

Governance Check List:

(see http://www.dsd.gov.za/npo/index2.php?option=com_docman&task..
<http://www.inyathelo.org.za>
<http://www.ngopulse.org/press-release/new-code-governance-non-profits>)

Part 1- Governing Body and Management

1. Does the organization have a written mission statement that articulates its current purpose(s)?

2. At the beginning of the year under examination, what was the number of board members with voting rights?

3. Did the number of meetings held meet or exceed the meeting requirements set forth in the organization's bylaws?

4. How often did the full board meet during the primary year under examination?
Select one of the options.

5. How often did a quorum of voting board members meet during the primary year under examination?

6. Are compensation arrangements for all officers, directors, trustees, and key employees approved in advance by an authorized body of the organization composed of individuals with no conflict of interest with respect to the compensation arrangement?

7. Does the authorized body rely upon comparability data in making compensation determinations?

8. Is the basis for all compensation determinations contemporaneously documented.
Select one of the options.

Part 3 – Compensation

6. Are compensation arrangements for all officers, directors, trustees, and key employees approved in advance by an authorized body of the organization composed of individuals with no conflict of interest with respect to the compensation arrangement?

7. Does the authorized body rely upon comparability data in making compensation determinations?

8. Is the basis for all compensation determinations contemporaneously documented. Select one of the options.

Part 4 - Organizational Control

9. Does effective control of the organization rest with a single or select few individuals?

10. Did any of the organization's voting board members have a family relationship and/or outside business relationship with any other voting or non-voting board member, officer, director, trustee, or key employee? Select one of the options.

11. List the type and number of relationships between the officers, directors, trustees, or key employees.

Part 5 - Conflict of Interest

12. Does the organization have a written conflict of interest policy? If **YES** does the policy address recusals? AND does the policy require annual written disclosures of conflicts of interest?

13. If any actual or potential conflicts of interest were disclosed, was the organization's conflict of interest policy adhered to?

Part 6 - Financial Oversight

14. Are there systems or procedures in place intended to make sure assets are properly used, consistent with the organization's mission?

15. How often did the board discuss/consider reports of the organization's financial activities?

16. Prior to filing, was it reviewed by the full board and/or a designated committee?

17. During the primary year under examination, was an independent accountant's report prepared?

18. Was the accountant's report discussed/considered by the full board and/or a designated committee?

19. Was a management letter prepared by the independent accountant?

20. If **YES**, was the management letter reviewed by the full board and/or a designated committee?

21. Did the organization adopt any of the recommendations contained in the management letter?

22. How often did the organization provide board members with written reports of the organization's financial activities

23. Was a management letter prepared by the independent accountant?

If **YES**, was the management letter reviewed by the full board and/or a designated committee? And did the organization adopt any of the recommendations contained in the management letter?

Part 7 - Document Retention

24. Does the organization have a written policy for document retention and destruction? Select one of the options.

25. Does the organization adhere to its written policy for document retention and destruction?

26. Does the board contemporaneously document its meetings and retain this documentation?

27. Was your examination hindered by a lack of necessary documentation? Select one of the options.

Part 8 – Disposition of assets.

28 . Is there a written policy on the disposition of assets.

