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STANDARDS

Helping People. Changing Lives.

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PARTNERSHIP

AMERICA'S POVERTY FIGHTING NETWORK

COE DEVELOPED CSBG ORGANIZATIONAL STANDARDS

Glossary of Terms

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Glossary

This glossary is provided as guidance by the Organizational Standards Center of Excellence (OSCOE). It is intended to provide clarity as to the intent of the CSBG Working Group in the development of the COE-developed organizational standards. Please note that this is not official guidance and CEEs and State CSBG Offices are encouraged to work together to come to agreement on definitions and reference the CSBG Act and Office of Community Services' Information Memoranda when needed.

Maximum Feasible Participation – Category 1: Consumer Input and Involvement

Analyzing: Reviewing data or other information collected. This may include looking at trends, met/unmet expectations of performance, unexpected findings or results, survey results, etc. Staff and board may be involved reviewing and analyzing data.

Collecting: Documenting information collected from others through tools such as case notes, electronic or written intake systems, online or written surveys, focus groups, sign in sheets, pre-posttests.

Information collected directly from: Data that comes from individuals. May be collected through surveys, focus groups, interviews, etc.

Participation: To join with others in something, take part.

Reporting: Written or verbal presentations of data to a specific audience i.e. board, staff, community.

Systematic approach: Regular, consistent, on a time schedule. Not "ad hoc".

Maximum Feasible Participation – Category 2: Community Engagement

Communicated: Sharing information with others. This may be done through mechanisms as determined by the CEE and may include websites, social media, annual reports, community forums, etc.

Community: May include the geographic community the CEE serves or a subset as determined by the CEE.

Documented or demonstrated partnerships: Relationships that are formalized. This may be through an MOU/MOA, contract, coalition membership, etc.

Documents: Providing evidence e.g. written reports, meeting minutes, sign in lists, etc. Can be stored in agency records, case notes, reports/plans (or their appendices), board and/or committee minutes, etc.

Partnerships: Partnerships are mutually beneficial arrangements wherein each entity contributes and/or receives time, effort, expertise and/or resources.

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Specifically identified purposes: Partnerships in which the CEE participates should have clearly defined roles for the agency and activities/goals related to its mission. Specifically identified purposes may include but are not limited to: shared projects; community collaborations/ coalitions with an identified topic e.g. domestic violence, homelessness, teen pregnancy prevention, transportation task forces, community economic development projects, etc.; contractually coordinated services; etc.

Utilizes information: Demonstrates that the board/staff have reviewed and considered data collected from sources as they make decisions. This may result in a change of activity or a conscious decision to maintain the status quo.

Maximum Feasible Participation – Category 3: Community Assessment

Board formally accepts: The board votes at a board meeting to accept the Community Assessment and the vote is noted in the board minutes.

Causes and conditions of poverty: The community needs assessment should analyze the main sources of poverty and how it impacts the community. Conditions of poverty may include items such as: numbers of homeless, free and reduced school lunch statistics, SNAP participation rates, etc. Causes of poverty may include items such as: lack of living wage jobs, lack of affordable housing, low education attainment rates, etc.

Collects and analyzes: Once the data is collected and documented, the agency reviews the data and notes trends, findings, and other information either in the Assessment or its appendices.

Community assessment: A comprehensive assessment of community needs and resources as defined in the CSBG Act.

Data specific to poverty: Data on poverty from the U.S. Census Bureau.

Issues a report: The report may be in electronic or print formats, and may be circulated as the CEE deems appropriate. This can include posting on websites, distribution via email and/or regular mail, public release or press conference, posting via social media, etc.

Key findings: A summary of the main issues identified in the needs assessment on the causes and conditions of poverty. This may be found in an executive summary or in the full needs assessment document.

Qualitative data: Qualitative data is usually collected from interviews, surveys, observations, and opinions. Quality has an "L" and can be thought of as data with "letters." This is data that is collected directly from the "subjects." It is often considered as "primary" data. Who do you ask? What kind of "in depth" responses do they give you that helps you assess the situation (the needs, the resources and later the outcomes) with greater understanding?

Quantitative data: Quantitative data is usually aggregated from other sources, so it is often considered "secondary" -- meaning that all of the information collected directly from subjects is gathered

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together and a total of the responses is produced. Quantity has an "N" and can be thought of a data with "numbers." How much or how many? What is the scope?

