

2017 CohnReznick
Not-for-Profit Governance &
Financial Management Survey

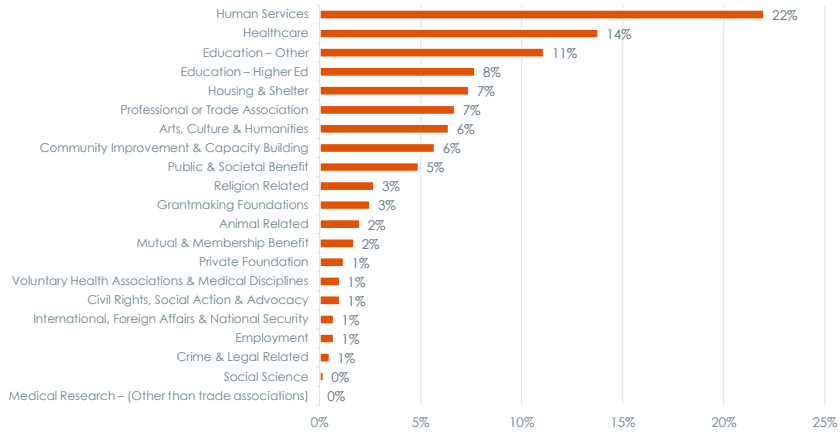
COHNREZNICK
ACCOUNTING • TAX • ADVISORY

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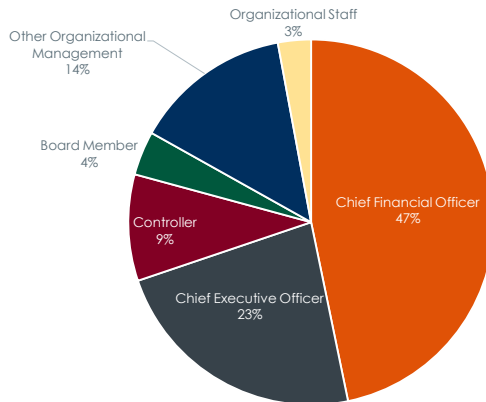
November 29, 2017

GENERAL INFORMATION ABOUT
YOUR ORGANIZATION

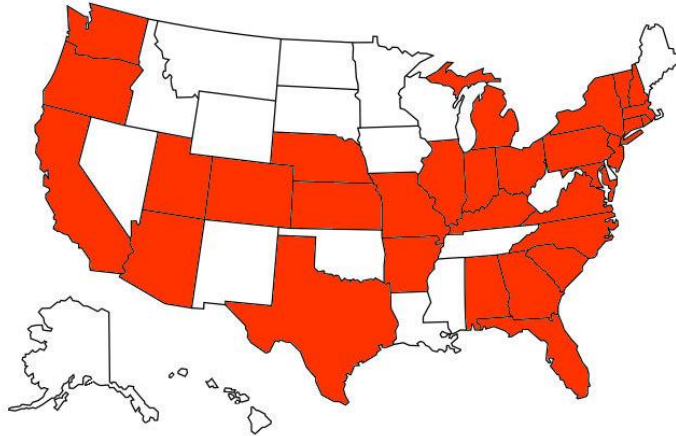
WHICH OF THE FOLLOWING BEST DESCRIBES YOUR ORGANIZATION?



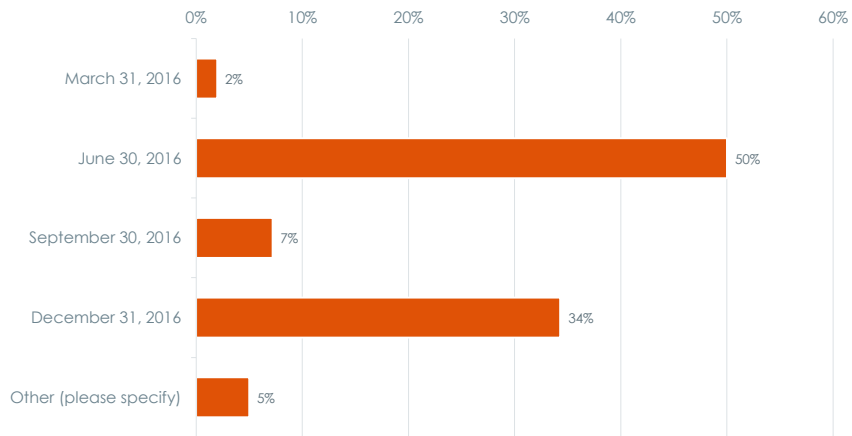
WHAT POSITION IN YOUR ORGANIZATION DO YOU CURRENTLY HOLD?



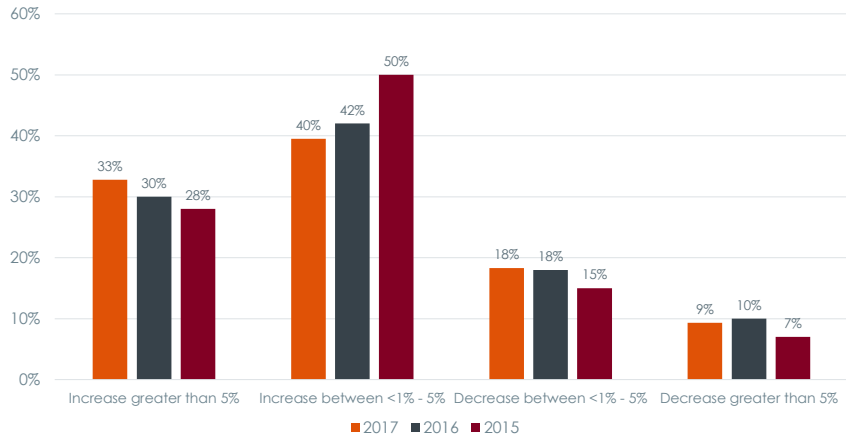
IN WHICH STATE IS YOUR HEADQUARTERS LOCATED?



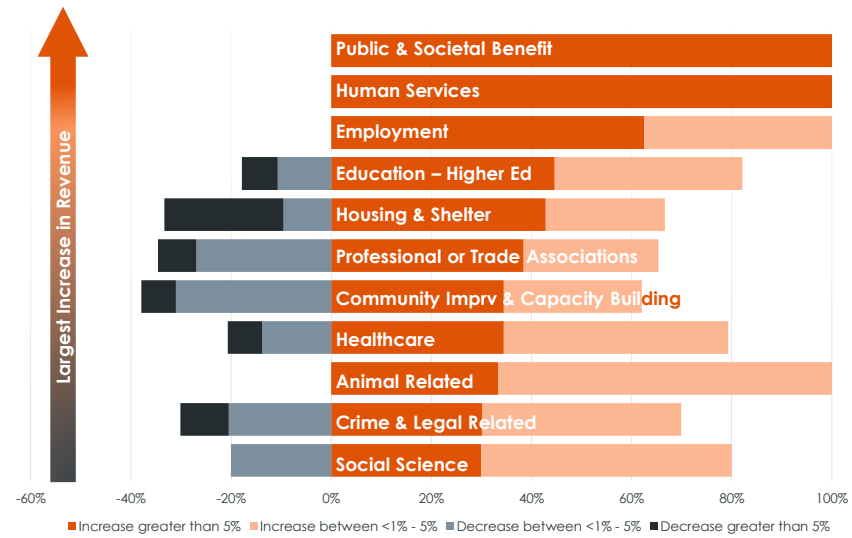
PLEASE TELL US THE DATE OF YOUR LAST FISCAL YEAR END.

