

Board Governance of Centers for Independent Living

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Independent Living

Training & Technical Assistance Center

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Acknowledgment

This publication is intended to assist board members and staff of centers for independent living in gaining a better understanding of the roles and responsibilities they have assumed in taking on the task of governing a center for independent living. Some of this information is drawn from a publication in 1991 by Alan Meyer and Quentin Smith as part of Independent Living Research Utilization's (ILRU) Staying on Track Series *Board Members' Roles and Responsibilities in Independent Living Centers*.

We have added, updated, and revised information that encompasses the Independent Living Training and Technical Assistance Center's vast resources, webinars, trainings, and courses that focus on the unique relationship between board members and staff of Centers for Independent Living and is based upon adherence and commitment to the philosophy of independent living.

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Board and Staff Roles and Responsibilities in Centers for Independent Living

One of the **single greatest sources of challenges in Centers for Independent Living (CILs)** is identifying the distinct **responsibilities of the board versus the responsibilities of the staff**. Clearly outlining these will help ensure that both the executive director and the board and board members do the job they should. As a board member, you may find yourself working closely with the staff of the center. **These close working relationships open the door for problems unless roles and responsibilities are clearly defined, and lines of communication are understood and maintained.**

Remember that as an individual board member, **you are not functioning for or as the board**. The board is the board as a whole. A single member cannot make decisions for the board unless the board authorizes the person to do that.

The best way to avoid blurring of roles and inappropriate communication between board and staff is to **have clear policies and procedures** that indicate who is responsible for what, to adhere to those policies and procedures, to regularly examine what you are doing and how it relates to those policies, your annual and long-range plans and, most importantly, to the overall mission of your center.

We would like to assist board members and staff of centers for independent living in understanding their roles and responsibilities in governing a CIL. We will talk about:

- Applying the Independent Living Philosophy
- Legal Responsibilities of Board Members
- Responsibilities for Oversight of Center Operations, including the Executive Director's Responsibilities
- Responsibilities for Oversight of Center Finances including the Executive Director
- Ways to Ensure Your Organization is Healthy and Thriving

Applying the Independent Living Philosophy

The independent living movement was founded on the belief that **people with disabilities know best about services that make it possible for them to live independently in their communities**. CIL boards are different from typical non-profit organizations because they **must be consumer-controlled**, with the **majority of board members who are people with significant disabilities**. Overall, the organization is designed and operated within a local community by individuals with disabilities.

True CILs have **people with disabilities in primary decision-making positions** at both the board and staff levels. **Consumer control** is recognized as the strength of centers for independent living. It provides safeguards against patterns of service delivery that rob persons with disabilities of opportunities to direct their own service decisions.

The Mission of Centers for Independent Living

Centers must make sure that the philosophy of independent living is carried over into center operations. CILs were established to confront and replace paternalistic or controlling service providers. **The IL Philosophy should be embedded in everything about your CIL**, from job descriptions, to interview questions, to how decisions are made, to how you treat consumers and each other. **The board is responsible for ensuring that the center does not become just another social service agency.**

The board is responsible for what happens in the center, even though it may not be responsible for day-to-day operations. The board cannot delegate the responsibility of adhering to the IL philosophy. Adhering to an independent living philosophy is a unique aspect of centers that board members should keep in mind when making decisions.

The Uniqueness of Centers for Independent Living

CILs are unique in that they are led and operated by the people they serve — the disability community. **More than 50% of the CIL's staff positions and more than 50% of decision-making positions** (usually at least the Executive Director position) are filled by people with disabilities, and **more than 50% of the board of directors are people 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.

Centers for Independent Living are unique in that they:

- Embody the concept of **consumer control** in board governance, in day-to-day management, in service delivery, and in determinations about services that consumers receive (i.e., consumers decide for themselves what services they need and want, rather than being told what they need).
- Are committed to **advocacy** at both the individual and community levels.
- Base their missions on the rights of **people with disabilities to be fully participating members of their communities** (as opposed to many community agencies that view the people they serve as "needy" or deserving of welfare, help, or care).
- Are dedicated to **involving people with all types of disabilities in obtaining full civil rights and community access** (rather than focusing on services and/or advocacy for people with one specific type of disability such as blind, Deaf, a wheelchair user, etc.).
- Encourage the concept of peers with disabilities assisting others with disabilities.