Vision and Direction – Category 4: Organizational Leadership

Anti-poverty focused: Focused in some way in the broad work of ameliorating the causes and conditions of poverty. There is no requirement to use the term poverty.

Community Action plan/ CSBG work plan: The written document summarizing the work of the CSBG Eligible Entity over the course of a contract year that is provided to the State CSBG Office.

Comparable system: The CSBG Act allows for a comparable system to ROMA for performance management purposes; however, no states currently utilize a comparable system. All states currently use ROMA as their performance management system. The term Comparable System is used to comply with current statute.

Comprehensive: The risk assessment should cover all pertinent aspects of the CEE's operations, inclusive of topics such as governance, financial management, contracts and procurement, human resources, communication, service delivery, protecting vulnerable populations, transportation, and property.

Continuous use of the full ROMA cycle: Written documentation that the CEE participates in all components of the ROMA Cycle:
- Conducted a Community Needs Assessment;
- Conducted planning based on the assessment;
- Implemented services in alignment with the plan;
- Data was collected documenting services provided and outcomes achieved; and
- Analyzed the data provided.

Mission addresses poverty: The specific wording of the CEEs mission is an individual agency decision; however, the mission overall need to address the issue of poverty in some way. There is no requirement to use the term "poverty" and CEEs may use terms such as self-sufficiency, economic security, thriving communities, etc.   The mission needs to convey that the CEE is working to move families and/or communities forward.

Organization-wide risk assessment: This type of assessment goes beyond just fiscal, HR, transportation, etc. and is meant to capture a wide range of agency issues. CEEs can use a single tool to address this requirement, or use multiple tools in individual areas and work to combine/analyze the results comprehensively from an agency perspective.

Outcome-based: Focused on the change that happens to an individual, family, agency or community as a result of efforts. Often confused with "outputs" or services, outcomes are the larger changes Community Action is working to achieve.

Strategic plan: An agency-wide document, approved by the board of directors, that includes the Mission and Vision of an organization along with goals and strategies it hopes to achieve over a set period

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of time, often 3-5 years. There is no singular strategic plan methodology or process a CEE must use.

Succession plan: A plan for filling a vacancy, planned or unplanned (emergency). This is done most often for a departing staff such as the Executive Director/CEO/senior management.

Vision and Direction – Category 5: Board Governance

Board training: Training provided to board members either in person or other methodology as determined by the board. Sessions may be done as part of a board meeting or as a separate event. Some CEEs conduct small trainings at each meeting to provide ongoing learning. Content may vary by training.   Conducted by someone with expertise in the topic being addressed.

Bylaws: The document that sets forth the rules governing the internal affairs or actions of a corporation or other body. Some topics usually addressed in bylaws include: duties and powers of board members and officers, procedures for selecting board members and officers, and board meeting procedures.

Conflict of interest policy: A policy or policies that define a conflict of interest for board and staff in an organization. The policy should provide the method by which a board or staff member would acknowledge or identify that a conflict exists. Should be reviewed no less than every other year, by the board and staff.
As a point of reference, the IRS 990 asks:
- Did the organization have a written conflict of interest policy?
- Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
- Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done…

Democratic selection process: The CSBG Act requires that the low-income sector of the tri-partite board represents the low-income community. Each CEE must have a written process defined that provides for how the community selects its representative. Examples of democratic selection procedures for low-income sector directors include: (1) election by ballots cast by the CEE's clients and/or by other low-income people in the CEE's service area (ballots could be cast, for example, at designated polling place(s) in the service area, at the CEE's offices, or via the Internet); (2) vote at a community meeting of low-income people (the meeting could serve not simply to select low-income sector directors but also to address a topic of interest to low-income people); (3) designation of one or more community organization(s) composed predominantly of and representing low-income people in the service area (for example, a Head Start policy council, low-income housing tenant association, or the board of a community health center) to designate representative(s) to serve on the CEE's board.

Minutes: The official written record of board and committee meetings. The document should include a list of those who attended the meeting and those who were absent, motions made, and the results of votes taken. As a point of reference, the IRS 990 asks: Did the organization contemporaneously

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document the meetings held or written actions undertaken during the year by… the governing body.

