

Policies and Procedures Manual for Partner Agencies

Greater Valdosta United Way



UNITED WAY MISSION

The mission of Greater Valdosta United Way is to improve people's lives by mobilizing the caring power of our community.

UNITED WAY VISION

United Way envisions a world where all individuals and families achieve their human potential through education, income stability and healthy lives.

SERVICE AREA

Brooks, Lowndes, Echols, Lanier and Berrien counties.

BOARD OF DIRECTORS

Greater Valdosta United Way is a volunteer driven organization. The Board of Directors, comprised of community leaders serving voluntarily, carries full powers for governance of United Way. The Board of Directors uses committee structures to fulfill its mission. Standing committees of the Board of Directors include the Executive Committee, Campaign Committee, Budget & Allocations Committee, and Finance Committee.

Throughout the entire United Way system volunteers make decisions. Most decision-making processes are a progression of recommendations moving from committee to the Board of Directors. The decisions of the Board of Directors are final.

UNITED WAY IMPACT

United Way is in the business of improving lives by mobilizing communities to create sustained changes in community conditions. Whether it is to improve living conditions, help provide quality after school care, improve the lives of the disabled, strengthen families, or provide living assistance to those in need in our community, United Way brings the community together to identify and address the critical issues here in South Georgia.

Today, the role United Way plays in our community is different than before. Our work now extends beyond just raising money. We are an organization where relevance and accountability converge to create stronger communities in which people's lives are improved. United Way assures that funded programs have a measurable impact on the social problems facing South Georgians.

We are committed to helping mobilize our community to focus on the bottom line results, the lives we change, and the community that we help shape.

We can strive to see the results by working through various agencies, programs, and community partnerships focused on three community priorities. United Way believes that focusing our funding and directing our efforts in these priority areas will make the greatest difference in the lives of people in South Georgia. These three priorities are described below.

1. **Preparing Children and Youth to Succeed** - Providing children and youth with appropriate tools, supports and opportunities to become strong individuals and successful members of our community. (The five essential resources are: caring adults, safe places, a healthy start, effective education and opportunities to help others.)
2. **Meeting Basic Needs & Increasing Self-Sufficiency** - Helping vulnerable people with a safety net and providing opportunities so that families and individuals may lead more independent lives and better provide for their own needs.

3. **Promoting Health, Safety, and Wellness** - Improving health status by promoting physical and mental well-being for people of all ages through prevention, education, treatment, and access to affordable care.

Through numerous programs and agencies, United Way provides a continuum of services that support individuals and families – from infants to seniors.

PARTNERSHIP OVERVIEW

Greater Valdosta United Way is committed to working with Partner Agencies to safeguard its stewardship responsibility to contributors and the community at large. This commitment requires a delicate balance be maintained between the Partner Agencies' autonomy and United Way's mission of "Increasing the organized capacity of people in South Georgia communities to care for one another." United Way and its Partner Agencies share a vital community responsibility for addressing human needs through a private, voluntary, human care system. The belief that campaign fundraising is an effective, efficient means to channel community resources into a system that serves as the basis of a partnership dedicated to uniting people in voluntary action.

In the important process of linking people in need with local, financial and volunteer resources, certain mutual responsibilities must be met to ensure maximum effectiveness. The purpose of this manual is to define those specific mutual responsibilities that exist between United Way and the Partner Agencies it supports. The policies and procedures contained in this manual may change from time to time, at the discretion of United Way, to keep pace with our changing environment. All Partner Agencies are bound by the policies and procedures as they change, provided 60 days notice of such changes is given and a reasonable amount of time allocated for compliance. We hope that this manual will create an understanding of the relationship between United Way and Partner Agencies. Additional copies may be obtained from Greater Valdosta United Way by contacting (229) 242-2208.

NEW PARTNERSHIP DEVELOPMENT

In addition to shifting funding among programs offered by current partner agencies, United Way periodically considers programs offered by a new agency for funding and partnership.

