



Partner Agency Certification Renewal and New Certification Applicant Guidelines and Checklist

___ **Proof of Current General Liability Insurance**

___ **Current Board of Directors Roster**

___ **Agency Organizational Budget**

- Organizational Budgets should follow your agency's fiscal year
- An Organizational Budget Template will be emailed to all partner agencies in September

___ **Annual Financial Audit or Review as appropriate with Management Letter**

***Please refer to the HMUW Financial Audit/Review Policy to determine if you are required to submit an Audit or Financial Review. Also available on our website*

Management Letter requirement clarification:

Certification Renewal or New Certification:

- Annually, certified agencies will submit a copy of any management letters or communications regarding deficiencies in internal control received in connection with their audit.

OR

- Annually, certified agencies with **NO identified material weaknesses and/or significant deficiencies** in internal control will submit a Management Letter or other document from their auditor affirming to the HMUW Board of Directors that there were no deficiencies identified.

___ **IRS 990 or 990EZ**

- If your agency files an **IRS Form 990N** then a **Supplemental Information Form** is required (will be provided by HMUW)

___ **Agency History & Mission Statement (applies to New Certification Applicants ONLY)**

___ **Current 211 Missouri Profile (applies to New Certification Applicants ONLY)**

(Go to <http://www.211helps.org> Click on find help. At the top click on "Get Listed". An instructional page on how to proceed will appear.)

**** Heart of Missouri United Way FINANCIAL AUDIT/REVIEW POLICY:**

These requirements are set by the Charitable Campaigns we Authorize (CFC, 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 at the time of original certification applications.

- **Organizations with \$100,000 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) and their IRS Form 990. The audited financial statements and IRS Form 990 must be prepared using the accrual method of accounting and cover the same fiscal period that ended not more than 18 months prior to January (i.e. ending on or after June 30, 18 months prior).**
- **Organizations with total revenue of less than \$100,000, as reported on the IRS Form 990: The certifying official must certify the organization has controls in place to ensure funds are properly accounted for and it can provide accurate timely financial information to interested parties. The organization must provide an IRS pro forma 990. The IRS pro forma 990 must cover the fiscal period that ended not more than 18 months prior to January (i.e. ending on or after June 30, 18 months prior).**