

Standards for Excellence and Accountability

As a legal entity, we must comply with applicable local and state laws - these Standards build on that foundation and go a step further. Based on fundamental values such as honesty, integrity, fairness, respect, trust, compassion, responsibility and accountability, these Standards describe how IGAS should act to be ethical and be accountable in the program operations, governance, human resources, financial management and fundraising.

Standards are intended to describe how IGAS should and do operate. They also provide benchmarks to determine how well IGAS is fulfilling its obligations to those who benefit from our programs and generally to our stakeholders. IGAS is committed to these standards.

The Standards are comprised of eight chapters:

- I) Mission and Program
- II) Governing Body
- III) Conflict of Interest
- IV) Human Resources
- V) Financial and Legal
- VI) Openness
- VII) Fundraising
- VIII) Public Affairs and Public Policy

Standards Summary

IGAS is founded for public good and we shape our program activities toward achieving our mission. IGAS is governed by an elected, volunteer executive board that consists of individuals committed to our mission. Our members act in the best interest of IGAS, rather than in furtherance of personal interests or the interests of third parties. Volunteers occupy a special place in IGAS, serving in governance, administrative and programmatic capacities. We practice sound financial management and comply with a diverse array of legal and regulatory requirements. We provide the public with information about the mission, program activities and finances. Fundraising program in IGAS is maintained on a foundation of truthfulness and responsible stewardship. We represent the interests of the people we serve through public education and public policy advocacy, as well as by encouraging our members to participate in the public affairs of the community.

IGAS STANDARDS FOR EXCELLENCE AND ACCOUNTABILITY

I) MISSION AND PROGRAM

A. Mission

(1) Purpose of IGAS, as defined and approved by the executive board, should be formally and specifically stated. IGAS activities should be consistent with its stated purpose.

B. Organizational Evaluation

(1) IGAS should periodically revisit its mission (e.g. every 3 to 5 years) to determine if the need for its programs continues to exist. IGAS should evaluate whether the mission needs to be modified to reflect societal changes, its

current programs should be revised or discontinued, or new programs need to be developed.

C. Program Evaluation

(1) IGAS should have defined, cost-effective procedures for evaluating, both qualitatively and quantitatively, its programs and projects in relation to its mission. These procedures should address programmatic efficiency and effectiveness, the relationship of these impacts to the cost of achieving them, and the outcomes for program participants. Evaluations should include input from program participants.

(2) Evaluations should be candid, be used to strengthen the effectiveness of IGAS and, when necessary, be used to make programmatic changes.

D. Program Service

(1) In rendering its programs or services, IGAS should act with the utmost professionalism and treat persons served with respect. Where appropriate, IGAS should have policies in place that protect the confidentiality of personal information and should provide a grievance procedure to address complaints. IGAS should regularly monitor the satisfaction of program participants.

II) GOVERNING BODY

A. Board Responsibilities

(1) The board should engage in long-term and short-term planning activities as necessary to determine the mission of IGAS, to define specific goals and objectives related to the mission, and to evaluate the success of our programs toward achieving the mission.

(2) The board should establish policies for the effective management of IGAS, including financial and, where applicable, personnel policies.

(3) The board should annually approve the organization's budget and periodically should assess the financial performance in relation to the budget. As part of the annual budget process, the board should review the percentages of IGAS resources spent on program, administration, and fundraising.

(4) The full board or some designated committee of the board should hire the executive director, set the executive's compensation, and evaluate the director's performance at least annually. In cases where a designated committee performs this responsibility, details should be reported to the full board.

(5) The board should periodically review the appropriateness of the overall compensation structure of the organization

B. Board Composition

(1) The board should be composed of individuals who are personally committed to the mission of the organization and possess the specific skills needed to accomplish the mission.

(2) Where an employee of the organization is a voting member of the board, the circumstances must insure that the employee will not be in a position to exercise undue influence.

