



United Way Worldwide Annual Certification Requirements

Annually, all United Ways must certify to United Way Worldwide their adherence to these requirements.

Every United Way must:

- Be tax-exempt under Section 501(c)(3) of the Internal Revenue Code as well as corresponding provisions of other applicable state, local or foreign laws or regulations. United Ways must file the IRS Form 990 annually in a timely manner. Large United Ways will submit their entire IRS Form 990 to United Way Worldwide annually.
- Comply with all other applicable legal local, state, and federal operating and reporting requirements (e.g., nondiscrimination, Sarbanes-Oxley Act, USA Patriot Act).
- Have an active, responsible, and voluntary governing body, which ensures effective governance over the policies and financial resources of the organization.
- Adhere to a locally developed and adopted statement to ensure volunteers and staff broadly reflect the diversity of the community it serves.
- Represent itself as a United Way in accordance with all United Way Worldwide trademark standards and requirements.
- Support the United Way system by providing financial support to United Way Worldwide according to the membership investment formula.
- Adhere to a locally developed and adopted code of ethics for volunteers and staff which includes provisions for ethical management, publicity, fundraising practices and full and fair disclosure. All large United Ways will submit a copy of their code of ethics to United Way Worldwide.
- Undergo an annual audit conducted by an independent certified public accountant whose examination complies with generally accepted auditing standards and GAAP. United Ways with annual revenue totaling less than \$100,000 may have their

financial statements reviewed by an independent accountant. Large United Ways will submit their audited financial statements to United Way Worldwide annually.

- Conduct every three years a volunteer-led self-assessment of its community impact work, financial management, and organizational governance and decision making.
- Annually submit to United Way Worldwide a report of the total resources generated (annual fundraising campaign plus other resources such as in-kind donations and proceeds from special events). This report must be completed according to a policy that ensures accurate, unduplicated national accounting for the United Way system.
- Biennially submit to United Way Worldwide a report on United Way income and expenses.
- If managing donor-designated gifts, base any fee charged on actual expenses. If receiving designated gifts from another United Way organization, not deduct fundraising or processing fees.