

California Education Research Association (CERA)
Accountability Resolution Document

The CERA Boards has reviewed and discussed the Charities Review Council's Nonprofit Accountability Standards and acknowledges that adherence to the standards will benefit the organization and the donor public by demonstrating the values of public disclosure, responsible governance, sound financial management and ethical fundraising. The board pledges to continually strive to meet the Accountability Standards.

Date: _____

Board President (print): _____

Signature: _____

California Educational Research Association (CERA)

Accountability Documentation

Document	Purpose
IRS Form 1023	to verify tax-exempt status and Public Information and Annual Reporting standard. The 1023 is the application for exempt status as a 501(c)(3) and the
IRS Letter of Exempt Status	to verify tax-exempt status.
IRS Form 990	to verify Public Disclosure and Financial Activity section standards. The organization is legally required to file a 990 with the IRS.
Bylaws	to verify Board Length of Service and Board Meetings standards. Our standards require that quorum is met for at least 4 meetings, board term length is less than 5 years, and that term limits exist.
Board Meeting Minutes	to verify Governance and Financial Activity section standards. The organization submits redacted minutes only if it feels information in the minutes needs to be confidential.
Board Roster	to verify Separation of Roles standard. The standard requires that not more than one voting member is a paid staff person, no paid staff person serves as board chair, and no board member is simultaneously chair and treasurer.
Current Operating Budget	to verify Board Fiduciary Oversight standard. The standard requires that an annual budget is approved by the CERA board within one month of the beginning of the fiscal year.
Annual Report	to verify Public Disclosure and Annual Reporting standard. The standard requires the organization to share the following information annually with the public (in print or on the web): mission statement; description of community/population and geographic area served; description of major programs, activities, goals and accomplishments; cost of major programs (as defined by Form 990t); GAAP financial statements; list of the CERA Board.
Conflict of Interest	Used to verify Conflict of Interest Policy standard. Our standard requires that the policy addresses both board and key staff, and includes a definition of a conflict, a disclosure and recusal process, a procedure for annual disclosure, and an annual disclosure form. (If your organization does not currently have a policy, one can be adopted during the review process)
Financial Report	to verify Board Fiduciary Oversight standard. The standard requires that the CERA board receives financial reports which compare actual to budgeted income and expense.
Whistleblower Policy	to verify Whistleblower Policy standard. The standard requires that the policy includes a procedure for reporting, ensure confidentiality of reportee, and contain a non-retaliation clause.
Document Retention Policy	to verify Document Retention Policy standard. The standard requires that the policy provides clear timelines for the retention of key governing, legal, audit, and financial documents.
Travel Reimbursement Policy	to verify Travel & Entertainment Reimbursement Policy standard. The standard requires that the policy includes a definition of reasonable expenses, a process for documenting expenses, and a procedure for reimbursement.
Fundraising Materials	to verify Fundraising Disclosures standard. Solicitations include the following information: name of your organization, address/phone number, purpose/program for which the funds will be used,

	declaration of the tax deductibility of a contribution.
Discontinue Contact Policy	to verify Donor Privacy standard. The standard requires that the policy states that upon a person's "written or oral request" to the organization contact will be discontinued.
Donor Privacy Policy	to verify Donor Privacy standard. The standard requires that the policy describes how donor information is collected and used, and allows donors to "opt-out" of having his/her private information shared or made public.
Board Resolution Document	Resolution signed by the Board acknowledging its adherence to the Accountability Standards.