



Governance Audit Checklist

Federal Governance Documents

- Copy of Articles of Incorporation State: _____ Date: _____
- IRS Determination letter: Date: _____
- 501(c)3 ___; 501(c)6 ___; Other _____
- Tax returns for last three years
- Related entities: _____

State Governance Documents

- Business license / registration State(s): _____ Date: _____
- State Tax Filing for latest year end
- Most recent state annual report

Financial Documents

- Bank Statements for last 12 months
- Asset Depreciation Schedule
- Financial Statements for last three years (___ audited, ___ reviewed, ___ compiled)
- Copies of all insurance policies:
 - workers comp
 - liability
 - directors & officers insurance

Association Documents

- Current bylaws
- Board policy manual (i.e.):
 - Nominations process
 - Conflict of Interest Statement
 - Whistleblower policy
 - Code of Conduct/Ethics Policy
 - Document retention policy
- Staff procedures manual (i.e.):
 - Social media policy
 - Credit card usage policy
- Staff personnel manual (i.e.):
 - sick leave, vacation
 - employee status definitions
 - disciplinary policy
- Board minutes from last 3 years
- User name and password for website, emails, database, QB, etc.
- Data backup / "disaster preparedness" plan

