Management 101 Tool Kit for New CIL Executive Directors

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# Management 101 Tool Kit for New CIL Executive Directors: Introduction

Congratulations on your new position as executive director of a Center for Independent Living (CIL)!

Several of us compiling this tool kit have been where you are and know that you are probably experiencing an overwhelming mix of conflicting emotions: excitement, curiosity, accomplishment, eagerness to get started, fear, anxiety, inadequacy, maybe even panic.

Not only do you have to deal with the complexities of running a nonprofit—financial management, personnel management, resource development, marketing, and public relations—you have to meet the unique standards for and challenges of directing a CIL. These include ensuring people with disabilities comprise a majority of the staff and board, assisting individuals with significant disabilities to set and meet goals, and bringing about systems change and equal access both within your CIL and in the larger community. A CIL deals with issues that people with disabilities face throughout the lifespan, from education and healthcare to housing and personal assistance and everything before, between, and beyond. That is a lot to wrap your head around.

The good news is that you don’t have to do this alone. As soon as you can, get connected with your Program Officer, ILRU, and — if you are in a Part B Center or a 723 state — with your Designated State Entity:

* Your CIL’s **Program Officer** (PO) at the Administration for Community Living (ACL), Office of Independent Living Programs (OILP) can answer questions you have related to federal grant requirements and compliance with regulations. If your CIL receives Part C funds, you will have a PO assigned to your CIL. Check the listing linked in Section 3 for the name and contact information of your PO.
* The **Designated State Entity (DSE)** is the state agency identified in the State Plan for Independent Living (SPIL) to receive, distribute and monitor Part B funds. CILs that receive only Part B funds or those in Sec. 723 states[[1]](#footnote-1) will work with a contact at the DSE on reporting and compliance issues. Centers receiving both Part B and C will have a PO for Part C and report directly to the DSE for Part B. For more information, see [Frequently Asked Questions About Designated State Entities](https://www.ilru.org/frequently-asked-questions-about-designated-state-entities-dses) (<https://www.ilru.org/frequently-asked-questions-about-designated-state-entities-dses>).
* The **IL-NET National Training and Technical Assistance Center for Independent Living** at Independent Living Research Utilization (ILRU), publisher of this tool kit, provides [training and technical assistance](https://www.ilru.org/) on a wide range of topics of interest to CILs and Statewide Independent Living Councils (SILCs) and a vast library of materials, on-demand webinars, and videos at <https://www.ilru.org/>. For general questions about finding resources or trainings, please contact ILRU at ilru@ilru.org or at 713-520-0232.
* [Individualized support](http://ilnet-ta.org/wp/what-is-intensive-support/) is available to assist you in identifying areas of need and more [intensive support](http://ilnet-ta.org/wp/what-is-intensive-support/) is available if you have compliance issues you need to correct as identified by either the state or by your ACL/OILP Program Office. Contact IL-NET’s Associate Director for Technical Assistance (TA), Paula McElwee, at paulamcelwee.ilru@gmail.com to enroll. If you’re in need of intensive support, please attach a copy of the review including findings you must correct.

The purpose of this tool kit is to focus your attention on important aspects of your job that you need to know about early on and that might get lost in the daily conflicting demands for attention. Concrete action steps are provided in easy to use checklists, bullet points, and dos and don’ts organized to help you quickly find what you are looking for. For example, here are some Suggested Dos and Don’ts for New Executive Directors that our Technical Assistance (TA) team put together.

## Suggested Dos and Don’ts for New CIL Executive Directors

* **DO learn about the history and philosophy behind Independent Living.** Review the [four video modules](https://www.ilru.org/il-history-and-philosophy-orientation-for-il-staff) produced by ILRU that will provide an orientation for you. You can also use these to orient new hires and new board members. (<https://www.ilru.org/il-history-and-philosophy-orientation-for-il-staff>).
* **[DO learn how to navigate training options and the ILRU website](https://www.ilru.org/training/know-your-resources-orientation-il-net-national-training-technical-assistance-center-for)** (<https://www.ilru.org/training/know-your-resources-orientation-il-net-national-training-technical-assistance-center-for>). For individual Technical Assistance questions, email Paula McElwee, the IL-NET’s Associate Director for TA, at paulamcelwee.ilru@gmail.com.
* **DO meet with each staff person and ask them to tell you about their job.** Find out if their job descriptions capture what they actually do on a daily basis. Understand the full array of programs and services offered and where each staff member fits in the organizational chart. Ask each staff member what you can expect them to accomplish in the next six months. Ask them what they need from you. Then follow up!
* **DO read** [**CIL financial management publications**](https://www.ilru.org/topics/cil-financial-management) (<https://www.ilru.org/topics/cil-financial-management>). Read your own policies and procedures to see if they meet the requirements. Discuss with your financial manager (whether on staff or a contractor) what financial concerns they have, if any. Review the most recent CIL financial statements with them, including budget to actual expenditure comparisons.
* **DO get to know your board.** Take the time to talk with each board member and learn what they can bring to the CIL and to Independent Living. Ask who they know in the community that you should meet. [This training](https://www.ilru.org/training/supporting-your-cil-board-for-success) (<https://www.ilru.org/training/supporting-your-cil-board-for-success>) on supporting your board might also be helpful.
* **DO learn about the other CILs in your state.** You might start with [this directory](https://www.ilru.org/projects/cil-net/cil-center-and-association-directory) (<https://www.ilru.org/projects/cil-net/cil-center-and-association-directory>). Update your own listing by using the “contact us” form on the website. You can refer to [state associations](https://www.ilru.org/projects/cil-net/association-directory) (<https://www.ilru.org/projects/cil-net/association-directory>) or check in with another CIL to learn whether your state has an association for Centers and get on their phone/email list.
* **DO learn about the Statewide Independent Living Council in your state**, including who the representative for the CILs is. These resources can help you [contact your SILC](https://www.ilru.org/projects/silc-net/silc-directory) (<https://www.ilru.org/projects/silc-net/silc-directory>) and [learn more about how CILs and the SILC work together](https://www.ilru.org/training/working-together-building-statewide-il-network-through-cil-silc-collaboration) (<https://www.ilru.org/training/working-together-building-statewide-il-network-through-cil-silc-collaboration>).
* **DO complete ACL’s** [**hiring checklist for executive directors**](https://www.ilru.org/sites/default/files/resources/il_administration/CIL_ED_AOR_Changes_GRANTEE_CHECKLIST.pdf)(<https://www.ilru.org/sites/default/files/resources/il_administration/CIL_ED_AOR_Changes_GRANTEE_CHECKLIST.pdf>).
* **DON’T move to a different building immediately.** As the new person in the space, you can see how it is or is not serving your vision. Study the situation before making a recommendation. Take time to read and understand your lease. See if there are leasehold improvements that you are paying for through that lease. Often the landlord agrees to add an automatic door or remodel bathrooms, but your lease adds these costs to your rent and you agree to pay for them over the period of your lease. If your lease ends soon, ask for a month to month extension while you work with the board on the reasons change is needed. If it is several years away, turn your attention to other things. Getting a new office is energizing but often takes you away from the real work that needs to be done.
* **DON’T spend money updating or decorating your office.** When you first come into a job, no matter how you have prepared, you don’t really know the financial situation. Spending money on yourself doesn’t endear you to staff who have been doing without some things. Instead of jumping into the purchase of a new desk (unless it’s an access accommodation for you), start a list of improvements you’d like to make for everyone. Then begin the process of planning and budgeting for those changes.
* **DON’T change the name, logo, colors, and image of your CIL.** Rebranding is a very popular idea for new executive directors, and maybe it is needed—but it doesn’t need to be done in your first weeks, or even year. Take time to know what the consumers like and don’t like about your Center and you will figure out how to improve—not just cosmetically, but concretely.
* **DON’T blame your predecessor** before you really understand the lay of the land. There is no value in trashing the person who came before you, even if that executive director was fired by the board. That kind of situation is never black and white. Get to know the staff, the board, the policies, and systems. Make sure you really understand what happened under your predecessor before you assume they were bad and you are better.
* **DON’T start changing staff job descriptions**, redoing the organizational chart, or firing staff. You may indeed want to do these things, but again, get to know the staff and what they see their jobs to be. Don’t act just to show that you are in charge. Empower your staff, board, and consumers to share their knowledge, expertise, and talents as you decide how to move forward.

**This tool kit is not intended to answer all of your questions. Contact us and the other resources listed above if you need more information.**

We look forward to working with you and seeing you succeed!

# Section 1: Definition of a Center for Independent Living (CIL)

The 1978 amendments to the Rehabilitation Act authorized the establishment of the Independent Living Program, which includes the Centers for Independent Living (CILs), with principles founded on a “philosophy of consumer control, peer support, self-help, self-determination, equal access, and individual and system advocacy, in order to maximize the leadership, empowerment, independence, and productivity of individuals with disabilities, and the integration and full inclusion of individuals with disabilities into the mainstream of American society….”

The following is the **official definition of a CIL** which is found in the Rehabilitation Act, as amended (the Act) and Part 1329 of the Independent Living Program regulations[[2]](#footnote-2):

Center for Independent Living means a consumer-controlled, community-based, cross-disability, nonresidential, private nonprofit agency for individuals with significant disabilities (regardless of age or income) that is designed and operated within a local community by individuals with disabilities; provides an array of IL services as defined in Section 7(18) of the Act, including, at a minimum, independent living core services as defined in this section; and complies with the standards set out in Section 725(b) and provides and complies with the assurances in section 725(c) of the Act and the regulations at §1329.5.

Let’s break that definition down into its important requirements.

## Consumer-controlled

The term “consumer control” means, **with respect to a Center or eligible agency**, that the Center or eligible agency vests power and authority in individuals with disabilities, including individuals who are or have been recipients of IL services, in terms of the management, staffing, decision making, operation, and provision of services. Consumer control **with respect to an individual**, means that the individual with a disability asserts control over his or her personal life choices, and in addition, has control over his or her independent living plan (ILP), making informed choices about content, goals and implementation.[[3]](#footnote-3) *[Emphasis added.]*

CILs are unique in that they are led and operated by the people they serve — the disability community. Leaders of CILs don’t just learn about disability; they live it. More than 50% of the CIL’s staff positions and more than 50% of decision-making positions are filled by persons with disabilities, and more than 50% of the board of directors are persons with significant disabilities. Disabilities are self-disclosed—no medical diagnosis or proof is required—but it is essential that people with disabilities control the CIL and that individuals with disabilities control their own lives and planning.

Consumer control on the individual level means that a person with a disability seeking services from a CIL is assumed to be the “expert,” the person with the most knowledge about their condition, circumstances, abilities, experience, and desires.

## Community-based

Language in the definition of a CIL above relating to this and to consumer control includes:

…is designed and operated within a local community by individuals with disabilities.

A CIL should assess and respond to the needs of people with disabilities in their service area. CILs should be seen as part of the community, participating in community events and contributing ideas and expertise to the development of the community.

Statewide Independent Living Councils (SILCs) were created, not to supervise or monitor CILs, but to coordinate the assessment of needs of people with disabilities across all of the communities within the state. The primary method for doing this is the State Plan for Independent Living (SPIL), which is a blueprint developed every three years in collaboration with the CILs in the state to identify goals and objectives, unserved and underserved populations, geographic locations, and a method for evaluating the implementation of the SPIL.

From the state level to your local community, you should be able to see how the CILs are part of the community rather than part of a larger bureaucracy. For this reason, CILs may have a different approach or style from city to city as they reflect the needs of their local communities.

## Cross-disability

Cross-disability means, with respect to services provided by a Center, that a Center provides services to individuals with all different types of significant disabilities, including individuals with significant disabilities who are members of unserved or underserved populations by programs under Title VII. Eligibility for services shall be determined by the Center, and shall not be based on the presence of any one or more specific significant disabilities.[[4]](#footnote-4)

CILs need to ensure that the environment and services are designed so that people with all types of disabilities — intellectual and developmental disabilities, psychiatric disabilities, sensory disabilities, invisible disabilities, multiple chemical sensitivities, etc. — can participate and benefit. Staff and board members should also reflect the diversity of disability. Policies, procedures, and budget should promote the provision of all types of accommodations, such as a fragrance-free policy; alternate formats for print; interpreters and other modalities for effective communication; etc.

## Nonresidential

Although accessible, affordable, integrated housing is a critical need, CILs do not provide housing. They are dedicated to assisting people to find their own housing. In other words, **CILs empower people** with disabilities to advocate for the services and supports they need **to live in the community of their choice**. If such services do not exist, the CIL—through systems advocacy—can work with consumers to effect change and garner publicly-funded programs.

## Private, nonprofit

Centers are expected to be part of the nonprofit sector in the community. That doesn’t mean that they can’t have earned income; it just means that they are not established for the **purpose** of making a profit or sharing profits with shareholders. Indeed, CILs are required to conduct resource development activities to leverage their funds, an activity from which the majority of other types of federal grantees are barred. Private means that CILs are not part of any governmental entity.

## Provides an Array of Independent Living Services

The Act also designates core services that every Center **must** provide, and other services that they **may** provide. Required core services include information and referral; individual and systems advocacy; peer support and peer counseling; independent living skills training; transition from nursing homes and other institutions to community-based living; transition of youth who have completed secondary education to postsecondary life; and diversion from institutional living (providing assistance to those who are at risk of entering institutions so that the individuals remain in the community).

## In Conclusion

As you can see, CILs are NOT just another worthy community agency providing services to unserved and underserved populations. CILs must reflect the core values and clearly have consumer control at all levels. This was a radical concept over 40 years ago and still is today. There are still only a few other agencies directed by those from the groups they serve. Consumer control is generally not part of most agencies providing services and support to individuals with disabilities.

Consumer control is about who makes the choices — it does not mean that those choices are unlimited. There are rules that CILs must follow in order to maintain their status as nonprofit organizations. There are restrictions on how federal and state funds can be expended. At times, tension may arise between consumer, staff and board priorities, and federal and state regulations. Abiding by those regulations and maintaining good standing as a nonprofit and a federal or state grantee benefits people with disabilities in our communities. In this way, we can continue to ensure that people with disabilities are at the table when those regulations are defined and that the choices become less limited.

## Resources for a Deeper Dive

[Independent Living History and Philosophy resources](https://www.ilru.org/topics/il-history-philosophy), (<https://www.ilru.org/topics/il-history-philosophy>).

[Trainings on Services that CILs provide](file:///C%3A%5CUsers%5CE1719647%5CAppData%5CLocal%5CMicrosoft%5CWindows%5CINetCache%5CContent.Outlook%5CTX266YH8%5CTrainings%20on%20Services%20that%20CILs%20provide), (<https://www.ilru.org/topics/cil-core-services>).

# Section 2: CIL Standards and Assurances

The Independent Living Program is based on a philosophy that sets forth a way of thinking and living. It is also a statutory program guided by Standards and Assurances. These Standards and Assurances show consumers, funders, legislators, communities, and other stakeholders that a CIL is accomplishing what it was created and funded to do. In Independent Living, there is no aspect of a CIL that is more important than integrating the IL philosophy into all CIL operations.

Independent Living Program Regulation 45 CFR §1329.5:

To be eligible to receive funds under this part (Independent Living Services and Centers for Independent Living), a Center must comply with [the standards in section 725(b) and assurances in section 725(c) of Title VII of the Act.](https://www2.ed.gov/policy/speced/leg/rehab/rehabilitation-act-of-1973-amended-by-wioa.pdf)

## STANDARDS

##### EVALUATION STANDARD 1—PHILOSOPHY

The Center shall promote and practice the independent living philosophy of—

1. Consumer control of the Center regarding decision-making, service delivery, management, and establishment of the policy and direction of the center;
2. Self-help and self-advocacy;
3. Development of peer relationships and peer role models; and
4. Equal access for individuals with significant disabilities, within their communities, to all services, programs, activities, resources, and facilities, whether public or private and regardless of the funding source.

##### EVALUATION STANDARD 2—PROVISION OF SERVICES

The Center shall provide IL services to individuals with a range of significant disabilities. The Center shall provide services on a cross-disability basis (for individuals with all different types of significant disabilities, including individuals with significant disabilities who are members of populations that are unserved or underserved by programs under Title VII of this Act).

The Center shall determine eligibility for IL services. The Center may not base eligibility on the presence of any one or more specific significant disabilities.

##### EVALUATION STANDARD 3—INDEPENDENT LIVING GOALS

The Center shall facilitate the development and achievement of independent living goals selected by individuals with significant disabilities who seek such assistance by the Center.