(3) The board should have no fewer than three unrelated directors. Five or more directors are preferable.

(4) To ensure adequate rotation of officers and board members, IGAS should limit the number of consecutive terms that a board member may serve.

(5) Board membership should reflect the diversity of the communities served by IGAS

(6) Board members should serve without compensation for their service as board members. Board members may be reimbursed only for expenses directly related to carrying out their board service.

C. Conduct of the Board

(1) The board is responsible for its own operations, including the education, training and development of board members, periodic (i.e., at least every two years) evaluation of its own performance, and where appropriate, the selection of new board members. New board members should receive an introduction to the Standards for

Excellence and Accountability.

(2) The board should establish stated expectations for board members, including expectations for participation in fundraising activities, committee service, and program activities.

(3) The board should meet as frequently as is needed to fully and adequately conduct the business of IGAS. At a minimum, the board should meet six times a year.

(4) IGAS should have written policies that address attendance and participation of board members at board meetings. These policies should include a process to address noncompliance.

(5) Written meeting minutes reflecting the actions of the board, including reports of board committees when acting in the place of the board, should be maintained and distributed to board and committee members.

III) CONFLICT OF INTERESTS

A. Conflict of Interest Policy

(1) IGAS should have a written conflict of interest policy. The policy should be applicable to board members and staff, and volunteers who have significant independent decision making authority regarding the resources of IGAS. The policy should identify the types of conduct or transactions that raise conflict of interest concerns, should set forth procedures for disclosure of actual or potential conflicts, and should provide for review of individual transactions by the uninvolved members of the executive board.

B. Conflict of Interest Statements

(1) IGAS should provide board members, staff, and volunteers with a conflict of interest statement that summarizes the key elements of the IGAS conflict of interest policy. The conflict of interest statement should provide space for the board member, employee or volunteer to disclose any known financial interest that the individual, or a member of the individual's immediate family, has in any business entity which transacts business with IGAS. The statement should be provided to and signed by board members, staff, and volunteers both at the time of the individual's initial affiliation with IGAS and at least annually thereafter.

IV) HUMAN RESOURCES

A. Personnel Policies

(1) IGAS should have written personnel policies and procedures, approved by the executive board, governing the work and actions of all employees and volunteers of the organization. In addition to covering basic elements of the employment relationship (e.g. working conditions, employee benefits, vacation and sick leave), the policies should address employee evaluation, supervision, hiring and firing, grievance procedures, employee growth and development, confidentiality of employee, client and organization records and information.

(2) With respect to volunteers, IGAS policies and procedures should also address initial assessment or screening, assignment to and training for appropriate work responsibilities, ongoing supervision and evaluation, and opportunities for advancement.

B. Employee Performance Evaluation

(1) IGAS should have a system in place for regular written evaluation of employees by their respective supervisors, which should take place at least annually.

C. Employee Orientation

(1) New employees of IGAS should receive an orientation, which includes review of the organization's personnel policies and procedures, position description, and an introduction to the Standards for Excellence and Accountability. Employees should be provided with a copy of the personnel policies and these Standards, and should acknowledge

receipt in writing.

V) FINANCIAL AND LEGAL

A. Financial Accountability

- (1) IGAS should operate in accordance with an annual budget that has been approved by the executive board.
- (2) IGAS should create and maintain financial reports on a timely basis that accurately reflect the financial activity of the organization. Internal financial statements should be prepared at least quarterly, should be provided to the executive board, and should identify and explain any material variation between actual and budgeted revenues and expenses.
- (3) If annual revenue in excess of 100,000 EUR, the financial reports should be subject to audit by a Certified Public Accountant.
- (4) IGAS should provide employees, board members and volunteers a confidential means to report suspected financial impropriety or misuse of organizational resources and should have in place a policy prohibiting retaliation against persons reporting improprieties.
- (5) IGAS should have written financial policies adequate for the size and complexity of organization governing: (a) investment of the assets of the organization (b) internal control procedures, (c) purchasing practices, and (d) unrestricted current net assets.