There are two ways that New Agency Partnership Development may be initiated. United Way may choose to extend an invitation to potential partners who are voluntary, health and welfare organizations, or such an organization may contact United Way to share their interest in partnership. In either case, as a first step, all interested organizations must submit an application and submit all required documentation. As part of this detailed review, United Way will request the following information:

1. The agency's mission and purpose.
2. Copy of 501(c)(3) determination letter.
3. Copy of annual certification letter from the Secretary of State assuring that the agency is registered with the State of Georgia to solicit charitable contributions and in compliance with registration filings. (Securities Division)
4. Copy of incorporation papers from the Secretary of State showing that the entity is active upon the records of the Secretary of State, and in compliance with the annual registration filing requirements. (Corporations Division)
5. Current audited Annual Financial Statement, review or compilation completed by an independent Certified Public Accountant in accordance with generally accepted auditing standards (GAAS) and generally accepted accounting principles (GAAP), or another comprehensive basis of accounting; and a copy of the Management Letter, if provided.

6. Current copy of IRS form 990.
7. Most recent internal financial statement (within the past 3 months).
8. Board of Directors list.
9. Specific description of the program(s) and budget(s) for which the agency desires United Way support. Include the following:
 - a. Describe how each program for which funding is sought, addresses a critical community need.
 - b. Of United Way's three focus areas, which one does this program fit within and why?
 - c. Who is the target population?
 - d. What are the specific activities that occur in the program?
 - e. How many people currently take part in the program?
10. A description of the outcomes/results the program(s) hopes to produce and what indicators are used to measure those outcomes.
11. A brief description of agency fundraising activities (how and when these activities take place), including the sources of current program funding.
12. Why is the agency seeking United Way funding and how will services be improved (quality) and/or expanded (quantity) as a result?

Applications from potential new agencies will be reviewed by the Allocation Committee during the same time period as the existing agency applications are accepted. The agency will receive a letter shortly after the Board meeting notifying them of the action taken.

Once an agency gains partnership status, the agency will be included in future campaign materials and will be eligible for campaign designations and General Fund allocations.

PARTNER AGENCY DEFINITION

A Partner Agency is an agency that has an ongoing relationship with United Way, is certified annually and adheres to United Way standards described in this manual. Partner Agencies are eligible to receive designations and General Fund allocations. They undergo a complex review, which includes submission, at minimum, of an annual application, financial documentation and description of services provided.

All partner agencies are eligible to apply for funding through the process outlined below.

INVESTMENT PROCESS

Partner Agencies apply for program funding through an application and presentation process. United Way will organized an Allocation Committee that will review all information submitted and make a recommendation for funding. The Board of Directors reviews all recommendations and determines the final funding awards for all Partner Agency programs.

PROGRAM REALLOCATION

Partner Agencies are required to use all allocated funds as approved by the Board of Directors and stated in each agency's request for funding application. A Partner Agency must receive written approval from United Way before reallocating funds to other purposes within the agency.

If a Partner Agency would like to request approval for expenditure changes, the request must be made in writing to the Executive Director stating in detail the reason for expenditure change. The Executive Director will then forward the request to the Executive Committee who will review and make a recommendation to the Allocation Committee. The request will then be presented to the Board of Directors for final approval or denial.

PURPOSE

In order to fulfill our stewardship responsibility to our contributors and the community, we require Partner Agencies to comply with various reporting requirements. An Allocation Committee will conduct a yearly review of Partner Agencies' financial statements

In addition to these reporting requirements, there are baseline performance standards that all Partner Agencies are expected to fulfill and maintain.