##### EVALUATION STANDARD 4—COMMUNITY OPTIONS

The Center shall work to increase the availability and improve the quality of community options for independent living in order to facilitate the development and achievement of independent living goals by individuals with significant disabilities.

##### EVALUATION STANDARD 5—INDEPENDENT LIVING CORE SERVICES

The Center shall provide independent living core services and, as appropriate, a combination of any other independent living services.

##### EVALUATION STANDARD 6—ACTIVITIES TO INCREASE COMMUNITY CAPACITY

The Center shall conduct activities to increase the capacity of communities within the service area of the center to meet the needs of individuals with significant disabilities.

##### EVALUATION STANDARD 7—RESOURCE DEVELOPMENT ACTIVITIES

The Center shall conduct resource development activities to obtain funding from sources other than this chapter [Chapter 1 of Title VII of the Act].

## ASSURANCES

The eligible agency shall provide at such time and in such manner as the Administrator may require, such satisfactory assurances as the Administrator may require, including satisfactory assurances that—

1. The applicant is an eligible agency;
2. The Center will be designed and operated within local communities by individuals with disabilities, including an assurance that the Center will have a Board that is the principal governing body of the Center and a majority of which shall be composed of individuals with significant disabilities;
3. The applicant will comply with the standards set forth in subsection (b);
4. The applicant will establish clear priorities through annual and 3-year program and financial planning objectives for the Center, including overall goals or a mission for the Center, a work plan for achieving the goals or mission, specific objectives, service priorities, and types of services to be provided, and a description that shall demonstrate how the proposed activities of the applicant are consistent with the most recent 3-year State plan under section 704;
5. The applicant will use sound organizational and personnel assignment practices, including taking affirmative action to employ and advance in employment qualified individuals with significant disabilities on the same terms and conditions required with respect to the employment of individuals with disabilities under section 503;
6. The applicant will ensure that the majority of the staff, and individuals in decision-making positions, of the applicant are individuals with disabilities;
7. The applicant will practice sound fiscal management;
8. The applicant will conduct self-evaluations, prepare an annual report, and maintain records adequate to measure performance with respect to the standards, containing information regarding, at a minimum—
9. The extent to which the Center is in compliance with the standards;
10. The number and types of individuals with significant disabilities receiving services through the Center;
11. The types of services provided through the Center and the number of individuals with significant disabilities receiving each type of service;
12. The sources and amounts of funding for the operation of the Center;
13. The number of individuals with significant disabilities who are employed by, and the number who are in a management and decision-making positions in, the Center; and
14. A comparison, when appropriate, of the activities of the Center in prior years with the activities of the Center in the most recent year;
15. Individuals with significant disabilities who are seeking or receiving services at the Center will be notified by the Center of the existence of, the availability of, and how to contact, the client assistance program;
16. Aggressive outreach regarding services provided through the Center will be conducted in an effort to reach populations of individuals with significant disabilities that are unserved or underserved by programs under this title, especially minority groups and urban and rural populations;
17. Staff at Centers for Independent Living will receive training on how to serve such unserved and underserved populations, including minority groups and urban and rural populations;
18. The Center will submit to the Statewide Independent Living Council a copy of its approved grant application and the annual report required under paragraph (8);
19. The Center will prepare and submit a report to the designated State unit or the Administrator, as the case may be, at the end of each fiscal year that contains the information described in paragraph (8) and information regarding the extent to which the Center is in compliance with the standards set forth in subsection (b); and
20. An independent living plan described in section 704(e) will be developed unless the individual who would receive services under the plan signs a waiver stating that such a plan is unnecessary.

## Resources for a Deeper Dive

[Rehabilitation Act, Title VII, as amended,](https://www2.ed.gov/policy/speced/leg/rehab/rehabilitation-act-of-1973-amended-by-wioa.pdf)  (<https://www2.ed.gov/policy/speced/leg/rehab/rehabilitation-act-of-1973-amended-by-wioa.pdf>), beginning at page 162.

[Independent Living Regulations (45 CFR, Part 1329)](https://ecfr.io/Title-45/pt45.4.1329), (<https://ecfr.io/Title-45/pt45.4.1329>).

# Section 3: Doing Business with the U.S. Government— Important Registrations

In order to do business with the U.S. government, you will need to be able to access a number of online systems. As a new executive director, you will need to make sure your name is registered in all the necessary accounts. Here are some sites or departments where you need to register.

## Connecting with ACL/OILP

Your board of directors should have already notified your CIL’s Program Officer (PO) at the Administration for Community Living, Office of Independent Living Programs (OILP) that you have been appointed as executive director. Sometimes boards don’t realize they have that responsibility, so make sure your PO has been notified in writing (email is acceptable). To find out [who your PO is](https://acl.gov/programs/aging-and-disability-networks/centers-independent-living), go to <https://acl.gov/programs/aging-and-disability-networks/centers-independent-living>, scroll down about two-thirds of the way to the highlighted items, and click on the link for “Office of Independent Living Programs Contact List.” The states are listed for each region. If the Program Officer states they have not received this notice from the board, you will need to have your board chair contact the Program Officer to confirm your appointment in the position.

## Payment Management System

One of the systems you will need to register in and become familiar with right away is the [Payment Management System (PMS)](https://pms.psc.gov/), a centralized payment and cash management system where grant recipients draw down funds and file the Federal Financial Report (FFR). The PMS Program Support Center at <https://pms.psc.gov/> has links for requesting access (creating an account) and changing access. There is also a link to the PMS User Guide. The ONE-DHHS Help Desk is available weekdays from 7 a.m. to 9 p.m. ET (except Federal Holidays) to respond to questions regarding the PMS application, assist users having difficulty navigating through PMS application system menus and processes, and reset PMS user passwords. Email them at PMSSupport@psc.hhs.gov or access more services (including Frequently Asked Questions) using the Self-Help Web Portal at [PMS Help Desk | HHS PSC FMP Payment Management System](https://pms.psc.gov/support/help-desk.html) (<https://pms.psc.gov/support/help-desk.html>).

## Dos and Don’ts of Drawing Funds

If your Center for Independent Living receives a direct grant from Health and Human Services (HHS) through ACL, then someone in your organization draws down funds through the Payment Management System to be directly deposited in your CIL’s bank account. This process is getting a lot of attention from the OILP, so it’s essential to know what you can and cannot do.

* **Do make sure that you are authorized to draw funds before you need to do so.** There is a process to be identified as the person who can do the draws, and you don’t want to wait until the last minute when you have a cash crunch and then discover you still have to get registered as the person who can draw. (You can assign two people to the task, each with their own registration, so that you don’t run into a situation where no one can draw. Typically, the second person is a board member as a backup.)
* **Do draw down the amount you will need for the expenses currently charged to the grant.** An easy way to do this is to draw down to cover the expenses for which checks were written, drawing the properly allocated amount (only the appropriate share of expenses) for the specific grant. A monthly draw or a draw that coincides with payroll makes sense since payroll is your largest expense. Have your bookkeeper or accountant run a report of the checks written and the total charged to each funding source. If you do this once or twice a month you will keep up with your actual expenses.
* **Do maintain a clearly labeled PDF** of the payroll, payroll overhead calculation, other direct costs, and indirect cost allocation to support each draw. These should be retained for three years after the year of the draw.
* **Do realize that your Program Officer at ACL is reviewing the information related to your draws**. There should not be a pattern, an equal amount drawn each time. You should be drawing based on actual expenses, not based on budgeted expenses or 1/12 every month. Also, do maintain documentation of decisions that may have resulted in higher expenses for a period than usual. If a CIL appears to be spending significant portions of the grant, ACL may ask if the CIL will have funds to operate for the full year.
* **Don’t draw down using your predecessor’s user ID and password**, even if they left it for you or left it memorized on the computer you are using. During the process you must certify that you are the person who signed in, so make sure that is true.
* **Don’t draw down in excess of what you are spending in that period.** You cannot use your draw to borrow money to pay other expenses, or to build a reserve. You should draw from your Part C grant only what you are charging to the grant, both direct and indirect expenses. This includes only the appropriate share (allocation) of the expenses that are shared. If you are having difficulty getting money on time from other funding sources, you must resolve those with the entities funding the programs.

## Dun and Bradstreet (D&B) Data Universal Numbering System (DUNS)

The Office of Management and Budget requires applicants to provide a Dun and Bradstreet (D&B) Data Universal Numbering System (DUNS) number when applying for federal grants or cooperative agreements. It is a unique, nine-digit identification number. The DUNS number is free and easy to obtain, and your CIL has one if you have been receiving federal funds. If you do not know what your CIL’s DUNS number is, you can [look it up](https://www.dnb.com/duns-number/lookup.html) at <https://www.dnb.com/duns-number/lookup.html>.

## System for Award Management (SAM)

In order to do business with the U.S. Government, your organization must create/maintain a user account in the [System for Award Management (SAM)](https://www.sam.gov/) (<https://www.sam.gov/>).

You can use this site for **FREE** to:

* Register to do business with the U.S. government.
* Update or renew your entity registration.
* Check status of an entity registration.
* Search for entity registration and exclusion records.

To register in [SAM](https://sam.gov/SAM/), at a minimum, you will need the following information:

* Your DUNS Number, Legal Business Name, and Physical Address from your Dun & Bradstreet (D&B) record.
* Your Taxpayer Identification Number (TIN) and Taxpayer Name associated with your TIN. Review your tax documents from the IRS (such as a 1099 or W-2 form) to find your Taxpayer Name.
* Your bank's routing number, your bank account number, and your bank account type, i.e. checking or savings, to set up Electronic Funds Transfer (EFT).

If your CIL receives or has applied for federal funds, it is likely that you have a SAM account. You may need to renew your registration (**it** **needs to be renewed at least annually)**,but you do not need to create a new account.

You can quickly check your CIL’s registration status in SAM by entering a DUNS Number. The SAM Status Tracker will show you the current status of your CIL’s most recent record.

If your CIL has a SAM account and you are a new director, you may need to change your authorized Entity Administrator. When registering or renewing your registration, you must **submit a notarized letter signed by the board appointing the authorized Entity Administrator**.

For FREE help registering in SAM, contact the supporting [Federal Service Desk (FSD)](https://fsd.gov/) (<https://fsd.gov>). For information on the notarized letter, go to the [FSD](https://fsd.gov/fsd-gov/home.do) and click on “Top Help Topics” at the top of the page.

[SAM](https://sam.gov/SAM/) is an **official website of the U.S. government**. There is **no cost** to use SAM. There are those that will offer to manage this for you for a hefty fee. That is **not** necessary.

## GrantSolutions

As a grantee from ACL and HHS, you will need to have an account on [**GrantSolutions**](https://home.grantsolutions.gov/home/) (<https://home.grantsolutions.gov/home/>) to upload annual documents accepting your Part C award, applying for continuation funding, and for certain portions of ACL’s compliance monitoring.

You can contact the GrantSolutions Help Desk athelp@grantsolutions.govor (866) 577-0771 if you have difficulty locating or uploading documents.

Remember, you can always contact your Program Officer directly with any questions related to your Part C grant.

## Resources for a Deeper Dive

***ACL Frequently Asked Questions: Centers for Independent Living Executive Director Changes*** is available from the [ACL Centers for Independent Living page](https://acl.gov/programs/aging-and-disability-networks/centers-independent-living) (<https://acl.gov/programs/aging-and-disability-networks/centers-independent-living>). Scroll down to CIL, SILC, and DSE Guidance. Click on the plus sign to expand that menu, then scroll down to **Guidance on Changing CIL Executive Director: July 2, 2018.** There you will find the FAQ, as well as a checklist. Page 4 of the FAQ has information on systems where a new ED needs to register.

# Section 4: Policies and Procedures

The assurances in Section 725(c) of the Act require that CILs “use sound organizational and personnel assignment practices” and “practice sound fiscal management.” To meet these and the numerous other requirements of grant and nonprofit management, CILs need to develop **written** policies and procedures, starting with a well-thought-out set of bylaws. In addition to bylaws, most nonprofits also have fiscal and personnel policies that guide the day-to-day functions conducted by the ED and the staff. The CILs with the strongest management practices also have policies concerning disaster planning, strategic planning, board policies for meetings, grant applications or other resource development, and a variety of other matters. Certain additional policies can be incorporated into the fiscal policies (such as risk management processes) and the personnel policies (such as a code of ethics for staff). An efficient way of providing all CIL policies to board and staff is with a policy handbook. Policies provide structure that, when operational, assures reasonable oversight of the Center.

Do not adopt what you cannot follow. Any external audit of your CIL, including those by either your Designated State Entity or by the Office of Independent Living Programs, will examine not only your written policies, but also your implementation of them. Make sure that you fully implement any policy you adopt.

Before developing policies and procedures, your board must establish the processes the board and staff will use to fashion new policies and procedures or revise existing ones. Policies and procedures will require review and updating on a regular basis. Doing this routinely is preferred to only reviewing them when there a problem.

* **Ensure that your board and staff are fully engaged in the development process**. The more support and involvement there is from board members (committees and full board) and key staff members, the easier it will be to both adopt and implement your new policies and procedures.
* **Determine roles and responsibilities** for board committees, the board, executive director, and accountant or bookkeeper in developing policies.
* **Determine a process** for review and approval, including final approval by the full board.
* **Ensure that board minutes reflect the date of adoption** of the policies and procedures and of any revisions.
* **Ensure the policies and procedures documents show the date of adoption** or revision by the full board. Show the adoption date on the cover page and in headers or footers of additional pages. It is useful for the policy document to list dates of revisions as they occur, in addition to the original adoption date, to show your continual efforts at sound CIL management.
* **Establish a time period** in which the policies and procedures document will be reviewed and updated. For example, annual review might be appropriate.
* **Schedule initial and periodic training** for all staff whose job responsibilities will be affected by the policies and regulations above.[[5]](#footnote-5)

**Bylaws–As a legally incorporated 501(c)(3) organization, your CIL will already have in place a set of bylaws. Bylaws are the rules and procedures that your CIL must follow to ensure legality and productivity. As with all policy documents, bylaws should be reviewed regularly and amended when necessary for your CIL’s efficient operations. There are many resources on the Internet that provide helpful tips on what should and shouldn’t be in a set of bylaws, including example templates you can work from.**

**Fiscal Policies**–[The IL-NET Sample Fiscal Policies and Procedures Handbook](https://www.ilru.org/il-net-sample-fiscal-policies-and-procedures-handbook) contains a complete set of example policies and procedures that your CIL can use as a template to develop your own. The example policies will need to be modified to fit your CIL’s specific circumstances, but they will provide you and your board with a framework to get started (<https://www.ilru.org/il-net-sample-fiscal-policies-and-procedures-handbook>).

**Personnel Policies**–Because personnel law varies so much from state to state, the IL-NET cannot provide specific guidance on what your CIL policies will need to include. You should consult a local authority, such as an attorney or a nonprofit management center, for information on specific personnel policy requirements in your state.

**Typically, bylaws, fiscal policies, and personnel policies address the broad subjects in the table below. Items marked with an asterisk (\*) are required by ACL.**

| Typical Issues Addressed by Bylaws, Fiscal Policies, and Personnel Policies |
| --- |
| Bylaws | Fiscal Policies | Personnel Policies |
| Official name | Annual budget process | Benefits and insurance\* |
| Membership requirements (if any) | Accounting and auditing guidelines | Code of ethics  |
| Scheduling of meetings | Nature and frequency of financial reports | Computer and information security\* |
| Board composition | Separation of duties and other internal controls | Conflict of interest\* (2 example forms are available in Financial Management for CILs) |
| Board elections | Bank reconciliation | Confidentiality,\* including informing consumers about protections |
| Board terms | Cash management | Drug-Free Workplace\* |
| Voting rules | Allowability | Leave\* (paid and unpaid, sick, vacation, holiday, bereavement, parental, military, jury duty, voting, extended, etc.) |
| Officer duties | Procurement | Nondiscrimination, equal opportunity and diversity\* |
| Resignations, terminations, and absences | Method for conducting technical evaluations of proposals and selecting providers/vendors | Performance evaluation |
| Committees | Conflict of interest\* | Professional development |
| Amending bylaws | Code of ethics  | Record keeping requirements (time and effort, other requirements) |
|  | Payroll and time and effort reporting  | Separation |
|  | Travel and reimbursement  | Travel and reimbursement |
|  | Inventory controls  | Wage Payment (frequency, manner) |
|  | Risk management | Whistleblower |
|  | Document retention | Workplace harassment |

This table covers broad subject areas and is not intended to be detailed or exhaustive. Other policies and procedures — such as those related to service delivery and [Consumer Information Files](https://www.ilru.org/topics/consumer-information-files) (<https://www.ilru.org/topics/consumer-information-files>) — are required and necessary but are beyond the scope of this tool kit. Please see the resources below for more in-depth information on policies and procedures. References to policies and procedures can also be found in Sections 5 (Budget and Finance), 8 (Intersection of Disability and Diversity), 9 (Engaging and Supporting the Board of Directors), 10 (Compliance and Independent Financial Statement Audits), 11 (Risk Management), 13 (Strategic Planning), 14 (Advocacy vs. Lobbying) and 16 (Staff Retention).

