

NAVREF NPC-Self-Assessment Tool – Updated September 2011 - DRAFT

The following standards are offered to VA-affiliated nonprofit research and education foundations established under 38 USC 7361-7366 as a means to assess four main areas of typical NPC operations: programs, governance, finances and selected management topics. Along with items required in IRS guidance, under the NPC authorizing statute, VA policy reflected in VHA Handbook 1200.17 and occasional VHA policy memos, or required by other oversight or regulatory organizations, this tool offers additional standards that reflect a higher, but not required, level of competence. NAVREF encourages NPCs to use this tool to ensure compliance with minimum requirements, but also to set goals and timelines to achieve standards identified as “reach goals.”

Notes:

Only selected elements of Handbook 1200.17 have been incorporated in this self-assessment tool. NPCs are responsible for becoming familiar with the handbook. Research supported by NPCs is subject to VA regulation and oversight and the requirements of private and non-VA federal funding agencies. **This self-assessment tool is not intended to assess compliance with rules applicable to the conduct of research.**

Key:

S	= Required by the NPC authorizing statute 38 USC 7361-7366	Minimum standards; “yes” responses indicate the NPC “meets” the standard
M	= Mandatory requirements of regulatory or oversight organizations other than VA	
H	= Required in Handbook 1200.17 or other VHA policy	
EP	= Expected practice; not specifically mandated, but generally expected of nonprofits	Reach goals; one or more “yes” responses indicate the NPC “exceeds” the standards
BP	= Best practice; reach goals recommended, but not specifically mandated under state or federal statutes or regulations	
*	= Management areas subject to particular scrutiny	

I. Mission and Programs

Each VA-affiliated nonprofit research and education corporation (NPC) should have a well-defined mission consistent with the authorities and purposes established under the NPC authorizing statute, Title 38, Subchapter IV, Sections 7361-7366. All programs supported by the NPC must be consistent with that mission.

A. Mission

		Standard	Checklist	Documentation
1	S	Research and education programs supported by the NPC are consistent with the NPC’s purpose and its authority to support VA research and education under 38 USC 7361-7366.	Yes or No	Minutes and expenditure documentation
2	EP	NPC has a board-approved mission statement consistent with its statutory authorities and its tax exempt purposes.	Yes or No	Mission statement
3	BP	The board reviews the mission statement regularly. The suggested review period is every three years.	Date of last review: _____	Minutes or dated bylaws
4.	BP	The board establishes and periodically reviews short term and long term goals for the NPC.	Date of last review: _____	Minutes
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the minimum standard regarding mission.	Yes or No	

NAVREF NPC-Self-Assessment Tool – Updated September 2011 - DRAFT

B. Program Evaluation

	Standard	Checklist	Documentation
1	* Except for reasonable and usual preliminary costs for project planning before its approval, NPC does not spend funds for a research project unless the project has been approved by the VAMC R&D Committee.	Yes or No	Project file
2	* Except for reasonable and usual preliminary costs for activity planning before its approval, NPC does not spend funds on an education or training activity unless the activity has been approved by the VAMC Education Committee.	Yes or No	Activity file
3	NPC programs reported/described on IRS Form 990 and the annual report to VA are consistent with the NPC's mission and tax exempt purposes.	Yes or No	IRS Form 990 and schedules; Annual report to VA
4	Research-related NPC programs such as seed grants, development and/or bridge funding, recruitment, etc., are evaluated by the board for consistency with the NPC's mission and value in supporting VA research.	Yes or No	Minutes
5	The board periodically evaluates its support for non-research related education activities for consistency with the NPC's mission and to ensure that they benefit VA employees and/or patients and their families.	Yes or No	Minutes
6	The board engages in ongoing planning activities to define specific goals related to its mission, and to evaluate the success of its programs toward achieving that mission.	Yes or No	Minutes
	NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standard regarding board program evaluation.	Yes or No	

