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**Accountability Self-Assessment for Unstaffed Private Foundations**

**DIRECTIONS**

This self-assessment tool is designed to be a comprehensive resource to help you determine if your unstaffed private foundation (family, independent or corporate) is complying with key federal laws and regulations and is engaging in generally recommended good practices for being accountable to the public. Addressing issues of accountability is an ongoing process for an organization, and this tool is designed to help organizations with that process.

This tool is for private foundations with no full-time or part-time staff. If your foundation has one or more full-time or part-time staff people, please use the accountability self-assessment tool for staffed private foundations.

Please note that this self-assessment tool is designed to allow some flexibility in how it is used and interpreted, since not all of the practices listed in the self-assessment tool will be applicable to every foundation, particularly smaller foundations. But the tool provides a solid framework to help foundations assess how well they are achieving their goals to be ethical and accountable organizations.

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| --- | --- |
| Foundation Name: |  |
| Date(s) of Self-Assessment: |  |
| Name and Title of Person(s) Conducting  Self-Assessment: |  |
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**Introduction**

**How to Use The Self-Assessment Tool**

**Who Should Complete the Self-Assessment?**

This self-assessment tool can be completed by one or more of your board members who are knowledgeable about your foundation. If one person completes the self-assessment, she or he should ideally have a broad knowledge and understanding of the foundation’s governance, management and operational practices. You can also consider using an outside consultant, volunteer or advisor to complete this tool, but if that person does not have an in-depth understanding of the foundation, she or he may need to conduct board interviews to accurately complete the self-assessment.

**How Long Will It Take to Complete the Self-Assessment?**

It should typically take a total of one to two hours to complete the checklist and tabulate and analyze the results.

**How Often Should We Use the Self-Assessment?**

The self-assessment can be a useful tool to run through every two or three years to ensure that your foundation is being appropriately accountable to the public.

**Ways to Use the Self-Assessment**

The self-assessment tool is designed with some flexibility so that a foundation can use the tool in ways that best meet its specific interests and needs. Some suggested ways to use the tool include the following:

* **A single, comprehensive assessment:** Complete the entire tool as part of a comprehensive, organization-wide assessment of your foundation’s accountability and compliance.
* **One section at a time:** Complete one topic section at a time (perhaps covering one section every one or two months), and discuss the results with your board and staff before moving on to the next section.
* **A group exercise:** Bring together the full board or a group of board and staff members to complete the questionnaire. Have each person complete the questionnaire separately, then bring the group together to compare their responses, discuss differences and determine next steps.

**Structure of the Self-Assessment Tool**

**Topic Sections**

The self-assessment tool is divided into nine sections covering the directions and eight key topic areas:

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| * **Directions** * **Governance** * **Communications/Disclosure** * **Grantmaking** | * **Finance** * **Administration** * **Public Policy** | * **Mission & Strategy** * **Evaluation** |

**Three Levels**

Each of the eight topic sections is divided into three levels:

* **Level 1 – Legal Compliance:** What private foundations must do to comply with key federal and state laws and regulations.
* **Level 2 – Good Practices for Accountability:** Recommended practices for private foundations to follow to achieve a good level of accountability.
* **Level 3 – Practices of Excellence for Accountability:** Recommended practices for private foundations to consider to achieve an advanced level of accountability.

**Steps for Completing the Self-Assessment**

**1. Answer the questionnaire.** You can print out the self-assessment questionnaire and answer by hand, or check off the boxes right in the Word document.

*For Level 1:* Answer “Yes,” “No” or “NA” (Not Applicable) for each item.

*For Levels 2 & 3:* Choose one of the following responses:

* **True:** The statement is true about our foundation all of the time.
* **Mostly True:** The statement is true about our foundation most of the time.
* **Sometimes True:** The statement is true about our foundation some of the time/occasionally.
* **Never True:** The statement is never true about our foundation.
* **NA:** This statement is not applicable to our foundation.

For additional guidance on topics covered in the questionnaire, consult the self-assessment tool’s resource list.

**2. Tabulate responses.**

*For Level 1:* Examine any items where you responded “No” and consult legal advice to determine how to bring your foundation in compliance with the applicable law.

*For Levels 2 & 3:* Add up the responses for each major topic section and sub-topic area in Levels 2 & 3 (use the Excel self-assessment worksheet file). For each topic, calculate the number of True and Mostly True responses as a percentage of the total statements (excluding NA responses) for that topic (the Excel table will calculate this automatically), and determine if there are any topic areas that require special attention, using the following scale:

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| 91%-100% | Achieving Accountability | Celebrate your strong position and continue to ensure you follow your good practices. |
| 76%-90% | Approaching Accountability | Continue to focus on continuous improvement and learning in this area. |
| 50%-75% | Requires Exploration | Look at any statements with Sometimes True or Never True responses in this topic area to determine if any follow-up action is necessary to improve accountability. Consult the self-assessment tool’s resource list under this topic area for further guidance. |
| less than 50% | Requires Attention | Create a plan and action steps to help improve your foundation’s accountability in this topic area. Consult the self-assessment tool’s resource list under this topic area for further guidance. |

**3.** **Look for specific trouble spots.** In addition to analyzing the overall percentages for each topic area, review your responses to each statement. For any statements with Sometimes True or Never True responses, determine if any follow-up action is necessary to improve your foundation’s accountability for the issue addressed by this statement. Consult the resource list under this topic area for further guidance. For example, even if 75% of a foundation’s responses in the Governance-Board Management topic for Level 2 are True/Mostly, a “Never True” response for the statement about board minutes could prompt the foundation to change its practices and start taking minutes.

**4. Report and discuss the results.** After tabulating all the percentages by topic area and identifying any trouble spots, report the results to the full board. Allow adequate time for a group discussion of any problems or weaknesses identified in the self-assessment.

**5. Develop an accountability action plan.** If the results of the self-assessment tool uncover any problem areas, create and follow through on a plan and action steps to improve your foundation’s accountability in any overall topic areas and/or on specific items.

**Questions?**

For questions about this self-assessment tool, please contact the Forum of Regional Associations of Grantmakers at 202.467.1120 or info@givingforum.org.

**Acknowledgements**

This self-assessment tool represents a compilation of generally accepted good practices for foundation accountability from a number of nonprofit and philanthropic organizations, including the Forum of Regional Associations of Grantmakers, Council on Foundations, Independent Sector, Minnesota Council on Foundations, Donors Forum of Chicago, Council of Michigan Foundations, The Aspen Institute and the Association of Charitable Foundations (UK). The format of the self-assessment tool includes elements from an assessment tool developed by Community Foundations of Canada.

**Legal Disclaimer**

None of the information in this self-assessment tool should be construed as offering legal advice. The specific advice of legal counsel is recommended before acting on any matter covered in this tool.

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Connecticut Council for Philanthropy

221 Main Street, Hartford, CT 06106

Tel: (860) 525-5585

Fax: (860) 525-0436

[ccp@CTphilanthropy.org](mailto:ccp@CTphilanthropy.org)

[www.CTphilanthropy.org](http://www.CTphilanthropy.org)

Forum of Regional Associations of Grantmakers

Suite 650, 1111 19th Street, NW, Washington, DC 20036   
Tel: 202-467-1120

Fax: 202-467-0055

[info@givingforum.org](mailto:info@givingforum.org)

[www.GivingForum.org](http://www.GivingForum.org)