B. Legal Compliance and Accountability

- (1) IGAS must be aware of and comply with all applicable state and local laws. This may include, but is not limited to, the following activities: complying with laws and regulations related to fundraising, licensing, financial accountability, document retention and destruction, human resources, lobbying and political advocacy, and taxation.
- (2) IGAS should periodically assess the need for insurance coverage in light of the nature and extent of the organization's activities and its financial capacity. A decision to forego general liability insurance coverage or Directors and Officers liability insurance coverage shall only be made by the executive board and shall be reflected in the minutes for the meeting at which the decision was made.
- (3) IGAS should periodically conduct an internal review of the organization's compliance with known existing legal, regulatory and financial reporting requirements and should provide a summary of the results of the review to members of the executive board.

VI) OPENNESS

A. Annual Report

- (1) IGAS should prepare, and make available annually to the public, information about the organization's mission, program activities, and basic audited (if applicable) financial data. Basic financial data should, at a minimum, include a summary statement of activities and a summary statement of financial position. The report should also identify the names of the organization's executive board and management staff.

B. Public Access

- (1) IGAS should provide members of the public who express an interest in the affairs of the organization with a meaningful opportunity to communicate with an appropriate representative of IGAS.
- (2) IGAS should have at least one staff member who is responsible for assuring that the organization is complying with both the letter and the spirit of state laws that require disclosure of information to members of the public.

VII) FUNDRAISING

A. Fundraising Activities

- (1) IGAS fundraising costs should be reasonable over time. On average, over a five year period, IGAS should realize revenue from fundraising and other development activities that are at least three times the amount spent on conducting them. If fundraising ratio is less than 3:1, IGAS should demonstrate that it's making steady progress toward achieving this goal, or should be able to justify why a 3:1 ratio is not appropriate for the organization.
- (2) Solicitation and promotional materials should be accurate and truthful and should correctly identify IGAS, its mission, and the intended use of the solicited funds.
- (3) All statements made by IGAS in its fundraising appeals about the use of a contribution should be honored.
- (4) IGAS must honor the known intentions of a donor regarding the use of donated funds.

B. Donor Relationships and Privacy

- (1) IGAS should respect the privacy of donors and safeguard the confidentiality of information that a donor reasonably would expect to be private.
- (2) IGAS should provide donors an opportunity to state that they prefer to remain anonymous and that their name, the amount of their gift, or other information not be publicly released.
- (3) IGAS should provide donors an opportunity to have their names removed from any mailing lists which are sold, rented, or exchanged.
- (4) IGAS should honor requests by a donor to curtail repeated mailings or telephone solicitations from in-house lists.
- (5) Solicitations should be free from undue influence or excessive pressure, and should be respectful of the needs and interests of the donor or potential donor.

C. Acceptance of Gifts

- (1) IGAS should have policies in place to govern the acceptance and disposition of charitable gifts that are received in the course of its regular fundraising activities. These policies should include procedures to determine any limits on individuals or entities from which the organization will accept a gift, the purposes for which donations will be accepted, the type of property which will be accepted, and whether to accept an unusual or unanticipated gift in light of the organization's mission and organizational capacity.

D. Fundraisers

- (1) Fundraising personnel, including both employees and independent consultants, should not be compensated based on a percentage of the amount raised or other commission formula.
- (2) IGAS should exercise control over any staff, volunteers, consultants, contractors, other organizations, or businesses that are known to be soliciting contributions on behalf of the organization.

VIII) PUBLIC AFFAIRS AND PUBLIC POLICY

A. Public Policy Advocacy

- (1) IGAS should have a written policy on advocacy defining the process by which the organization determines positions on specific issues.

B. Public Education

- (1) IGAS should assure that any educational information provided to the media or distributed to the public is factually accurate and provides sufficient contextual information to be understood.