## Procedures: Putting Policies into Action

While necessary, policies are only worth the paper they are written on if they are not accompanied by procedures — detailed instructions on how to implement the policies. Procedures describe the steps that staff and board will take to carry out the intent of the policy. Procedures can define vague terms that sometimes appear in policies, such as “notify your supervisor in a timely and appropriate manner.” What is “timely”? Does that mean a week before (such as requesting leave), a day before, an hour before? What is “an appropriate manner”? Is that a phone call, an email, a face-to-face meeting, a form that needs to be filled out, all of the above?

Procedures make it possible for anyone coming into the organization to understand how things are done. If the bookkeeper or accountant is on vacation or called away suddenly, the steps for bank reconciliation or running payroll will be available and those important processes can still be carried out.

## Resources for a Deeper Dive

[Accommodating consumers and staff with chemical sensitivities or environmental intolerances](https://www.ilru.org/accommodating-consumers-and-staff-with-chemical-sensitivities), (<https://www.ilru.org/accommodating-consumers-and-staff-with-chemical-sensitivities>) provides information on chemical sensitivities as a disabling condition and suggests ways to be more inclusive of this population.

[ACL’s Compliance and Outcome Monitoring Protocol (COMP)](https://acl.gov/programs/il-comp), (<https://acl.gov/programs/il-comp>) COMP guide, evaluation tool, appendices, and fiscal review tool. **The evaluation tool lists policies that are required.**

[Code of Ethics](https://www.ilru.org/sites/default/files/resources/cil_mgmt_and_operations/IndependenceFirst_code_of_ethics.pdf), (<https://www.ilru.org/sites/default/files/resources/cil_mgmt_and_operations/IndependenceFirst_code_of_ethics.pdf>) example policy/form from IndependenceFirst.

[Employment Law Handbook](https://www.employmentlawhandbook.com/), (<https://www.employmentlawhandbook.com/>) provides information (including topic summaries, case examples, minimum requirements and penalties) on federal laws such as the Family and Medical Leave Act and Wage and Hour laws. A State law section allows you to click on your state for specific information.

[Equal Employment Opportunity Commission](https://www.eeoc.gov/), (<https://www.eeoc.gov/>)has information for employers and employees/job applicants, sections on discrimination broken out by type, fact sheets, and other resources.

IL-NET Strategic Management Series: Sound Employment Practices for CILs (on-demand webinars)

* [Part 1: Effective Hiring Practices](https://www.ilru.org/training/strategic-management-series-sound-employment-practices-for-cils-part-1-effective-hiring) – <https://www.ilru.org/training/strategic-management-series-sound-employment-practices-for-cils-part-1-effective-hiring>
* [Part 2: Staff Supervision and Evaluation](https://www.ilru.org/training/strategic-management-series-sound-employment-practices-for-cils-part-2-staff-supervision) – <https://www.ilru.org/training/strategic-management-series-sound-employment-practices-for-cils-part-2-staff-supervision>
* [Part 3: Discipline and Departure](https://www.ilru.org/training/strategic-management-series-sound-employment-practices-for-cils-part-3-discipline-and) – <https://www.ilru.org/training/strategic-management-series-sound-employment-practices-for-cils-part-3-discipline-and>
* [Part 4: Managing Workplace Risks](https://www.ilru.org/training/strategic-management-series-sound-employment-practices-for-cils-part-4-managing-workplace) – <https://www.ilru.org/training/strategic-management-series-sound-employment-practices-for-cils-part-4-managing-workplace>

[Nonprofit Risk Management Center,](https://nonprofitrisk.org/) (<https://www.nonprofitrisk.org>) a national membership organization, offers training, consultation, and resources, both free and for purchase.

[Preventing and Responding to Sexual Violence and Sexual Harassment in CILs](https://www.ilru.org/training/preventing-and-responding-sexual-violence-and-sexual-harassment-cils), (<https://www.ilru.org/training/preventing-and-responding-sexual-violence-and-sexual-harassment-cils>) is an on-demand training presented by Jan Derry and Roberta Sick.

[Safety Guidelines,](https://www.ilru.org/sites/default/files/resources/cil_mgmt_and_operations/IndependenceFirst_safety_guidelines.pdf) (<https://www.ilru.org/sites/default/files/resources/cil_mgmt_and_operations/IndependenceFirst_safety_guidelines.pdf>) a sample policy from IndependenceFirst.

[Sample Employee Handbook from the National Council of Nonprofit Associations](https://www.501commons.org/resources/tools-and-best-practices/human-resources/sample-employee-handbook-national-council-of-nonprofits/view), (<https://www.501commons.org/resources/tools-and-best-practices/human-resources/sample-employee-handbook-national-council-of-nonprofits/view>)

[[Sample Disaster Policies and Procedures](https://www.ilru.org/sites/default/files/resources/emergency_prep/Disaster_Policies_and_Procedures.pdf)](https://www.ilru.org/sites/default/files/resources/emergency_prep/Disaster_Policies_and_Procedures.pdf), (<https://www.ilru.org/sites/default/files/resources/emergency_prep/Disaster_Policies_and_Procedures.pdf>) compiled by ILRU.

**Local Resources**, such as an attorney, a certified public accountant, human resource and financial professionals in local businesses, other nonprofit managers. Draw on the expertise in your community, and while you are at it, recruit them for your board.

# Section 5: Budget and Finance

Managing the finances of a CIL is one of the most challenging aspects of being an executive director (ED). Mistakes in this arena can have legal and monetary consequences. You need to understand the requirements and limitations of each funding stream that your CIL has. A support team of knowledgeable and trustworthy staff and board members is essential.

While a primer on accounting principles is beyond the scope of this tool kit, we do want to address a few topics that a new ED should keep in mind. And at your earliest opportunity, you should read two publications produced by the IL-NET: IL-NET Sample Fiscal Policies and Procedures Handbook: A Set of Policies and Procedures with Annotations for Use in Training for Centers for Independent Living and Financial Management for Centers for Independent Living. Information is listed below for how to access these training materials.

## Key Aspects of Financial Management for CILs

**CIL Fiscal Policies and Procedures** – The first key question you need to answer is the status of the CIL’s fiscal policies and procedures. If your CIL doesn’t have a set of policies, developing this document needs to be a priority for you and the board.

If there is an existing set of policies, when were they last reviewed and updated? Regulations and guidance from the federal government have changed over the past several years and you need to make sure your policies are consistent with legal requirements. The CIL’s procedures likely have changed as well, as staff get better at what they do. Policies and procedures need to be current and they should focus primarily on four areas: approval and authority, physical security, proper documentation, and regular checks and balances to allow for early detection of fraud or human error. The sample policies handbook mentioned above will provide you with a step by step approach to developing policies and procedures. (See also Section 4.)

**Finance Committee** – Establish a board finance committee if your organization doesn’t already have one. Nonprofit organizations need committees to do the more detailed work of the board of directors. Some committees are optional and created at the discretion of the organization; however, a finance committee is essential. This committee has a key role in fiscal oversight of the CIL, including more detailed review of financial statements, budgets, and contracts, and giving a summary and opinion of their recommendations to the full board.

Determine and document fiduciary roles and responsibilities for board committees, the board, executive director, and accountant or bookkeeper regarding fiscal matters. Following is a summary table of typical roles.[[6]](#footnote-6)

| **Board of Directors & Committees** | **Executive Director** | **Accountant (Bookkeeper)[[7]](#footnote-7)** | **Outside CPA** |
| --- | --- | --- | --- |
| Set, oversee, and clearly articulate the organization’s vision, mission, and values. | Ensure that a comprehensive, accurate budget is developed annually and presented to the board for review and approval. | Prepare monthly financial reports including a balance sheet, income and expense report, budget comparison, & other key financial reports for review by the ED & board. | Prepare annual nonprofit organization filings.[[8]](#footnote-8) |
| Set a proper tone for the organization: show no tolerance for dishonesty, question unusual transactions or activities & support appropriate training. | Review key monthly financial reports (such as balance sheet, income and expense report, and budget comparison). | Review the online bank account, reconcile the bank account, and review credit and debit card transactions and documentation. | Perform audits or reviews of the organization’s financial statements.[[9]](#footnote-9) |
| Review and approve the annual budget prior to the beginning of the fiscal year. | Present key financial reports to the board with complete and accurate explanations. Describe changes, discrepancies or variances, including the budget comparison report. Highlight aspects of the reports or the CIL’s financial position of which the board should be aware. | Enter debit/credit card transactions into the accounting system. | Perform a compliance audit in accordance with OMB Uniform Guidance. (This must occur in any year that the organization has $750,000 or more of expenditures of federal awards.)[[10]](#footnote-10) |
| Review periodic financial reports. Conduct such reviews no less frequently than once each quarter. | Ensure complete and thorough adherence to all internal controls. | Calculate drawdowns based on allowable expenses. |  |
| Develop and approve the job description for an ED. Select a qualified ED; forward information on the selected candidate to ACL for approval. | Review and approve all program expenditures to verify they are reasonable, allowable, and properly allocated. | Back up accounting software.Prepare the 1099 annually. |  |
| Hire the ED and establish the salary and benefits for the position. | Review and approve invoices and reimbursement requests and other supporting documentation. | Perform an initial review of time sheets prior to ED approval. |  |
| Review the ED's performance annually and establish salary based on responsibilities and on comparative information. | Review and sign or co-sign checks.[[11]](#footnote-11) | Prepare and print paychecks and provide them to the ED with supporting documentation. |  |
| Review and advise the ED on internal controls and accounting policies and procedures. | Review payroll journals (reports of time worked and pay rates by individual) to ensure hours worked and rates are complete and accurate. | Review or prepare all federal and state quarterly and annual payroll tax reports, and prepare checks for tax deposits. |  |
| Assess risk periodically, determine the adequacy of internal controls & determine the types and amounts of insurance coverage required for the CIL. | Review bank statements including checks, electronic payments, transfers and other transactions to identify any irregularities. | Prepare documentation required for workers’ comp insurance audits. |  |
| Review contracts with 3rd parties that are over a certain dollar amount set by the board. | Review completed monthly bank reconciliations with accountant. | Classify receipts, expenditures, and payroll properly by account. |  |
| Provide leadership and strategic direction for the mission, budget and development activities that sustain the CIL. | Review written support documentation for drawdowns and approve drawdowns prior to initiation. |  |  |
| Determine whether the CIL should have an audit or federal compliance audit under OMB Uniform Guidance. Select and contract with the auditor. | Review insurance with the board on an annual basis to be sure that the CIL has proper liability, fire & theft, workers’ compensation, disability, and other appropriate coverage. |  |  |
| Review the CIL’s compliance periodically and assure that whistleblower protection policies are in place for anyone reporting suspected illegal acts, waste, fraud or abuse of funds. | Initiate donor thank-you letter acknowledgements. |  |  |
| Verify the CIL is not involved in any impermissible political activities. |  |  |  |

## Budget

In *Nonprofit Management 101,* David Greco, President and CEO of Social Sector Partners, writes, “A budget is an organizational plan that helps to allocate resources, provide a road map, allow the nonprofit to monitor progress, and set and clarify goals.”[[12]](#footnote-12)

The CIL needs an annual budget that identifies all the sources of revenue and expense that the organization will utilize during its upcoming fiscal year. It is also useful to have a budget for each funding stream or program to ensure that funds are being allocated properly.

The annual budget includes two basic elements:

* Revenue—dollars earned by service delivery, sales, donations, investments, etc.
* Expenses—outflow of cash

In addition to these two broad categories, the annual budget identifies three sections:

* Cost
* Revenue
* Surplus or deficit (profit or loss)

Costs in the annual budget for the nonprofit typically include five major categories:

* Personnel (typically the highest cost)
* Fringe Benefits (mandated and non-mandated)
* General Operating
* Property
* Administration and Overhead

For more detail on these categories and other budgeting considerations, please refer to [Financial Management for Centers for Independent Living](https://www.ilru.org/financial-management-for-centers-for-independent-living).

## Indirect Costs

Uniform Administrative Requirements 45 CFR 75.521 Appendix IX Indirect Cost Identification and Assignment and Rate Determination for Nonprofit Organizations establishes the principles for determining costs of grants, contracts, and other agreements with the federal government. The guidance addresses allocation of **direct costs**—those that can be identified specifically with a specific funding source; and **indirect costs**—those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. Examples of indirect costs are leadership and administrative salaries, board expenses, common space expenses, legal and insurance costs, and facility maintenance.

Currently, HHS requires all Part C-funded CILs with more than one cost objective, regardless of size, to submit an indirect cost rate proposal to describe how costs are allocated, and to obtain an approved indirect cost rate unless they can allocate everything directly to each of their cost objectives (and can prove it, which is difficult). As ED, you may want to discuss this with your ACL/OILP Program Officer. [Use this resource](https://www.ilru.org/training/how-prepare-indirect-cost-rate-proposal) (<https://www.ilru.org/training/how-prepare-indirect-cost-rate-proposal>) to develop and indirect cost rate proposal.

An indirect cost rate is a means for determining the proportion of indirect or shared costs each program should bear. It is expressed as a ratio: indirect cost pool/direct costs. Indirect Cost Rate Proposals must be approved by the “cognizant agency” prior to implementation. In the case of Centers for Independent Living, this agency is HHS.

All Part C CILs should be doing resource development, which becomes a distinct cost objective. For that reason, even small CILs probably have at least two cost objectives; consequently, ALL Part-C CILs are required to obtain an indirect cost rate unless they qualify for and elect the 10% de minimis rate. De minimis rate is an opportunity for organizations that do not have a current indirect cost rate agreement to receive an indirect cost rate of 10 percent of modified total direct costs.

The indirect cost rate is critical to the fiscal well-being of your CIL. Take the time to understand how your CIL developed its indirect cost rate, and get technical assistance as needed. Don’t just assume that the methodology and calculations are correct. It is a complicated issue, but well worth your time and effort to ensure your CIL has an appropriate and approved rate. The three webinars in the Resources for a Deeper Dive should be helpful in getting you started.

## Restricted Funds

**Grant funding can only be used for the purposes and the time period for which it was granted**. In other words, those funds are **restricted**.

All of the programs of a CIL contribute to the same big picture goal of increasing independence and community options for people with disabilities, and when you are immersed in day-to-day competing priorities and trying to help real people solve real problems, it may seem reasonable to use money from *that* program’s budget to meet a shortfall in *this* program’s budget, because after all we are all working toward the same goal. **Do not do this**. **Absolutely, do not do this**.

Using restricted funds to pay for something other than the use for which they were designated can cause you, your board, and your CIL a lot of legal and financial headaches and heartaches from which it may not be easy to recover.

## Resources for a Deeper Dive

[An Introduction to the New Indirect Cost Rate Requirements for Centers for Independent Living](http://www.ilru.org/training/new-indirect-cost-rate-requirements-for-cils), (<http://www.ilru.org/training/new-indirect-cost-rate-requirements-for-cils>) provides guidance in preparing for an Indirect Cost Rate Proposal.

[Applying Your Indirect Cost Rate at CILs](https://www.ilru.org/training/applying-your-indirect-cost-rate-centers-for-independent-living), (<https://www.ilru.org/training/applying-your-indirect-cost-rate-centers-for-independent-living>) addresses the application of your approved rate.

[How to Prepare an Indirect Cost Rate Proposal](https://www.ilru.org/training/how-prepare-indirect-cost-rate-proposal), (<https://www.ilru.org/training/how-prepare-indirect-cost-rate-proposal>) provides more specific guidance on drafting your Indirect Cost Rate Proposal.

[Financial Management for Centers for Independent Living](https://www.ilru.org/financial-management-for-centers-for-independent-living), (<https://www.ilru.org/financial-management-for-centers-for-independent-living>)is a comprehensive training manual that can be used for self-study as well as to train the CIL’s fiscal staff and board members. It covers accounting basics, terminology, and processes.

