**2019 CFC Application Completeness Review Checklist for**

**Federations**

***OPM no longer conducts courtesy 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.***

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| STEP 1: CHARITY CONTACT INFORMATION | |
| □ Yes □ No | Is the charity contact information provided? ***OPM will send the eligibility decision and other CFC communication to the email address(es) on file. At least one email address is required, however, applicants are highly encouraged to provide more than one email address.*** |
| STEP 2: APPLICATION TYPE | |
| □ Yes □ No  □ Yes □ No | Is the federation type selected?  Are the number of member organizations submitting a CFC application with the federation reported (the federation should not include itself in the count)? |
| STEP 3: LIST OF MEMBER ORGANIZATIONS | |
| □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No | Is a list of all eligible member organizations provided?  Is the number of members on the list the same as the number of organizations reported on step 2?  Is the following information 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)?  Employer Identification Number (EIN)?  Administrative and Fundraising Rate (AFR)?  Physical address? |
| STEP 4: IRS DETERMINATION LETTER | |
| □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No | Is an IRS Determination Letter provided?  Do you wish to list your organization with a DBA name?  If ‘Yes”, is supporting documentation that the DBA name is recognized by a state or municipal government provided?  Is the requested DBA name entered exactly as it appears on the supporting documentation? |
| STEP 5: HUMAN HEALTH & WELFARE SERVICES | |
| □ Yes □ No | Is the certification statement checked? |
| STEP 6: GAAP | |
| □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No | Are one of the two certification statements checked?  Were Audited Financial Statements provided?  Is the auditor’s report…  … on letterhead with a signature?  … for a fiscal period ending on or after June 30, 2017?  … for the same fiscal period as IRS Form 990? (See Step 8)  … for the same organization as the one listed on the CFC application?  … for the same organization as the one listed on the DBA name documentation?  … for the same organization as the one listed on the IRS Form 990?  … “conducted in accordance with generally accepted auditing standards” [GAAS]?  … in conformity with “generally accepted accounting principles” [GAAP]?  Does the auditor’s report have a qualified opinion? E.g. In our opinion, *except for the matter* described …, the financial statements referred to above present fairly, in all material respects, the financial position of [organization] as of [date].) ***If yes, your submission does not met CFC requirements. The audited financial statements either deviated from GAAP or was limited in scope.***  If the audit is consolidated, 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  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No | Are one of the two certification statements checked?  Is an IRS Form 990 or *pro forma* IRS Form 990 provided?  Is the version of the IRS Form 990 an *IRS Form 990 EZ, 990-PF, 990-N* or a comparable form provided? ***If yes, your submission does not met 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?  … DBA documentation?  … IRS determination letter (if submitted in Step 4)?  … audited financial statements?  Is the EIN fully visible on the IRS Form 990 (or *pro forma*) (e.g. not redacted or asterisks in place of the numbers)?  Is the EIN (Page 1, box D) the same as the EIN listed on the…  … CFC application?  … IRS determination letter (if submitted)?  Is the fiscal period for a period ending on or after June 30, 2017?  Does the IRS Form 990 or *pro forma* IRS Form 990 cover the same fiscal period as the audited financial statements?  Are the number of voting members of the governing body reported? (Part I, Line 3)  Is the IRS Form 990 or *pro forma* IRS Form 990 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 “Individual Trustee or Director” or “Institutional Trustees” (Column C)? ***Individuals reported as “Officer” or “Key Employee” are not considered trustees.***  Is compensation information reported for each individual reported as a trustee (Part VII, Columns D-F)? ***If no compensation was received by a trustee, a “0” must be entered in each column.***  Is the organization’s total revenue reported on the Statement of Revenue (Part VIII, Column A, Line 12)?  Did the Statement of Functional Expenses (Part IX) report…  … Management and General Expenses (Column C, Line 25)?  … Fundraising Expenses (Column D, Line 25)?  Is the accounting method used to prepare the IRS Form 990 reported on the Financial Statements and Reporting (Part XII, Line 12)? ***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  □ Yes □ No | Is the certification statement checked?  Is the correct AFR provided in the application? ***Use the Administrative and Fund Raising Rate Worksheet to calculate the AFR.*** |

**Administrative and Fund Raising Rate Worksheet**

*Use the figures from the IRS Form 990 or pro forma IRS Form 990 submitted on Step 7*

Mgmt. and General Expenses: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(from Part IX, Line 25, Column C)

Fundraising Expenses: +\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(from Part IX, Line 25, Column D)

Sum of AFR Expenses: =\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_$0\_\_

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

AFR =\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_0.0%

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| STEP 10: GOVERNING BODY | |
| □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No | Is the certification statement checked?  Is the complete list of the federation’s board of directors provided?  Does the list include…  … beginning and end date of each board member’s current term of office?  … the board’s meeting dates and locations for calendar year 2018? |
| STEP 11: VERIFYING STATEMENTS | |
| □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No  □ Yes □ No | Are the following certification statements checked?  … Prohibited Sale or Lease of CFC Contributor Lists  … Non-Deceptive Activities  … Effective Use of Funds  … Use of Private Consultants and Firms  … Specially Designated Nationals and Blocked Persons |