One important role of a center board is to make sure that the center is sticking to its mission. The question to ask is, **"Does the mission statement for my center reflect the unique characteristics of the independent living movement?"**

Your mission statement should be designed to meet the needs of the community you serve, and at the same time, it should reflect important elements of the independent

living philosophy and concepts. By including these elements, you are more likely to be sure that the center's programs, long-range plans, resource development efforts, etc. adhere to the independent living philosophy.

Consumer Control in Centers for Independent Living

People who use center services must have a key role in determining what those services will be and how they will be delivered. When decisions are made concerning issues to be addressed in the community (e.g., transportation, employment, housing), **people who will be affected need to make decisions** about what they want and need.

How does your center make sure that people affected by board decisions can influence those decisions in a real way? **Consumer control starts with the board.**

The composition and work of the **staff and volunteers must also reflect consumer control.** It's important for people with disabilities to be involved in day-to-day services and staff direction to keep the center's philosophy on track. People receiving services should be substantially involved in deciding:

- **What services** they will receive
- How the services will be **delivered**
- The **goals** of those services
- Whether those goals were **achieved**

The board must closely **watch consumer involvement at all levels** and take action if the center is moving away from its commitment to consumer control. As a board member, you need to make sure that the board and service staff, through committees and regular reports, are **monitoring how staff deliver services.** You want to know that services are being delivered in a way that is **consistent with the independent living philosophy** of consumer control and advocacy.

Keeping Advocacy a Priority

Centers must **prioritize services that advocate for change in the community-**systems advocacy services. These services should be planned, delivered, and monitored with the same attention as services for individuals. You can ensure this by regularly asking for updates on **what board and staff members are doing to secure and maintain equal rights for people with disabilities at the local, state, and national levels.**

You can also **monitor issues and activities in your community** (e.g., housing, transportation, employment) that affect persons with disabilities. Check in with the disability community to see how the center is dealing with these issues and activities and what role they're playing in it. **Most center boards have a committee that focuses on advocacy.** This committee is responsible for guiding the center's advocacy activities and keeping an eye on the progress towards specific advocacy goals.

Promoting Self-Advocacy in Consumers

A second aspect of your center's role in advocacy relates to individual advocacy services. **Staff should focus on helping customers solve their problems rather than solving the problems for them.** This is a common concern raised by both executive directors and mid-level managers.

Remember that as a board member, it's important to ensure that your center not only helps solve problems, but also **teaches people how to effectively advocate for themselves and others.** This will help create a better future by empowering individuals with disabilities to develop the skills to advocate for their own needs.

How well is your center doing this? **Collect input from persons who have received services on how the services were delivered. Evaluate their satisfaction. Request regular reports to the board from service delivery staff on how services are being provided and skills are being taught.** You should be hearing things like, “We worked with John so that he could arrange for his transportation” and “We worked with Jane so she could find an apartment.”

Cross-Disability Orientation in Centers for Independent Living

CILs have been alone in their commitment to equal access for persons with any disability. Rather than focusing on a single, specific disability, such as visual, mobility, hearing, or cognitive, **the independent living philosophy stresses serving all disabilities.** This means the **removal of barriers preventing full participation, and promotion of equal access in all areas of life benefiting people with any type of disability.** The focus of the independent living movement is not the type of disability that a person has, but on assuring each person's rights of access and opportunity to live independently—regardless of disability.

Representation Matters

When **people seek services at a CIL, they want to see people who look like them—**people who have **shared life experiences** and an **understanding of their culture.** Taking the time and making the effort to **hire knowledgeable and skilled individuals who represent the diversity of your community will result in more outreach and better service provision** to underserved groups. We need to do much more than hire a minimum percentage of people from diverse backgrounds. These individuals are too frequently marginalized. **Your CIL needs to be an accurate reflection of the diversity of individuals that are served.** The board, administration, staff, and volunteers must be reflective of our community and different populations. Representation alone, however, amounts to tokenism. **Ensure that staff with intersectional identities participate at all levels of your CIL, have opportunities for career advancement, and that their ideas and contributions are supported and acknowledged.** IL-NET has a resource titled, [Disability and Diversity Intersectionality Guidebook for CILs](#).

It is the board's responsibility to keep the center on track philosophically, and you can only do that if you know what is going on in the center. This requires that the **board has frequent and appropriate contact with the executive director and key staff**, and that **people who are getting services from the center have opportunities** – through need surveys, open board meetings, and other public forums – to **provide information** that members of the board can use in making service programming and advocacy plans for the center.