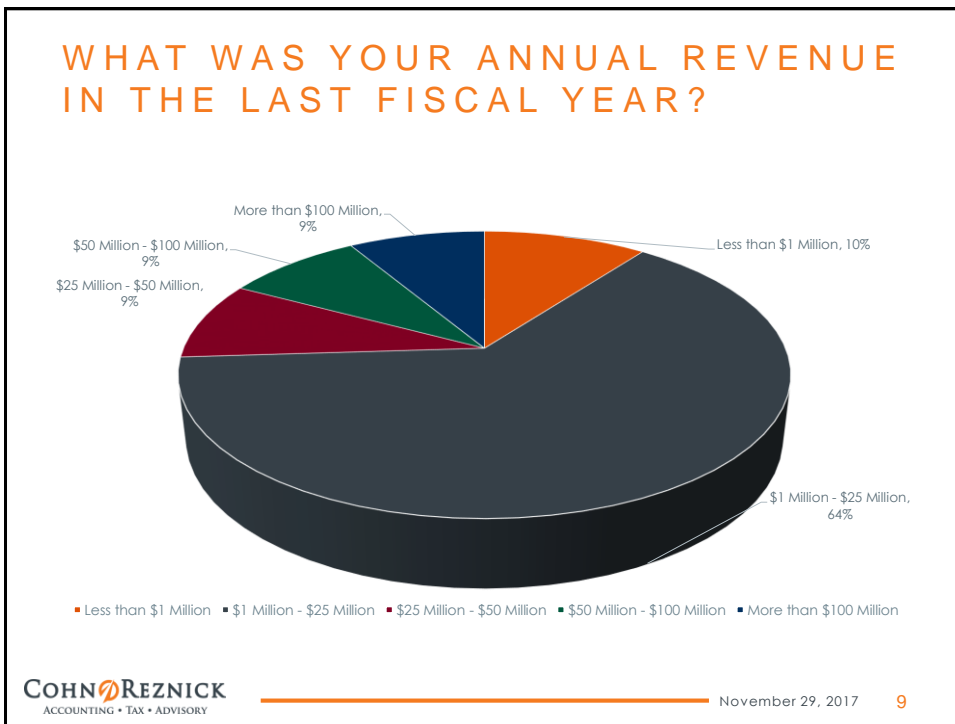
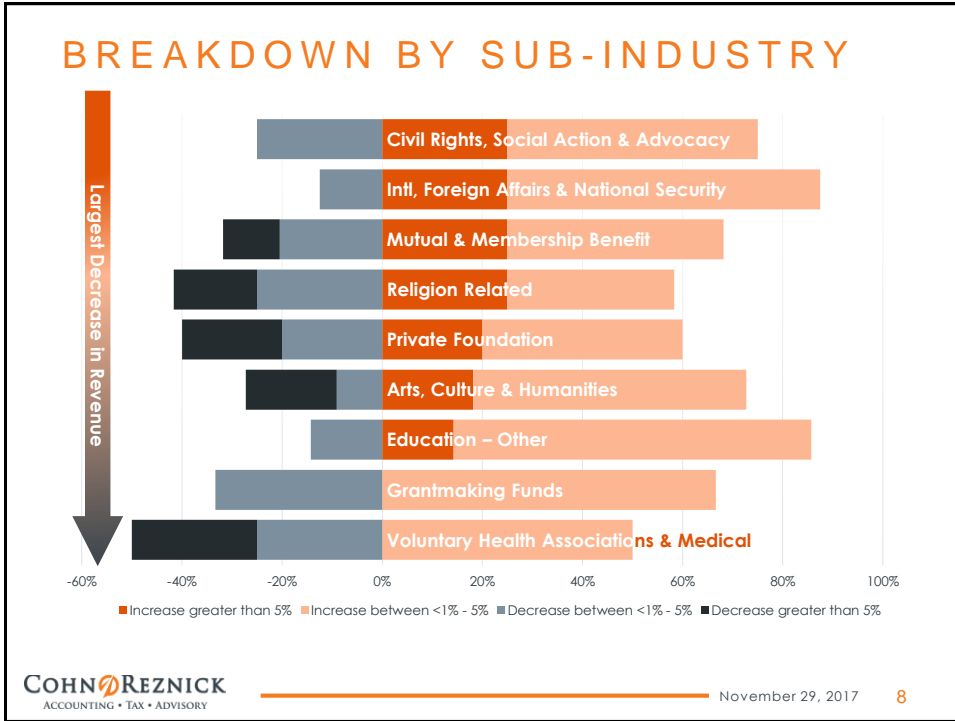


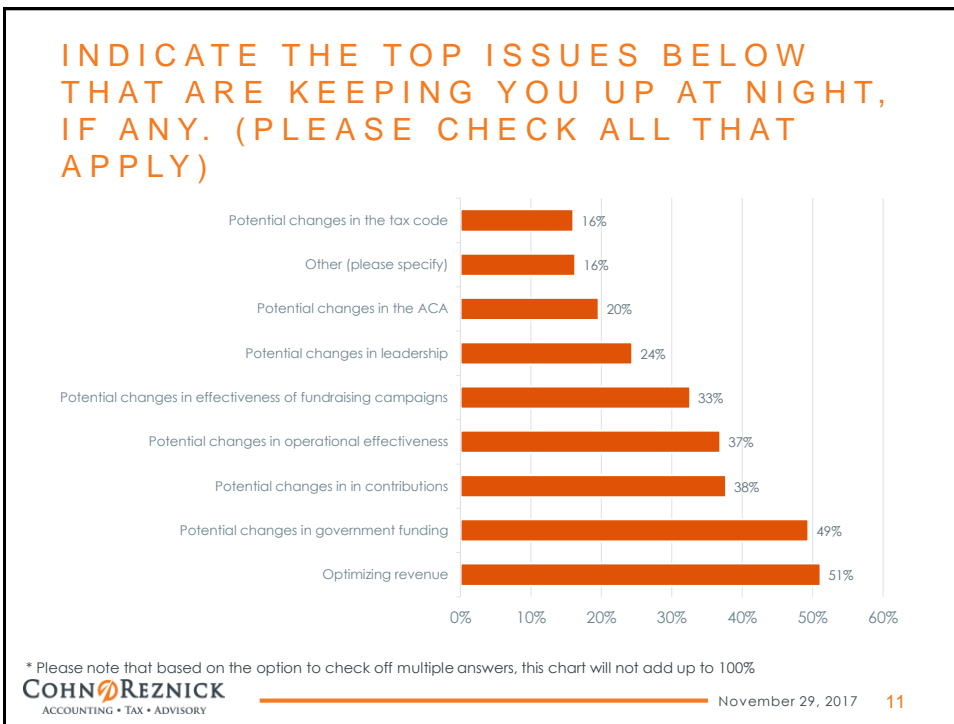
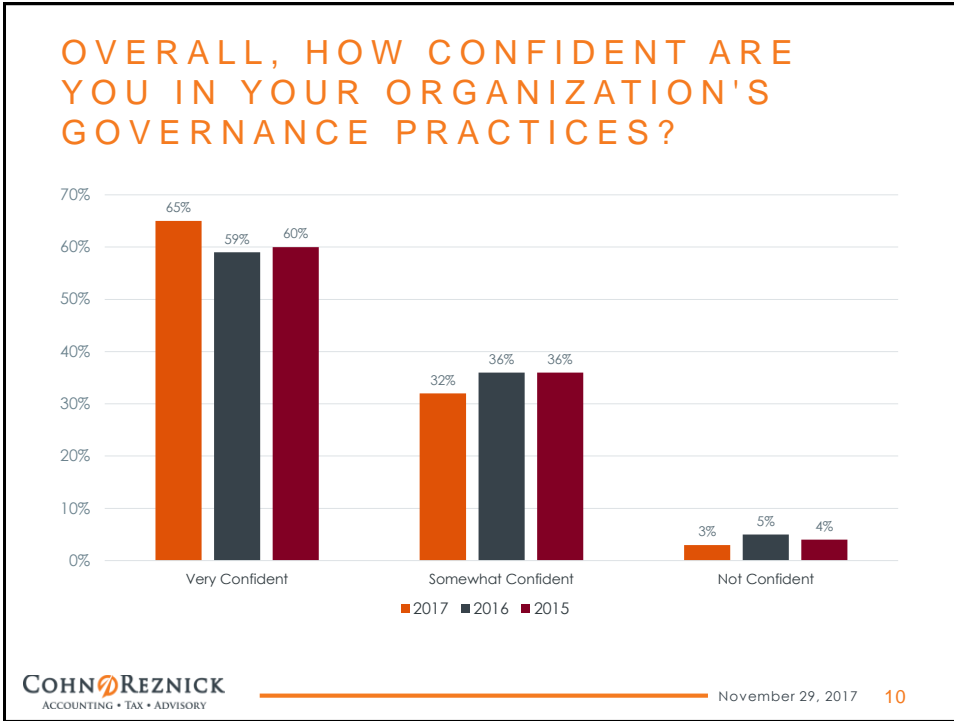
WHAT WAS THE CHANGE IN TOTAL REVENUE (OTHER THAN INVESTMENT INCOME) FOR YOUR ORGANIZATION IN THE LAST FISCAL YEAR?



