

EXHIBIT 4
CPAs' Role in Good Board Governance

- Volunteer to be treasurer.
- Volunteer to chair the finance committee.
- Make sure that the organization has purchased adequate directors' and officers' insurance.
- Require fidelity bonding for individuals handling cash.
- Require background checks on all employees handling cash or working with children.
- Help identify high-risk areas of the organization.
- Volunteer to perform pro bono or reduced-fee audits, reviews, or bookkeeping services.
- Volunteer to provide financial literacy and internal control training to the organization's board members and employees.
- Become involved in hiring full-time staff as appropriate, particularly those employees involved in the finance function.