C. Program Service

		Standard	Checklist	Documentation
1	BP	NPC assesses the satisfaction of principal investigators and other personnel whose research and education programs are served by the NPC.	Date of last assessment: _____	PI survey, annual membership meeting or other means for feedback
2	BP	NPC is responsive to PI recommendations that increase or improve NPC services to PIs and PI satisfaction.	Yes or No	Board meeting minutes
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standard regarding program service.	Yes or No	

NAVREF NPC-Self-Assessment Tool – Updated September 2011 - DRAFT

II. Governance

An NPC must have a board of directors that meets the requirements of 38 USC 7363. The board should provide effective governance of the NPC including overseeing compliance with its mission and finances, approving management policies and procedures, and ensuring adequate human and financial resources.

A. Board Responsibilities

		Standard	Checklist	Documentation
1	S	The board has appointed the executive director.	Yes or No	Minutes or separate memorandum
2	S	The medical center director has concurred in the appointment of the executive director.	Date of concurrence: _____	Minutes or separate memorandum
3	M	The reasonableness of the executive director's pay and benefits is documented in accordance with IRS requirements regarding executive compensation. Note: NPC Executive Director Compensation Benchmarking report is available from NAVREF on request.	Date: _____	IRS checklist and/or minutes
4	M	Board meeting minutes: <ul style="list-style-type: none"> ▪ Indicate date and time the meeting begins and ends ▪ List attendees ▪ State agenda items ▪ Provide a brief summary of deliberations sufficient to demonstrate due diligence ▪ State decisions of the board ▪ Are approved by the board and signed by the secretary ▪ Are maintained in a readily accessible minutes book 	Yes or No Yes or No Yes or No Yes or No Yes or No Yes or No Yes or No	Minutes
5	EP	The board reviews the bylaws every three to five years and updates them as needed.	Date of last review/update _____	Minutes
6	EP	Annually, the board approves an operational budget for the NPC.	Yes or No	Minutes
7	EP	The board reviews and approves financial policies for the organization every three to five years.	Date of most recent approval: _____	Minutes
8	EP	The board has reviewed and approved personnel policies for employees.	Date of approval: _____	Minutes
9	EP	The board reviews NPC insurance coverages annually. See section B, items 4 and 5 for a list of possible coverages. Such review ensures that: <ul style="list-style-type: none"> ▪ The limits are adequate; and ▪ The NPC has insurance coverage appropriate for its activities. 	Date of last review: _____ Yes or No Yes or No	Minutes

NAVREF NPC-Self-Assessment Tool – Updated September 2011 - DRAFT

		Standard	Checklist	Documentation
10	EP	The board has established an Audit Committee to identify the independent auditor, to review the audited financial statements and to receive communications from the auditor regarding internal controls, fraud, etc.	Yes or No	Board minutes; audit committee minutes
11	EP	The board has approved management's corrective plan to address material weaknesses and significant deficiencies identified in the independent auditor's report or letter to management.	NA or Yes or No	Minutes
12	EP	The board provides financial oversight including: <ul style="list-style-type: none"> ▪ The board approves the selection of the audit/accounting firm ▪ The board (or designated Audit Committee) meets with the auditor independently from staff ▪ Reviewing: <ul style="list-style-type: none"> ▫ the audit report and management letter (if any) ▫ IRS Form 990 and schedules ▫ internal financial statements ▫ internal controls 	Yes or No Yes or No Yes or No Yes or No Yes or No Yes or No	Minutes
13	BP	Board supervision of the executive director includes: <ul style="list-style-type: none"> ▪ A board-approved position description for the executive director ▪ An approved employment agreement (contract or letter) with the executive director ▪ Approving an annual performance evaluation and compensation review for the executive director. 	Yes or No Yes or No Date of last review: _____	Position description Agreement Minutes
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds standards regarding board responsibilities.	Yes or No	