BREAKDOWN BY SUB-INDUSTRY





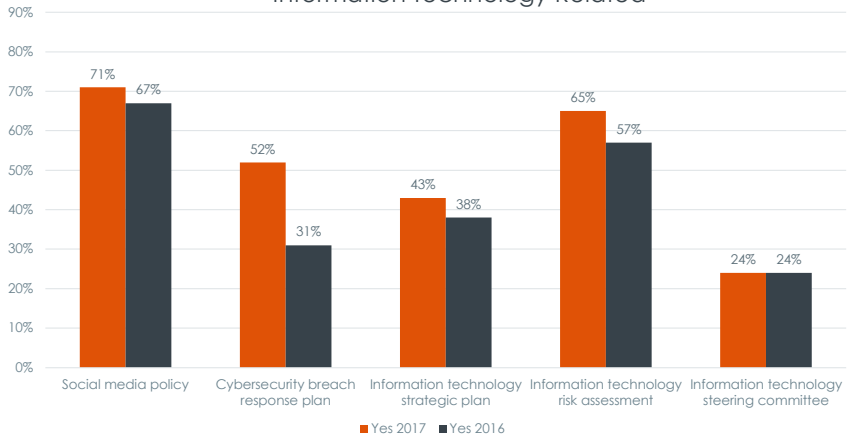


POLICIES & PROCEDURES



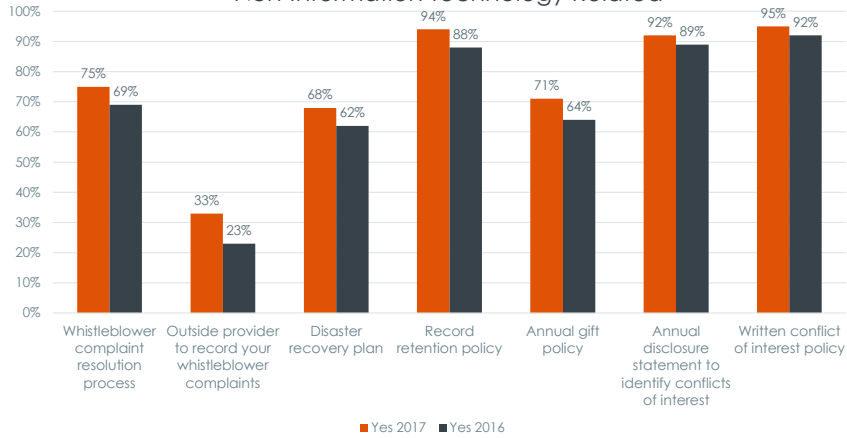
PLEASE CLICK YES, NO, OR NOT SURE BELOW TO SHOW WHICH OF THE FOLLOWING YOUR ORGANIZATION HAS IN PLACE.

Information Technology Related

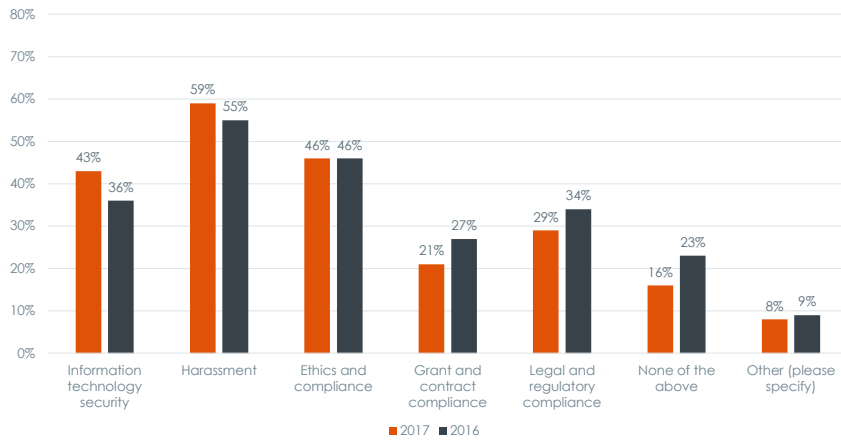


PLEASE CLICK YES, NO, OR NOT SURE BELOW TO SHOW WHICH YOUR ORGANIZATION HAS IN PLACE.

Non-Information Technology Related

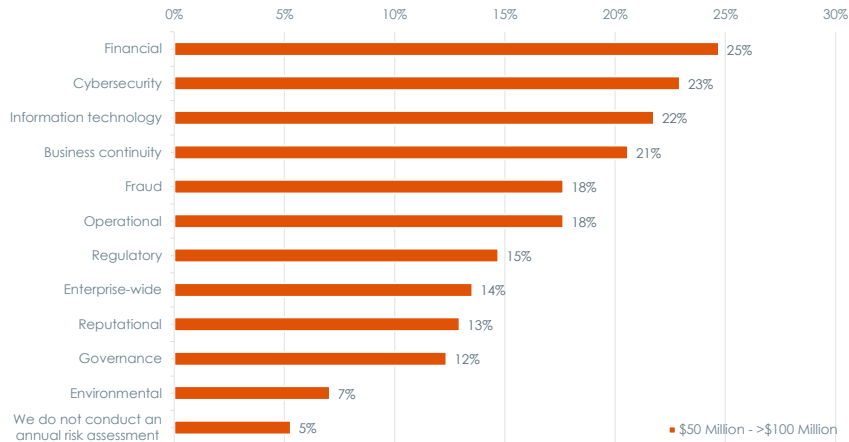


HAS YOUR ORGANIZATION CONDUCTED TRAINING FOR ITS EMPLOYEES ON ANY OF THE FOLLOWING TOPICS IN THE PAST YEAR? (PLEASE CHECK ALL THAT APPLY)



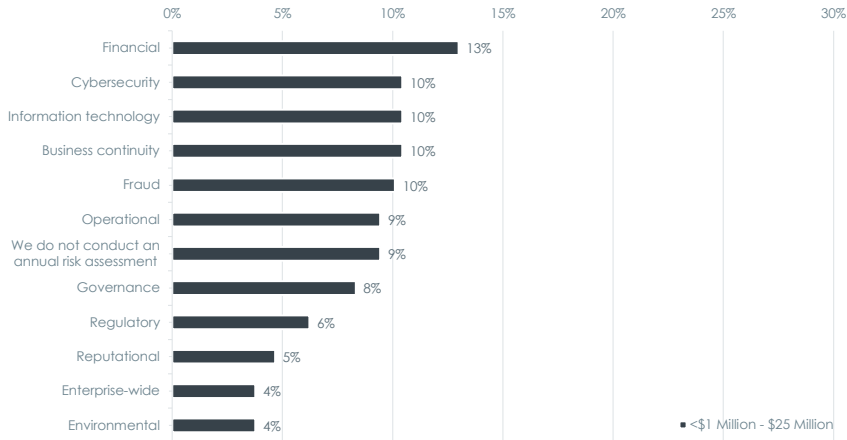
* Please note that based on the option to check off multiple answers, this chart will not add up to 100%

