

Not-for-Profit Governance and Transparency in the Spotlight

Policies, Procedures, and Practices Disclosure on the Form 990

Policy, Procedure, Practice, or Topic	Disclosure on Form 990	Specific Question(s)	*Requires Description
Independent Directors (number)	Core Parts I, Line 4 and Part VI, Line 1b	Yes	No
Volunteers (number)	Core Part I, Line 6	Yes	No
Gross and net unrelated business income	Core Part I, Lines 7a and 7b	Yes	No
Programs – new, changed, & discontinued	Core Part III, Lines 2 and 3	Yes	Yes
Material diversion of assets	Core Part VI, Line 5	Yes	Yes
Meetings of governing body and committees acting on behalf of the governing body documented	Core Part VI, Line 8a and 8b	Yes	No
Chapters, Branches, and Affiliates Monitoring Policy	Core Part VI, Line 9	Yes	No
Form 990 Review Process	Core Part VI, Line 10	Yes	Yes
Conflict of Interest Policy & annual update	Core Part VI, Lines 12a and 12b	Yes	No
Conflict of Interest monitoring procedures	Core Part VI, Line 12c	Yes	Yes
Whistleblower Policy	Core Part VI, Line 13	Yes	No
Document Retention and Destruction Policy	Core Part VI, Line 14	Yes	No
Compensation Policy & Practices	Core Part VI, Line 15 and Schedule J	Yes	Yes
Joint Venture Participation Policy	Core Part VI, Line 16 and Part IV, Line 37	Yes	No
State Registration or Licensing Requirements for soliciting contributions and Compliance	Core Part VI, Section C, Line 17 and Schedule G, Part 1, Line 3	Yes	Yes
Public Disclosure of Documents Policy	Core Part VI, Section C, Lines 18, 19 and 20	Yes	Yes
Number of employees & independent contractors receiving over \$100,000	Core Part VII, Section A, Line 2 and Section B, Line 2	Yes	No
Financial Statements compiled, reviewed, or audited by an independent accountant	Core Part XI, Lines 2a and 2b	Yes	No
A committee assumes responsibility for audit, review, or compilation and selection of independent accountant	Core Part XI, Line 2c	Yes	No
Federal awards received and A-133 audit requirements	Core Part XI, Lines 3a and 3b	Yes	No
Donor Advised Fund Practices	Schedule D, Part I	Yes	No
Conservation Easement Practices	Schedule D, Part II	Yes	Yes
Collections of Art, Treasures etc.	Schedule D, Part III	Yes	Yes
Trust, Escrow, and Custodial Arrangements	Schedule D, Part IV	Yes	Yes
Endowment Spending and Accumulation Practices	Schedule D, Part V	Yes	Yes
FIN 48 Tax Footnote	Schedule D, Part X	Yes	Yes

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Policy, Procedure, Practice, or Topic	Disclosure on Form 990	Specific Question(s)	*Requires Description
Schools: Nondiscrimination Policy	Schedule E, Lines 1, 2, 3, 5, & 7	Yes	Yes but only for "No" answers
Schools: Special Records Retention Policy	Schedule E, Line 4	Yes	No
Foreign Grants: Selection and Monitoring Procedures	Schedule F, Part 1	Yes	Yes
Written or oral agreements with any individual (including officers, directors, trustees or key employees) or entity in connection with professional fundraising activities	Schedule G, Part I, Lines 2a and 2b	Yes	Yes
Hospitals: Charity Care Policy	Schedule H, Part 1	Yes	Yes
Hospitals: Community building activities	Schedule H, Part II	Yes	Yes
Hospitals: Bad debts included in community benefit amounts	Schedule H, Part III, Section A	Yes	Yes
Hospitals: Debt Collection Policy	Schedule H, Part III, Section C, Line 9a	Yes	No
Hospitals: Collection Practices for patients known to qualify for charity care or financial assistance	Schedule H, Part III, Section C, Line 9b	Yes	Yes
Domestic Grants: Selection and Monitoring Procedures	Schedule I, Part I	Yes	Yes
Certain fringe benefits	Schedule J, Line 1a	Yes	Yes
Certain fringe benefits (written policy)	Schedule J, Line 1b	Yes	Only for "No" answers
Substantiation required prior to reimbursement or allowing expenditures	Schedule J, Line 2	Yes	No
Compensation of the CEO/Executive Director (methods used to establish)	Schedule J, Line 3	Yes	No
Severance or change of control payments	Schedule J, Line 4a	Yes	Yes
Supplemental nonqualified retirement plan	Schedule J, Line 4b	Yes	Yes
Equity-based compensation arrangement	Schedule J, Line 4c	Yes	Yes
Contingent compensation (contingent on revenues or net earnings)	Schedule J, Lines 5 and 6	Yes	Yes
Other non-fixed payments	Schedule J, Line 7	Yes	Yes
Amounts subject to the initial contract exception	Schedule J, Line 8	Yes	Yes
Tax-exempt Bonds: Post-issuance practices and procedures	Schedule K, Part III, Line 7	Yes	No
Reportable excess benefit transaction(s)	Schedule L, Part I and Core Part IV, Lines 25a, & 25b	Yes	Yes
Loans to and/or from interested persons	Schedule L, Part II and Core Part IV, Line 26	Yes	Yes
Grants or assistance benefiting interested persons	Schedule L, Part III and Core Part IV, Line 27	Yes	Yes
Business transactions involving current and former insiders, their families, or businesses	Schedule L, Part IV and Core Part IV, Lines 28a, b, & c	Yes	Yes
Gift Acceptance Policy	Schedule M, Line 31	Yes	No
Transactions with Related Entities	Schedule R, Part V	Yes	Yes

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*Generally requires a narrative description of the circumstance, process, situation, policy, practice, or procedure etc.

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