B. Board Composition

		Standard	Checklist	Documentation
1	S	*The composition of the board meets the requirements established in 38 USC 7363.	Yes or No	Board roster
2	M	The composition of the board is consistent with the NPC's bylaws and state regulations regarding board make up and appointment of officers.	Yes or No	Bylaws and roster
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standards regarding board composition.	Yes or No	

NAVREF NPC-Self-Assessment Tool – Updated September 2011 - DRAFT

C. Board Conduct

		Standard	Checklist	Documentation
1	M	If the board has VA employees among its members in addition to those required to serve on the board by the NPC statute (MCD, COS, ACOS/R and ACOS/E): <ul style="list-style-type: none"> ▪ Board meetings are held outside of normal VA duty hours; or ▪ Such non-statutory VA members have an irregular tour of duty to accommodate meetings held during their normal VA tour of duty. 	NA or Yes or No NA or Yes or No	Minutes or leave certification
2	H	No compensation is paid to a statutory VA member of the board for services as a board member (i.e., MCD, COS, ACOS/R and/or ACOS/E).	Yes or No	Bylaws
3	EP	The board meets in accordance with the bylaws and as frequently as needed to conduct the business of the organization.	Yes or No	Minutes
4	EP	Board members prepare for meetings in advance by reviewing the agenda and supporting documentation.	Yes or No	Board self-evaluation
5	BP	Board members regularly undergo governance training.	Yes or No	Minutes, training roster or certificate of attendance
6	BP	The board has written expectations of board members and other board policies.	Yes or No	Board policies or minutes
7	BP	The board has an orientation process for new members.	Yes or No	Board policies
8	BP	The board conducts an annual evaluation of its own performance.	Date of self-evaluation: _____	Minutes or copy of last evaluation
9	BP	The board has a code of conduct.	Yes or No	Code
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standards regarding board conduct.	Yes or No	

D. Conflicts of Interest

		Standard	Checklist	Documentation
1	S	NPC has adopted a written NPC conflict of interest policy	Yes or No Date of board approval: _____	Policy Minutes

NAVREF NPC-Self-Assessment Tool – Updated September 2011 - DRAFT

2	H	<p>The NPC conflict of interest policy:</p> <ul style="list-style-type: none"> ▪ Describes when a conflict may occur. ▪ Requires training for directors, officers and employees within 90 days of hire or affiliation. ▪ Requires annual refresher training for directors and officers and for employees with decision making authority (key employees). ▪ Requires directors, officers and key employees (at a minimum) to disclose potential conflicts of interest. ▪ Requires directors, officers and employees to sign a statement acknowledging understanding of the policy and agreement to comply with it. ▪ Includes a process for identifying and managing conflicts of interest. 	<p>Yes or No Yes or No Yes or No Yes or No Yes or No Yes or No</p>	Policy
3	H	All officers, directors and employees have certified understanding of and compliance with the NPC conflict of interest policy.	Yes or No	Signed certifications
4	H	<p>Annually in the June 1 NPC annual report to VA, the executive director certifies that each NPC director, officer and employee has:</p> <p>(1) Been trained about the conflict of interest policy;</p> <p>(2) Acknowledged understanding of the policy and agreed to comply it; and</p> <p>(3) Submitted a conflict of interest disclosure form as appropriate for the NPC's policy.</p>	Yes or No	Executive director verification
NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standards regarding conflicts of interest.			Yes or No	

NAVREF NPC-Self-Assessment Tool – Updated September 2011 - DRAFT

III. Human Resources

Managing employees imposes a heavy burden on NPCs. Managing employees well requires high level skills and can contribute significantly to high morale and productivity. Managing employees poorly exposes the organization to legal suits and penalties. Any NPC that has employees should have policies that establish clear expectations for their work and workplace behavior. NPC HR staff must be qualified to ensure compliance with federal, state and local requirements. Although NAVREF discourages NPCs from hiring VA employees, those that choose to do so must exercise particular diligence to avoid violations of federal ethics regulations.