DOES YOUR ORGANIZATION'S ANNUAL RISK ASSESSMENT PROCESS CONTEMPLATE ANY OF THE FOLLOWING RISKS? (PLEASE CHECK ALL THAT APPLY)



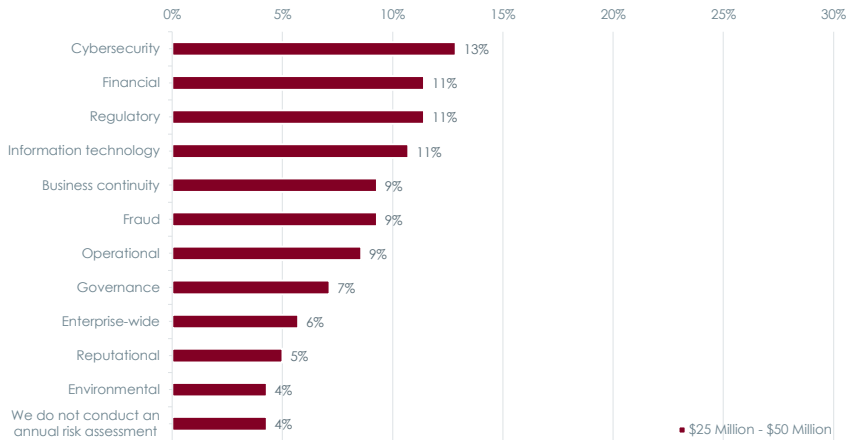
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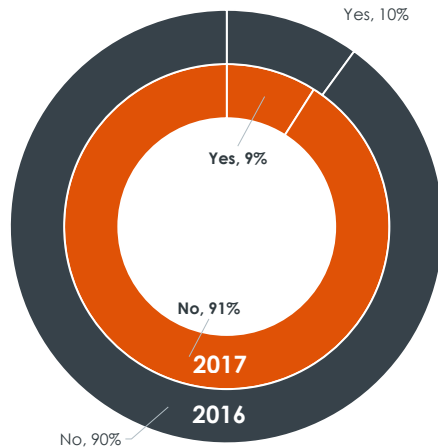
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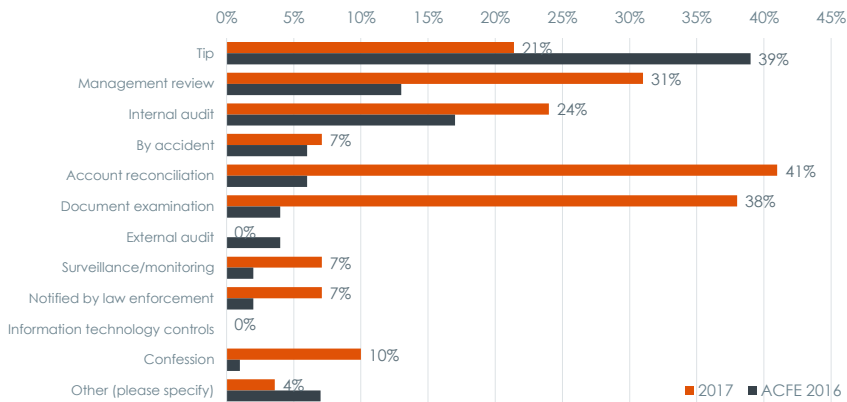


* Please note that based on the option to check off multiple answers, this chart will not add up to 100%

HAS A FRAUD OCCURRED IN YOUR ORGANIZATION IN THE LAST 12 MONTHS?

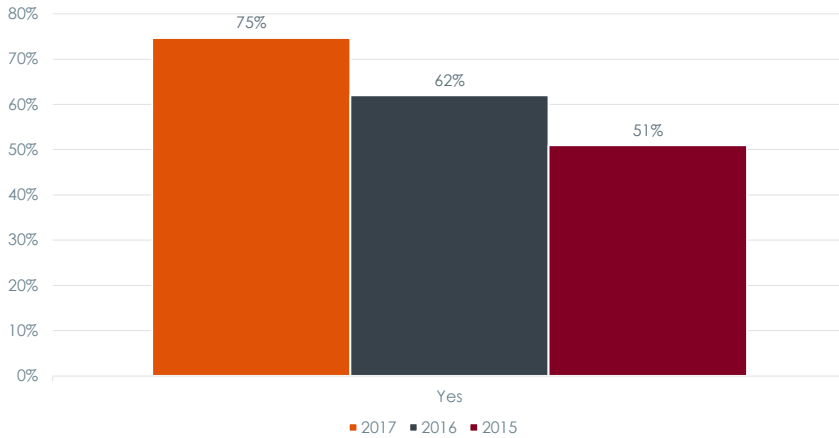


IF YOU ANSWERED YES TO THE QUESTION ABOVE, PLEASE INDICATE HOW THE FRAUD WAS DETECTED. (PLEASE CLICK ALL THAT APPLY)

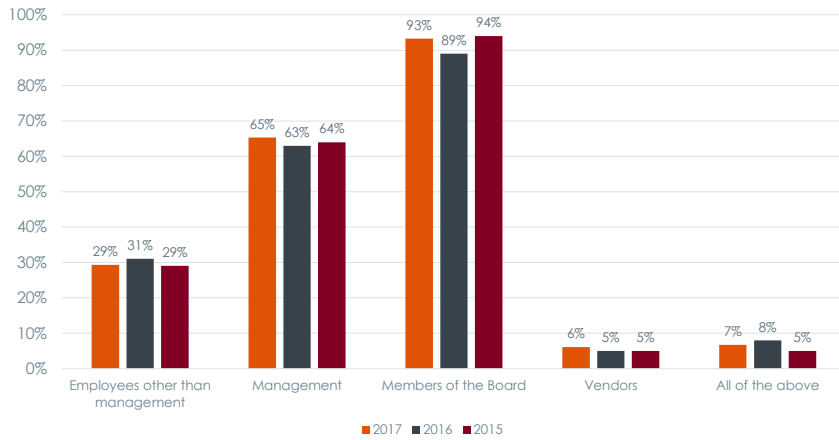


** ACFE = Association of Certified Fraud Examiners Report to the Nations 2016
* Please note that based on the option to check off multiple answers, this chart will not add up to 100%

DOES YOUR ORGANIZATION'S AUDIT OR FINANCE COMMITTEE MONITOR DISCLOSED CONFLICTS OF INTEREST?