[IL-NET Sample Fiscal Policies and Procedures Handbook: A Set of Policies and Procedures with Annotations for Use in Training for Centers for Independent Living](https://www.ilru.org/il-net-sample-fiscal-policies-and-procedures-handbook), (<https://www.ilru.org/il-net-sample-fiscal-policies-and-procedures-handbook>) provides detailed guidance on developing policies and procedures for your CIL.

[Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards](https://www.govinfo.gov/content/pkg/CFR-2015-title45-vol1/pdf/CFR-2015-title45-vol1-part75.pdf), (<https://www.govinfo.gov/content/pkg/CFR-2015-title45-vol1/pdf/CFR-2015-title45-vol1-part75.pdf>) is the go-to reference for federal requirements related to Independent Living Program Part C funding from the ACL.

[National Council of Nonprofits resource page on Budgeting for Nonprofits](https://www.councilofnonprofits.org/tools-resources/budgeting-nonprofits), (<https://www.councilofnonprofits.org/tools-resources/budgeting-nonprofits>) provides links to budget templates, a video on cost allocation, balance sheet cheat sheet and more.

[A Guide to Nonprofit Budgeting: Get Your Basics Right,](https://donorbox.org/nonprofit-blog/a-guide-to-non-profit-budget/) (<https://donorbox.org/nonprofit-blog/a-guide-to-non-profit-budget/>) at Donorbox Nonprofit Blog provides background on why a budget is important, a guide to the basics, and a free template.

# Section 6: Role of the Administration for Community Living’s Office of Independent Living Programs

The Administration for Community Living (ACL) was created by the U.S. Department of Health and Human Services (HHS) in 2012. ACL brings together the efforts and achievements of the Administration on Aging (AoA) and the Administration on Disabilities (AoD), and others, to serve as the Federal agency responsible for increasing access to community supports, while focusing attention and resources on the unique needs of older Americans and people with disabilities across the lifespan.

The ACL’s Office of Independent Living Programs (OILP) administers and awards the federal funds for CILs and SILCs. All references in the Act to the “Independent Living Administration” and “administrator” are fulfilled by the ACL/OILP. As part of the ongoing responsibility to ensure the proper stewardship of federal funds, ACL/OILP provides oversight and monitoring for CILs and SILCs which includes:

* Assess compliance with the assurances and evaluation standards in Sections 725(b) and 725(c)(3) of the Act.
* Study the program operation, organizational structure and administration of the CIL, under Section 725(c)(1), (2), (5), and (6) of the Act.
* Review documentation sufficient to verify the accuracy of the information submitted in the most recent annual program performance report (PPR).
* Verify that the CIL is managed in accordance with federal program and fiscal requirements.
* Assess CIL conformance with its work plan, developed in accordance with Section 725(c)(4) of the Act, conditions of the CIL’s approved application, and consistency with the State Plan for Independent Living (SPIL).
* Identify areas of suggested or necessary improvements in the CIL’s programmatic and fiscal operation and provide TA resources available on the local, state, regional, and national level.
* Identify areas of exemplary work, projects, and coordination efforts and make this information available to the larger CIL community.

ACL/OILP has identified Program Officers (PO) for each CIL and for all the SILCs/DSEs (Designated State Entities). The PO is also the individual who will review your Program Performance Report annually. This report is submitted for the prior fiscal year, and is due no later than December 31 following year-end. If there are changes needed to this report, you will hear from your PO.

## Resources for a Deeper Dive

[Administration for Community Living](https://acl.gov/), (<https://acl.gov/>).Visit ACL’s website to learn more about their mission, strategic plan, programs, and grants.

# Section 7: Operational Excellence and Evaluation

The Standards and Assurances for CILs provide the framework for keeping your CIL on track with both legal compliance and operational excellence. They serve as the basis for the monitoring tool that the OILP uses to determine whether CILs receiving federal funds are in compliance with the law and with the terms of their funding award.

Your CIL can use the same tool to evaluate yourselves as you **strive for excellence in compliance with regulations and adherence to your own plans and policies**.

Before we talk about the tool and process, let’s talk about why striving for excellence is important. And remember, excellence is not the same thing as perfection. Perfection is an unreachable goal. Excellence is absolutely achievable.

## Excellence and Quality

Excellence is the state of possessing good qualities to an outstanding degree. Quality can mean different things to different people, but the definition usually includes some or all of the following[[13]](#footnote-13):

* A process or product that does what it is intended to do.
* Meeting the customer's needs in a way that exceeds the customer's expectations.
* Doing the right things right.

### Why focus on quality?

Focusing on quality enables a CIL to answer these questions:

* Are we doing the work of the Center well?
* Are we using resources efficiently?
* Are we doing the right things?
* Are we doing what is important to constituents?
* Are we doing what is truly transformational?

The ability to answer these questions demonstrates that you are having the impact you want to have on your communities—people with disabilities having options and making choices about how and where they want to live and contribute to their communities. Being able to give a resounding “Yes!” answer to these questions demonstrates excellence.

### You must be intentional about quality.

CILs are part of a movement. Movements seek to change the world. Weak, ineffectual, or dishonest Centers contribute to society’s negative perceptions about people with disabilities. Mediocre CILs will not facilitate change in their community. You must define and demonstrate quality to change the world.

## Monitoring and Evaluation

Federal oversight of CIL grantees includes four broad components:

1. Federal review of program compliance
2. Federal review of outcomes
3. Federal review of fiscal operations
4. Provision of technical assistance

The OILP uses a three-tier system to evaluate and monitor CIL grantees:

* Tier one – includes a grantee dashboard completed over the fiscal year. (Reviewing the Program Performance Report.)
* Tier two -- focuses on specific program(s) or fiscal issues.
* Tier three – includes comprehensive program and fiscal reviews, potentially in person and on site.

### Compliance and Outcome Monitoring Protocol (COMP)

The Compliance and Outcome Monitoring Protocol (COMP) is the guide used to conduct CIL oversight and monitoring. The protocol and CIL Evaluation Tool are resources for OILP staff, CILs, and non-federal reviewers. The COMP guide and companion tools can be found on ACL’s IL COMP web page listed below.

The purpose of the COMP is to improve program performance.

* The Office of Independent Living Programs (OILP) relies on the COMP to provide consistent federal oversight of CIL grantees.
* Grantees may use the COMP to understand program and fiscal requirements and to conduct self-evaluations.
* Non-federal reviewers will use the COMP as a resource to ensure consistency during onsite reviews.

Even if you aren’t informed of a formal review, you can use the evaluation tools and other COMP materials to conduct a self-evaluation and identify any areas where you feel improvement is needed NOW.

Compliance is the foundation for building and measuring quality.

### Do’s and Don’ts of a Self-Review

As you and other staff and board members conduct a self-review using ACL’s tools:

* **Don’t** just go down the checklist and mark it.
* **Do** actually locate and review the document or speak with the person that has the proof that you meet the item, and make notes.
* **Do** write that on your checklist so that you don’t forget your thoughts about each area.
* **Do** organize the papers that will document your compliance and demonstrate outcomes.
* **Do** ask yourself how you can exceed these expectations. Strive for excellence.

## Resources for a Deeper Dive

[ACL’s Compliance and Outcome Monitoring Protocol (COMP)](https://acl.gov/programs/il-comp), (<https://acl.gov/programs/il-comp>) COMP guide, evaluation tool, appendices, and fiscal review tool.

[Top 10 Mistakes That Can Put Your CIL or SILC at Risk](https://www.ilru.org/training/top-10-mistakes-can-put-your-cil-or-silc-risk), (<https://www.ilru.org/training/top-10-mistakes-can-put-your-cil-or-silc-risk>) On-demand IL-NET webinar covering key areas where a CIL can get into trouble—from financial management to consumer control.

# Section 8: Intersection of Disability and Diversity

Disability and diversity are two words that CILs know well. One of the basic definitions of a CIL is that it is cross-disability and inclusive. But, disability is only one of the identity groups with which individuals identify. CILs are required to conduct aggressive outreach to unserved or underserved populations, especially minority groups and urban and rural populations.[[14]](#footnote-14) Every three years, the State Plan for Independent Living in each state must identify unserved and underserved populations and set goals and objectives for outreach to those populations.

To reach the full community of persons with disabilities, CILs must address the overlapping or intersecting social identities of the CIL’s stakeholders. Race, disability, gender—all identities—do not and cannot exist separately from each other.

According to the Centers for Disease Control (2018), one in four (25%) Black people experience disability, three in ten (33%) American Indian/Alaskan Natives, one in five (20%) White people, one in six (16.66%) Latinx, one in six (16.66%) Native Hawaiian/Pacific Islanders, and one in ten (10%) Asians.[[15]](#footnote-15) Movement Advancement Project estimates that between three and five million people in the LGBT community have disabilities.[[16]](#footnote-16)

There is a growing body of evidence that people with disabilities who are also members of other marginalized groups experience a multiplier effect on the barriers they face to achieving independence and self-determination. The HHS Advisory Committee on Minority Health reported in 2011 that, “As people with disabilities and people of racial/ethnic minority status face health and healthcare disparities that put them at a disadvantage in their quality of life compared to their counterparts, the health and wellness of these populations are public policy concerns that warrant increased attention and action. It is particularly important to raise awareness about the dual burden of inequities that minorities with disabilities face.”[[17]](#footnote-17)

LGBTQ youth with disabilities report high rates of harassment and are more likely to be bullied or harassed than students without disabilities.[[18]](#footnote-18) Research finds that LGBT[[19]](#footnote-19) people are more likely to have a mental health disorder in their lifetimes, including mood disorders such as depression, anxiety, and substance use disorders.[[20]](#footnote-20)

CILs must be intentional in the way they organize themselves and conduct business. The board of directors, administration, staff, and volunteers must be reflective of the CIL’s community. Organizational infrastructure must provide the necessary framework to effectively address disability, diversity, and intersectionality.

Fortunately, CILs have been making progress in their services, programs, and outreach for racially, ethnically, culturally, and linguistically diverse groups. In the 2017-2019 “Disability, Diversity, and Intersectionality” project, ILRU identified a number of practices that CILs have implemented that have given them more traction with the diverse groups represented in their communities. Some of these practices are listed below.

## CIL Practices for Diversity, Inclusion, and Cultural Humility

* **Educate yourself, your staff, volunteers, and board members**. Talk about intersectionality, microaggressions, privilege, power, bias, cultural and linguistic competency, and the demographics of all the people you serve. Invite members of different communities to come to the CIL and speak about their culture, experiences, and issues. As a matter of policy, provide training on how to serve unserved and underserved populations.[[21]](#footnote-21)
* **Create a welcoming and inclusive organizational culture and environment**. Send the message that ALL people are safe and belong at your CIL by displaying photos, posters, and signs that convey diversity, inclusion, and acceptance. Capture voluntary LGBTQIA+ data when doing intakes. Provide space for people of color with disabilities, people with psychiatric disabilities, members of the LGBTQIA+ community, and other groups with intersecting identities to meet, have peer support, and discuss their unique experiences.
* **Research who lives in your communities**, what their key concerns are, and the top inequalities that need to be addressed. Research the local groups and organizations already there that you might partner with. Data can improve community outreach and engagement with local organizations, focus resources to match community needs, and continually improve effectiveness. Data combined with stories is an excellent way to explain discrimination and other issues to legislators, policymakers, and the media.
* **Recruit diverse board members and staff**. Make a point to list available positions as bilingual. Go into different target communities to let them know that you’re hiring individuals with disabilities who are reflective of the community. Advertise statewide so that more people from different populations apply.
* **Develop and maintain relationships and partnerships** with social justice, civil rights, cultural, ethnic, and other relevant organizations. Serve on their boards and committees, participate in festivals and community events, and allow groups to hold meetings at your CIL. You can assist them in their efforts to serve people with disabilities, and you can request from them support for intersectional awareness, outreach, and advocacy.
* **Examine all your policies, values, structures, and services** through a social justice lens. Develop and/or revise mission and vision statements, policies, and procedures to reflect a commitment to cultural learning, and disability and diversity intersectionality. Address anti‑harassment, Equal Employment Opportunity Commission (EEOC) language, and nondiscrimination in personnel policies. [Address microaggressions](https://www.ilru.org/training/why-words-matter-addressing-microaggressions-create-welcoming-environment) (<https://www.ilru.org/training/why-words-matter-addressing-microaggressions-create-welcoming-environment>). Write policies that demonstrate your commitment to communication/language access.
* **Assess your CIL’s current status** in regard to diversity, inclusion and cultural competence. Use the National Center for Cultural Competence’s self-assessment tool for disability organizations listed below. Then create a plan with your staff and board to address areas for improvement.
* **Budget for costs,** including translating materials in multiple languages, hiring different language and sign language interpreters, assigning staff to conduct more outreach, and paying for staff and board members to attend diversity-related training and events. You may also consider co-sponsoring cultural events. In addition, there's the extra cost of recruiting and hiring bilingual staff that represent target populations within your communities. For a diversity initiative to be effective, you have to be willing to commit resources.
* **Build a foundation of accountability and personal responsibility**. Board members and staff need to be clear about their own values and biases (we all have them) in order to fully commit to creating and maintaining an inclusive organization. See resources below for becoming aware of your unconscious biases. As ED, you can lead by example and support staff and board members. Examine and address your own biases, letting go of assumptions, and committing to continuous learning and personal growth.

## Resources for a Deeper Dive

[Cultural and Linguistic Competence Assessment for Disability Organizations](https://nccc.georgetown.edu/assessments/clcado.php), (<https://nccc.georgetown.edu/assessments/clcado.php>). The National Center for Cultural Competence at Georgetown University has tools to assist your CIL in doing an organizational self-assessment.

[Disability, Diversity & Intersectionality in CILs](https://www.ilru.org/projects/cil-diversity), (<https://www.ilru.org/projects/cil-diversity>)

CILs are always striving to reach unserved and underserved populations and to better represent the vibrant, racial, ethnic, linguistic, and multi-cultural communities that we serve.  If you would like effective, practical information on how to accomplish this at your CIL, then this training is designed for you.

[Inclusion, Diversity & Underserved Populations](https://www.ilru.org/topics/inclusion-diversity-underserved-populations), (<https://www.ilru.org/topics/inclusion-diversity-underserved-populations>)

[Personal Self-Assessment of Anti-Bias Behavior](https://www.adl.org/sites/default/files/documents/assets/pdf/education-outreach/Personal-Self-Assessment-of-Anti-Bias-Behavior.pdf), (<https://www.adl.org/sites/default/files/documents/assets/pdf/education-outreach/Personal-Self-Assessment-of-Anti-Bias-Behavior.pdf>). Free tool from the Anti-Defamation League.

# Section 9: Engaging and Supporting the Board of Directors

How well your board of directors functions will have a big impact on your ability to do your job as executive director. You need to know up front that working with your board will take a great deal of your time. If you don’t dedicate the time and attention necessary to support your board to do its job effectively, it may well affect your job satisfaction and longevity in your position.[[22]](#footnote-22) Board members are volunteers with limited time. They serve for a specified period of time (depending on your bylaws) and then they rotate off. A systematic process for recruitment, orientation, and training of new board members will enrich and expand the recruitment pools targeted and is required by ACL. Once onboard, new members need to be engaged, informed, and supported.

Board members are human beings. They may forget things, make mistakes, miss meetings, or fail to complete tasks. However, there are ways to enhance the performance and improve the relationship with your board. It starts with you as the ED being proactive.

* **Provide clear expectations and detailed information in orientation and ongoing training, so there are no surprises**. Adopt policies and procedures that delineate board roles and responsibilities. Be especially clear on the board’s fiscal and personnel responsibilities. These are two areas where EDs and boards often have differing understanding and expectations.
* **Learn what your board members’ strengths, skills, interests, and motivations are**. Keep them focused and engaged on what's relevant, and put their skills to use in meaningful ways. Encourage them to use their skills at the board level, not at the day-to-day management level.
* **Don't get invested in perfection**. Be realistic in your expectations and appreciative of their efforts.

CIL boards are different from most other nonprofit boards because they must be consumer controlled. The majority of the members must be people with significant disabilities. This requirement has distinct challenges in recruitment: finding people who identify as a person with a significant disability, who also have the time and interest to attend meetings, and have expertise to share. The individual is not required to disclose the nature of their disability, only to certify that they do have a significant disability. And you and the board together must ensure that all meetings, buildings, geographic locations, and materials are accessible to every member.

