances;
 - (3) A statement of functional expenses; and
 - (4) A balance sheet for each fund.
- Review programmatic performance outcomes and evaluate program cost effectiveness, program efficiency, and outcomes for people served
- Periodically assess need for liability insurance & document decision regarding insurance in Board meetings
- Board manages and evaluates its own performance

Financial Management

General Financial Management:

- Complete the IRS 990 annually and file in a timely manner
- Be current on all tax obligations, including payroll taxes. Note: The Board is personally liable if payroll taxes are not made
- Have an independent annual audit (or financial review for agencies with \$500,000 budget or less) that is prepared in accordance with Generally Accepted Accounting Principles (GAAP), presented to and accepted by the Board, and made available to the community
- Avoid persistent or increasing annual operating deficits
- Prepare & submit financial statements to Board at least quarterly and explain variances from the budget
- Create financial policies that address:
 - a. Investment of assets
 - b. Internal fiscal control procedures
 - c. Purchasing practices
 - d. Unrestricted current net assets
 - e. Confidential process for reporting financial impropriety
 - f. Record retention and destruction
- Create and implement a plan to diversify funding
- Strive to maintain a three month to six-month operating reserve
- Board monitors the organization's annual spending on program activities vs. spending on administration or fundraising activities

Fundraising and Informational Materials:

- Ensure that all organizational materials that are distributed are accurate and truthful, and clearly describe the mission of the organization and the purpose or programs for which contributed funds will be used
- Consider creating an Annual Report that includes the following:
 - Organization's mission statement
 - Summary of the last year's program services accomplishments

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- Geographic areas served
- Roster of the officers and members of the Board of Directors
- Financial information including: total income in the last fiscal year, expenses in the same period including fundraising and administrative categories, and ending net assets
- Include on organization's website either a link to the Annual report or the organization's IRS Form 990 as well the physical address of the organization
- Address the privacy concerns of donors by creating a privacy policy and addressing how the information collected from a donor is used
- Maintain a policy that states that the organization will discontinue contacting a person based on their verbal or written request
- Assure that the organization is complying with disclosure of information laws: <https://www.nonprofitexpert.com/public-disclosure-requirements/>
- Consider a policy that addresses the organization's acceptance of gifts, and any limitations on the types of gifts that will be accepted
- Fundraising personnel should not be paid based on a percentage of the amount raised or commission formula
- All statements made by the nonprofit in fundraising appeals about the use of a contribution should be honored. Nonprofits should also honor the intent of a donor
- Paid professional fundraisers should be properly registered and comply with all legal requirements
- Provide periodic internal review of organization's compliance with known existing legal, regulatory, and financial reporting requirements and review results with Board members.

Human Resources

Personnel Policies & Procedures: Agencies should have personnel policies & procedures that address the following:

- a. Job descriptions
- b. Organizational chart
- c. Working conditions
- d. Employee benefits
- e. Vacation and sick leave
- f. Annual written employee evaluation
- g. Employee supervision
- h. Hiring and firing
- i. Orientation for new employees
- j. Grievance procedures
- k. Employee growth and development
- l. Criminal background checks (identify for which employees - recommended at a minimum for staff providing direct client services)
- m. Harassment, Whistleblower and EEOC Complaints
- n. Confidentiality of employee, client, and organization records and information
- o. General standards of conduct, e.g., drugs/alcohol, smoking, attendance, etc.

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Volunteer Policies and Procedures: Organizations should have volunteer policies and procedures that include:

- a. Initial assessment or screening
- b. Assignment to and training for appropriate work responsibilities
- c. On-going supervision evaluation and opportunities for advancement
- d. Criminal background checks, especially when providing direct client services

Health and Safety

- Create written health and safety policies that address licensure and/or certification issues
- Create risk management policies
- Ensure adequate and appropriate facilities/program space for client services
- Ensure adequate space and tools to enable staff to perform their jobs
- Create a disaster plan

Programs/Services

- Ensure programs and policies are aligned with the organization's mission statement
 - Ensure that programs are addressing community needs. This can be partially achieved by the organization participating in community planning processes
 - When available, ensure that programs are meeting recognized standards and best practices
 - Measure effectiveness of programs by evaluating program cost effectiveness, efficiency & client outcomes
 - Create mechanism for input, including client satisfaction, from program participants
 - Use evaluation results to strengthen the effectiveness of programs and make programmatic changes
 - Create clients' rights policies that include client confidentiality, procedure for release of client information, and grievance procedures
 - Assure that activities of the agency are strictly non-partisan and fall within federal lobbying guidelines



General Nonprofit Resource Guide

The resources listed herein can provide general guidance for nonprofits facing certain common issues and questions. Please do not use these resources as an alternative to professional guidance when addressing fundamental concerns.