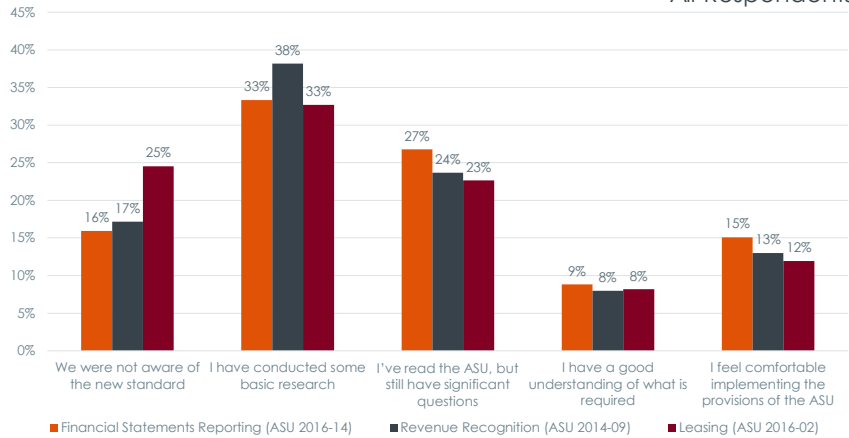
PLEASE IDENTIFY THE PARTIES FROM WHOM YOU OBTAIN ANNUAL CONFLICT OF INTEREST DISCLOSURE STATEMENTS. (PLEASE CHECK ALL THAT APPLY)



* Please note that based on the option to check off multiple answers, this chart will not add up to 100%

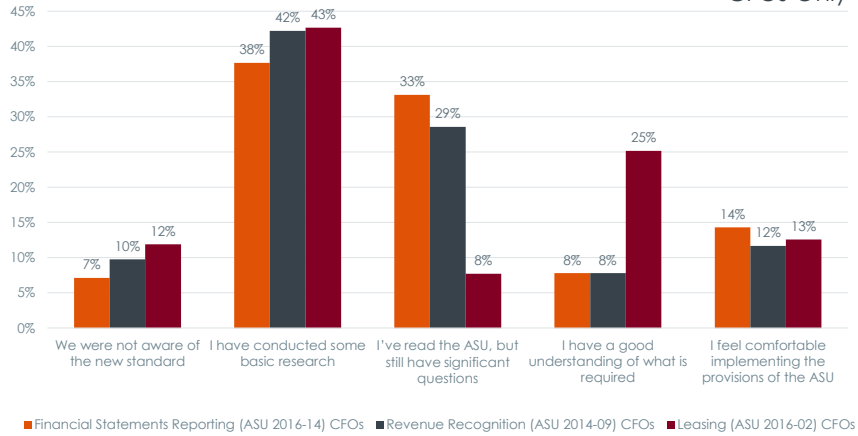
WHAT IS YOUR LEVEL OF FAMILIARITY WITH THE FOLLOWING NEW ACCOUNTING STANDARDS UPDATES?

* All Respondents

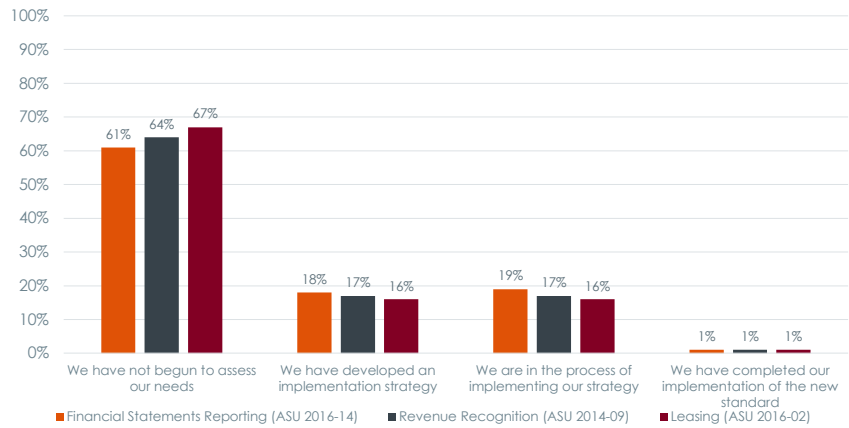


WHAT IS YOUR LEVEL OF FAMILIARITY WITH THE FOLLOWING NEW ACCOUNTING STANDARDS UPDATES?

* CFOs Only

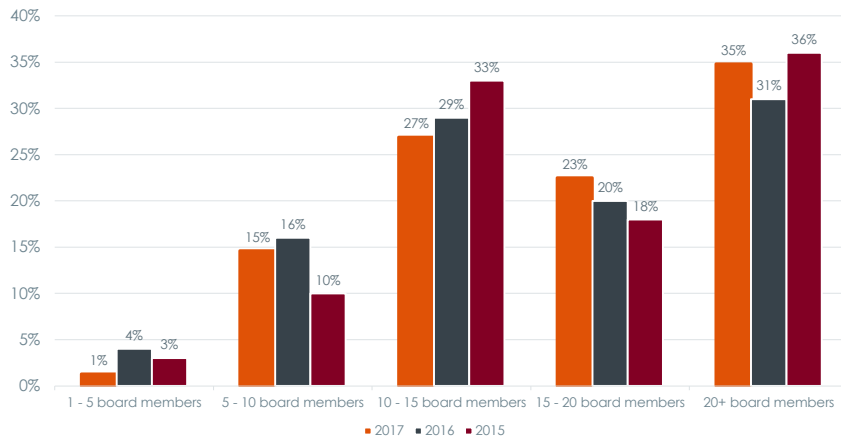


HOW FAR ALONG IS YOUR ORGANIZATION WITH ITS IMPLEMENTATION PROCESS FOR THE NEW ACCOUNTING STANDARD UPDATES?

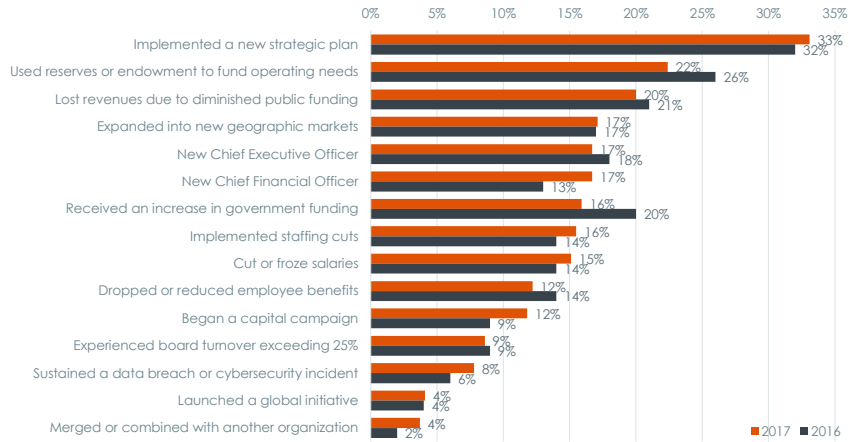


BOARDS OF DIRECTORS

WHAT IS THE SIZE OF YOUR BOARD?

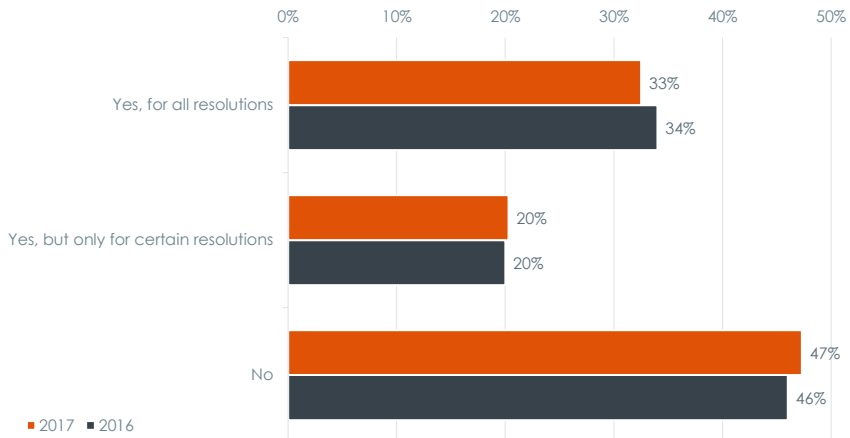


HAVE ANY OF THE FOLLOWING OCCURRED IN YOUR ORGANIZATION IN THE PAST YEAR? (PLEASE CHECK ALL THAT APPLY)