Legal Responsibilities of Board Members

CILs are **nonprofit corporations**. They are granted tax exempt status because **they serve and benefit the public**. Nonprofit corporations are **governed by boards of directors**.

In the case of CILs, the boards are structured to **meet the requirements of Title VII of the Rehabilitation Act**. It's important for board members to **prioritize the public's best interests**, as outlined in the center's **mission statement or statement of purpose**. This **clearly states the benefit to the community** for which the center, as a nonprofit corporation, was created. The mission or purpose statement gives **reasons for the center's existence**. A **board member's most fundamental responsibility**, therefore, is to **make sure that the mission of the center is fulfilled**. You must act in the organization's best interest – which is to serve the disabled community. Being a board member comes with **significant responsibility**. It's important to know that you can be **held legally accountable** based on certain principles.

Criminal Accountability of Boards

Board members of centers can be held accountable under two areas of the law—criminal and civil. Your **accountability under criminal law arises from actions that violate laws or statutes**. Examples of these types of actions range from blatantly criminal acts, **such as embezzlement and assault**, to less obvious but equally criminal acts, such as **discrimination in personnel practices or failure to file appropriate tax documents**. Violations of criminal law are **punishable by fines and/or imprisonment**.

Accountability Under Civil Law

Your **accountability under civil law arises from actions that damage persons or property**. Examples of these types of actions range from **failure to clean up a spill that results in a fall** by a person visiting your center to **bad advice from staff to a consumer that results in a malpractice suit**. Suppose your center is found under civil law to be responsible for damage to a person or property. In that case, the **penalty is payment of money to the person who has suffered injury, damage, or loss**.

Your responsibility as a board member is to protect the center from criminal or civil law liability. In the case of criminal law, you must know pertinent laws and abide by them. In the case of civil law, how you protect the center is not so straightforward as with criminal law.

People can file a civil lawsuit against your center for almost any reason. Someone may claim that the center's peer staff person gave financial advice that resulted in the loss of thousands of dollars, or a visitor to the center may claim that they fell because the center had a ramp that was not well lit. You should also be aware that **civil lawsuits can be brought against the center as a corporation and against individuals who serve as center staff and board members.**

Protecting Against Civil Suits

The **best protection against the risk of civil suits** being filed against the center is to be an **informed and diligent board member.** This means that board members take an active role in **ensuring that written policies and procedures are in place** to cover the full range of center activities, including board activities, staff activities, and volunteer activities. It means that you **periodically check to see that policies and procedures are being followed** and that there is adequate documentation to show that they have been followed. **The absence of proper records indicates poor management and will weaken your defense in a lawsuit.**

In addition to policies and procedures, the **board is responsible for risk management through insurance.** Be sure that the CIL has liability insurance, property insurance, directors' and officers' insurance, and other insurance that you feel will protect your center.

If you are unable or unwilling to commit to this level of involvement, then you may want to reconsider whether you should be serving on the center's board.

Responsibilities for Board Oversight of Center Operations

There are **two main areas** that the board must oversee — **operations and finance.** It is the board's responsibility to ensure that the center develops into a truly effective, efficient organization that meets community needs. The board cannot delegate this responsibility to anyone else, be it funding agencies or the executive director and staff of the center.

For the board to oversee operations adequately, it must **ensure that the center's mission is translated into concrete goals that are relevant, achievable, and measurable.** Center operations should be guided by a **carefully developed plan** that **proactively considers** community **needs**, other available **resources**, and center **capabilities to deliver effective services.**

A plan is required, not optional. Your center's major funding source, **ACL**, **requires you to report on your goals from your three-year work plan and their progress.** **This plan must also align with the State Plan for Independent Living.** Keep this in mind as you approach the management of the CIL.

A Three-Part Management Strategy - Plan, Implement, Evaluate

An operational plan is the first component of a three-part management strategy. Implementation is the second and evaluation is the third. Each component of this strategy—planning, implementation, and evaluation—relies on information generated through the other two to be effective.

Creating Your Plan

The **planning phase** corresponds to the act of **deciding what you want to do, why you want to do it, and how you will do it.** The **implementation phase** is the **actual doing** of what you have planned. The **evaluation phase** is **simply looking back** at what you have done **and determining if you accomplished what you set out to do.**

Good planning is at the heart of successful operations. It is the process of **setting goals and objectives** and **developing strategies for achieving them.** Your planning process allows you to determine community needs, assign work responsibilities to address those needs, and set timetables for completing work assignments.

