



990 Finance and Administration Manual

The following list should be maintained and kept current to assist in the audit process for non-profit organizations. This list is for basic non-profits, more information should be kept if the non-profit has other characteristics such as contributors who donate over \$5k, over \$25k in non cash donations, etc.

Tab 1: Permanent Documents

- 501c3 IRS letter
- Articles of Incorporation
- By-laws

Tab 2: Annual Documents

- Charitable Solicitation License
- Current budget
- Audit and Form 990

Tab 3: Insurance

Copies of all Certificates of Insurance / insurance binders

Tab 4: Monthly Variance Reports

Tab 5: Monthly Balance Sheets

Tab 6: Board Membership

- Listing of all Board members, including indication of independence and signed disclosure
- Copies of all signed conflict of interest disclosures

Tab 7: Minutes of Board meetings

Tab 8: Minutes of Committee meetings

Tab 9: Risk Assessment

Tab 10: Policy & Procedures

- Summary of all and where to find them, if not included within
- Whistle Blower procedure
- Documentation and Retention policy
- Incoming Mail Handling procedure
- Expense Approvals procedure
- Check Authorizations and Checkbook Reconcilements procedure
- Credit Card Authorization and Reconciliation procedure
- Gift Card Policy and Reconciliation procedure
- Other as created

Tab 11: Comments on Strength of Internal Controls

Tab 12: Employee Manual

Tab 13: Listing of compensation of all Officers and others earning more than \$100k

Tab 14: Additional 990 tabs to be included depending on other special circumstances as defined in form 990.

Special thanks to

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