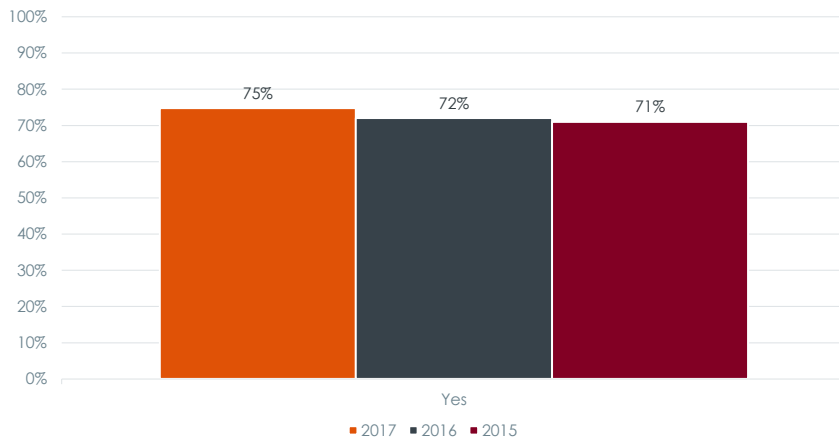


* Please note that based on the option to check off multiple answers, this chart will not add up to 100%

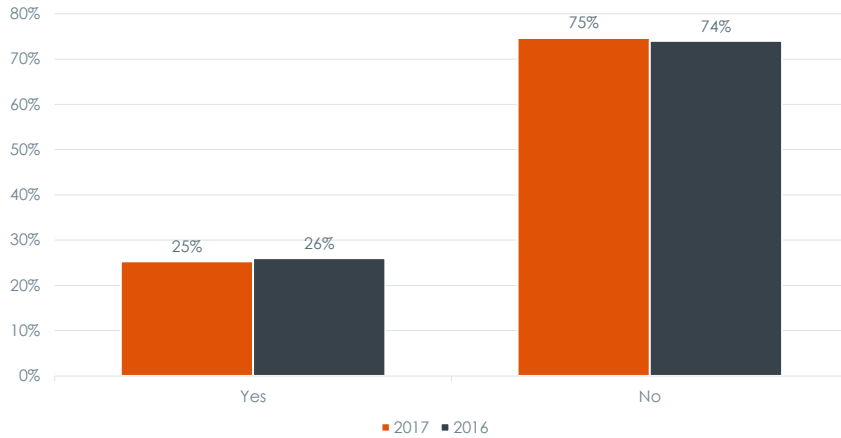
DO YOUR BYLAWS ALLOW FOR ELECTRONIC VOTING?



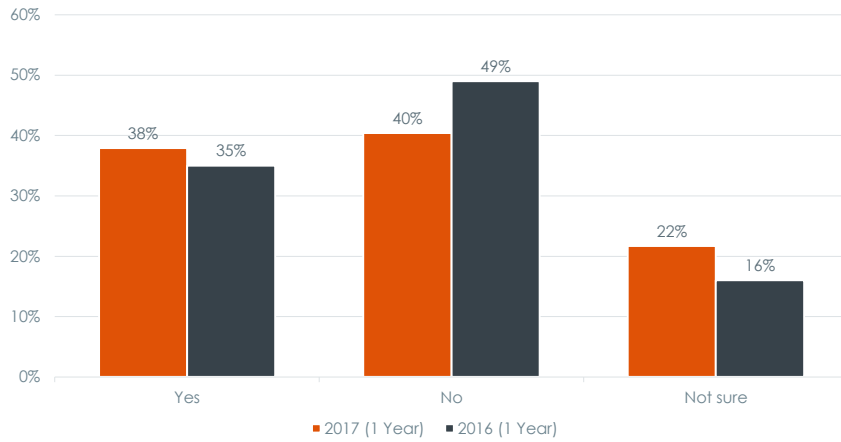
DO YOUR BOARD MEMBERS HAVE TERM LIMITS?

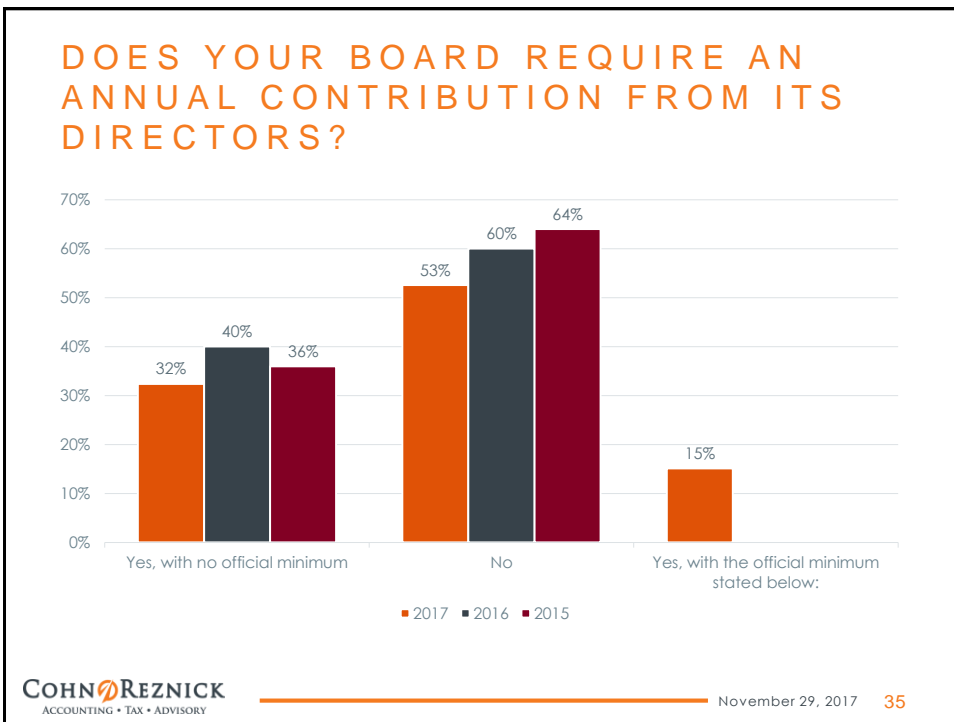
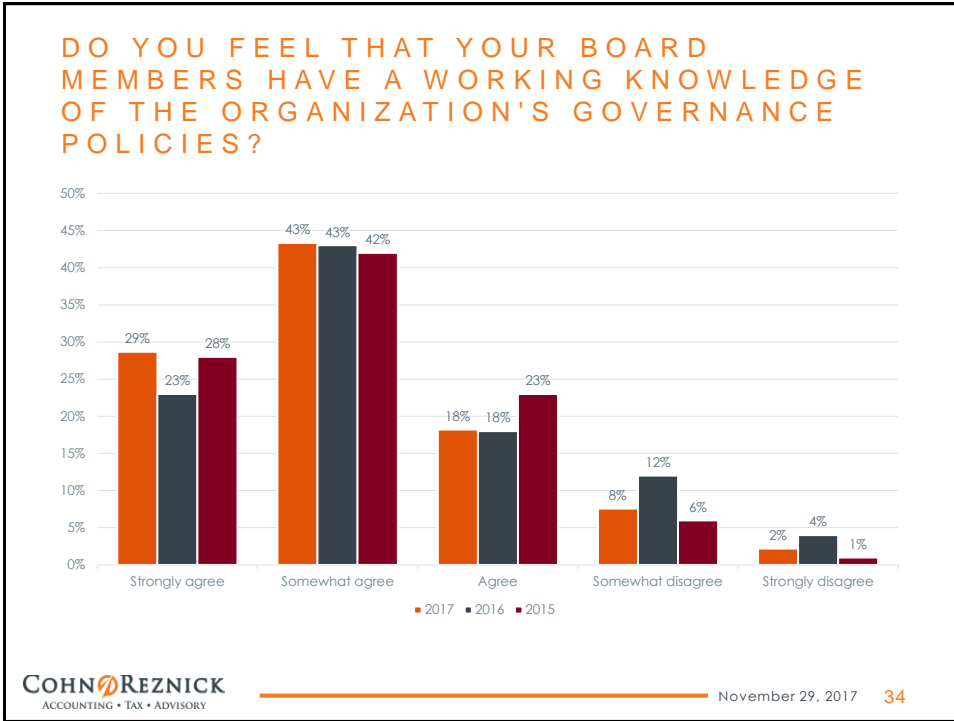


IF YOU ANSWERED YES TO THE QUESTION ABOVE, ARE THESE TERM LIMITS EXCLUSIVE OF THE BOARD OFFICERS?