CRITERIA

A Partner Agency is in good standing if it meets the following criteria:

- ✓ Is incorporated or chartered under appropriate state or federal statutes and is considered current with annual updates.
- ✓ Is registered with the Secretary of State for charitable solicitations and is considered current with annual updates.
- ✓ Maintains its recognition by the Internal Revenue Service as an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code as amended, and as a publicly supported organization of the type described in Section 170 (b)(1)(A)(vi) and abides by all applicable policies outlined therein.
- ✓ Has an independent local board of voting members serving without compensation that has ultimate authority for the organization's service, administration, financing and stewardship of funds.
- ✓ Has an annual financial audit or accrual basis compilation (non-disclosure) report performed by an independent Certified Public Accountant in accordance with generally accepted auditing standards (GAAS) and generally accepted accounting principles (GAAP), or another comprehensive basis of accounting.
- ✓ Is issued an unqualified opinion for the agency's financial statements.
- ✓ Files IRS Form 990 in a timely manner.
- ✓ Does not have significant ongoing financial deficits and/or lacks evidence of financial support or a board or voting members' approved plan to ensure that the Partner Agency continues in operation and meets its obligations and commitments.
- ✓ Maintains appropriate records to enable the organization to make regular assessments of its financial condition, the volume and effectiveness of its services and accountability to the organization's constituency, and its sources of support in the community-at-large.
- ✓ Does not discriminate in hiring, service delivery or volunteer services on the basis of race, religion, gender, national origin, age, or disability.
- ✓ Maintains an equal employment opportunity policy in writing.
- ✓ Adheres to a code of ethics for volunteers and staff that include provisions for ethical management, publicity, fundraising practices, and full and fair disclosure.

- ✓ Maintains appropriate insurance coverage.
- ✓ Is free of any reasonable suspicion of the misuse of funds, engagement in unethical or illegal practices, or violation of applicable laws.
- ✓ Is free of any significant non-compliance issues for other funding sources.
- ✓ Has adopted procedures to ensure regulatory compliance with all applicable local, state and federal rules, regulations and contract provisions.
- ✓ Has a clearly stated purpose, functions as a voluntary health or welfare organization, and demonstrates relevance of mission to United Way's mission.
- ✓ Is incorporating program improvements to achieve stated outcomes.
- ✓ Is in compliance with all United Way requirements for Partner Agencies. Meets all United Way reporting requirements in a timely manner and adheres to United Way's Standards of Excellence. Funded programs align with United Way priorities.
- ✓ Supports the United Way Campaign through marketing, public relations, and fundraising activities.

A Partner Agency that meets all of the above criteria will be categorized as in good standing. If a Partner Agency does not meet one or more of the stewardship criteria, the United Way Executive Director will intervene and communicate their concerns in writing to the Partner Agency Executive Director. If the Partner Agency does not take corrective action as requested, probation and suspension of allocations may result pending submission of the requested materials and action. In the event of continued non-compliance, the provisions in place for a termination of partnership will take place.

United Way Partner Agency Policy for Audits and Federal Form 990

Financial Statements. Each Greater Valdosta United Way partner agency is required to submit its annual audited financial statements, independent financial review, or compilation to United Way annually with their application for funding for the upcoming year. The following revenue thresholds apply for submission to United Way.

1. Agencies with annual revenue of \$250,000 or more are required to submit an audit report including accrual basis financial statements prepared in conformance with generally accepted accounting principles (GAAP) or another comprehensive basis of accounting and audited in accordance with generally accepted auditing standards (GAAS).
2. Agencies with annual revenue between \$100,000 and \$249,999 must have an independent financial review of agency financial statements, in accordance with Statements on Standards for Accountability and Review Services issued by the American Institute of Certified Public Accountants.
3. Agencies with annual revenue of less than \$100,000 must submit an accrual basis compilation (non-disclosure) report prepared by an independent CPA.

IRS Forms. Partner agencies that prepare and submit to the IRS a complete copy of the organization's IRS Form 990 or 990 EZ will provide a copy to the Greater Valdosta United Way. Partner agencies that

submit Form 990 EZ, and those that are not required to submit either of these forms to the IRS, will provide a pro-forma IRS Form 990 with the following pages: page 1 (Part I, Summary and Part II, Signature Block); pages 7 and 8 (Part VII, Compensation sections A and B); page 9 (Part VIII, Statement of Revenues); and page 10 (Part IX, Statement of Functional Expenses).

