

**2018 CFC Application
Completeness Review Checklist for Federations**

OPM is no longer conducting courtesy completeness reviews of applications. Charities are encouraged to utilize the Completeness Review Checklist to ensure that the application meets CFC eligibility requirements. Do not submit the checklist to OPM.

STEP 1: CHARITY CONTACT INFORMATION

Yes No

- Is the charity contact information provided?
Applicants are encouraged to provide more than one email address. Notifications regarding the application and the CFC program will only be communicated via email. Applicants are not restricted on the number of email addresses that it provides.

STEP 2: APPLICATION TYPE

Yes No

- Is the federation type selected?
 Is the number of member organizations submitting a 2018 CFC application with the federation reported (the federation should not include itself in this count)?

STEP 3: LIST OF MEMBER ORGANIZATIONS

Yes No

- Was a list of all eligible member organizations provided?
 Is the number of member organizations on the list the same as the number provided on Step 2?
Is the following provided for each member organization on the list:
 Five-digit CFC code (if applicable)?
 Names as it appears in the IRS Business Master File?
 "Doing Business As" name (if applicable)?
 EIN?
 Administrative and fundraising rate?
 Physical address?

STEP 4: IRS DETERMINATION LETTER

Yes No

- Was an IRS Determination Letter provided?
 Do you wish to list your organization with a DBA name?
 If 'Yes', was supporting documentation that the DBA name is recognized by a state or municipal government submitted?
 Is the requested DBA name entered exactly as it appears on the supporting documentation?

STEP 5: HUMAN HEALTH & WELFARE SERVICES

Yes No

- Was the certification statement checked?

Step 6: GAAP

Yes No

- Was one of the two certification statements checked?
- Were Audited Financial Statements provided?
- Was the auditor's report on letterhead with a signature?
- ... for fiscal period ending on or after June 30, 2016?
- ... for the same fiscal period as IRS Form 990? (See Step 8)
- ... organization name on report same as the name listed on the CFC application or DBA documentation?
- ... "conducted in accordance with generally accepted auditing standards" [GAAS]?
- ... funds are in conformity with "generally accepted accounting principles" [GAAP]?
- ... unqualified opinion (e.g. "In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position of [organization] as of [date]")? (See note regarding qualified opinions.)
- If it is a consolidated audit, is there a separate audited schedule on the applicant?
- Does the audit verify that the federation is honoring designations made to each member organization by distributing a proportionate share of receipts based on donor designations to each member?

STEP 7: IRS FORM 990 (OR PRO FORMA)

Yes No

- Was one of the two certification statements checked?
- Was an IRS Form 990 or *pro forma* IRS Form 990 provided?
- Was an *IRS Form 990-EZ, 990-PF, 990-N* or a *comparable form* provided?
If yes, your submission does not meet CFC requirements. Only the IRS Form 990 (or pro forma) is acceptable for CFC purposes.
- Is the name on the IRS Form 990 (or *pro forma* IRS Form 990) the same as the name listed on
- ... the CFC application or DBA documentation?
- ... the IRS determination letter (if submitted in Step 6)?
- ... the CPA-reviewed financial statements or audited financial statement (if submitted in Step 7)?
- Is the EIN fully visible on the IRS Form 990 (or *pro forma*) (e.g. not redacted or astericks in place of the numbers)?
- Is the EIN (Page 1, box D) the same as the EIN listed on
- ... CFC application and/or the IRS determination letter (if submitted)?
- ... the IRS determination letter (if submitted)?
- Was the fiscal period for a period ending on or after June 30, 2016?
- Does the IRS Form 990 (or *pro forma*) cover the same fiscal period as the audited or reviewed financial statements?
- Was the number of voting members of the governing body reported? (Part I, Line 3)

- Was the IRS Form 990 (or pro forma) signed and dated by an Officer of the organization? (Part II)
Organizations that file the IRS Form 990 electronically may submit a signed copy of the IRS Form 8879-EO or IRS Form 8453-EO in lieu of a signature on the IRS Form 990. The preparer's signature alone is not sufficient.
- On Part VII, were Board members reported by checking either the "Individual Trustee of Director" or "Institutional Trustees" column (Column C)?
Individuals reported as "Officer" or "Key Employee" are not considered trustees.
- For each individual reported as a trustee, was compensation information provided (Columns D-F)?
If no compensation was received by a trustee, a "0" must be entered in each column.
- Was the Statement of Revenue (Part VIII) completed and the organization's total revenue reported (Column A, Line 12)?
- Was the Statement of Functional Expenses (Part IX) completed and Management and General Expenses (Column C, Line 25) and Fundraising Expenses (Column D, Line 25) and reported?
- Was the Financial Statements and Reporting (Part XII) completed and the accounting method used to prepare the IRS Form 990 reported (Line 1)?
The IRS Form 990 must be prepared using the accrual method of accounting (for organizations with revenues \$100,000 or higher).

STEP 8: FUNDRAISING RATE

Yes No

- Was the certification statement checked?
- Was the correct AFR provided in the application?
Application? Use the Administrative and Fund Raising Rate Worksheet to calculate the AFR.

Administrative and Fund Raising Rate Worksheet

Use the figures from the Form 990 submitted on Step 8

Mgmt. and General Expenses: _____
(from Part IX, Line 25, Column C)

Fundraising Expenses: + _____
(from Part IX, Line 25, Column D)

Sum of AFR Expenses: = _____

Total Revenue (from Part VIII, Line 12, Column A): ÷ _____

AFR = _____

STEP 10: GOVERNING BODY

Yes No

- Was the certification statement checked?
- Was a complete list of the federation's board of directors with the beginning and end date of each board member's current term of office and the board's meeting dates and locations for calendar year 2016 provided?

STEP 11: VERIFYING STATEMENTS

Yes No

- Was the first of the five certification statements checked? (Prohibited Sale or Lease of CFC Contributor Lists)
- Was the second of the five certification statements checked? (Non-Deceptive Activities)
- Was the third of the five certification statements checked? (Effective Use of Funds)
- Was the fourth of the five certification statements checked? (Use of Private Consultants and Firms)
- Was the last of the five certification statements checked? (Specially Designated Nationals and Blocked Persons)