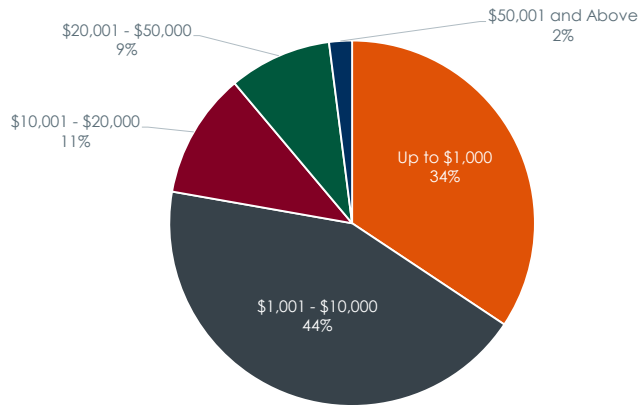


HAVE YOU CONDUCTED A BOARD SELF-ASSESSMENT IN THE PAST YEAR?

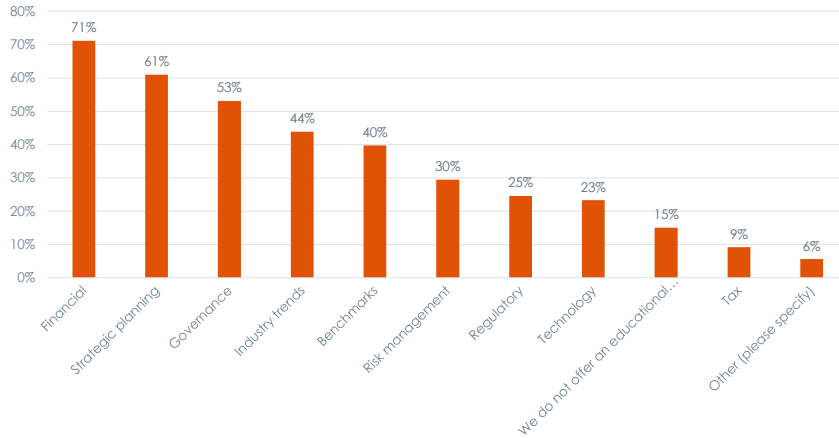




ANNUAL MINIMUM CONTRIBUTION AS NOTED BY RESPONDENTS

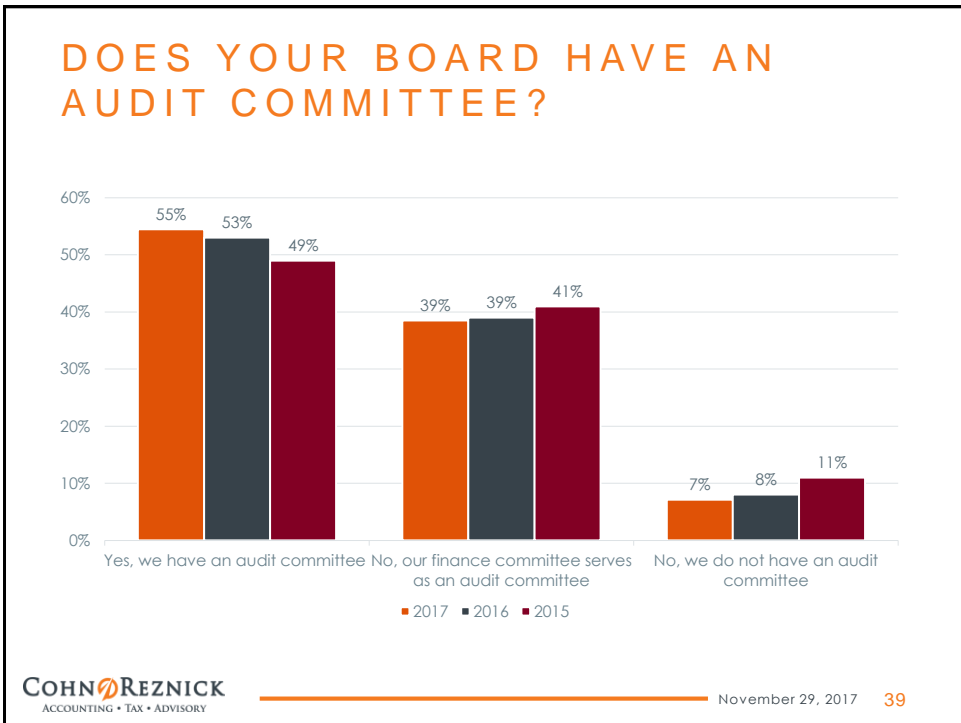


WHICH OF THE FOLLOWING EDUCATIONAL TOPICS WERE COVERED DURING YOUR BOARD MEETINGS IN YOUR LAST FISCAL YEAR? (PLEASE CLICK ALL THAT APPLY)

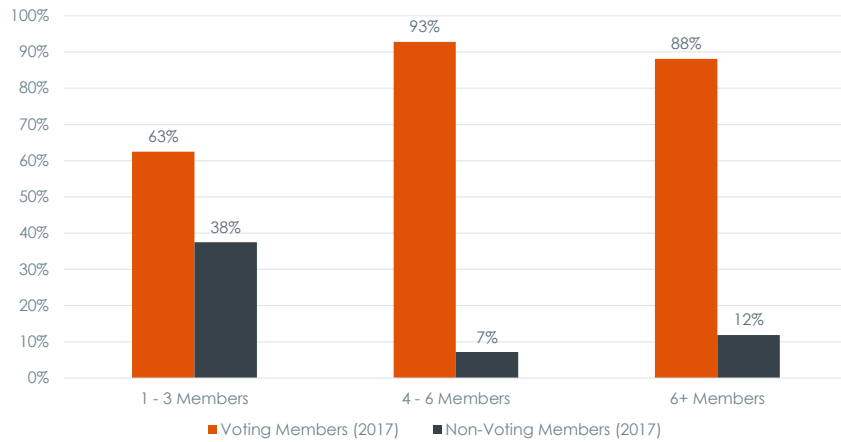


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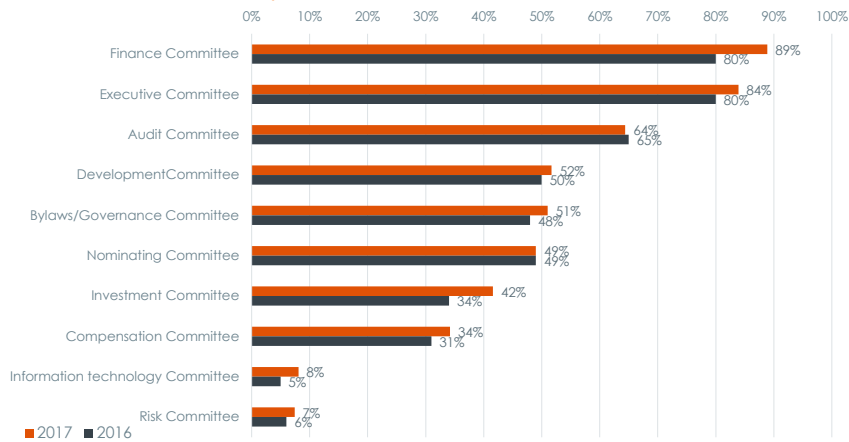
AUDIT & OTHER COMMITTEES



WHAT IS THE SIZE/COMPOSITION OF YOUR AUDIT COMMITTEE?



