

The Changing Face of Board Accountability: What Staff and Board Members Need to Know

Resource List compiled by Dr. David Renz

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Annotated Internet Reference List

There is an extensive array of resources available via the Internet to help nonprofit board leaders and members understand and effectively accomplish their work on boards. The following list is but a sampling of the extensive range of resources available for nonprofit boards. This list is comprised largely of North American sites. However, it is essential for readers to recognize that, in spite of the commonalities that are increasingly prevalent across boundaries, every nation has its own laws, rules, and practices for its charities (including even the definition of what constitutes a “charity” or “nonprofit organization”) and care must be taken when applying governance advice across boundaries. This is even true, to some degree, across state and provincial boundaries.

American Institute of Certified Public Accountants (AICPA) (www.aicpa.org)

The AICPA has developed some excellent resources and materials to inform and educate nonprofit leaders regarding laws, rules, and the effective practice, especially with regard to financial accountability. Of particular interest is their “nonprofit toolkit:” it may be downloaded free of charge from www.aicpa.org/Audcommctr/toolkitsnp/homepage.htm.

Board Development: (www.boarddevelopment.org)

This Canadian site offers an extensive set of tools and resources that nonprofit boards can use for self-assessment and development to enhance accountability and effectiveness.

BoardSource (www.boardsource.org)

One of the best-known and most active nonprofit board education and consulting resources in the U.S. is BoardSource, formerly known as the National Center for Nonprofit Boards. BoardSource provides a number of basic on-line board information resources and tools, and it sells an extensive line of publications, resources, and services (including self-assessment and external assessment tools and resource books).

CompassPoint/The Board Café (www.compasspoint.org/boardcafe)

CompassPoint is a San Francisco-based nonprofit management support organization that has developed an extensive set of very practical and relevant on-line articles and resources for nonprofit board leaders and members through its “Board Café” segment of the site.

Governance Matters (www.governancematters.org)

This New York-based site is focused on helping improve governance for nonprofits in New York. It has an extensive set of links to other resources, plus its own “Nonprofit Governance Indicator Guide” that provides overall guidance and a set of board self-assessment questions.

Governance Hub (www.governancehub.org.uk)

The United Kingdom has undertaken a national initiative to strengthen nonprofit/NGO governance and board effectiveness, and this site provides an extensive array of resources developed to help advance that initiative (including the U.K.’s recently-adopted “Code of Good Governance”).

Independent Sector (IS) (www.independentsector.org)

Independent Sector is the U.S.-based association of nonprofit organizations that has taken a leading role in the dialogue about nonprofit accountability and transparency. This site has many useful resources for boards concerned about nonprofit accountability and strong governance. Of related interest is the site of the Panel on the Nonprofit Sector, the group convened by IS to address prospective changes to U.S. national policy on nonprofit accountability and regulation (including self-regulation). This site has a set of draft principles: (www.nonprofitpanel.org)

Institute on Governance (IOG) (www.iog.ca)

The Institute on Governance is an organization focused on developing good governance in Canada and elsewhere in the world, and the site offers useful resources on both accountability and board performance (including some specific focus on “aboriginal governance”).

Internal Revenue Service, U.S. Government (IRS) (www.irs.gov)

The IRS has developed an extensive and increasingly user-friendly web site to inform nonprofit leaders about and encourage compliance with the U.S. tax laws, policies, rules, and regulations affecting the nonprofit sector (and these comprise a good share of the nonprofit-specific law). The Nonprofit and Charitable Organizations segment may be found at: www.irs.gov/charities.

Free Management Library (www.managementhelp.org)

This exceptional free on-line encyclopedia of nonprofit and for-profit governance, management and organizational resources has a wide range of articles, tools, sample policies, and assessment resources. The quality varies widely but there are some excellent resources on the site, including the “Free Complete Toolkit for Boards.”

Midwest Center for Nonprofit Leadership (MCNL) (www.mcnl.org)

The Midwest Center is a nonprofit education and outreach center of the University of Missouri – Kansas City that conducts research, produces reports and publications, and presents education and training programs to nonprofit boards and executives. This site offers a range of board and governance resources and links of value to board leaders, executives, and researchers.

National Association of State Charity Officials (NASCO) (www.nasconet.org)

NASCO is the membership association comprised of government officials (usually from the offices of attorneys general) whose responsibility is to regulate nonprofit organizations. This site offers relevant nonprofit accountability resources, references, and tools.

National Council of Nonprofits (NCN) (www.ncna.org)

This association of nonprofits and state nonprofit associations (formerly known as National Council of Nonprofit Association) has a site with useful resources on nonprofit accountability (including sample policies such as documents destruction and whistleblower policies), plus links to the various state associations. Also available on this site is a state-by-state itemization of proposals and recent changes to law related to nonprofit oversight, regulation, and accountability.

Nonprofit Risk Management Center (www.nonprofitrisk.org)

The Risk Management Center offers an extensive set of resources, programs, publications and tools for nonprofits and their boards to use as they assess the best ways to manage risk and ensure that they are effective stewards of their resources. This site offers sample policies and some very useful self-assessment tools (including the sample whistleblower policy and an interactive on-line risk assessment tool for nonprofits).

United Kingdom Charities Commission (www.charity-commission.gov.uk/supportingcharities)

The Charities Commission is the UK’s government agency charged with oversight and regulation of charities. This site has an excellent set of publications and resources (e.g., checklists and self-assessment tools), many of which are relevant to charities operating outside the United Kingdom.

