

Association Annual Risk Assessment – Procedures & Practices



When was the last time you conducted a comprehensive overview of your association's procedures and practices? Do you know if you are covered in all potential areas of risk, which includes adhering to required governmental regulations? By completing this Risk Assessment, you will learn of areas that need more attention in your association.

Select those you would like further information on how to avoid non-compliance. Contact Denise Amburgey, chief financial officer, MSAE, and she will provide resources and consultation to assist you and your organization.

GOVERNANCE

	Yes	No	N/A
1 Does the board understand their obligations under state law?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 Do you conduct a board orientation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Do you provide board members and officers training?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Do you know where your original IRS designation letter is kept?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Are your Articles of Incorporation filed with the state?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Have your Articles been modified in the past 3 years to comply with the new Michigan Nonprofit Corporation Act?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Do you file your Annual (registry) Report with the State (LARA) and submit the \$20 in October?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Do all board members understand anti-trust compliance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Is your 990 (and 990-T) filing current with the IRS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10 If you have chapters are they included in your 990?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a If not, are their 990s current?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Do you have conflict of interest statements signed by every board member in the past year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Does your organization have a current strategic plan or preferred future?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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HUMAN RESOURCES

	Yes	No	N/A
1 Do you have an employee manual or handbook?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Do you have your employees sign a form that they received the employee manual or handbook?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Do you keep that form in their personnel folder?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 When was the last time your internal policies and procedures were reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Do you add bonuses and gifts into the W2?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Is payroll processed internally?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a If so, are all payroll taxes current?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Have you reviewed the legal guidelines that dictate whether your staff falls under employee or independent contractor status?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Have you reviewed your exempt vs. nonexempt employees to ensure they follow the FSLA requirements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Are you familiar with how the Americans Disabilities Act impacts your association?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Are professional development plans created for staff?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

EMPLOYEE BENEFITS

	Yes	No	N/A
1 Have you benchmarked compensation with state and national data?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 Do you have a salary administrative plan in place for compensation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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EMPLOYEE BENEFITS (EMPLOYERS OVER 50 FULL-TIME EQUIVALENTS)

- | | Yes | No | N/A |
|-----------------------------------|--------------------------|--------------------------|--------------------------|
| 1 Do you offer Family Leave Time? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

MEMBERS

- | | Yes | No | N/A |
|--|--------------------------|--------------------------|--------------------------|
| 1 Do you have a policy on sharing email and addresses of members? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Can individuals other than staff post documents on the organization's website and/or social media sites? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a If so, have you created guidelines that are published? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Does the association ever deny membership? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a Is the process based on criteria? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

OPERATIONS

- | | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 1 Are your contracts approved and cataloged to ensure adherence? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a Do you have an annual timeline log of all contract renewal deadlines? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Do you back up your server and is it recoverable? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Do you have a record retention policy? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a Is it complied with? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Are all the trademarks and registrations current? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |



SOCIAL MEDIA/COMMUNICATIONS

	Yes	No	N/A
1 Do you and the staff understand libel and slander?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 Does the organization have communication and social media policies in place?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Do you understand the CAN-SPAM rules?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Are you clear on the difference between advertising and sponsorship?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

EVENTS

	Yes	No	N/A
1 Do you provide alcohol at your events?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a If so, do you need a liquor license?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 Is music played or performed at your events?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Do you have the appropriate music licensing agreement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Are videos shown at your events?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Do you have the appropriate licensing agreement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Does the organization understand how to comply with the Americans with Disabilities Act to accommodate special needs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Do you have raffles or drawings for prizes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Do you comply with the raffle rules and secure a license?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FINANCIAL

	Yes	No	N/A
1 Do you have clear separation of duties for handling funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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	Yes	No	N/A
2 Is an audit or review conducted annually?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Do you collect and pay sales tax on items sold?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Do you have a policy that explains disclosure of the 990?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Does your staff understand it?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ADVOCACY

	Yes	No	N/A
1 Do you understand what lobbying and political activities your organization can undertake based on your IRS code?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 Do you indicate on the dues invoice the amount that is not deductible as a business expense due to lobbying activities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a If not, do you pay the proxy tax?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Are you aware and in compliance with the state and federal lobby laws?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Are you aware of the gift laws?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Do you have a Political Action Committee (PAC)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a Are you current on the PAC filing?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Association Name

Date Completed

If you have recommendations for items to add please share them with Denise.



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