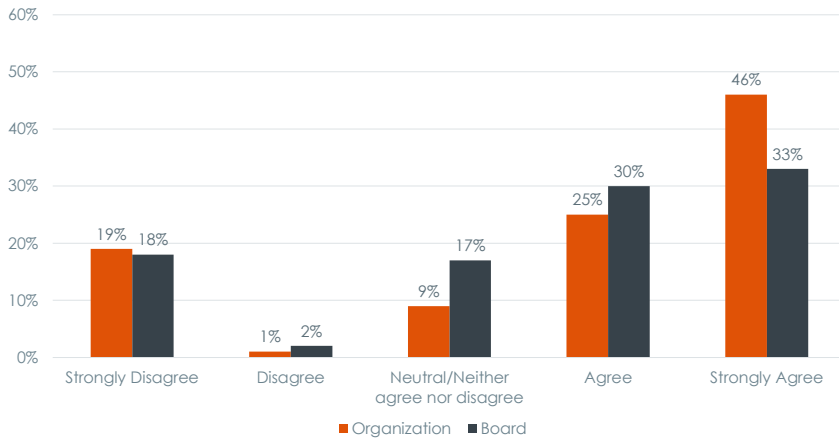
PLEASE INDICATE IF YOU HAVE ANY OF THE FOLLOWING COMMITTEES OF THE BOARD. (PLEASE CHECK ALL THAT APPLY)



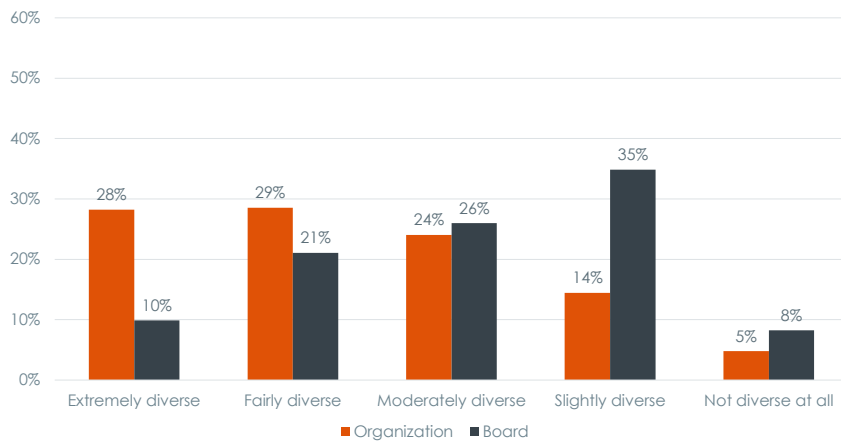
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DIVERSITY & INCLUSION

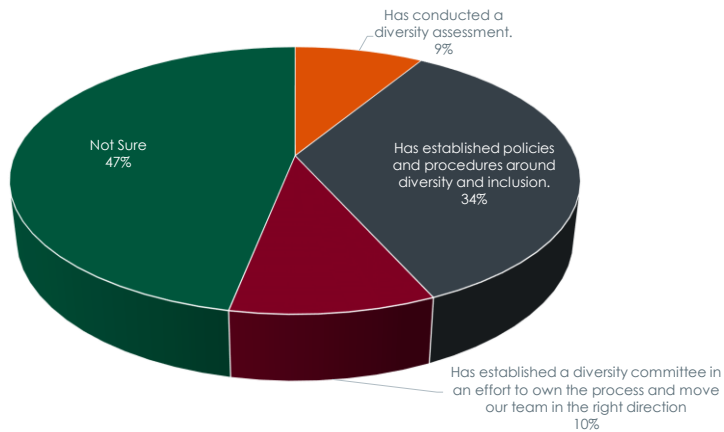
MY ORGANIZATION AND BOARD ARE DEDICATED TO DIVERSITY AND INCLUSIVENESS.

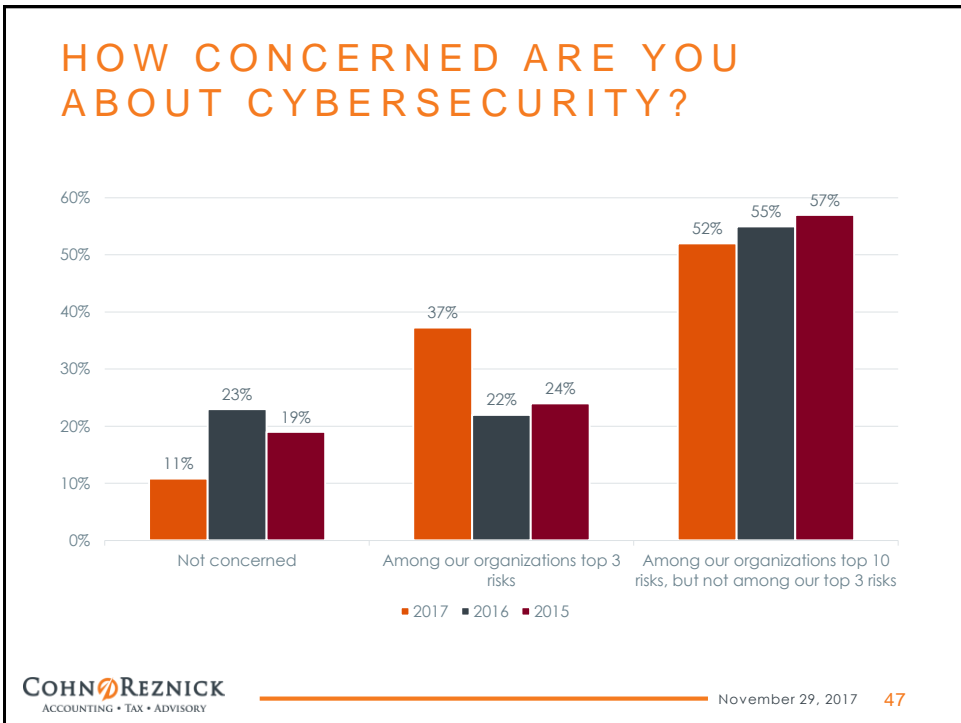


IN YOUR OPINION, HOW DIVERSE IS YOUR ORGANIZATION?

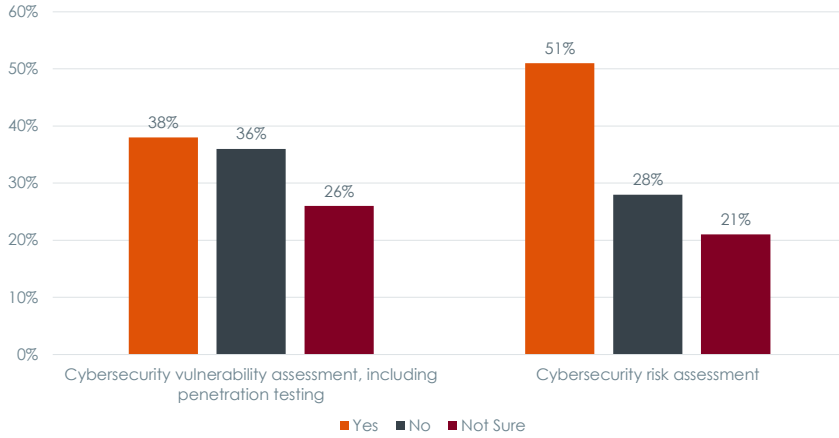


MY ORGANIZATION HAS PUT FORTH THE FOLLOWING WITH REGARDS TO DIVERSITY AND INCLUSION.





HAS YOUR ORGANIZATION PERFORMED ANY OF THE FOLLOWING WITH REGARDS TO YOUR CYBERSECURITY RISK PLAN?



CONTACT INFORMATION

THANK YOU

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Partner

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Kim.Brandley@CohnReznick.com