Planning answers **five basic questions**:

- *What are we going to do?*
- *What is the purpose and why are we doing it?*
- *How are we going to do it?*
- *Who is going to do it?*
- *When are we going to do it?*

Strategic Thinking and Planning

Strategic planning is the responsibility of the board of directors, but it works best if everyone fully supports and embraces the vision, mission, and goals of the organization. For example, an in-depth discussion of the findings in the needs assessment by both the board and staff helps bring everyone to a collective understanding of the gaps in the community and the direction that the organization should take.

Strategic planning can take many forms, but you may want to ask these questions:

- What are our community's (or target area's) **needs or gaps in services?** In advocacy?
- **What does the required satisfaction survey tell us?** The board may want to influence what is asked, and certainly will want to see the results as they begin the planning process.
- What **other information** about people with disabilities and community needs is collected by your cities, counties, or state?

1. Create a vision.

- The purpose of creating a vision is to help stakeholders (staff, board, consumers, community) **highlight the values and anchor the mission** of an organization. A helpful question to ask is: **What would your community need to look like for your organization to be unnecessary?** For example, a vision statement for a CIL might foresee a community where there is “full inclusion of persons with disabilities in all aspects of the community.”
- **What are the values of your CIL?**
- **If your CIL were 100% successful, what would be different in the world?**
- **What would your community or state look like if your CIL were able to accomplish what YOU want?**

2. **Develop a mission statement.** What would your mission be if you were going to achieve that vision? A mission statement should communicate the **guiding set of ideas**, the **essence of your organization**. Most IL mission statements address consumer control, cross-disability orientation, community-based services, and equal access. **The best mission statements are those that help the reader understand how the CIL will change the future.** Your mission statement **should answer these questions in just a few sentences.**

- Who are you as an organization?
- Why do you exist?
- What do you do?
- Whom do you serve?

It is helpful to **review the past**, but more importantly, take a **long-term look** at the future of the organization. Ask yourself the following questions.

- Is the **original reason for starting** the organization **still valid**?
- Have you been **successful** in addressing your current mission?
- **Would this be your mission if all your funding were gone?**
- **Does your community need an organization with your mission?**

CILs that are unable to answer each of these questions with a rousing “Yes!” will want to revisit their mission statement.

4. **Identify goals.** Given the gaps you have identified through your needs assessment, and the mission you have developed as a result, what are **two to four goals** that you can set for the CIL for the **next three to five years**? You may want to **translate the issues that rose to the surface** when you assessed the needs of your community in step 1 into goals. **Developing goals based on needs assessment helps to ensure that the CIL stays community-based.**
5. **Prepare objectives to meet those goals.** What objectives can you set and prioritize that will accomplish those goals? Well-written **objectives are measurable, outcome-oriented, and have a timeline.**
6. **Develop strategies or action steps to achieve the objectives.** Who is going to do what and when? **Include person responsible and target dates.**

7. **Identify costs and funding sources.** What will each goal or step **cost to finish** and **how are you going to pay for it?**
8. **Evaluate progress on the plan.** How will you know if you are succeeding or if you need to change the goal? What does the board expect regarding reports from the Executive Director (ED) on the staff's progress in these areas? We recommend **providing the board with a report on the plan at least every quarter, and possibly every month.** This report can be a short written summary of progress but should be regularly updated for the board to review.

Implementing Your Plan

The major advantage of completing a plan is that it provides both the board and the staff with a **guide to what you will be doing over the next three years.** For some aspects of the plan, such as **fundraising activities and advocacy activities,** the **board's role in implementation may be substantial,** with specific tasks assigned to various board members or committees. For other parts of the plan, such as **delivering peer counseling services or teaching independent living skills,** the **board's role in implementation will be oversight.**

The work of the board should be evaluated as rigorously as the work of the staff. If you discuss the plan and the target dates as part of a board report, you will **hold people accountable** for activities assigned to them. **Numbers and facts** about activities conducted—whether relating to consumers served, advocacy activities conducted, funds raised, or whatever—**must be recorded and are available for review** in board meetings and in evaluation of the progress on the plan.

Evaluating Your Progress

If you have done a good job of planning and have clearly identified your goals and objectives, outlined your strategies for achieving them, assigned responsibilities, and set timelines, **it is easy to go back and assess** what you have accomplished.

Evaluation activities must occur on a regular and frequent basis and cannot be left until the end of the year. If you do not evaluate progress regularly, you may find yourself at the end of the year with tasks not nearly completed and no time to remedy the situation. **Through regular evaluations, you can determine if your plans continue to be relevant and on target.** We suggest **at least quarterly reporting** to the board on the progress of the plan. Monthly reporting is certainly even more effective.

