



## Requirement Guidelines and Checklist - Partner Agency Certification Renewal

By October 31<sup>st</sup>, please upload all required documents to your Apricot Organization Profile and update your Apricot Organization Profile fields.

### \_\_\_ Proof of Current General Liability Insurance

*(Upload the certificate to the "Heart of Missouri United Way" section of your Apricot Organization Profile)*

### \_\_\_ Current Board of Directors Roster

### \_\_\_ IRS 501c3 Determination Letter

The IRS determination letter states official recognition of exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The letter will include date of the determination.  
*(A Determination Letter is NOT the agency's Tax Exempt Letter)*

### \_\_\_ Organization Budget to Actual Report *(This report should cover the same fiscal period as your IRS Form 990 and reviewed financial statement or audit)*

This report will compare estimated, budgeted projections with actual numbers achieved. Report must cover the same fiscal period as your IRS Form 990 and Financial Statement.

**NOTE:** Audit is required for organizations with \$250,000 or more in annual revenue. Third Party Financial Review Statement is required for organizations with less than -\$250,000 in annual revenue.

*(We no longer require that you use the UW budget template. Please upload your B&A Report into the "Heart of Missouri United Way" section of your Apricot Organizational Profile)*

### \_\_\_ Most recent IRS Form 990 or 990EZ

If the IRS does not require the organization to file the Form 990 or 990EZ, you must instead complete and submit a **Pro Forma IRS Form 990**.

**To complete a Pro Forma IRS Form 990:** go to ([www.irs.gov](http://www.irs.gov)), download a BLANK IRS Form 990 and complete the following sections:

- Page 1, Items A-M;
- Part I (Summary) Lines 1-4 only;
- Part II (Signature Block);
- Part VII (Compensation section A only);
- Part VIII (Statement of Revenues);
- Part IX (Statement of Functional Expenses), and
- Part XII (Financial Statements and Reporting)

*All of the above must be completed in accordance with the instructions for the IRS Form 990.*

### \_\_\_ 211 Missouri Profile *(Check your account, make sure the info. 211 uses is current)*

Go to <http://www.211helps.org> Click "Search Directory", "Search", "My Account".

If you need assistance please contact Kate Rollins, Central Region Accounts Rep., at [kate.rollins@stl.unitedway.org](mailto:kate.rollins@stl.unitedway.org) or 314-242-1876.



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\_\_\_ **Organization Financials** (*Must cover the same fiscal period as your IRS Form 990 and Budget to Actual Report*)

Please review the “Heart of Missouri United Way Financial Audit/Review Policy” to determine which you must submit.

- Annual Financial Audit including Management Letter**
  - **Management Letter requirement clarification:**  
*If material weaknesses and/or significant deficiencies in internal control were identified:*  
Audited Agencies with identified material weaknesses and/or significant deficiencies in internal control will submit a copy of the “Management Letter” received from their auditor.
- Third Party Financial Statement Review**
  - **Agencies falling under this requirement must also submit the following:**

\_\_\_ **Accounting and Reporting Policies and Procedures Questionnaire** (*Sent as an attachment with this Certification Requirements Document*)

Only required for agency’s who submit a Third Party Financial Statement Review

*(Upload your completed ARPPQ to the “Heart of Missouri United Way” section of your Apricot Organization Profile)*

### **Heart of Missouri United Way Financial Audit/Review Policy:**

HMUW’s requirements align with those set by Charitable Campaigns (i.e. MSECC). If you are a certified partner, the policy is based on revenue benchmarks as set forth by Federal Policy. Some unique considerations are made and reviewed on an individual basis. Heart of Missouri United Way reserves the right to request/require further financial documentation(s) before approving or renewing certification.

**Annual Financial Audit Requirement:**

**Organizations with \$250,000 or more in annual revenue, as reported on the IRS Form 990, are required to submit an annual audit of fiscal operations by an independent certified public accountant in accordance with Generally Accepted Auditing Standards (GAAS).** The audited financial statements and IRS Form 990 must be presented using the accrual method of accounting and cover the same fiscal period.

**Third Party Financial Statement Review Requirement:**

**Organizations with total revenue of less than \$250,000, as reported on the IRS Form 990, are required to have a third party financial statement review, performed by a CPA and in accordance with Statements on Standards for Accounting and Review Services.** The reviewed financial statements and IRS Form 990 must be presented using the accrual method of accounting and cover the same fiscal period.