## Get Clear About Who Does What

If you get into a tug of war with the board about who’s in charge, your lives will be more frustrating than they need to be and the CIL will lose. Make sure that you as ED know the difference between governance/oversight and management/administration. Then you can help the board to stay on track. When there’s a mismatch of understanding, mismanagement and micromanagement can easily follow. Yes, the board is ultimately responsible for the CIL, but it is you who manages the day-to-day functions. Here is a handy table you can share with board members and reference yourself.

|  |  |  |
| --- | --- | --- |
| **Board of Directors’ Oversight Roles** | **Executive Director’s Operational Roles** | **Shared Roles** |
| Determines the CIL’s mission and purpose and ensures the CIL is operating in accordance with that mission and purpose. | Attends board meetings and maintains open lines of communication with the board. | Create a strategic plan and three-year work plan to guide the CIL. |
| Selects the ED and determines their job description. | Keeps the board informed of what the CIL is doing and milestones in the strategic plan that it is achieving. | Develop CIL policies for financial and personnel management, and other key elements of CIL operations. |
| Provides proper financial oversight (see Section 5), including approving an annual budget; ensures a qualified third party conducts audits or reviews financial statements; ensures the CIL’s assets are protected. | Prepares or oversees preparation of financial and programmatic reports to the board and annual budget. | Develop and execute a resource development plan to ensure the resources needed for the strategic plan are available. |
| Ensures there are sufficient financial resources to conduct the CIL’s work. | Determines specific expenditures within the approved budget. | Evaluate the CIL’s performance periodically to ensure it stays true to its mission and is effectively meeting the needs of consumers. |
| Approves financial policies and internal controls, personnel policies, grievance & whistleblower policies; reviews salary information. | Hires, supervises, and motivates the CIL’s staff. |  |
| Hires financial auditor. | Responds to audit findings. |  |
| Ensures legal and ethical integrity by establishing and maintaining a code of ethics and meeting regulatory responsibilities (ensures appropriate paperwork gets filed with government agencies).  | Prepares or oversees preparation of annual Program Performance Report to ACL; provides evidence of program effectiveness. |  |
| Stays aware of risk factors and mitigation strategies. | Sets compensation and benefits for employees within organizational policies. |  |
| Ensures effective organizational planning, both short-term and long-term. | Interfaces with key staff and board in the development of policies.  |  |
| Recruits and orients new board members and assesses board performance. | Develops and implements programs. |  |
| Serves as ambassadors individually to the larger community, communicating a positive message agreed upon by the board as a whole. |  |  |
| Ensures that programs are in place and achieving objectives to further the CIL’s mission/goals. |  |  |
| Supports the ED and reviews their performance regularly. |  |  |

## Start with a Comprehensive Orientation and Continue Training

* **Assist the board in orienting/training and getting new board members invested as quickly as possible**. The more they understand about their expected role and the CIL, the better. Conduct orientation within four to six weeks after a new person is elected.
* **Provide a notebook with relevant documents during orientation for continued use**. This could include: IL philosophy, history, and CIL history; by-laws; articles of incorporation; board “job” descriptions; policies and procedures; Title VII of Rehabilitation Act, as amended; programs; current approved budget; board and staff rosters; brochures; past and current board minutes; current financial statements and latest annual audit; meeting dates/times for the year; glossary of acronyms; vision and mission statements; current strategic plan and work plan; Program Performance Reports (PPR); State Plan for Independent Living (SPIL); SILC information; and website and social media addresses. Ensure that information is current, accessible, and is updated regularly.
* **Review these materials with them or assign a mentor** who can also make introductions and provide assistance during the first meeting or two.
* **Ask them to fill out a “contact form”** so you have their current mailing address, email address, and phone number (if they want texts). Ask them how they prefer to be contacted.
* **For on-going professional development, ask board members what they would like training on**. Make a list of topics for their review. Some CILs provide training on various topics for 20 – 30 minutes at the beginning of each board meeting with a short video and/or printed materials.
* **Budget for and provide opportunities for board members to attend national conferences and trainings,** such as the National Council on Independent Living, the Association of Programs for Rural Independent Living, and IL-NET national on-location trainings.
* **Introduce the** [**ILRU.org**](http://www.ILRU.org) **website** and suggest courses and materials to review. Invite board members to webinars that CIL staff are attending. Encourage them to take IL-NET RapidCourses which can be completed at their own pace.

## Effective Communication between Meetings

* **Inform the board BEFORE any news about the CIL goes public** – whether it’s good or bad.
* **Invite board members to community events where the CIL is involved**. Even if they don't typically attend, they want to know what you are doing in the community.
* **Make sure board members know about, like, and follow your social media pages**. Post happenings on social media so board members, consumers and others can learn about events and activities. Board members who like and share your posts provide a broader community impact.

## ****Resources for a Deeper Dive****

[Guidebook for SILC Chairpersons, Members, and Administrators](https://www.ilru.org/guidebook-for-silc-chairpersons-members-and-administrators), **(**<https://www.ilru.org/guidebook-for-silc-chairpersons-members-and-administrators>**). Although written for SILCs, this IL-NET resource provides tips for smooth and productive board meetings and dealing with conflict and uninvolved board members.**

[Supporting Your CIL Board for Success](https://www.ilru.org/training/supporting-your-cil-board-for-success), **(**<https://www.ilru.org/training/supporting-your-cil-board-for-success>). On-demand webinar where presenters share strategies for recruitment, orientation, communications, evaluating the Executive Director, leadership development, and more.

[Using Social Media in CILs](https://www.ilru.org/search/node/social%20media), (<https://www.ilru.org/search/node/social%20media>). Contains several resources for understanding how to use social media for multiple purposes for the CIL.

# Section 10: Compliance and Independent Financial Statement Audits

The type of audit your CIL needs depends on the amount of federal funds the Center spends.

## Compliance Audit

CILs that spend at least $750,000 in federal funds in a year are required to have a **single audit of all federal funds, or compliance audit**. These include:

* Regular financial statement audits
* Governmental Auditing Standards (the Yellow Book)
* Additional requirements and controls for the preparation of financial statements
* Compliance with laws, regulations, contracts, and grants

Auditors must test whether the organization complied with the terms of federal awards, and whether they have proper controls over that compliance, such as training of staff and internal verification. Compliance includes whether individuals being served are eligible for that service, whether services are performed during the time frame required by the grant, and whether cash management requirements are in place and followed. Single audits must be submitted to the [Federal Audit Clearinghouse](https://en.wikipedia.org/wiki/Federal_Audit_Clearinghouse) along with a data collection form, Form SF-SAC. (See [45 CFR 74.512](https://www.law.cornell.edu/cfr/text/45/75.512).)

## Financial Statement Audit

CILs that spend less than $750,000 in federal funds in a year can secure a less expensive **financial statement audit**, which assures your funders that your financial statements are an accurate portrayal of your finances. This includes an auditor’s report called an Opinion Letter. The Opinion Letter issued by the CPA to the board states an “opinion” as to whether the financial statements fairly report the organization’s activities (income and expenses) and cash flows for the year, and assets, liabilities, and net assets at year-end based on generally accepted accounting principles (GAAP). A letter that positively states this is referred to as an unmodified or a “clean opinion.” If there are “material issues” that indicate compliance issues or GAAP standards that are not followed, then a “qualified” report or disclaimer of opinion stating the issues found is reported. This is a serious matter that will require board and management attention to the points identified in the audit. These may be resolved in a relatively short time or may require a more “systemic” approach to rectifying the cited concerns.

If a CIL does not spend $750,000 in federal funds, a compliance audit cannot be paid for with federal funds. However, a financial statement audit can be paid for with such funds if the CIL secures prior approval and if the expense is properly allocated across cost objectives or funding sources.

### Management Letter

Most audits will also include a management letter (auditors call it a “required communications letter”) that offers suggestions by the auditor, which are intended to strengthen the fiscal practices of the organization.

### Timing and Process

By law, an independent audit can only be conducted by an outside CPA or CPA firm. The audit should occur as soon as possible after the close of your fiscal year. The auditor will also typically file your IRS Form 990 on your behalf. You should have it done annually, and it is required in order to keep your 501(c)3 status with the IRS. If you lose that status, you lose eligibility to receive Title VII funds.

**It is important to recognize that an audit committee or the board selects and contracts with the CPA for the audit, not the executive director.** You can collect bids and provide them to the board for their decision, but it should be explicit and clear that the board retains the auditor. The auditor should report any findings directly to the board when the audit is complete. Once the auditor is selected, it is a good practice to receive a written proposal from the CPA in an engagement letter, which is accepted and signed by the president and/or treasurer of the board.

## Understanding Your CIL’s Audited Financial Statements[[23]](#footnote-23)

You will want to review past audits as you get a handle on financial matters. Here is a quick overview of audited financial statements and what to look for when reading them.

### Auditor’s Cover Letter/Opinion

This is addressed to the board and is dated when the audit was completed and accepted by management. This report has headings, and one of the headings is “opinion.” If what follows is anything other than the standard language “in our opinion the financial statements described above present fairly ....,” you have cause for concern, and you should investigate what led to that modified opinion.

### Income Statement or Statement of Activities

* Includes all income earned by the CIL and all contributions that are not subject to uncertainties (conditions).
* Income earned isn’t the same as income collected. Some amounts get paid in advance, sometimes amounts are earned but not yet paid.
* There may be contributions of in-kind items that don’t include any cash. The financial statement should include a **Statement of Cash Flows** that attempts to explain the differences between what was earned and what was collected, but it is a difficult, often confusing statement to read. Ask your auditor to go over it with you and answer any questions you have.
* The income statement or statement of activities often includes the prior year as well as the current year, or at least totals for the prior year, so you can tell whether revenue went up or down.
* The different categories of income tell you how diverse the funding is and whether funding from specific sources is up or down. Diverse funding is considered a sign of financial stability.
* The board may request five or even 10 years of income by source and expense by type in order to see longer-term trends. This is also helpful for budgeting.
* When you look at expenses consider where the CIL is spending its money. Is the great majority of it spent directly on program services? How do salaries compare to similar organizations in your area?

### Balance Sheet or Statement of Financial Position

* This statement lists assets (what the organization owns) and liabilities (what the organization owes) on a specific date, most commonly your fiscal year-end. The difference between assets and liabilities is your equity or net assets. Net assets are generally broken down into unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Nonprofit financial statements are all being changed in the near future to have just two categories of net assets, which are “net assets without donor restrictions” and “net assets with donor restrictions,” although organizations will be able to include subcategories within each of those categories.
* CILs don’t typically have a lot of assets, so this statement may be more meaningful for those with property and equipment.
* This statement will also show debt such as lines of credit, installment loans, building loans, accounts payable, and payroll and payroll taxes that have not been paid yet. Be alert if accounts payable, unpaid payroll or taxes get larger from year to year. That might signal a cash flow problem.
* The balance sheet or statement of financial position is a good statement for the board to review but, it should not be the only report they review. The income statement or statement of activities is also very important.

## Resources for a Deeper Dive

[Understanding Financial Responsibilities of Nonprofit Boards, 3rd Edition,](https://boardsource.org/product/financial-responsibilities-nonprofit-boards-third-edition/)(<https://boardsource.org/product/financial-responsibilities-nonprofit-boards-third-edition/>). BoardSource is one of the most highly regarded sources of support for nonprofit boards. Available for purchase for $29.00.

# Section 11: Risk Management and Insurance

Every organization has a responsibility to analyze and respond to any known risks. This is a key board role as they fulfil their duty of care to the organization. The first step is to identify areas of risk. Here is a sample work sheet to get you started.

|  |
| --- |
| **Risk Management Plan Worksheet** |
| **Identified Risk** | **Current Mitigating Measures** | **What to do next?** | **How to monitor long term** |
|  |  |  |  |
|  |  |  |  |
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|  |  |  |  |

Once you identify risks you will need to decide what to do to reduce or mitigate the risk to your organization. Some of the mitigation measures may include written policies to guide you as you navigate risk. Other measures might include training staff, yourself included, on how to respond in situations that contain risk.

## Personnel

The majority of your CIL budget is spent on staff. This is where you invest the most money, year after year. Here are some questions to ask regarding risks related to staff:

* Are your employees serving “at will”? (This varies state to state.) What are your policies addressing this?
* Can a CIL be sued for discrimination because of disability or any other protected class? (The answer is yes!) What are your policies and procedures for addressing these areas?
* Are you following your policies and procedures consistently? No exceptions?
* Do staff enter into individuals’ homes alone or know how to address situations they may feel are unsafe?
* Do staff know how to report work-related injuries?
* Do your policies address harassment in the workplace? What constitutes harassment? What will happen if someone is found to be harassing another? What should your training include?

Next, identify things you can do to reduce the risks. For example, regarding work-related injuries, some insurance companies recommend immediate drug testing after an accident to determine if the person was under the influence. This is a mitigating measure, or a measure that reduces your risk. What policies, procedures, and training do you have in place for staff and managers related to the risks you’ve identified? Are there new things you need to put in place to reduce risks?

Don’t forget the important final piece – what do you plan to put into place to monitor that your risk management plan is adhered to going forward?

## Preventing Waste and Fraud

From time to time you hear about theft within nonprofit organizations. Usually, the organization did not have sufficient internal controls to prevent or catch the situation, and sometimes the thief gets by with it for years. Here are eight practices that will discourage theft, or will catch the thief in the act.

1. Check references and/or require bonding for personnel who have responsibility for the funds of your organization. You don’t want to hire someone with a history of theft.
2. Require actual receipts be attached to any credit card bill. The bill itself doesn’t include enough detail for you to assure that all the costs were legitimate.
3. Take inventory of purchases, so when someone runs to the grocery store or office store, they bring the items in and someone else checks them against the receipt so that no one is siphoning off items for their personal use. When a package of items is received at the office, two people check off the items and store them for later use.
4. Reconcile the bank statements by actually viewing the checks or images of the checks and comparing them to the check register in the accounting software. Someone other than the accountant should do this—preferably the executive director or the chair of the finance committee, depending on the size of your organization. This prevents changing the payee, shows gaps in the numbering of checks so you can find the missing ones, and reveals any checks that have been signed fraudulently.
5. Assure that the person who prepares the checks is not allowed to sign the checks, and no payee should be able to sign their own check.
6. The person who prepares the checks should put the entire packet together for the signer to review, including all costs covered by the check, the detailed receipt(s) and the allocation of the costs to the proper grant or cost objective. Include an envelope for mailing the check. Then the check should be mailed by someone other than the person who prepared them. Again, this assures that the payee isn’t changed.
7. Purchase Directors and Officers insurance and listen to what the insurer has to say about good practices.
8. Conduct an audit—a single audit if your Center spent $750,000 or more in federal funds in the year, and a financial statement audit otherwise.

Take a look at your policies and practices. The board members and management staff are stewards of public funds, and you need to preserve the public trust as well as your organization’s future. Make sure you are doing what you can to prevent the misuse of your assets and preserve your organization.

## Insurance

Insurance coverage is an important piece of the risk management process.

* Do you have liability insurance? What is covered? What are your limits and deductibles?
* Are those who handle funds bonded?
* Do you have Directors and Officers Insurance to address board oversight?

Educate yourself on the options and make sure your risk management addresses the foreseeable issues.

## Resources for a Deeper Dive

[Business Continuity Information from the Nonprofit Risk Management Center,](https://nonprofitrisk.org/category/business-continuity-planning/?post_type=nrmc_resource) (<https://nonprofitrisk.org/category/business-continuity-planning/?post_type=nrmc_resource>). Articles and downloadable forms to help you develop a plan to keep mission-critical activities going when normal business operations are interrupted.

[CIL Risk Management Plan Template](https://www.ilru.org/sites/default/files/resources/cil_mgmt_and_operations/Risk%20management%20template%20letter.pdf)

(<https://www.ilru.org/sites/default/files/resources/cil_mgmt_and_operations/Risk%20management%20template%20letter.pdf>)

# Section 12: Consumer Satisfaction

In your CIL’s annual PPR, you will be asked to report on your consumers’ satisfaction or dissatisfaction with the CIL’s services. For example:

* Were services “accessible” (fully useable, available, workable)?
* Did they meet the consumer’s expectations of “quality”?
* If the consumer had potential risks for institutionalization, were the services a part of their avoiding institutionalization?
* Did the consumer feel in control of their independent living plan?
* Does the consumer now feel more in control of their life?
* Would they recommend the CIL’s programs to someone else?

