

## **TEN QUESTIONS TO ASK BEFORE SERVING ON A NONPROFIT BOARD**

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- Does the organization have the internal controls and an accounting system sufficient to account for donations and the proper use of restricted funds?
- Are the tax filings of the organization up to date, including proof that 990s have been filed and payroll taxes paid?
- Are board members free of conflicts of interest?
- Are board of directors and committee meetings recorded with proper minutes?
- Does the organization have any pending legal matters that could impact on future board members?
- Does the board carry liability insurance to cover its directors?
- Does the organization have a stable management, solid operating environment, and commitment to oversight by an audit committee?
- Are the other board members knowledgeable about the organization's operations?
- Is the CPA compatible with other board members
- Are the CPA's interests and values compatible with the organization's mission?