 

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

**PUBLIC POLICY**

This self-assessment tool is designed to help you determine if your staffed 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 Public Policy tool is for private foundations with one or more full-time or part-time staff people. If your foundation is not staffed, please use the accountability self-assessment tool for unstaffed private foundations.

Complete directions for how to use this tool are provided in a separate document.

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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| **Public Policy** |

This section focuses on a foundation’s engagement in the public policy process, including funding and/or participating in lobbying and advocacy activities.

**Level 1 – Legal Compliance**

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| ***Funding Advocacy & Lobbying*** | Yes | No | NA |
| 1. We do not engage in direct lobbying, or the funding of such lobbying, unless it is for one or more of the following activities: * Fund or present nonpartisan analysis, study or research that was made widely available.
* Engage in examinations and discussions of broad social, economic and similar problems not connected to specific legislative proposals.
* Provide testimony or other technical assistance to governmental body or committee, pursuant to a written request from the governmental body or committee.
* Address proposed legislation that would affect the existence of our foundation, its powers and duties, its tax-exempt status, or the deductibility of contributions to the foundation.
* Fund a public charity’s membership communications that contain legislative information but no legislative call to action (if the charity elected to be governed by IRC Section 501(h)).
* Present information to a legislative body about a program that is, or may be, funded by both the foundation and the government.
 | [ ]  | [ ]  | [ ]  |
| 2. We do not provide public charities with any grants that are earmarked to be used for lobbying. | [ ]  | [ ]  | [ ]  |
| 3. We do not make any grants to support voter education or voter registration activities that are overtly or implicitly partisan in the persons targeted or the messages conveyed.  | [ ]  | [ ]  | [ ]  |
| 4. If we fund nonpartisan voter registration activities, we follow all procedures required by the IRS in Section 4945(f). | [ ]  | [ ]  | [ ]  |
| 5. We do not make grants for any project involving lobbying activity in which our total grants for that project during the year exceed the project’s budgeted non-lobbying expenses.  | [ ]  | [ ]  | [ ]  |

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| ***Political Campaign Involvement*** | Yes | No | NA |
| 1. We do not to make any campaign contributions to, or any expenditures on behalf of, candidates for public office.  | [ ]  | [ ]  | [ ]  |
| 2. We do not endorse any candidates for public office on behalf of the foundation.  | [ ]  | [ ]  | [ ]  |
| 3. We do not communicate anything on behalf of the foundation that explicitly or implicitly favors any candidates for public office.  | [ ]  | [ ]  | [ ]  |
| 4. Our board and staff do not use foundation facilities, equipment, personnel or other resources to provide support to, or oppose, a candidate for public office or a political campaign.  | [ ]  | [ ]  | [ ]  |

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| ***Employing Lobbyists******If we employ a lobbyist:*** | Yes | No | NA |
| 1. We register and file semiannual reports with the Secretary of the U.S. Senate and the Clerk of the U.S. House of Representatives, if we expected to incur, or did incur, in-house lobbying expenses at the federal level exceeding $24,500 in a semiannual period. | [ ]  | [ ]  | [ ]  |
| 2. We file any reports that may be required by state law. | [ ]  | [ ]  | [ ]  |

**Level 2 – Good Practices for Accountability**

*There are no level 2 practices for this section.*

**Level 3 – Practices of Excellence for Accountability**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| ***Participating in Advocacy*** | True | MostlyTrue | Some-timesTrue | Never True | NA |
| 1. We have considered ways to advocate for the charitable sector, or to support such efforts, within the limits of the law. | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |
| 2. We have considered ways to advocate publicly for issues that relate to our mission and values, or to support such efforts, within the limits of the law. | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |

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| **Mission & Strategy** |

This section focuses on a foundation’s strategies to ensure that it achieves the best possible results from its grantmaking.

**Level 1 – Legal Compliance**

*There are no legal compliance issues for this section.*

**Level 2 – Good Practices for Accountability**

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| --- | --- | --- | --- | --- | --- |
|  | True | MostlyTrue | Some-timesTrue | Never True | NA |
| 1. We have a written mission statement, approved by our board, that clearly and succinctly describes what business we are in, what we do, for whom, why and how.  | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |
| 2. We review our mission every 3-5 years to determine if it continues to meet changing community needs. | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |
| 3. We periodically review our charter and other donor instructions to determine whether they need to be amended or re-interpreted to meet changing community needs in ways that reasonably honor the donor’s intent. (Note: Not applicable to corporate foundations.) | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |
| 4. We periodically review our grantmaking priorities and objectives to help ensure that our grantmaking remains relevant and responsive, taking into consideration such factors as changing needs and capacities of the communities we support, legislation or other government initiatives, and policies and activities of other grantmakers that may affect our funding. | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |

**Level 3 – Practices of Excellence for Accountability**

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| --- | --- | --- | --- | --- | --- |
|  | True | MostlyTrue | Some-timesTrue | Never True | NA |
| 1. We have a written strategic plan to guide our activities. | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |
| 2. We have a written operational plan to guide our activities. | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |
| 3. We continuously compare our practices against others in the field and learn best practice models. | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |

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|  | True | MostlyTrue | Some-timesTrue | Never True | NA |
| 4. We consider strategies beyond our own grantmaking to advance our mission, such as:* Collaborating with other grantmakers or donors who fund similar work.
* Providing technical assistance to grantees and other nonprofits.
* Convening community leaders, nonprofits and/or other funders doing similar work.
* Promoting personal giving and volunteering by our board and staff (bearing in mind potential conflicts of interest).
 | [ ]  | [ ]  | [ ]  | [ ]  | [ ]  |