Learning the answers to these questions not only meets the requirements of ACL, it accomplishes something for the CIL that is more meaningful. It provides you with a method to build a successful relationship between the CIL and consumers and other stakeholders. You, the staff, and the board of directors may believe that the CIL is doing an excellent job, and that may be true, but the only way to know how consumers feel is to ask them. **If consumers are not giving feedback on the quality and workability of the CIL’s services and interactions, the CIL is not truly consumer controlled.**

Here are some key elements of consumer feedback to keep in mind:

1. **Identify what it is that you want to know**. If you have a goal that consumers will express that they learned at least one new independent living skill that they are now using, then that is one of the questions you ask.
2. **Decide at the beginning how you want to use the information gathered**. In addition to reporting to ACL, will you give feedback to your staff to help inform their job performance? Will you provide summary data to your board as a sort of report card on how the CIL is doing? Will you use it as a management tool for yourself and program managers? Will you educate policymakers about how relevant and important the CIL is to the community? All of these are excellent uses of this type of data. This will drive the questions you ask.
3. **Determine how comprehensive you want the survey to be**. Too many questions may result in fewer responses, so keep the survey as short and simple as you can and still have it useful. The questions should be readily answerable.
4. **Decide how you will distribute the survey**. Surveys mailed out to consumers once a year do not typically have a good response rate. Some people don’t remember who they got a service from or its impact on their life if it was too far in the distant past. Have you thought about having someone call them to get their responses? Or have each staff person they work with hand them a satisfaction post card to drop in a drop box? Or give them something with business reply postage, so they can easily mail it back? Perhaps a computer at the CIL could be dedicated for consumers to enter their responses online while they are at the Center.
5. **Prepare yourself and the staff for negative feedback**. A process for expressing satisfaction makes it easier for consumers to complain, as well as to praise. But it’s far more useful (and safer) that they complain to you than that they post their dissatisfaction to their Facebook page.

Consumer satisfaction results may also be an important part of the collection of information by the SILC as they determine the independent living needs of people with disabilities in your state and evaluate the effectiveness of the State Plan for Independent Living in meeting its objectives. The states where CILs and the SILC come together to develop a unified approach to collecting consumer feedback usually have an easier time publishing reports that educate legislators, funders, and the general public about the value of the Independent Living Program.

## Resources for a Deeper Dive

[Using Consumer Satisfaction Information for Planning,](https://www.ilru.org/training/using-consumer-satisfaction-information-for-planning)  (<https://www.ilru.org/training/using-consumer-satisfaction-information-for-planning>). On-demand webinar (2013) presented by CIL and SILC representatives from Missouri and West Virginia.

# Section 13: Strategic Planning

## Why is Strategic Planning Important?

CILs frequently encounter challenging situations, including federal, state, or local budget cuts or delays; cash flow difficulties; contract setbacks; trouble recruiting new board members; retaining or downsizing staff; and emerging priorities and crisis situations requiring fast actions. Immediate problems may consume a great deal of your time. Having a coherent vision, mission, and long-term strategic plan to guide the CIL will go a long way toward effective management of these situations.

People are often reluctant to engage in strategic planning because they think it may take too long, be too difficult, or they don’t know where to start. However, engaging in strategic planning will create a roadmap to more efficiently allocate time and resources, achieve consensus, stay on target, create systems change, and evaluate performance.

Strategic planning is also required. ACL/OILP will want to see an annual and a three-year work plan that include the following:

* Goals and objectives for achieving the CIL’s mission and vision;
* Specific activities to meet the requirements in the Standards and Assurances;
* Specific services, priorities, and types of services to be offered;
* Goals, objectives, and activities consistent with the current SPIL;
* Goals and objectives for obtaining or increasing non-Title VII funding (recommended);
* Goals and objectives addressing training for board, staff, and volunteers (recommended).

Strategic planning can move the board and staff toward achieving prioritized goals and create an opportunity to refresh values, vision, and mission.

## Vision and Mission Statements

**Vision** – A vision statement provides a compelling description of what the world will look like after you’ve completed your mission. Your vision statement should be concise and concrete. It should inspire commitment and action. Examples:

1. [IndependenceFirst (Milwaukee, WI)](https://www.independencefirst.org/about/mission-and-vision) (<https://www.independencefirst.org/about/mission-and-vision>) has a vision for full inclusion of people with disabilities in every aspect of our community and commits itself toward this end.
2. [Access Living (Chicago, IL)](file:///C%3A%5CUsers%5CE1719647%5CAppData%5CLocal%5CMicrosoft%5CWindows%5CINetCache%5CContent.Outlook%5CTX266YH8%5CAccess%20Living%20%28Chicago%2C%20IL%29)  (<https://www.accessliving.org/who-we-are/>) envisions a world free from barriers and discrimination – where disability is a respected and natural part of the human experience and people with disabilities are included and valued.

**Mission** – Your mission states your purpose. Your goals and objectives should move your CIL closer to achieving this mission. Examples:

1. The mission of IndependenceFirst is to effectively facilitate empowerment of individuals with disabilities through the core services of: Advocacy, Independent Living Skills, Information and Referral, Peer Support and Transition. IndependenceFirst promotes diversity and multicultural participation in its operations and services.
2. We [Access Living] ignite disability power and pride, provide critical services, and break down systemic barriers to create a stronger, more inclusive society.

Strategic planning provides the opportunity to assess where the CIL is in accomplishing its mission and achieving its vision. Each work plan should move you closer to the community, society, and world you want to live in.

Strategic planning itself requires forethought and effort. Here are some tips from three SILC directors who have collaborated with their states’ CILs for planning. The approaches are all applicable to strategic planning in individual CILs, as well.

## Steps to Become More Strategic

**Ann McDaniel, West Virginia SILC ED, and Brad Williams, New York SILC ED, have experienced success in strategic planning with these key steps:**

* **Plan your strategic plan**. Decide who needs to be involved in your strategic planning process. The most effective plans involve the board of directors (or a board committee), the ED, and key staff members. Find a time and place for the strategic planning to occur without interruptions. People need to step away from their daily responsibilities (including phone/email/texts) in order to give their complete attention to all tasks. How detailed the planning needs to be and how long it will take depends on what you want to accomplish within your strategic plan time frame and how many steps will be needed to complete your goals.
* **Support inclusion and accessibility in all processes**.
* **Take an organizational snapshot**. Develop a comprehensive snapshot of how your CIL is functioning. Gather key information through a process such as a SWOT analysis (Strengths to build on, Weaknesses to be strengthened, Opportunities to be taken, and Threats to be avoided or mitigated). This will inform your strategic planning process and help identify areas to address, goals to achieve, and the need for potential resources.
* **Consider gathering external perceptions** to better understand how your CIL is viewed by consumers and other stakeholders.
* **Share the results of your completed snapshot** with everyone in advance in order to identify gaps and think about potential goals.
* **Apply a timeline** to be able to address issues and view progress.
* **Hire an outside facilitator**. An outside experienced facilitator is probably not essential, but definitely recommended. A facilitator can make a big difference in how smoothly your planning process goes, plus it’s better if all the CIL participants can be fully engaged in the process. Facilitators provide impartial direction, mediate stressful discussions, and help reach resolutions more readily.
* **Identify your common goals and areas where you agree** as a means of getting everybody on the same page when there are disagreements. There's usually not just one right way to accomplish the goals. Allow for negotiation and give and take on how best to get there. The point is to identify and consider all ideas before deciding which ones you want to use.

Mellie Santora, Arizona SILC Innovation Director, has developed a number of other useful strategic planning tips shown below.

* **Remember that your staff and board members are vital assets**. Ask questions to discover hidden skills and talents. Encourage everyone to share their ideas and interests. Try to inventory your assets at least annually.
* **Learn your history**. When you are developing your plan, consider your history, including which strategies have and have not worked, and the reasons why. Check your archives, ask people, and obtain as much information as possible. You don’t want to implement something that has already been tried without clear results, or at least not without major revisions.
* **Build on your successes**, the strengths you already have, and strategic moves that you are currently using. Try to predict potential obstacles and barriers with possible strategies to overcome them. Develop your projects with confidence.
* **Design with the end in mind and be intentional**. Think about where you want to be. Create timelines and actions for each major step.
* **Be intentional about fulfilling your mission, vision, and goals**. Reflect, build, and rebuild on purpose. Stay on top of the little things and the big things will come into place.
* **Ask critical guiding questions**. Three important questions to guide your work are: What must we do? What can we do? What can’t we do?
	+ - * + The activities that you must and must not do are determined by your organizational status, federal/state laws, bylaws/charter, and policies and procedures. Activities that you can do are affected by your resources, expertise, partnerships, and constituency.
* **Determine Priorities**. Determine what your most important priorities are. Consider different areas where your services need to be developed, expanded, replicated, and sustained. Decide what you can accomplish in reasonable increments within your timeframe. Develop your goals based on your top priorities from your snapshot, SWOT analysis, and external input. Make sure that they are consistent with your mission and vision.

## Take Planning to the Next Level

Move your CIL beyond the required three-year plans and create a culture that staff, board, and consumers want to participate in and support.

* **Incorporate diversity at every level**. Consider strategies on how you will incorporate diversity with your staff, board, strategic planning, outreach, programs, services, and evaluation, if you haven’t already. Compare the composition of your community members to your CIL staff, board, and programs to ensure that you are representing and including everyone. Pay attention to making people feel valued, included, and welcome. (See Section 8.)
* **Foster a learning culture**. Understand what is and is not working well, consider what is changing, and use that knowledge to adapt and improve. A learning and growing CIL is continually planning, doing, reviewing, and reflecting. Encourage ideas and problem-solving at all levels, without blame or criticism.[[24]](#footnote-24) Discover the best practices that other CILs are offering to improve services.
* **Strategically build your brand**. Build your organizational brand based on strategy. Branding includes a message and conveys who you are, what you do, and why that matters. A broader and more strategic approach results in greater social impact, partnerships, resources, organizational cohesion, and capacity.[[25]](#footnote-25)

## Resources for a Deeper Dive

[Systems Change: A Guide to What It Is and How to do It](https://lankellychase.org.uk/resources/publications/systems-change-a-guide-to-what-it-is-and-how-to-do-it/)***,*** (<https://lankellychase.org.uk/resources/publications/systems-change-a-guide-to-what-it-is-and-how-to-do-it/>) by Rob Abercrombie, Ellen Harries, and Rachel Wharton (June, 2015), is available for free from LankellyChase Foundation.

[The Role of Brand in the Nonprofit Sector](https://ssir.org/articles/entry/the_role_of_brand_in_the_nonprofit_sector), (<https://ssir.org/articles/entry/the_role_of_brand_in_the_nonprofit_sector>) an article by Nathalie Kylander and Christopher Stone for the Stanford Social Innovation Review (Spring 2012) discusses a more strategic approach to branding to create greater social impact.

[Leading Strategic Statewide Planning](https://www.ilru.org/training/leading-statewide-strategic-planning-0)***,*** (<https://www.ilru.org/training/leading-statewide-strategic-planning-0>) an IL-NET on-demand webinar (2014) for SILCs, will also inform your CIL’s planning process.

# Section 14: Advocacy vs. Lobbying

Advocacy is not only a core service of CILs, it is also the driving force in the Independent Living and Disability Rights movements.

The very core of a CIL is a mission to enact social change related to people with disabilities. If we are going to continue to see change for the better in our society, we must speak out about injustice. Advocacy must be a key component of your CIL. It is our history, our birthright if you will. CILs came into being because of the discrimination and injustice in this country against people with disabilities.

However, the line between advocacy and lobbying can be thin and hard to walk. Here are some things to keep in mind.

## Advocacy

Let’s start with what you must do instead of what you can’t do with federal dollars.

As you probably know, advocacy is defined in three parts – self-advocacy, advocacy on behalf of another, and systems advocacy. Here is the definition from the regulations found at 45 CFR 1329.4.

Advocacy means pleading an individual’s cause or speaking or writing in support of an individual. To the extent permitted by State law or the rules of the agency before which an individual is appearing, a non-lawyer may engage in advocacy on behalf of another individual. Advocacy may—

(1) Involve representing an individual—

(i) Before private entities or organizations, government agencies (whether State, local, or Federal), or in a court of law (whether State or Federal); or

(ii) In negotiations or mediation, in formal or informal administrative proceedings before government agencies (whether State, local, or Federal), or in legal proceedings in a court of law; and

(2) Be on behalf of—

(i) A single individual, in which case it is individual advocacy;

(ii) A group or class of individuals, in which case it is systems advocacy; or

(iii) Oneself, in which case it is self-advocacy.

While advocacy is a core service required of all CILs, you have some flexibility in how you accomplish it, and it **can be done without lobbying**.

The strategy used to pass the Americans with Disabilities Act (ADA) included town hall style meetings where people from every state had a chance to express the discrimination they faced day to day. People wrote “discrimination diaries” and shared them in testimony at the state level and before Congress. The nation-wide, blatant discrimination became so obvious that the nation knew it had to pass a law to guarantee the civil rights of people with disabilities.

Those town hall meetings were not lobbying. Advocacy can include public education, policy research, position papers or statements on issues, get out the vote efforts, coalition participation or building, litigation, and boycotts, along with direct action such as that led so ably by ADAPT at the local and national levels. All of these things are allowable for Centers as part of the required service of advocacy, and it is permissible to pay for the time and cost of doing this through the federal funds in your grant.

**CAUTION: Advocacy can also include lobbying, both direct and grass roots, but these activities cannot be paid for with federal funds.**

## Lobbying — You can, but not with federal dollars!

The CILs’ primary funder, HHS, addresses lobbying on their website:

The Department of Health and Human Services (HHS) fully supports federal restrictions on lobbying using federal funds by HHS grant recipients. In general, recipients of federal funds are not allowed to use said federal funding to lobby federal, state, or local officials or their staff to receive additional funding or influence legislation. The citations below provide a statutory/regulatory background as well as Department-wide restrictions and links to the implementing legislation, regulation, or guidance. If you have further questions, please contact the Chief Grants Management Official within the appropriate awarding agency.

As a general matter, these lobbying restrictions preclude recipients from:

* + - * Spending federal funds to influence an officer or employee of any agency or Congressional member/staff regarding federal awards;
			* Failing to submit required certification and disclosure forms (i.e., SF-LLL);
			* Using grants funds provided to non-profit organizations or institutions of higher education to influence an election, contribute to a partisan organization, or influence enactment or modification of any pending federal or state legislation; or
			* Expending federal funds to influence federal, state, or local officials or legislation.

“Spending federal funds” includes spending time or other resources such as indirect costs and direct travel or other expenses. You must keep track of these separately if you lobby, and make sure you aren’t paying that or the related indirect costs with federal funds.

“Lobbying” is also defined by the Internal Revenue Service, which has authority over your CIL’s nonprofit tax-exempt status:

Direct lobbying refers to attempts to influence a legislative body through communication with a member or employee of a legislative body, or with a government official who participates in formulating legislation. Grass roots lobbying refers to attempts to influence legislation by attempting to affect the opinion of the public with respect to the legislation and encouraging the audience to take action with respect to the legislation. In either case, the communications must refer to and reflect a view on the legislation.

In other words, if you are seeking to influence a vote on legislation, you are lobbying, whether you personally ask for a yes or no vote or if you urge others to convince their representatives to vote yes or no. If you choose to lobby, there are several things you need to sign or file. [45 CFR Part 93](https://www.ecfr.gov/cgi-bin/text-idx?SID=10f34cdb5df1422174358acaaea3bfad&node=pt45.1.93&rgn=div5), Appendix A, contains a Certification Regarding Lobbying that you must keep on file. Annually, the IRS form 990 asks you about lobbying. You are allowed to do this, remember, but have to show it isn’t your major activity. If you lobby, say so on your 990 (including [Schedule C](https://www.irs.gov/pub/irs-pdf/f990sc.pdf), <https://www.irs.gov/pub/irs-pdf/f990sc.pdf>).

You also must clearly identify the time spent in lobbying, including travel time, on your time sheet or personnel activity report. If you, the ED, don’t use a time sheet, you must still complete a record of this time. (The requirement is that you complete an after-the-fact accounting of your time and sign it.) Then the time and indirect costs related to the time must be paid for separately and not from federal grants or pass-through dollars. Typically, fund raising dollars or income from projects not tied to the federal grant are used for this purpose.

### Sample Lobbying Activity Policy

Below is a sample lobbying activity policy from Able SC, a CIL based in Columbia, South Carolina, shared by Executive Director Kimberly Tissot.