OUTCOME MEASUREMENT

The mission of Greater Valdosta United Way is “to improve people’s lives by mobilizing the caring power of our community. In order to accomplish this, United Way has gradually been shifting from a focus on activities and outputs (i.e. the number of people served) to a focus on results in the health and human services system.

United Way encourages this shift by asking Partner Agencies to identify and measure the benefits of their activities—their outcomes—for the individuals and families they serve, and then to learn from the findings to increase their effectiveness. When services are more effective, more lives are improved.

Program outcomes are expressed as the difference a program has had on the life of the client served. It’s an expression of how or why that client is better off after contact with an agency than that client was before. United Way is committed to assisting agencies with identifying measurable outcomes while understanding that the process is evolutionary and may take time to develop.

Health and human service organizations that have incorporated outcome measurement into their service delivery have found that these efforts help their program(s):

1. Focus staff on shared goals
2. Communicate results to stakeholders
3. Clarify program purpose
4. Identify effective practices
5. Compete for resources
6. Enhance record keeping
7. Improve service delivery

REQUIREMENTS

United Way requires that Partner agencies abide by the following program deliverables for outcome measurement, including, but not limited to:

- A monthly report detailing the services provided by UW funding and the number of individuals served.
- Additional reporting as necessary based on United Way staff review and evaluation of the program.

In order to increase public awareness of the programs funded by United Way and to assist in raising more funding for the community, a Partner Agency receiving financial support from United Way is required to publicly recognize its relationship with United Way by:

- 1. Using the name of United Way and its standard logo and script as approved by United Way on:**
 - a) press releases and media publicity**
 - b) annual reports**
 - c) newsletters**
 - d) brochures**
 - e) stationery**
 - f) invitations and event materials**
 - g) talks to groups**

- 2. Prominently displaying the United Way name and logo on exteriors and/or interiors of buildings, doors or walls of the primary entrances to all facilities used by the Partner Agency.**
- 3. Identifying themselves as a recipient of United Way funds in news releases, public service announcements, public affairs programs, community presentations and other events. Board members, staff, clients, consultants and the general public should be made aware of the relationship between the Partner Agency and United Way.**
- 4. Recognizing United Way in the same manner that they would a corporate sponsor when and where appropriate.**

United Way will supply the Partner Agency with appropriate signage and logo as needed. If the Partner Agency has any questions or is unsure as to whether the logo or signage is appropriate for a particular event, please contact United Way immediately.

SUPPORT OF THE CAMPAIGN

PURPOSE

United Way seeks to maximize the total dollars available to address the needs of our community. United Way encourages Partner Agencies to develop additional revenue generating activities that will help meet the health and human service needs of our community.

In brief, support of the campaign by agencies includes but is not limited to the following:

- Using the United Way logo on the agency's public relations materials including letterhead, brochures and annual reports, and displaying the United Way logo prominently on agency buildings;
- Running a campaign among the agency's employees;
- Participating in the distribution of campaign materials and speaking with businesses as requested during the fall campaign and actively promoting United Way.
- Participation with all fundraising activities conducted by United Way.

POLICIES

The following policies are designed to maintain the strongest possible annual United Way campaign and allow the Partner Agency the flexibility to conduct its own essential fundraising activities.

- 1.** Partner agencies are prohibited from conducting any form of solicitation of individuals at the workplace. (Partner agency United Way employee campaigns are allowed.)
- 2.** Partner agencies are prohibited from promoting designated gifts in United Way campaigns with the exceptions of the Combined Federal Campaign and State of Georgia Charitable Contributions Campaign.

Greater Valdosta United Way maintains a policy allowing donors to designate their gifts to individual Partner Agencies. This policy is as follows: All designated pledges to a specific agency received by United Way shall be paid to the agency in 12 monthly payments. Designation amounts to an agency from all sources are totaled for each agency, and the agency will receive those amounts.

A list of donors with addresses, who indicated to United Way that they would like to receive a personal acknowledgement, is sent to agencies if requested by the agency. Many donors inform United Way that they do not wish to be solicited by Partner Agencies.