Laying the Groundwork with Effective Policies

Effective board members develop policies and by-laws that guide the CIL in daily operations. Written policies and procedures help the board and staff avoid potential problems and provide remedies when problems do occur. The **purpose of these policies** is to **provide a structure that assures reasonable oversight** of the CIL.

By-Laws

The board's **responsibilities and structure are described in the agency's by-laws** and the laws governing non-profit corporations in your state. The policies and procedures by which the board carries out its mandates translate the broad language into day-to-day reality. To the **extent that the by-laws are the corporate skeleton, the policies, and procedures are the muscles and organs of the agency.** They permit the organization to move and to carry out its mission.

By-laws typically address the following issues:

- Official name
- Membership requirements
- Scheduling of meetings
- Board composition
- Board elections
- Board terms
- Voting rules
- Officer duties
- Resignations, terminations, and absences
- Committees
- Amending by-laws

Fiscal Policies

Managing the finances of a CIL is one of the most challenging aspects of being an executive director (ED). It is also a key and necessary job of the board to make sure the ED does this correctly. **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, and sometimes contractors is essential.

[The IL-NET Sample Fiscal Policies and Procedures Handbook](#) contains a **streamlined 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.

Fiscal Policies typically address the following:

- Annual budget process
- Accounting and auditing guidelines
- Allowability
- Bank reconciliation
- Cash management
- Code of ethics
- Competitive bidding (procurement)
- Conflict of interest
- Document retention
- Expenditure limits

- Internal controls
- Inventory controls
- Method for conducting technical evaluations of proposals and selecting providers/vendors
- Other controls to safeguard the organization's assets
- Payroll and time and effort reporting
- Requirement for financial statements
- Risk management
- Separation of duties
- Signatory requirements
- Travel and reimbursement

Personnel Policies

Personnel Policies typically address the following:

- Benefits and Insurance
- Code of ethics
- Computer and information technology
- Confidentiality, including informing consumers about protections
- Conflict of interest
- Disciplinary action
- Drug-free workplace
- Employee performance evaluation
- Employee status
- Grievance
- Leave (paid and unpaid, sick, vacation, holiday, bereavement, parental, military, jury duty, voting, extended, etc.)
- Non-discrimination, equal opportunity, and diversity
- Promotions
- Recruitment and hiring guidelines
- Wage Payment (frequency, manner)
- Workplace harassment

Responsibilities for Oversight of Center Finances

Improper or inattentive management of finances is devastating to a center. The board is responsible for making sure funding is spent properly. **Financial oversight fulfills two functions.** First, it is an **internal management** function. Second, it is an **external compliance** function. The function of **internal management** involves determining **how to spend money** to achieve your goals, **monitoring** the spending, and **assessing the effectiveness** of expenditures. The center must **meet requirements set by external funding sources** as part of **grants, contracts, or other funding agreements**, including how the funds can be used. This is known as external compliance.

Preparing Budgets

Budgets flow from the work or strategic plan. A **budget is a plan for receiving and spending money**. You cannot plan properly without **knowing where the funds to cover your costs are coming from** and without knowing how they will be spent over the course of the budget period. The **budget period is usually your fiscal year but can be a two or three-year budget**.

Typically, **budgeting is handled by the executive director working with the finance committee of the board**. The composition of the **finance committee** varies from center to center, but it **usually includes the board treasurer, board president, and one or two other board members** who have **expertise in financial management**. The **accountant/bookkeeper** for the center may also **provide staff support to the finance committee**. If you are **not a member of the finance committee**, you probably will not have direct involvement in budget development, but you **will be required to review and approve budgets** for all aspects of center operations.

Establishing a Finance Committee

Establish a board finance committee if your organization does not already have one. Nonprofit organizations need committees to do the more detailed work of the board of directors. Some committees are optional; 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.

Accounting for Funds

Accounting is the **process of recording the flow of money into and out of the center** as budgets are implemented. The **recording process** is the **responsibility of a staff accountant/bookkeeper or outside accounting firm** that handles your books. It is **your responsibility as a board member** to be sure that the **information recorded is meaningful and accurate**. To be sure that accurate, complete, and meaningful information is being supplied, **you must use the expertise of a qualified accountant** – there is no substitute. The accountant will work from the chart of accounts and financial books already developed to consistently record these items.