A. Human Resource Management

		Standard	Checklist	Documentation
1	S	<p>*To be afforded FTCA protection in the same manner as VA-salaried employees, NPC employees engaged in VA research or education:</p> <ul style="list-style-type: none"> ▪ Have a VA appointment; this may be a without compensation (WOC) appointment or an approved assignment under the Intergovernmental Personal Act (IPA). ▪ Work within the scope of government work (VA-approved research or education); and ▪ Work under the supervision of a VA-salaried employee. 	<p>Yes or No Yes or No Yes or No</p>	<p>WOC or IPA documentation PD or duty assignment records Time sheets</p>
2	M	<p>*NPC exercises particular diligence in managing joint VA/NPC employees including establishing NPC policy describing the terms and conditions for hiring VA employees. Such policy requires:</p> <ul style="list-style-type: none"> ▪ Certification that the NPC-paid work is different from their official VA duties by comparing VA and NPC job descriptions (obtaining a VA attorney opinion as needed) ▪ Use of timesheets to verify that NPC-paid work is performed outside of official VA duty hours. 	<p>Yes or No Yes or No Yes or No</p>	<p>Policy Position descriptions or opinion Time sheets</p>
3	M	Human resource management policies and practices meet the minimum federal and state requirements appropriate for the number of NPC employees and the NPC's activities.	<p>Date of last review: _____</p>	Review by labor attorney or qualified HR manager
4	M	NPC withholds taxes for individuals who qualify as "employees" under IRS guidelines for determining employment v. independent contractor/consultant status.	Yes or No	Contract or statement of work
5	M	NPC administrative employees have VA affiliate appointments. (Mandatory when affiliate badges are phased in by VAMC.)	Yes or No	Appointment documentation
6	H	NPC employees involved in research are credentialed by VA and have undergone VA training appropriate for their responsibilities (ethics, biosafety, etc.).	Yes or No	Employee record, training roster, or other NPC or VA documentation
7	EP	<p>NPC has on file a letter of employment, a contract or other engagement documentation for each employee. The letter establishes:</p> <ul style="list-style-type: none"> ▪ Duties and responsibilities ▪ At-will employment or in the case of a contract, termination terms ▪ Exempt or non-exempt status for FLSA/overtime purposes 	<p>Yes or No Yes or No Yes or No Yes or No Yes or No</p>	Employment letters, contracts or other employment documentation
8	EP	NPC management employees undergo continuing education in nonprofit management and skills appropriate for management of NPC activities (such as accounting, HR management, federal funds management, etc.).	Yes or No	Attendance documentation
9	BP	If NPC administers federal funds, at least one staff member has significant experience in federal funds management and/or has undergone extensive training	Yes or No	Resume or attendance documentation

NAVREF NPC-Self-Assessment Tool – Updated September 2011 - DRAFT

		Standard	Checklist	Documentation
10	BP	Each NPC position has a written job description.	Yes or No	Samples
11	BP	NPC has established a salary schedule with ranges for each job description.	Yes or No	Schedule
12	BP	NPC has SOPs for hiring and terminating employees that minimize exposure to lawsuits.	Yes or No	SOPs
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standards regarding human resource management.	Yes or No	