Local Austin Resources

- [One Voice Central Texas](#) – One Voice Central Texas is a coalition of the leadership of over one hundred nonprofit health and human service organizations working to make sure that everyone can contribute to our community and thrive. One Voice offers trainings, a buddy mentorship program, and an online resource library for members, as well as a members-only listserv through Mobilize
- [Nonprofit Austin at ACC](#) – This organization aims to connect various nonprofits with the many resources available in Austin and to improve their organizational strength. Nonprofit Austin at ACC has an online resource library with large numbers of articles offering guidance around issues facing many nonprofits, including the [Principles & Practices for Nonprofit Excellence Guide](#). If you're looking for an array of viewpoints on fundraising, financial management, ethics, or strategic planning, scroll through the resources available. Additionally, their training sessions cover topics from grant-writing to financial oversight, with a strong focus on management issues. The Center also sponsors a Certificate in Nonprofit Leadership and Management
- [Mission Capital](#) – This membership organization offers consulting services around several common issue areas, including strategy, operations, leadership transitions, and partnerships. They also conduct regular seminars and workshops. Mission Capital has a job bank and supports the 501(c)ommunity, a portal for member nonprofit professionals, board members, and volunteers to connect and share information, experiences, and ideas around nonprofit management and governance.
- [Texas C-BAR \(Community Building with Attorney Resources\)](#) – Texas C-BAR has an excellent legal resource library and connects nonprofits with legal assistance. They provide pro bono assistance to nonprofits for non-litigation legal issues and help form new nonprofit organizations. Their legal resources include employment, fundraising, and corporate governance information. They focus on business law rather than litigation, which makes them unique within the state of Texas. While this organization serves the entire state of Texas, they are based here in Austin
- [One Star - Together Texas](#) – OneStar leads programs that strengthen the statewide nonprofit sector, allowing organizations to continue their pivotal work and accelerate their impact for Texans. They educate and advocate for the nonprofit sector, build, host, and facilitate mission-aligned networks and collaboratives, and provide best-in-class resources, research and expertise. They build a strong nonprofit sector to ensure that organizations have the knowledge, resources, and networks to effectively address priority issues for local communities.
- [Texas Grants Resource Center](#) – For nearly 50 years, the Regional Foundation Library (RFL) has served as a bridge between grant-seeking and grant-making communities in Central Texas. Affiliated with both the Foundation Center headquartered in New York and The University of

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Texas at Austin's Division of Diversity and Community Engagement, the RFL offers free access to online tools for funding research as well as access to print and archival materials related to nonprofit formation, board development, strategic planning, and grant funding. A list of print resources in their library can be found [here](#).

- [Association of Fundraising Professionals \(AFP\) Greater Austin Chapter](#) - The purpose of the AFP Greater Austin Chapter is to foster a vibrant philanthropic community through nurturing fundraising professional excellence. They offer continuing education opportunities, resources, monthly luncheons on different topics, and an annual Central Texas Funders Forum.

National Nonprofit Resources

- [Candid](#) – This site is designed for use by foundations but has valuable information for grant seekers as well. Though few of their resources are free, they offer many books and training courses which may be valuable for organizations with the budget to afford them. For larger organizations, their Annual Year in Review publication can help fundraising staff understand the landscape in which foundations are making their funding decisions.
- [GuideStar](#) – This site provides an index of publicly filed 990 forms for all nonprofits that have submitted them, including foundations. The site requires registration, but the free account grants access to the full 990 forms.
- [Blue Avocado](#) – Blue Avocado is the bimonthly newsletter of American Nonprofits, a membership organization that provides practical financial information and support to U.S. 501(c)(3) nonprofit organizations, staff, stakeholders and volunteers. It is created by and for community-based nonprofits.

