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Nota di contenuto	Sarbanes-Oxley for Nonprofits; Contents; Acknowledgments; About the Authors; Preface; Chapter 1: Overview of the Legislation and Its Implications for Nonprofits; What Is the Sarbanes-Oxley Legislation About?; Relevance of SOX to Nonprofits; Current Legislative Environment for Nonprofits; Conclusion; Endnotes; Chapter 2: Safeguarding Your Nonprofit's Financial Resources and Assets: Establishing Auditor Independence and Audit Committee Competence; SOX Titles II and III; The Value of Accurate Financial Statements; The Importance of a Good Audit The Board's Responsibility Regarding the Financial StatementsConclusion; Chapter 3: Reading and Interpreting Financial Statements; Balance Sheet; Statement of Operations; Statement of Changes in Net Assets; Statement of Cash Flows; Financial Statement Analysis; Conclusion; Chapter 4: Form 990: Unnecessary Paperwork or a Useful Tool?; What Are Form 990 and Form 990-EZ?; Why Is Form 990 Important?; Management's Role in Improving Form 990: Creating a Good Internal Control System; The Board's Role in Form 990;

## Conclusion

Chapter 5: SOX Sections VIII and XI: Document Retention and Whistleblower Protection Obligations; Whistleblower Protection; Creating a Confidential Reporting System; Document Retention, Archiving, and Retrieval; First Steps: Beginning the Process; Conclusion; Chapter 6: Raising the Bar of Accountability: SOX Best Practices and the Board; Legislative Environment: Best Practices and Governance; New Expectations for Board Oversight and Governance; Higher Expectations for Board Membership and Deliberations; SOX and the Board: Higher Performance and Greater Accountability

Championing SOX Best Practices: The Board's Governance Role; Conclusion; Chapter 7: SOX Best Practices and Organizational Culture: Changing the Environment; The Nonprofit's Organizational Culture and the Adaptation of SOX Best Practices; Introducing Change; Nonprofit Board Culture; Strategies for Introducing Change in the Board Culture; Conclusion; Endnote; Chapter 8: A Platinum Operating Standard Starts with Good Bones; SOX Best Practices: Moving to a Platinum Operating Standard; What Are Platinum Operating Standards?; Review of Internal Controls; Conducting the Review of Internal Controls Content and Structure of the Review of Internal Controls Report; Conclusion; Endnote; Chapter 9: Creating a Competitive Advantage: Leveraging SOX Best Practices; Competitive Advantages of Being in Compliance with Sarbanes-Oxley Best Practices; Conclusion; Endnotes; Chapter 10: SOX Best Practices for Small Nonprofits; Five Myths That Hold Small Nonprofits Back; Adopting SOX Best Practices; Scaling the SOX Best Practices to Fit the Needs of Small Nonprofits; Keys to Success in Customizing SOX Best Practices; Conclusion; Appendices: Best Practices: Checklists, Worksheets, and Sample Documents

Appendix A: Working Through the Four Basic Financial Statements

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## Sommario/riassunto

A complete guide to leveraging the power of Sarbanes-Oxley--specifically for nonprofits. The first book to discuss the implications of Sarbanes-Oxley legislation as it relates to nonprofit organizations, Sarbanes-Oxley for Nonprofits is an essential guide for all nonprofit executives and boards who want to know how the new legislation can enhance their organization's mission. By establishing a ""platinum standard"" of operations and governance within nonprofit organizations, executives and board members will be better equipped to attract high-quality staff and board members, as we

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