Programmatic reports: A written or verbal report that is documented in the board minutes on the status of an agency program(s). The Standards do not require a programmatic report on all programs at each board meeting, only that the board is informed of some level of programmatic activity at each board meeting. This can range between written reports on all programs at each meeting to a rotating verbal report by program directors at each meeting.

Representatives of the low-income community: People selected by those living in a low-income community to represent them on the CEE Board of Directors.

Reviewed by an attorney: A licensed attorney has reviewed and provided the board with assurances the document complies with the applicable laws. There is no requirement that the attorney must be paid; they may be pro bono. While recommended that the attorney is not a board member, there is no prohibition of this in the Standards. An invoice noting the review, letter documenting the review, etc. would serve as documentation that this has occurred. The content of the review is not required to be shared beyond the board to meet the standard in order to maintain attorney-client confidentiality.

Structured orientation: A standard outline of content to be shared with new board members and the method by which it is shared. This may be through an in-person orientation with the Board Chair, Board Development Committee or Committee Chair, ED/CEO, or other methodology as determined by the board. Such orientation often includes: copies of agency bylaws, fiscal reports, board minutes, etc.

Vision and Direction – Category 6: Strategic Planning

Approved by the governing board: The board would review and vote to approve at a board meeting with the vote noted in the minutes.

Organization-wide strategic plan: A strategic plan outlines the goals and strategies for the full agency over a defined period of time, rather than just an individual program.

Operations and Accountability – Category 7: Human Resource Management

Approved by governing board: Reviewed at either a committee or full board. If reviewed at the committee level, the committee would recommend approval to the board and the full board votes to approve and the vote is recorded in the board minutes.

CEO/Executive Director compensation: The salary, fringe, health/dental, retirement, vehicle, travel/expense account, raise, incentive compensation, deferred compensation, and any other item the CEO/ED receives. This full package is shared with the full board each calendar year.

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Conducts or makes available: Either provided by the CEE directly or the CEE provides the opportunity to attend training outside via conference or community event.

Employee handbook: The document that is provided to employees documenting general expectations and benefits.

Governing board & tripartite board/advisory body: For nonprofit CEEs, the governing board is the tri-partite body that is legally responsible for the organization. For public CEEs, the Tri-partite/advisory body is the required three-part body that provides oversight to the CSBG program for the municipality.

New employee orientation: A process defined by each individual CEE to provide an overview of the expectations of staff and other items deemed important for the CEE to share with new employees. Some CEEs use live training, video, etc. It is up to each CEE to determine what this process is for them.

Performance appraisal: An annual opportunity to formally review an employee's performance in their position. A written tool, as determined by the CEE, is to be used.

Policy: A policy is an approved system of what is going to be done. A procedure is how the policy will be carried out.
- Policies are guidelines that regulate organizational affairs. They direct the conduct of people and the activities of the systems. Policies explain how the organization intends to operate.
- Procedures delineate the normal method of operating. They are protocols for implementation. Procedures carry out policies.
- Example: the statement, "it is our policy to provide the best customer service in the industry" leaves many unanswered questions, such as the time and costs acceptable toward this end. The procedures outline the steps and their sequence towards attaining "the best customer service", such as deadlines for processing orders.

Reviewed by an attorney: A licensed attorney has reviewed and provided the board with assurances the document complies with the applicable laws. There is no requirement that the attorney must be paid; they may be pro bono. While recommended that the attorney is not a board member, there is no prohibition of this in the Standards. A written report from the attorney would document such a review.

Start date/hire date: The date the employee begins work at the CEE.

Updated Job descriptions: Each position in a CEE needs to have a written job description. A date of last review should appear on the document.

Whistleblower policy: A whistleblower policy encourages staff and volunteers to come forward with credible information on illegal practices or violations of adopted policies of the organization, specifies that the organization will protect the individual from retaliation, and identifies those staff or board members or outside parties to whom such information can be reported. As a point of reference, the IRS Form 990 asks: Did the organization have a written whistleblower policy?

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Within each calendar year: This is meant to convey that an activity would happen once each year, e.g. 2014, 2015, 2016. It is hoped that activities that have this notation would happen annually, however, it may be that an activity could fall in February 2 in 2015 and December in 2016 and this would be compliant with "each calendar year".

Operations and Accountability – Category 8: Financial Operations and Oversight

All findings: All findings reported in the audited financial statements, both current year and prior year.