Issue-Specific Resources

Diversity:

- [BoardSource: Importance of Board Diversity, Inclusion, and Equity](#) highlights research, articles, and resources related to diversity, inclusion, and equity in boards and across the social sector.
- [“Awake to Woke to Work: Building a Race Equity Culture”](#) – This report from [Equity in the Center](#) explores the levers that drive change and the stages that mark transformation using the Race Equity Cycle. In collaboration with over 120 experts in the fields of DEI and race equity, they provide insights, tactics, and best practices to shift organizational culture and operationalize equity.
- [Race to Lead](#) – This report series from [Building Movement Project](#) and its accompanying website address the longstanding nonprofit racial leadership gap. Efforts to support, train and inspire aspiring leaders of color are important, but they are not enough to move the dial toward more diverse and equitable leadership. The Race to Lead survey data and analysis confront myths about race and leadership in nonprofits and provide structural recommendations for moving forward.

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- [“Global Diversity and Inclusion Benchmarks: Standards for Organizations Around the World”](#) — This report explores benchmarks and standards related to diversity and inclusion as well provides an opportunity for self-assessment.
- [“Protocol for Culturally Responsive Organizations”](#) – This report by the Center to Advance Racial Equity at Portland State University is designed to assist organizations in assessing their practice and commitment to integrating cultural responsiveness across the organizations’ policies, practices, culture, and data collection and evaluation mechanisms.

Governance

- [BoardSource: Guide to Board Member Roles and Responsibilities](#) explores the responsibilities of board members in an extensive library of guides, tools, and written resources.
- [“Leading With Intent”](#) reports on BoardSource’s annual national survey tracking and analyzing trends in nonprofit board leadership. The report includes a framework for exploring the relationship between who serves on a board, how it is structured, the culture it cultivates, and the way that it does its work.

Financial Management:

- The Nonprofit Association of Oregon’s financial management [self-assessment tool](#) can be used to determine areas of strength and weakness and set goals.
- The National Council of Nonprofits offers a [library of resources](#) on nonprofit financial management.
- The Free Management Library provides [this well-indexed and linked overview of financial management](#) for nonprofit organizations, including key annual activities and specific roles for professional assistance through bankers, treasurers, and accountants.
- A strong compendium of fundraising resources is available [here](#).
- A comprehensive article in the Stanford Social Innovation Review explains [how to identify and develop the right funding model](#) for your organization.
- Ten nonprofit funding models:
http://www.ssireview.org/articles/entry/ten_nonprofit_funding_models
- The Hogg Foundation for Mental Health is one of the Texas Cooperating Collections of nonprofit resources. Located at 3001 Lake Austin Boulevard on the 4th floor, this library is full of excellent fundraising resources.
- CompassPoint Nonprofit Services provides a [template and guide](#) to creating fiscal policies and procedures.
- The Journal of Accountancy provides [“Best Practices for Nonexempt Organizations and Form 990”](#). This article is from 2010 but we find its still relevant with current policies.

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Health and Safety:

- This article from the Nonprofit Risk Management Center highlights [key issues to consider in assessing workplace risk](#), as well as a sample workplace safety policy.
- Occupational Safety and Health Administration ([OSHA](#)) is the division of the US Department of Labor tasked with assuring safe and healthful working conditions by setting and enforcing standards and by providing training, outreach, education, and assistance.

Human Resources

General

- [National Society for Human Resource Management](#), the world's largest HR professional society, shares numerous resources related to human resource management
- The [Texas Workforce Commission](#) is a state agency that provides unemployment benefits and workforce development services to employers and jobseekers of Texas.:
- [Department of Labor](#)
- The [Equal Employment Opportunity Commission \(EEOC\)](#) is responsible for enforcing federal laws that make it illegal to discriminate against a job applicant or an employee because of the person's race, color, religion, sex, national origin, age, disability or genetic information. The EEOC website provides guidance on how the laws and regulations apply to specific workplace situations and provide resources that clarify existing EEOC positions.
- The [EEOC's Small Business Fact Sheet](#) provides an overview of the legal obligations of small businesses under the federal employment anti-discrimination laws. It also provides information about other EEOC resources available for small business owners