ENFORCEMENT

1. A violation of Partner Agency fundraising policies will be reported to the Chairman of the Board. The Board Chair will then meet with the Executive Committee to report on the violation and then make a recommendation to the Board Of Directors on a course of action to take. Violations will be reviewed on a case-by-case basis.
2. All penalties shall be within the authority of the Board of Directors.

TERMINATION OF PARTNERSHIP PROCESS

PURPOSE

All Partner Agencies are reviewed annually to determine compliance with policies and procedures. These reviews may disclose issues serious enough to warrant consideration of probation, allocation suspension, and termination of partnership.

TERMINATION OF UNITED WAY PARTNER STATUS

Criteria

Events leading to Termination of Partner Status include, but are not limited to, the following:

- Lack of service delivery to client population
- Lack of program alignment with United Way priorities
- Failure to provide for the health and safety of Partner Agency clients and/or employees
- Lack of leadership and direction by Partner Agency Board of Directors
- Severe ongoing financial deficits, with a lack of evident financial support or a Board approved plan to ensure that the Partner Agency continues in operations and meets its obligations and commitment under the agreement
- Failure to follow requirements or recommendations of United Way, or any licensing or governmental bodies
- Failure to correct deficiencies identified by United Way Board of Directors
- Engagement in activities that fail to support the mission or image of United Way
- Reasonable suspicion of the misuse of funds
- Engagement in unethical or illegal practices
- Violation of applicable laws
- Loss of tax-exempt status under Section 501(c)(3) of the Internal Revenue Code
- Engagement in activities that jeopardize the provision of funding or services to our community
- Failure to comply with the requirements as outlined under the United States Patriot Act
- Failure to comply with the requirements as outlined under Sarbanes-Oxley that apply to nonprofits.

Process

Once concerns are raised about the Partner Agency's compliance with applicable policies and procedures, the Board of Directors will examine the situation. United Way reserves the right to contact, share, and/or compare information with other funders. The United Way Board of Directors will notify the Partner Agency in writing of United Way's concerns and request a meeting with Partner Agency representatives, including appropriate Partner Agency staff and Board members.

During this meeting, the Board of Directors will explain United Way's concerns and hear the Partner Agency's responses. A remediation or compliance plan and a timetable for remedying identified problems, deficiencies, or concerns will be developed by the Board and the Partner Agency. The Board will communicate in writing the remediation or compliance plan to the Partner Agency. The Partner Agency will have up to 30 days from the date of this written notice to agree in writing to immediately commence implementation of the plan.

If the Partner Agency does not comply with the provisions of the plan, fails to submit the appropriate documentation, or is unable to reach the agreed upon outcomes within the established time period under the remediation or compliance plan, the Board of Directors may place the Partner Agency on probation, which may include suspension of its monthly allocation, until satisfactory progress with implementation of the plan has been achieved.

Termination of partnership shall be considered if the Partner Agency fails to take positive remedial actions to satisfy the identified problems, deficiencies, or concerns. In the event termination action is warranted, the Partner Agency will be notified in writing.

United Way reserves the right to expedite this process and terminate the relationship without advance notice in the event the Agency fails to meet its obligations as described in the Annual Allocation Review, or in the event of fraud or criminal activity by an Agency, its officers or its employees.

AGENCY-INITIATED TERMINATION

A Partner Agency may terminate its United Way Partner Status at anytime by submitting a written notice to Greater Valdosta United Way's Executive Director and Board of Directors. All United Way funding and partner agency privileges shall terminate immediately.

UNITED WAY LOGOS AND IDENTIFICATION

Upon termination of the Agreement for any reason, the Partner Agency must cease use of all United Way logos and materials that identify the Agency as a United Way Partner Agency.

By signing below I, as Executive Director/CEO acknowledge that I have read, understand and agree to abide by the Agency Policies and Procedures Manual.

_____ Agency

_____ Executive Director/CEO

_____ Date