

QUESTIONS FOR DEVELOPING BEST GOVERNANCE PRACTICES AFFECTING DEVELOPMENT OFFICERS

NCDC's *Code of Stewardship and Ethics* calls all member organizations to the awareness of the need for transparent decision-making, accurate financial reporting, and implementation of accepted auditing procedures.

Historically, NCDC members have been self-regulating, yet they have embraced good practices and sound ethical principles in meeting responsibilities to members, donors, and the general public. Sound external and internal controls are usually members' standard and we each generally utilize good fiduciary practices in assisting in the fulfillment of our respective missions.

While we in religious ministries have a better than average track record regarding these issues, we have not been without our own challenges. Now more than ever, we face both scrutiny and increased skepticism. It is an integral part of the responsibility of development officers to alert those on governing boards and in leadership positions to issues that member organizations need to understand. These issues not only affect the development office, but the entire organization.

These are issues that affect fundraisers and their offices directly:

1. Is the development office aware if their organization provides for an on-going analysis of roles, structures, and operation? How does the development office focus on size, diversity, meetings, committee responsibilities, and conflicts of interest? How does the development office assure its audiences that the mission is effective and that it is mission involved and driven? How is the development office involved in review and refocus of the mission? Is the development office receiving appropriate information and education? How do organizational decisions affect donor intent?
2. How are member organizations addressing the independence of governing boards from management? How are religious institutes addressing this issue?
3. Does the organization have an external, independent audit? How does the organization assure on-going review of accounting policies, procedures and principles?
4. How does the code of organizational conduct assure that fiduciary responsibilities of the board and volunteer leadership involving oversight, conflicts, confidentiality etc. are met?
5. Are proper financial policies developed ensuring that either government mandates or voluntary enactments regarding financial reporting are in place? Are policies in compliance with IRS regulations, including excessive compensation packages?
6. Is there a plan in place for crisis protection and risk management, including Whistleblower Protection and Document Retention? Is there a salary review policy in place? Does the organization periodically review their best practices?

These questions are presented to all member organizations as a helpful guide to assist in the fulfillment of good stewardship practices. Hopefully, they will provide you with a starting point to ensure best practices for disclosure at your organization. We recognize that each organization is different. You and your leadership need to develop YOUR best practices.

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