**Lobbying Activity Policy:** Able SC fully supports the federal restrictions on lobbying using federal funds. Able SC staff are prohibited from lobbying during work hours or in an official capacity unless the Executive Director provides permission. In such rare situations, you will be required to document your lobbying activities in CIL Suites under “Community Activities” and document your lobbying time on your timesheet using the “lobbying” funding source with a brief description of your activities. Below you will find an example of lobbying activities:

* + - 1. Asking a lawmaker to vote for or vote against legislation.
			2. Getting your consumers/members to contact their lawmakers in support/opposition of a bill. In the last three years, we wrote three bills and all three passed.
			3. Asking for funding for the organization.
			4. If you are unsure the difference between lobbying and advocacy, please ask for clarification from your immediate supervisor.

## Resources for a Deeper Dive

[Frequently Asked Questions Centers for Independent Living Allowable Advocacy Activities for Federal Grantees](https://www.ilru.org/federal-guidance-il-program)***,*** (<https://www.ilru.org/federal-guidance-il-program>) is a must-read FAQ (2019) from ACL/OILP. Click on “Allowable Activities” under “Other ACL Guidance.”

[Federal Restrictions on Lobbying for HHS Financial Assistance Recipients](https://www.hhs.gov/grants/grants/grants-policies-regulations/lobbying-restrictions.html) (<https://www.hhs.gov/grants/grants/grants-policies-regulations/lobbying-restrictions.htm>) contains statutory and regulatory background, current provisions and restrictions, and evaluation reports on grantee lobbying activities.

# Section 15: Collaboration: Networks and Coalitions

The mission of a CIL involves social change — literally transforming your community. That’s a huge task for one organization to accomplish alone. The often-quoted African proverb reminds us, “If you want to go quickly, go alone. If you want to go far, go together.”

You can go farther and accomplish more when you collaborate with organizations espousing similar goals and values—including those that are not disability focused—sharing information, resources, and decision-making in order to achieve a common goal. Reaching out to other organizations and combining efforts will build your CIL’s presence, connections, and influence and enhance your ability to impact internal objectives (such as resource development, diversity, inclusion, and cultural humility) as well as external objectives (such as educating service providers and decision-makers, expanding community options for people with disabilities).

**Successful collaboration does not happen by accident**. Effective collaboration requires work and commitment. A study of collaborations involving state departments and private social services agencies in Ohio[[26]](#footnote-26) identified seven factors (adapted below) that contribute to a working collaboration:

1. **Commitment** involves sharing goals and visions, developing a high level of trust between partners, and mutual responsibility for common goals.
	* + - Make clear—to yourself and your partners—those issues that are of highest importance and cannot be compromised.
			- Develop a way to compromise on other differences, even important ones.
			- Focus on the goals and potential positive outcomes.
2. **Communication** is often identified by nonprofits as the most important element of collaboration.
	* + - Create opportunities for frequent communication—meetings, conference calls, emails, updates, etc.
			- Build personal connections and relationships.
3. **Strong Leadership from Key Decision Makers –** The success or failure of collaboration depends on the commitment of key decision makers who truly represent the collaborating agencies**.**
	* + - Involve someone who truly understands the agency’s position and priorities.
			- Involve someone with enough authority to make decisions on behalf of the agency**.**
4. **Understanding the Culture of Collaborating Agencies,** including language, values or priorities, ways of doing business, and definitions of collaboration**.**
	* + - Take time to learn and understand each collaborating agency’s mission, priorities, and technical language (job shadowing, presentations, etc.).
			- Make sure definitions of what may appear to be common terms are understood by collaborative agencies—terms may have both positive and negative connotations (empowerment, employment, consumer, etc.).
			- Review pertinent laws and regulations prior to the collaborative efforts, to ensure the collaborative process does not inadvertently violate any laws or regulations. Find ways to understand the regulatory environment surrounding an issue (legislative change, waivers, etc.).
5. **Providing Adequate Resources for Collaboration**.Funders encourage nonprofits to collaborate but rarely consider or cover the costs involved. Before committing to a collaborative project, make sure that your CIL can afford to do so in terms of staff, time, and other resources.
	* + - Provide time and additional resources for those engaging in collaboration.
			- Look for additional funding sources to avoid the pitfalls.
			- Openly and honestly discuss workloads, the needs of supporting the team, and creative ways to address those needs.
6. **Minimizing Turf Issues**. These are likely to occur and cannot be ignored. Develop a plan to address turf issues and conflict as they occur.
	* + - Provide staff with a positive view of the collaboration by highlighting the potential positive outcomes of collaboration. Disseminate examples of positive outcomes.
			- Implement a system of rewards for those participating in the collaboration.
			- Engage in serious preplanning to anticipate and minimize potential turf issues.
7. **Engaging in Serious Preplanning**
	* + - Form a steering committee to identify potential problems, key issues, and similarities/differences between the cultures of participating agencies.
			- Clearly articulate the developing goals and anticipated outcomes of the collaboration.

Johnson, et al. (2003), noted that when members of a collaborative group viewed the other agencies through an organizational culture lens, they were less likely to characterize their rules, values, structures, and communication patterns as “wrong.” You are more likely to be able to influence those values and structures as a friend and collaborator than as an enemy. Be clear about what you cannot compromise and focus on the goal. Your CIL can broaden the perspective of organizations that focus on a single disability by demonstrating Independent Living’s cross-disability orientation and emphasizing common ground. But don’t limit your networks and partnerships to other disability organizations. CILs need partnerships with businesses, housing developers, transportation providers, colleges/universities, and schools to expand opportunities and options for people with disabilities. Goals of social justice and civil rights organizations often overlap with the goals of CILs, and we can work together to address inequalities and systemic discrimination.

## Resources for a Deeper Dive

[Effective Collaboration and Leadership Are Vital TD Capabilities](https://www.td.org/insights/effective-collaboration-and-leadership-are-vital-td-capabilities), (<https://www.td.org/insights/effective-collaboration-and-leadership-are-vital-td-capabilities>) an article by Stephanie Castellano for the Association for Talent Development, elaborates on the components of collaboration and how collaboration is an important aspect of leadership.

[5 Tips for Nonprofit Collaborations](https://www.councilofnonprofits.org/thought-leadership/5-tips-nonprofit-collaborations), (<https://www.councilofnonprofits.org/thought-leadership/5-tips-nonprofit-collaborations>) an article by Jennifer Chandler for the National Council of Nonprofits, provides more tips on making collaborations successful.

# Section 16: Staff Retention — Appreciating the CIL’s Most Valuable Asset

As a new ED, you may have inherited a team of dedicated, hard-working, passionate people, or you may have a number of vacancies to fill. When you have people who are a good fit for your organizational culture and contribute to the organizational mission, you want to keep them. Retaining high quality employees can be a challenge for nonprofits like CILs. Nonprofits experience a higher turnover rate (19%) compared to the 12% average turnover rate of other industries.[[27]](#footnote-27) So, what do you do?

## What Makes People Stay?

Before we discuss what you can do to help keep your team onboard, let’s look at the factors that make people stay.[[28]](#footnote-28)

* Leadership and planning
* Corporate culture and communications
* Pay and benefits
* Training, development, and resources
* Engagement
* Role satisfaction
* Work environment.

This should give you an idea of what is important to your staff, whether it’s someone who is already with the organization or a new hire. Think about how your organization is doing in terms of these factors.

## Assess Your Organization

As a first step, create opportunities for staff to provide honest feedback to help you better assess your organization. This could be done through an anonymous survey, a staff meeting or staff retreat, feedback cards, or a mix of strategies. Consider asking the following questions:

* How would you describe our organizational culture? What is our work environment like?
* What do staff like most about working here? What do staff like least?
* What is the average number of years that an employee stays with us? What was the shortest time and longest time that employees worked with us?
* How are staff rewarded? What actions are taken if a staff member is not meeting their job requirements?
* What opportunities are there for learning and professional development?
* Are there opportunities for open communication between staff and management?
* What would our ideal organization look like in terms of staff capacity, staff skills, environment, and culture? Which of the items mentioned is achievable and how can we make it happen?

## Organizational Culture – It Starts with Leadership

Every company has a culture. The only question is whether or not you decide what it is. ~Jason Cohen, WPEngine[[29]](#footnote-29)

As an ED, you must be intentional about establishing, nurturing, and maintaining your CIL’s culture.

Classy’s managing editor Elizabeth Chung notes that culture represents your team’s “collective understanding” of how your Center operates, your core values and beliefs. Every person in your Center—ED, board, staff, volunteers—needs to know what your CIL does and does not stand for. Chung states, “When your staff and supporters understand your organization’s core values, they’ll feel empowered to make the right decisions and you can trust them to accurately represent your nonprofit.”[[30]](#footnote-30)

In this tool kit—and in IL-NET training and technical assistance in general—we spend a lot of time and space talking about the Independent Living Philosophy, which embodies our core values of consumer control, cross-disability, diversity, empowerment, inclusion, and leadership. The reason for this is that the IL Philosophy is at the heart of who we are. The IL Philosophy should be embedded in everything about your CIL, from job descriptions, to interview questions, to how your offices are arranged and decorated, to how decisions are made, to how you treat consumers and each other.

One way to ensure that everyone involved understands what your CIL is about is to develop a mission statement. Visit [the](https://www.bridgespan.org/insights/library/nonprofit-management-tools-and-trends/mission-and-vision-statements)  [Bridgespan Group's website](https://www.bridgespan.org/insights/library/nonprofit-management-tools-and-trends/mission-and-vision-statements) (<https://www.bridgespan.org/insights/library/nonprofit-management-tools-and-trends/mission-and-vision-statements>) for tips related to creating mission statements and involving stakeholders. You, your board, and your staff should be able to recite the mission statement, even if someone woke you up in the middle of the night and asked you to state it. By understanding how your mission statement aligns with the CIL’s core values, you will all be able to make decisions that align with your mission and values.

Remember, **if you as a leader do not proactively work to create an organizational culture, one will develop without you**, and it might not be the culture in which you want to work. “If you want to build a culture that inspires people to dedicate their lives to your mission, you’ll need to take the time and effort to push it in the desired direction. These efforts will have a lasting impact on your employees, supporters, and overall success as an organization.”[[31]](#footnote-31)

## Retaining Employees with a Passion for Your Mission

Now that you have created a culture that exemplifies your CIL’s values, the next step is to address the factors that keep employees engaged and passionate about the mission.

* **Foster their interests and strengths**. Learn more about them as a person. Create opportunities for them to use their strengths and capitalize on their interests. For example, if a staff member is interested in videography, they could create a video highlighting success stories from consumers. Identifying strengths can help you as a supervisor manage their talent by providing opportunities to grow in their role. If a staff member is expert at using accessible public transportation, they might be the best choice to train others.
* **Provide ongoing support**. Employees should feel supported in a team environment. They will encounter challenges in their roles, but they should never feel like it is their issue to tackle alone. Be accessible and available. Find opportunities to gauge how programs or projects are going in both a team setting and one-on-one meetings. Find out how individual staff members feel about their job responsibilities and what kind of support they need from you.
* **Communicate effectively**. Keep the lines of communication open with staff members. If there are issues with performance, be transparent in communicating what they are and create a performance improvement plan with the staff member. Highlight accomplishments too. One easy way to do this is to reserve five minutes of a meeting for all staff members to acknowledge the success of their co-workers. For example, “I want to give kudos to Sam for her work on completing that difficult home modification.”
* **Provide opportunities for professional growth and development**. Individuals want to know that there are opportunities for additional training, mentorship with a veteran staff member, or even advancement. Learn about your employees’ goals and what they hope to accomplish. Budget for staff development and send them to workshops, courses, and conferences. Investing in your team’s professional development demonstrates that you value them as an individual and that you value their contribution to the organization.
* **Emphasize and model work-life balance**. Let people know that you do not expect them to spend their time outside of work hours answering emails and calls from consumers. Staff burnout can cause the best employee to consider leaving their role, even if they’re passionate about the work. Although there is often urgency in situations that consumers experience, set up a system that will manage consumer expectations and give staff a break. This shows that you not only care about them as an employee but as a person. Taking care of staff members leads to better service for consumers.
* **Listen to feedback and ideas**. Staff members want to know that their feedback and ideas are valued. Demonstrate confidence in your team by letting them try new approaches, processes, and programs. Give credit when staff ideas are incorporated into Center operations or lead to new projects. Allow people to learn from mistakes and failures. Scott Burlingame, executive director at Independence Inc. in Minot, North Dakota, said during a [recent IL Conversation](https://april-rural.org/index.php/il-conversations/consumer-services-development/150-staff-retention-investing-in-your-staff-for-a-stronger-tomorrow) on hiring and retaining staff, “[W]e make full‑speed mistakes. If we are going to make mistakes, let's make mistakes because they were mistakes of effort [and] we ran into a wall at full speed. What I mean by that is I don't want to punish people who try something and [it] doesn't work. I don't like mistakes of laziness, but I appreciate and I support mistakes of effort. If somebody goes out and tries something and it doesn't work, we'll be like, all right. That's learned. That was a learning moment. Nobody was hurt. But what did we learn from it?”
* **Reward hard work and have fun**. Maybe your CIL set a quarterly goal and reached it! Take this opportunity to thank your staff and find ways to reward them. This can be as simple as ordering pizza or rewarding staff members with a “half-day off work” coupon. However, do not limit opportunities for team building and camaraderie to when a goal is reached. Having fun while team building can be accomplished through potlucks, holiday gatherings at the office, friendly competitions, or even staff retreats.

## ****Ways to Help Staff in Stressful Times****

* **Encourage staff to engage in at least one self-care activity daily**. Share the activities that you have found helpful and ask them to do the same.
* **Set up a regular time to connect and share ideas**. Some CILs have scheduled daily “coffee breaks” and weekly chats in person or through teleconferences, or video chats with co-workers to just talk. It has been helpful to employees to keep in touch this way.
* **Check in with each staff member frequently** to see how they are doing.
* **Send out routine updates** to everyone to help dispel misinformation and concerns.
* **Consider sending out an email to staff with tips on self-care and managing stress.**

## Resources for a Deeper Dive

[Keys to Nonprofit Staff Retention](https://www.nonprofithr.com/employee-retention/), (<https://www.nonprofithr.com/employee-retention/>) an article by Leslie Beckbridge for Nonprofit HR, provides more tips on staff retention.

[Staff Retention: Investing in Your Staff for a Stronger Tomorrow](https://april-rural.org/index.php/il-conversations/consumer-services-development/150-staff-retention-investing-in-your-staff-for-a-stronger-tomorrow%20), (<https://april-rural.org/index.php/il-conversations/consumer-services-development/150-staff-retention-investing-in-your-staff-for-a-stronger-tomorrow>) an IL Conversation with Brooke Curtis, Training and TA Specialist, ILRU, and Scott Burlingame, Executive Director, Independence, Inc.

[Resources for helping staff deal with the COVID-19 crisis](https://www.ilru.org/resources-covid-19) (<https://www.ilru.org/resources-covid-19>) are available on the ILRU website under “Resources from Other Sources”.

# Section 17: You Are Important – Take Care of Yourself

These are stressful and uncertain times for us all. Even in the best of times, being a nonprofit executive director can be hectic and demanding. Living with these daily challenges makes it particularly important to show yourself compassion, kindness, and patience. Self-care is vital for your health and well-being.

If you are a person with a disability or health condition, you may experience even more stressors in your role as the ED of a CIL. Dealing with your own personal needs, as well as overseeing the services and challenges of your community’s citizens with significant disabilities, may mean that you are dealing with disability “issues” 24/7—access, housing, transportation, health care, prejudice and discrimination, etc.

In any event, if you don’t pay attention to your own needs, you won’t be able to provide quality support to others. Improving your own mental and physical health can increase self-esteem, adjust your mood, and enhance productivity. You will also be modeling good work-life balance for your staff. The following tips can help you cultivate a calm, healthy, balanced demeanor.

