



## Single Investment Process Organizational Review Requirements

To be eligible to receive support through the 2025-2028 Single Investment Process grant funding process, new grant applicants must undergo a review of their agency's governance and financial health. New applicants will complete online forms with questions related to agency leadership, governance practices, board meetings, annual budgets, and their current financial statements.

We have compiled a checklist of the supporting documents required for United Way Organizational Review (otherwise known as Org Review). New applicants will need to upload these into United Way of Greater Houston's e-Cimpact site: <https://agency.e-cimpact.com/login.aspx?org=UWGH>

### Required Materials:

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- IRS letter stating tax-exempt status.
- IRS Form 990 Tax Return (most recent available).
- Agency's Year End Financial statements for two fiscal years 2022 and 2023.  
Required documentation to be submitted is contingent on the size of an agency's budget. See the ***Required Financial Documentation by Agency Budget Size*** subsection for guidance.
  - For agencies whose fiscal year ends on December 31st, unaudited financials may be submitted if the 2023 audit is not yet complete.
  - Financial statements (Statement of Financial Position, Revenues/Expenses Statement, Statement of Cash Flows and Statement of Functional Expense) must be audited, reviewed, or compiled by an independent C.P.A.
- Internal Control Letter stating there were no findings or Management Letter (if received) with Management's Response to the finding(s), including an action plan.
- Most recent interim financial statements for fiscal year 2024 (balance sheet and income statement with year-to-date results).
- Board of Directors Roster (including their addresses - city and state).
- Board minutes documenting board's approval of the budget.
- Board minutes (most recent available). If the most recent minutes document budget approval, choose another set of recent minutes for this requirement.



## Required Financial Documentation by Agency Budget Size

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- Agencies with total annual expenses of \$1,000,000 or more are to submit an Audit that has been conducted by an independent, certified public accounting firm. Submission should include the full audit report including single audit, all footnotes, a report on internal control findings, and if issued, the management letter and response.
- Agencies with total annual expenses of \$350,000 - \$999,999 are to submit a Financial Statement Review that is conducted by an independent certified public accounting firm.
- Agencies with total annual expenses of up to \$349,999 are to submit Compiled Financial Statements that have been prepared by an independent certified public accountant.

## Common Mistakes:

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### Online Forms:

- Agency's Online Budget Form - actual results entered on the online form should be consistent with the year-end financials uploaded as attachments (audit, review, or compilation).
- Narrative Questions - failure to provide additional details which would help explain the financial statements.

### Attachments:

- Not legible – before submitting, open the attachments you have uploaded to make sure they are right side up and legible.
- Uploaded in the wrong slot.
- Financial statements – attached statements are not for the requested reporting period.
- Interim Financial Statements:
  - Attached statements report Revenues and Expenses for a single month instead of year-to-date.
  - Non-matching interim financial statements (meaning different dates or inconsistent results).
- Failure to upload agency's response to Management Letter with action plan (if applicable).
- Management Representation Letter uploaded instead of Internal Control Letter.

## Questions:

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Please email the Mission & Strategy team if you have any questions:

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