Volunteer Management

- VolunteerMaine covers the basics on their website: <https://volunteermaine.gov/volunteer-leaders>
- A-Z Volunteer Management Library is an extensive online library of materials related to non-profit volunteer management: <https://www.energizeinc.com/a-z>
- Culturally and Linguistically Appropriate Services (CLAS) Standards
- The Think Cultural Health website sponsored by the Office of Minority Health has a wealth of information and resources on the CLAS Standards: <https://thinkculturalhealth.hhs.gov/clas>
- The CLAS Standards Blueprint is a comprehensive guide to the Standards that includes specific strategies for implementation: <https://thinkculturalhealth.hhs.gov/clas/blueprint>
- The National Center for Cultural Competence website has many tools for implementing the CLAS Standards and self-assessments to identify cultural competency gaps at your organization: <http://nccc.georgetown.edu/>
- The Community Advancement Network (CAN) offers this toolkit to help organizations promote diversity, inclusion and cultural competence: <http://canatx.org/CAN-Initiatives/ccdi/index.php>

Employee Recruitment and Hiring

- Bridgespan offers this nonprofit hiring toolkit that explores the eight steps to mitigate risk and ultimately lead to making a successful hiring decision: <https://www.bridgespan.org/insights/library/hiring/nonprofit-hiring-toolkit>

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Programs/Services

- Program evaluation is increasingly important to funders. This article from the Free Management Library discusses types of evaluation tools and methods to choose among them: <https://managementhelp.org/evaluation/program-evaluation-guide.htm>
- 'Charting Impact' is a nationally-adopted evaluation tool. The St. David's Foundation currently uses this tool as part of their application process: <https://independentsector.org/resource/charting-impact/>

Policies and Procedures

- 501 Commons offers many resources on developing policies and procedures for volunteer management: <https://www.501commons.org/resources/tools-and-best-practices/volunteer-management>
- Ready.gov shares information on disaster preparedness for businesses, including templates for business continuity plans: <https://www.ready.gov/business/implementation/continuity>
- The Federal Emergency Management Agency (FEMA) offers emergency preparedness resources for businesses: <https://www.ready.gov/business>

Communications

- The [Colorado Nonprofit Association's Communications Toolkit](#) - a comprehensive guide to establishing communications guidelines, branding and marketing, and communications planning. The toolkit includes many tools and resources on working with the media, as well as sample communications plans, press releases, and more
- [National Reframing Human Services Initiative](#) - an evidence-based communication strategy for building public understanding of the human services sector and the will to support the important work taking place in the diverse communities human service organizations serve
- [Frameworks Institute](#) - helps mission-driven organizations communicate about social issues in ways that build public will to support progressive change
- Web/Tech Resources
- [Google Apps for Nonprofits](#) – free cloud services for nonprofits
- [TechSoup](#) – provides access to donated and discounted tech products and services, including high-quality refurbished hardware, and software from Adobe, Microsoft, Cisco, Intuit, and Symantec:
- [Google Analytics](#) – free tool that measures the success of your web presence:
- Resources on Social Media
- [Hootsuite](#) – use to manage all your social media accounts on one platform -
- [Social Media Club Austin](#) – a local group where you can go to get more information about social media

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Community Leveraging and Fundraising Opportunities

- [Planet Green](#) – offers a recycle fundraising program through which organizations can send in used inkjet cartridges, cell phones, and small electronics for free and receive funds back from Planet Green.
- [I Live Here | I Give Here](#) - Giving back to your community is easy when you have the right resources, and that's just what I Live Here I Give Here provides. We connect Central Texans with local causes they care about. Our community-wide events and year-round programs for businesses, nonprofits, and individuals help make giving possible for everyone.
- [Facebook for Nonprofits](#) - Learn more about how your charitable organization can raise money on Facebook.
- [YouTube Giving](#) - Nonprofits can fundraise on YouTube in a few different ways. Eligible nonprofits in the US can be fundraised for with the Donate button by channels with access to YouTube Giving.

Advocacy

- [Bolder Advocacy](#) – provides nonprofits and foundations with the resources and tools to help navigate complex advocacy rules and regulations. Users can access how-to's, fact sheets, and reports that help nonprofits stay up-to-date on advocacy and connect with a coach for one-on-one technical assistance and trainings.