## General Tips

* **Do not make yourself indispensable. Some EDs fall into the trap of thinking that no decisions can be made without them, or that they have to do everything because they can do it better. You have selected your team, trained them, involved them in planning, and they can quote the CIL vision and mission in their sleep. Now trust them to handle things while you take a few days of vacation. Trust them to know when they really do need to call you.**
* **Reduce the amount of news you consume**. Be selective about how much time you spend watching, reading, or listening to the news, including online media. Be mindful of how you feel while accessing the news. Avoid watching any news an hour or two before bedtime.
* **Be deliberate about what you watch**. Strive to listen to balanced and accurate sources. Provide your staff with the most accurate information from highly reliable sources.
* **Limit screen time or put your phone away before bed**. If possible, make your bedroom cool, quiet, and dark. It may help to go to bed and get up at the same time every day, with no more than one-hour difference on the weekends. Staying on the same schedule strengthens your body's sleep-wake cycle.
* **Try meditation**. A number of meditation apps are available, many of them free. Many communities offer classes on meditation and other spiritual practices. See the Resources section for some suggestions.
* **Eat a variety of nutrient-packed foods**. The more colorful your plate, the more likely you are to get the vitamins, minerals, and fiber your body needs to be healthy. Eat less food high in saturated solid fats, added sugars, and salt. Eliminate or limit sugary drinks and replace them with water. Focus on the foods that you can eat and make your meals appealing.
* **Choose the type of exercise or movement that you enjoy and try to make it a habit**. If strength exercises, stretching, changing position, or moving about to discharge energy are part of your disability routine, don’t allow a heavy work schedule to derail your wellbeing.
* **Pay attention to and be mindful of your feelings and anxiety levels**. As a new ED, being anxious may feel like part of the job. You have complex responsibilities and may have a steep learning curve.
* **When you feel stressed or worried, take at least three slow deep breaths and try to let go of your negative emotions and thoughts**. Close your eyes and visualize that you are in one of your favorite peaceful places, such as an ocean beach, wildflower meadow, or forest waterfall. You can also connect with your source of spiritual comfort, meditate, or take a break to briefly stretch, move around, or do something else.
* **Practice letting go of negative thoughts about yourself and change them into positive ones**. Don’t say something to yourself that you wouldn’t say to another person. If you’ve made a mistake, think of it as a learning opportunity. It may help to repeat short positive affirmations, such as, “I am calm and at peace. I can do hard things. I am loved and needed. My work is valued and appreciated. I am worthy. I am enough.”
* **Practice gratitude by thinking about what you feel thankful for**. It may help to start and/or end everyday with reflecting on the people, places, and things that you are grateful for. Express your appreciation for your family, friends, staff, board, and volunteers.
* **Connect with significant people in your life**. Intentionally connecting through phone or video is almost as good as an in-person connection. Schedule quality time and deepen your relationships.
* **Engage in and savor the activities you enjoy every day**. These can be small things, such as writing in a journal, reading a book, listening to music, playing an instrument, soaking in a tub, playing with a pet, gardening, creating art, taking or organizing photos, taking an online class, etc. The possibilities are endless for you to explore.

We tell our staff and consumers to take care of themselves and to ask for help if they need it, but often we ignore our own advice. If you are feeling overwhelmed, seek out a counselor, mentor, or medical professional. Show by example that there is no stigma attached to talking with a mental health professional, someone outside of the situation who can bring a different perspective.

Speaking of getting another perspective, remember that technical assistance and peer support are available to you from the IL-NET National Training and Technical Assistance Center for Independent Living. You don’t have to wait until you’re overwhelmed. Contact Paula McElwee at paulamcelwee.ilru@gmail.com, and introduce yourself if you haven’t already met her. Paula works with a team of technical assistance consultants who are there to help you.

## Resources

[Resources for learning and staying engaged](https://naricspotlight.wordpress.com/2020/03/18/stuck-at-home-resources-to-stay-active-and-engaged/) (<https://naricspotlight.wordpress.com/2020/03/18/stuck-at-home-resources-to-stay-active-and-engaged/>) from NARIC include a wide variety of ideas and links.

["The Science of Well-Being,"](https://www.coursera.org/learn/the-science-of-well-being) (<https://www.coursera.org/learn/the-science-of-well-being>). Yale’s popular online course, is free via Coursera. Taught by psychology professor Laurie Santos, the course examines what makes us truly happy.

[A Psychologist's Science-Based Tips for Emotional Resilience During the Coronavirus Crisis](https://www.washingtonpost.com/lifestyle/wellness/anxiety-coronavirus-mental-wellness-tips/2020/03/16/f187faf2-67b8-11ea-9923-57073adce27c_story.html) (<https://www.washingtonpost.com/lifestyle/wellness/anxiety-coronavirus-mental-wellness-tips/2020/03/16/f187faf2-67b8-11ea-9923-57073adce27c_story.html>) from the Washington Post discusses letting go of emotions, creating new routines, self-care, and reflection.

[This article from the Mayo Clinic](https://www.mayoclinic.org/healthy-lifestyle/stress-management/in-depth/positive-thinking/art-20043950) (<https://www.mayoclinic.org/healthy-lifestyle/stress-management/in-depth/positive-thinking/art-20043950>) discusses ways to cultivate positive thinking to reduce stress.

[The May 2020 Parade link](https://parade.com/1011717/jessicasager/best-free-workouts/) (<https://parade.com/1011717/jessicasager/best-free-workouts/>) has 125 free streaming workouts you can try at home.

[Free online workouts and classes](https://www.goodhousekeeping.com/health/fitness/a31792038/coronavirus-live-stream-workout-classes/) (<https://www.goodhousekeeping.com/health/fitness/a31792038/coronavirus-live-stream-workout-classes/>) are currently offered by more than 25 gyms and fitness studios.

[This Social Security Disability Blog entry](https://www.disability-benefits-help.org/blog/disability-series-exercise-benefits#:~:text=Strength%20exercises%20are%20some%20of%20the%20most%20commonly,a%20training%20program%2C%20including%20for%20people%20with%20disabilities) (<https://www.disability-benefits-help.org/blog/disability-series-exercise-benefits#:~:text=Strength%20exercises%20are%20some%20of%20the%20most%20commonly,a%20training%20program%2C%20including%20for%20people%20with%20disabilities>) discusses the importance of exercise for people with disabilities and provides strategies for a wide variety of individuals.

[The Self Advocate Leadership Network of British Columbia](https://selfadvocatenet.com/video-gallery/#close) (<https://selfadvocatenet.com/video-gallery/#close>) has several free video workouts for people with intellectual / developmental disabilities.

[Good Housekeeping's List of 11 Meditation Apps](https://www.goodhousekeeping.com/health/wellness/g31945544/best-meditation-apps/), (<https://www.goodhousekeeping.com/health/wellness/g31945544/best-meditation-apps/>) most of which are free, will guide you through the meditation process.

# Acronyms

If you are new to Independent Living and acronyms have you dizzy with confusion, this reference will help you unpack the letters and bring better understanding to your board and staff. For a printable acronym booklet, download the IL-NET’s [Alphabet Soup: Independent Living Acronyms](https://www.ilru.org/alphabet-soup-independent-living-acronyms) (<https://www.ilru.org/alphabet-soup-independent-living-acronyms>).

|  |
| --- |
| A |
| AAA or Triple A | Area Agency on Aging |
| AAGAM | Awarding Agency Grant Administration Manual |
| AAPD | American Association of People with Disabilities |
| AARP | American Association of Retired Persons |
| ACL | Administration for Community Living |
| ADA | Americans with Disabilities Act |
| ADAAA | Americans with Disabilities Amendments Act of 2008 |
| ADAPT | An organization of disability rights activists |
| ADLs | Activities of Daily Living |
| ADRC | Aging and Disability Resource Center |
| AJC | American Job Center |
| APRIL | Association of Programs for Rural Independent Living |
| ASAN | Autistic Self Advocacy Network |
| ASL | American Sign Language |
| AT | Assistive Technology |
| AUCD | Association of University Centers on Disabilities |
| C |
| CAP | Client Assistance Program OR Cost Allocation Plan OR Corrective Action Plan |
| CARES Act | Coronavirus Aid, Relief, and Economic Security Act |
| CART | Communications Access in Real Time |
| CBO | Community Benefits Organization |
| CC | Closed Captioning |
| CCA PPR | CIL CARES Act Program Performance Reports |
| CDBG | Community Development Block Grant |
| CFDA | Catalog of Federal Domestic Assistance |
| CFR | Code of Federal Regulations |
| CIL | Center for Independent Living |
| CLSP | Community Living Services Program |
| CMS | Centers for Medicare & Medicaid Services |
| COMP | Compliance and Outcome Monitoring Protocol |
| COSO | Committee of Sponsoring Organizations |
| CR | Consumer Report |
| CRPD | Convention on the Rights of Persons with Disabilities |
| CIF | Consumer Information File |
| D |
| DBTAC | Disability and Business Technical Assistance Centers on ADA |
| DME | Durable Medical Equipment |
| DOE | Department of Education |
| DOL | Department of Labor |
| DOR | Department of Rehabilitation |
| DREDF | Disability Rights Education and Defense Fund |
| DSE | Designated State Entity |
| DSP | Direct Support Professional |
| DSU | Designated State Unit (Vocational Rehabilitation agency) |
| E |
| ED | Executive Director |
| ELO | Extended Learning Opportunity |
| EN | Employment Network |
| ES | Electrical Sensitivities |
| F |
| FAPE | Free Appropriate Public Education |
| FASB | Financial Accounting Standards Board |
| FERPA | Family Educational Rights and Privacy Act |
| FHC | Fair Housing Council |
| FLSA | Fair Labor Standards Act |
| FMS | Financial Management Services |
| G |
| GAAP | Generally Accepted Accounting Procedures |
| GOTV | Get out the Vote |
| GSA | General Services Administration |
| H |
| HAVA | Help Americans Vote Act |
| HEROES Act | Health & Economic Recovery Omnibus Emergency Solutions Act  |
| HHS | Department of Health & Human Services |
| HIPAA | Health Insurance Portability and Accountability Act |
| HPRP | Homelessness Prevention and Rapid Re-Housing Program |
| HUD | Housing and Urban Development |
| I |
| IDEA | Individuals with Disabilities Education Act |
| I & E | Income and Expense |
| IEP | Individualized Education Program |
| IEPIL | IEP for Independent Living |
| ILA | Independent Living Administration |
| ILC | Independent Living Center |
| ILP | Independent Living Plan |
| ILRU | Independent Living Research Utilization |
| I & R | Information and Referral |
| L |
| LEA | Local Education Agency |
| LRE | Least Restrictive Environment |
| LTSS | Long-Term Services & Supports |
| M |
| MCS | Multiple Chemical Sensitivity |
| MFP | Money Follows the Person |
| MOU | Memorandum of Understanding |
| N |
| NCIL | National Council on Independent Living |
| NFE | Non-federal Entity |
| NIA | Notice of Intent to Award |
| NIDILRR | National Institute on Disability, IndependentLiving and Rehabilitation Research |
| NoA | Notification of Award |
| NPRM | Notice of Proposed Rulemaking |
| O |
| OCR | Office for Civil Rights |
| OIG | Office of Inspector General |
| OILP | Office of Independent Living Programs |
| OMB | Office of Management and Budget |
| OPM | Office of Personnel Management |
| OSERS | Office of Special Education and Rehabilitative Services |
| P |
| PA | Personal Assistant |
| PAR | Personnel Activity Report |
| PAS | Personal Assistant (or Attendant) Services |
| P & A | Protection and Advocacy |
| Part B | Refers to Title VII Part B of the Rehabilitation Act, which passes money through the SILC to CILs; more accurately Subsection B |
| Part C | Refers to Title VII Part C of the Rehabilitation Act, which authorizes direct grants to CILs; more accurately Subsection C |
| PMS | Program Management System, the system for drawing funds from the Department of Health and Human Services |
| PO | Program Officer (ACL/OILP state assignments) |
| PPR | Program Performance Report |
| PTI | Parent Training and Information Center |
| PWD | People with Disabilities |
| Q |
| QA | Quality Assurance |
| R |
| RFP | Request for Proposal |
| RSA | Rehabilitation Services Administration |
| RTC | Research and Training Center |
| S |
| SCA | System Change Advocate |
| SCI | Spinal Cord Injury |
| SEA | State Education Agency |
| SF 425 | A form for reporting expenditures of federal funds |
| SILC | Statewide Independent Living Council |
| SPIL | State Plan for Independent Living |
| SRC | State Rehabilitation Council |
| T |
| TDD | Telecommunication device for the deaf |
| TA | Technical Assistance |
| Title VII | Section of the Rehabilitation Act regarding Independent Living programs |
| TQM | Total Quality Management |
| TTY | An older designation for a TDD, from teletype |
| U |
| UAR | Uniform Administrative Requirements |
| UG | Uniform Guidance |
| UCEDD | University Center for Excellence in Developmental Disabilities |
| USU | Utah State University |
| V |
| VOA | Volunteers of America |
| VR | Vocational Rehabilitation |
| VRI | Video Remote Interpreting (for Deaf) |
| VRS | Video Relay Service (for Deaf) |
| VRS | Vocational Rehabilitation Services |
| W |
| WIB | Workforce Investment Board |
| WID | World Institute on Disability |
| WIOA | Workforce Innovation and Opportunity Act (July 22,2014 revision to the Rehabilitation Act) |
| WIPA | Work Incentive Planning Assistance |
| Y |
| YLF | Youth Leadership Forum |

1. Section 723 of the Rehabilitation Act, as amended, authorizes grants to CILs in states in which state funding equals or exceeds federal funding. [↑](#footnote-ref-1)
2. 45 CFR 1329.4 [↑](#footnote-ref-2)
3. Ibid. [↑](#footnote-ref-3)
4. 45 CFR 1329.4 [↑](#footnote-ref-4)
5. Adapted from Heveron, J. F., McElwee, P. L., Petty, R., Jones, D. L., *IL-NET* *Sample Fiscal Policies* *and Procedures* *Handbook:* *A Set of Policies and Procedures with Annotations for Use in Training for Centers for Independent Living*. Houston: Independent Living Research Utilization, 2020.

 [↑](#footnote-ref-5)
6. Adapted from Heveron, J. F., McElwee, P. L., Petty, R., Jones, D. L., *IL-NET Sample Fiscal Policies and Procedures Handbook: A Set of Policies and Procedures with Annotations for Use in Training for Centers for Independent Living*. Houston: Independent Living Research Utilization, 2020. [↑](#footnote-ref-6)
7. The Accountant/Bookkeeper may be a staff member or an outside contractor. The roles and functions are the same in either case. [↑](#footnote-ref-7)
8. Most nonprofits engage an outside CPA firm to prepare these filings. [↑](#footnote-ref-8)
9. As required by regulations or determined by the board, a separate outside CPA firm may be engaged to perform audits or reviews of the organization’s financial statements. [↑](#footnote-ref-9)
10. The firm that prepares filings or conducts other ongoing work for the CIL should not be the firm that conducts an annual audit. [↑](#footnote-ref-10)
11. Many organizations have the treasurer or board officer co-sign checks or co-sign checks above a specified amount determined by the board. [↑](#footnote-ref-11)
12. Rodriguez Heyman, D. and Brenner, L. (Eds.). *Nonprofit Management 101: A Complete and Practical Guide for Leaders and Professionals, Second Edition.* Hoboken, NJ: John Wiley & Sons, Inc., 2019, p. 219. [↑](#footnote-ref-12)
13. <https://www.qualitydigest.com/magazine/2001/nov/article/definition-quality.html> [↑](#footnote-ref-13)
14. Title VII, Section 725 (c)(10) [↑](#footnote-ref-14)
15. <https://www.cdc.gov/ncbddd/disabilityandhealth/materials/infographic-disabilities-ethnicity-race.html> [↑](#footnote-ref-15)
16. Movement Advancement Project. July 2019. *LGBT People with Disabilities.* <https://www.lgbtmap.org/lgbt-people-disabilities>. [↑](#footnote-ref-16)
17. <http://minorityhealth.hhs.gov/assets/pdf/checked/1/acmhhealthdisparitiesreport.pdf> [↑](#footnote-ref-17)
18. Kosciw, J. G., Greytak, E. A., Zongrone, A. D., Clark, C. M. & Truong, N. L. (2018). The 2017 National School Climate Survey: The experiences of lesbian, gay, bisexual, transgender, and queer youth in our nation’s schools. New York: GLSEN. [↑](#footnote-ref-18)
19. The variations in the initials LGBT and LGBTQ reflect the usage in the references cited here. It is recommended that for overall CIL purposes (policies, materials, etc.) that LGBTQIA+ be used to reflect the broad range of individuals to be considered and involved. [↑](#footnote-ref-19)
20. See, for example, Medley, G. et al. (2016). Sexual Orientation and Estimates of Adult Substance Use and Mental Health: Results from the 2015 National Survey on Drug Use and Health. NSDUH Data Review; Russell, S. T. and Fish, J. N. (2016). Mental Health in Lesbian, Gay, Bisexual, and Transgender (LGBT) Youth. Annual Review of Clinical Psychology 12:465-487. [↑](#footnote-ref-20)
21. Title VII, Section 725 (c)(11) [↑](#footnote-ref-21)
22. Bell, J. et al. (2006) Daring to Lead 2006: A National Study of Nonprofit Executive Leadership, CompassPoint Nonprofit Services and The Meyer Foundation, pg. 9. [↑](#footnote-ref-22)
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