B. Personnel Policies

		Standard	Checklist	Documentation
1	M	<p>NPC has employee policies that at a minimum encompass (NPCs accepting federal funds or meeting certain threshold numbers of employees may have additional mandatory requirements – see below):</p> <ul style="list-style-type: none"> ▪ Working conditions (dress, smoking, security, etc.) ▪ Employee benefits ▪ Leave (vacation; sick leave; holidays; jury duty; bereavement, etc.) ▪ Employee evaluation ▪ Grievance procedures ▪ Confidentiality of personnel and other NPC records ▪ Disciplinary action ▪ At will or contract employment status ▪ Sexual harassment ▪ Whistleblower protection ▪ Mandatory training in VA policies (ethics, biosafety, security, etc.) ▪ Employee classification (exempt/nonexempt; regular/temporary/intermittent; full time/part time; at will) ▪ Hiring of employees vs. independent contractors 	<p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p> <p>Yes or No</p>	Policies
2	M	<p>NPC management is in compliance with federal and state workplace statutes and regulations as applicable to NPC revenues, expenditures or number of employees. Note: The following list is suggestive, not exhaustive.</p> <ul style="list-style-type: none"> ▪ Hiring of employees vs. independent contractors ▪ Age Discrimination in Employment Act (ADEA) ▪ Americans with Disabilities Act (ADA) ▪ Consolidated Omnibus Budget Reconciliation Act (COBRA) ▪ Employee Polygraph Protection Act ▪ Employment Retirement Income Security Act (ERISA) ▪ Equal Employment Opportunity (EEO) ▪ Family Medical Leave Act (FMLA) ▪ Fair Credit Report Act (FCRA) ▪ Fair Labor Standards Act (FLSA) ▪ Immigration Reform and Control Act of 1986 ▪ National Labor Relations Act (NLRA) 	<p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p> <p>NA or Yes or No</p>	Policies

NAVREF NPC-Self-Assessment Tool – Updated September 2011 - DRAFT

		Standard	Checklist	Documentation
		<ul style="list-style-type: none"> ▪ Occupational Safety and Health Act (OSHA) ▪ Poster requirements ▪ Title VII of the Civil Rights Act ▪ Uniformed Services Employment & Re-employment Act ▪ Worker Adjustment Retraining Notification Act (WARN) ▪ Workers Compensation Law 	NA or Yes or No NA or Yes or No NA or Yes or No NA or Yes or No NA or Yes or No NA or Yes or No	
3	BP	NPC has an employee handbook.	Yes or No	Handbook
4	BP	NPC has written procedures for orientation of new employees.	Yes or No	Procedures
5	BP	Personnel policies apply consistently to all employees regardless of supervisor.	Yes or No	Pay and benefits records
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standards regarding personnel policies.	Yes or No	

NAVREF NPC-Self-Assessment Tool – Updated September 2011 - DRAFT

IV. Financial and Legal

NPCs should practice sound financial management and must ensure compliance with applicable legal and regulatory requirements. An NPC's financial systems should be sufficient to maintain accurate financial accountability and to verify that expenditures are consistent with its statutory purpose of supporting VA research and education. They should also reflect an appropriate level of internal controls. NPCs should pay particular attention to expenditures regarding travel, business meetings that may involve meals, and compensation to VA employees.

A. Financial Accountability

		Standard	Checklist	Documentation
1	S	NPC accepts VA-appropriated funds only when pursuant to reimbursement for an approved Intergovernmental Personnel Act (IPA) assignment.	Yes or No	Financial records
2	S	NPC undergoes an annual audit in accordance with 38 USC 7366(b).	Yes or No	Last audit
3	M	The level of audit performed is appropriate for NPC activities - GAAS, GAGAS or A-133.	Yes or No	Last audit
4	M	NPC completes IRS Form 990 and schedules in accordance with IRS guidance.	Yes or No	IRS Form 990 & Schedules
5	M	NPC maintains an inventory of capitalized business property.	Yes or No	Inventory
6	M	NPC has a method for ensuring compliance with grant/award/contribution/donation requirements (reporting deadlines, budget constraints, etc.) and restrictions, if any.	Yes or No	Method
7	M	On IRS Form 990 Part VI, Section C, Line 20, NPC names a person qualified to respond to IRS inquiries.	Yes or No	IRS Form 990
8	H	*All expenditures are supported by an explicit research, education or NPC business justification and appropriate documentation.	Yes or No	Expenditure documentation
9	M	The board has established who may sign checks on behalf of NPC.		
10	H	The executive director or other individual designated by the executive director approves all expenditures: research, education and administrative.	Yes or No	Samples
11	H	NPC cash assets are held in financial instruments that are backed by the full faith and credit of the US Government; i.e., government securities, GNMA bonds, accounts protected by FDIC or NCUA coverage, or brokerage accounts offering government backing.	Yes or No	Bank statements
12	H	NPC monitors account balances to ensure reasonable compliance with federally insured limits.	Yes or No	Bank statements
13	H	NPC documents payments to VA.	Yes or No	Payment documentation
14	H	NPC pays for professional licenses only for employees who work exclusively for NPC.	Yes or No	Policy
15	H	NPC has policies governing: <ul style="list-style-type: none"> ▪ *Travel and other reimbursements (IRS accountable plan). ▪ *Business meetings (including meals or refreshments). ▪ Professional subscriptions and memberships. ▪ Reimbursement to the medical care appropriation for clinical services provided purely for research purposes. 	Yes or No Yes or No Yes or No Yes or No	Policies
16	H	Officers, directors and key employees undergo training on internal controls within 90 days of appointment.	Yes or No	Training records
17	H	Annually in the June 1 NPC annual report to VA, the executive director certifies that appointees have complied with the internal controls training requirement.	Yes or No	Certification
18	H	NPC retains proof of internal control training as long as the individual is associated with the NPC.	Yes or No	Training records

