

## PROGRAM STRENGTHS

**Program Oversight:** The Community Foundations National Standards® (CFNS) program is a registered trademark of the Council on Foundations. The National Standards program is administered by an independent, sector-chosen board.

**Baseline Qualifications:** National Standards eligibility requires that a community foundation be in good standing with federal and state regulators, and categorized by the IRS under sections 501(c)(3), 509(a)(1), and 170(b)(1)(a)(vi) of the Internal Revenue Code.

**Rigorous Process:** The Community Foundations National Standards® accreditation process is thorough and rigorous, requiring compliance with the law and an extensive list of internal operating policies and procedures that have been scrutinized and deemed best practice by the sector.

**Genuine Accountability:** Since the program began, CFNS conducted over a dozen investigations for reports of noncompliance, several of which have led to revocation of accreditation status. Representatives for the National Standards program may conduct periodic site visits and check-ins with accredited organizations to ensure compliance.

**Remaining Relevant:** The Community Foundations National Standards Board regularly convenes a broad segment of the community foundation sector to review each standard and ensure contemporary relevance.

## COMMUNITY FOUNDATIONS NATIONAL STANDARDS

Community Foundations National Standards® is a program of the Council on Foundations, administered through the Community Foundations National Standards Board. Designed by community foundation leaders, the program and accreditation process reinforce the integrity, professionalism, and legal compliance in the community foundation field. The Council proudly supports and continues to invest in National Standards.

The Community Foundations National Standards Board is a supporting organization of the Council on Foundations.

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For more information, visit: [www.cfstandards.org](http://www.cfstandards.org)

## COMMUNITY FOUNDATIONS NATIONAL STANDARDS

The Community Foundations National Standards® accreditation seal represents a community foundation's commitment to rigorous, sector-driven best practices that exceed federal and state law requirements to demonstrate accountability and excellence to communities, policymakers, and the public.

## EXCELLENCE IN COMMUNITY PHILANTHROPY

The 26 National Standards are used by community foundations of all sizes, scopes, and areas of focus throughout the United States. National Standards provide vital guidance on how community foundations should operate, distribute funds, and determine the impact on the communities they serve.

### SHOWCASING ACCOUNTABILITY

Community foundations face regulation at the state and the federal level. The Community Foundations National Standards® accreditation program provides an additional layer of rigorous, sector-driven and enforced accountability. Created over a decade ago, the National Standards seal demonstrates commitment to operational excellence, and represents real results for communities everywhere.

### WHO PARTICIPATES

**More than 500** community foundations participate in **50 states.**



### WHAT IS A COMMUNITY FOUNDATION?

A community foundation is a tax-exempt, nonprofit, autonomous, nonsectarian philanthropic institution supported by local citizens with long-term goals of:

1. Building permanent, component funds established by a broad base of community members to carry out charitable goals such as grantmaking to local nonprofits and social sector leadership
2. Supporting broad-based charitable interests and benefitting the residents of a defined geographic area
3. Serving in leadership roles on important community issues

## WHAT DO NATIONAL STANDARDS ACCOMPLISH

Charitable contributions made to support and strengthen communities are critical financial resources to be safeguarded and expended with integrity. The National Standards seal indicates that these accredited institutions will serve as responsible stewards of these contributions as dedicated community partners and leaders.

To receive and maintain accreditation status, community foundations must meet and remain compliant with comprehensive standards around the following key areas of excellence:

**Structure & Governance** - Reflects the independence and integrity of the organization's board and staff in managing the foundation's operations and assets.

**Resource Development** - Ensures that the organization receives a revenue stream that represents broad citizen support.

**Accountability** - Assures that the organization complies with accountable financial recordkeeping and reporting disciplines, and prudent investment practices.

**Grantmaking** - Determines that the organization responds to community needs and uses funds only for qualified charitable purposes.

**Community Engagement** - Assures that the organization demonstrates leadership and outreach to the community.

**Policy Templates** - National Standards provides ready-made, legally compliant policies for community foundations to adopt and implement.

Community foundations are established for the express purpose of improving the quality of life in the communities they serve by enabling charitable activities and social sector problem solving. These organizations leverage the financial resources of individuals, families, and businesses to support projects and initiatives led by effective nonprofits and identify solutions for persistent issues. In 2021, they gave an estimated \$12.4 billion to nonprofit activities in fields that included:



**HEALTH AND HUMAN SERVICES**



**ENVIRONMENT**



**DISASTER RELIEF**



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