Audited financial statements: An organization's financial statements which have been certified by a Certified Public Accountant (the auditor); whereby the auditor certifies that the financial statements meet the requirements of the U.S. Generally Accepted Accounting Principles (GAAP).

Auditor presents: Auditor reports the results of the audit to the board or designated committee; it can be in person, via phone, or teleconferencing.

Balance sheet/Statement of financial position: This shows the assets, liabilities and net assets of the entire agency/organization. It may be shown with the assets and liabilities classified as current or long-term.

Cost allocation: The method your CEE uses to determine and document the connection between the costs your organization incurs and the programs or services which you provide.

Cost allocation plan: A written document which describes the methods that the CEE will use to charge both direct and shared costs to various programs/cost centers.

Difference between a policy and a procedure: A policy is an approved system of what is going to be done. A procedure is how the policy will be carried out.
 - Policies are guidelines that regulate organizational affairs. They direct the conduct of people and the activities of the systems. Policies explain how the organization intends to operate.
-Procedures delineate the normal method of operating. They are protocols for implementation. Procedures carry out policies.
- Example: the statement, "it is our *policy* to provide the best customer service in the industry" leaves many unanswered questions, such as the time and costs acceptable toward this end. The *procedures* outline the steps and their sequence towards attaining "the best customer service", such as deadlines for processing orders.

Formally receives and accepts: The board makes a formal motion acknowledging that they have received and accepted as presented the audit and/or Form 990.

Indirect cost: Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.

Indirect cost rate: An agreement between a federal agency and a nonprofit federal grantee which establishes the maximum amount of indirect costs that the nonprofit may claim in its federal awards by calculating the organization's indirect costs as a percentage of direct costs. In order to

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obtain a Federally Negotiated Indirect Cost Rate (NICR), the nonprofit organization must determine which of their federal funding sources will serve as their cognizant agency and follow the procedures of the Division of Cost Allocation of that agency. The NICR should be currently approved and may be determined or provisional.

IRS Form 990: Form 990 is an annual information return required to be filed with the IRS by most organizations exempt from income tax under section 501(a), and certain political organizations and nonexempt charitable trusts.

Made available—990: The completed Form 990 is provided to the board for their review.

Organization-wide budget: This is the financial plan for the entire agency/organization that is approved by the board. It includes all programs and agency/organization activity. It is recognized that each grant or program will likely have an annual budget that may cross two agency fiscal years.

An organization-wide budget is a forecast for the upcoming fiscal year, based on the best information at the time of development. It provides the board with an overview of what the expected revenues and expenditures are likely to be over the course of a year, with the knowledge that the actual revenue and expenditures may differ. There is no requirement for the Agency to pass a modified organization-wide budget during the course of a year as things change.

Organization-wide report on revenue and expenditures: Revenue and expenses reported in total for the entire agency versus just a particular program.

Payroll withholdings: Amounts held from employee wages to offset income tax expenses like FICA (Federal Insurance Contribution Act tax) and Medicare. It can also include insurance, retirement other voluntary deductions.

Procurement: This is the acquisition of goods and services from an outside external source. The goal of an effective procurement system is to obtain the most advantageous purchase with price, quality, and other factors considered.

Shared costs: Costs that benefit more than one program or activity.

Solicited bids: Solicited bids are requested proposals from qualified vendors.

Super-Circular/Title 2 of the Code of Federal Regulations, Uniform Administration Requirements, Cost Principles, and Audit Requirement: This is the grants reform guidance issued by the Office of Management and Budget that streamlines and supersedes requirements in eight previous OMB circulars. For more information click here.

Operations and Accountability – Category 9: Data and Analysis

Analyzed outcomes: Address the review of outcomes for trends, comparisons, lessons learned, etc.

Client demographics: Key characteristics of the client population, such as age, race, gender, disability, or education. For purposes of Category 9, please see CSBG Information Survey data report.

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Operational or strategic program adjustments and improvements: Outcome analysis may lead to operational or strategic program changes. Such changes may include but not be limited to change in expected participation rates, service locations, project partners, service delivery strategies, performance measures, etc.

System or systems: Some funders require their own data entry systems be used to track services or outcomes. These systems would be IT based but may or may not be a singular system to track all that is required.