NAVREF NPC-Self-Assessment Tool – Updated September 2011 - DRAFT

27	BP	NPC provides PIs with monthly statements of financial activity in each project account.	Yes or No	Sample statement
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standards regarding financial accountability.	Yes or No	

NAVREF NPC Self-Assessment Tool – Updated July 2011

B. Legal Compliance and Risk Management

		Standard	Checklist	Documentation
1	S	NPC has obtained an IRS determination of tax exempt status and has a copy of the determination letter on file.	Yes or No	IRS letter
2	M	NPC's state registered agent documentation is current.	Yes or No	State verification
3	M	NPC has obtained a state tax exempt certificate.	NA or Yes or No	Certificate
4	H	NPC provides officers, directors and employees with "directors and officers" (D&O) liability insurance coverage.	Yes or No	Declarations page
5	H	NPC has other insurance coverages as appropriate including: <ul style="list-style-type: none"> ▪ Professional liability (contract errors and omissions) ▪ Fidelity bond ▪ General liability ▪ Business property ▪ Workers' compensation ▪ Umbrella ▪ Event cancellation 	Yes or No Yes or No Yes or No NA or Yes or No NA or Yes or No Yes or No NA or Yes or No	Declarations pages
6	H	NPC employee services for which the NPC receives VA reimbursement are governed by IPA agreements.	Yes or No	IPA documentation
7	H	Excluding CRADAs (to which VA is a party), NPC contracts and agreements do not bind VA.	Yes or No	Samples
8	H	If NPC obtains written advice from private legal counsel that is contrary to VA policy, NPC provides a copy to Regional Counsel.	NA or Yes or No	Submission documentation
9	BP	NPC is in compliance with federal, state and local tax reporting, registration and licensure requirements as applicable.	Yes or No _____	Description
10	BP	NPC's employee handbook has undergone legal review.	Date of last review _____	Review by attorney or qualified HR manager
12	BP	Transactions between NPC and the VAMC's university affiliate are documented as being for VA-approved research projects or education activities or for the general support of VA research and/or education.	Yes or No	Sample
13	BP	NPC has a plan for business continuity in the event of a natural or man-made disaster.	Yes or No	Plan
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standards regarding legal compliance and risk management.	Yes or No	

NAVREF NPC Self-Assessment Tool – Updated July 2011

V. Transparency

NPCs are statutorily authorized private corporations with particular responsibility to be transparent in their activities, programs and finances.

A. Reporting

		Standard	Checklist	Documentation
1	S	*NPC's annual report to VA as required under 38 USC 7366(d) is timely, complete and accurate.	Yes or No	Annual report to VA
2	M	NPC is in compliance with state reporting requirements.	Yes or No	State forms
3	M	NPC is in compliance with retirement plan reporting requirements.	Yes or No	Federal form
4	H	NPC provides the ACOS/R or AO/R with data regarding expenditures from October 1 through September 30 for RDIS reporting.	Yes or No	Data
5	BP	NPC periodically reviews ePROMISe Project Report to verify accurate reporting of NPC-administered projects	Yes or No	Annotated report
6	BP	NPC has a readily available statement about its mission, programs and finances, such as recent quarterly financial statements.	Yes or No	Statement
7	BP	NPC prepares an annual report for its internal stakeholders (board, PIs, staff, donors, etc.).	Yes or No	Internal annual report
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standards regarding reporting.	Yes or No	

B. Public Access

		Standard	Checklist	Documentation
1	S	NPC board and staff are aware that NPC records must be made available to the DVA Secretary and to the VA IG in accordance with 38 USC 7366(a).	Yes or No	Minutes, memorandum, or other documentation
2	S	NPC board and staff are aware that NPC activities are subject to investigation by the VA IG and GAO in accordance with 38 USC 7366 (B)(2).	Yes or No	Minutes, memorandum or other documentation
3	M	NPC is prepared to comply with federal nonprofit disclosure laws (copies of public versions of its last three IRS 990s; 1023 application for tax exempt status and IRS exemption determination letter).	Name of person responsible for compliance: _____	Minutes or policy
4	M	NPC is in compliance with state "sunshine laws" requiring that certain records, meetings and decisions be made available to the public.	NA or Yes or No	Minutes
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standards regarding public access.	Yes or No	

NAVREF NPC Self-Assessment Tool – Updated July 2011

VI. Fundraising and Donations

An NPC board of directors should ensure that the organization has financial resources sufficient to pursue its planned activities and to achieve its goals. Some NPCs rely exclusively on government and private sector grants and contracts. Others conduct solicitations (i.e., fundraising) that must be conducted in an ethically responsible manner and in compliance with federal and state requirements. Additionally, NPCs must be prepared to appropriately administer unsolicited contributions.

A. Fundraising

		Standard	Checklist	Documentation
1	M	VA personnel involved in NPC fundraising activities in their official capacities are in compliance with federal ethics regulations found at 5 CFR 2635.808.	Yes or No	Review of solicitations
2	M	Fundraising solicitations: <ul style="list-style-type: none"> ▪ Are written on NPC (not VA) letterhead ▪ Are conducted by NPC officials and staff ▪ Are signed by an NPC official ▪ Clearly state that such efforts are on behalf of the NPC, not VA ▪ Do not use the VA logo or photographs of senior VA personnel 	Yes or No Yes or No Yes or No Yes or No Yes or No	Review of solicitations
3	M	Expenditures of donations are consistent with the donor's intent, complying with any known restrictions.	Yes or No	Minutes
4	M	NPC is in compliance with federal and state requirements regarding fundraising.	Yes or No	Review by auditor or external accountant
		NPC <input type="checkbox"/> meets or <input type="checkbox"/> exceeds the standards regarding fundraising.	Yes or No	

B. Acceptance and Use of Donations, Gifts and Contributions (Not Grants or Contracts)

		Standard	Checklist	Documentation
1	EP	NPC has a policy addressing NPC acceptance and use of donations.	Yes or No	Policy
2	M	NPC is in compliance with IRS rules regarding donor advised funds.	NA or Yes or No	IRS form 990
3	H	NPC acknowledges contributions over \$250 in a letter to the donor reflecting limitations or conditions on the gift, if any.	Yes or No	Sample acknowledgement
4	EP	NPC has a policy on acceptance and use of donations resulting from fundraising activities and unsolicited gifts.	Yes or No	Policy

NAVREF NPC Self-Assessment Tool – Updated July 2011

5	EP	Expenditures of donations/gifts are subject to the same review policies and procedures as other expenditures.	Yes or No	Expense documentation
6	BP	NPC has a policy prohibiting acceptance of donations of honoraria, speaker fees, etc., earned by VA employees.	Yes or No	Policy
		NPC meets or exceeds the standards regarding acceptance and use of donations/gifts.	Yes or No	