For centers that do not have adequate funds to pay for a staff accountant or to secure the services of an outside accountant on a regular basis, there are **some other options**. You can **recruit someone with an accounting background to serve on the board as treasurer or as a member of the finance committee**. It is in the best interests of your center to have a **treasurer and/or finance committee with in-depth technical expertise** to work with individuals within the center who are responsible for receiving, spending, and accounting for funds. These **board members with financial management experience may work with outside experts** who are paid to verify the accuracy and adequacy of records and financial statements.

You, as a board member, are still responsible for the handling of funds received by your organization. **If legal action is taken against the center because funds were mishandled, pleading ignorance will not be an adequate defense.**

Analyzing Financial Information

Financial analysis refers to the **basic responsibility of being able to read the financial statements** of your center. These statements provide you with a clear and accurate picture of the financial status of your center at a given time. Financial statements usually consist of **two parts, balance sheets and income-and-expense statements**. The **balance sheet** provides **information about the basic financial stability** of your organization. It does this by **showing your assets (the center's cash, money owed the center, and property)** and by **showing your liabilities (debts)**. By comparing assets to liabilities, you can tell if the center is solvent (that is, it has more assets than liabilities), and you can determine whether some type of corrective action should be taken.

The other part of the financial statement, the **income-and-expense statement**, tells you **how much money has been received and from what sources**; it also tells you **how much money has been spent and how it was spent**. If at this time you do not understand what these documents are and how the information in them should be used, you must find out.

Budget Analysis. Once you can read financial statements, budget analysis is not too difficult. It is the **process of comparing actual income and expenses to the figures that were projected in the budget prepared for the center or project**. It is important to do this analysis for these reasons.

First, it tells you whether you are on track for income and expenses.

- Is the money you thought you would be generating coming in?
- Are you incurring the costs you thought you would have when planning the program?

With this information you will be able to determine if your budget needs to be adjusted.

Second, budget analysis will **alert you to potential problem areas before they become crisis situations** that are a threat to the center's survival. As an example, if you have a budget of \$20,000 to do a one-year project, and you find that you are spending money on the project at the rate of \$4,000 per month, then you know that you will not have enough funds to carry the project through the year. If you determine this during the first or second month of the project, you may be able to adjust your expenditures so that money will be available for the remainder of the project year. If you do not find out about this until month six or seven, however, you may find that you have used up all the project funds, and may, in fact, have overspent. This can produce major problems—particularly if you have staff who are being paid out of these funds. **Budget analysis tells you how actual performance compares to what you thought your performance would be.**

Compliance with External Financial Requirements

As stated earlier, external compliance refers to **making sure that you follow and fulfill requirements placed on your center by state and federal agencies and other organizations that fund your center**. These requirements can vary dramatically from one source of funds to another. Therefore, you must make sure that your center staff and appropriate board members know and fulfill these requirements.

Funding sources will usually specify how you document and report the receiving and spending of the money. They will also specify any restrictions or limitations on how the money is spent. Mishandling of funds, whether through inadequate documentation and reporting or through violation of restrictions and limitations, can cause serious problems.

You need to be able to **document clearly that personnel were paid, and fringe benefits provided, that supplies were purchased and that other expenses such as telephone costs, postage, and office rent were incurred**. You must also be able to **report this information to your funding sources in a form that is acceptable to them**. You must not ask them to pay for costs they do not allow.

Disallowed Spending

Grant budgets usually prohibit certain kinds of expenditures commonly called "disallowed" or "unallowable" spending. This means that your funding source will not allow its funds to be spent on certain things even if those things seem to be part of a budget category.

One common example of disallowed spending is the purchase of food and drink using funds from a federal grant or contract. In this example, you may have a federal grant of \$50,000 to do outreach into the community, and \$25,000 is budgeted for the cost of outreach activities (the remainder budgeted for personnel salaries and fringe benefits). Your center decides that parties are the most effective way to attract people, so you spend the budgeted \$25,000 on "social gatherings." Of the \$25,000 spent, \$15,000 is spent on food and drink for the social gatherings--which are a huge success. When the grant is audited, the funding source will quite likely want the \$15,000 that was spent on food and drink back, even though the budget category and total was not exceeded, because food and drink spending are not typically allowed. You may be able to spend money on food if it has a program purpose – which this example does – but **we recommend you get prior approval rather than risk having to pay it back**.

If you are not sure whether a grant can be spent on specific costs, ask. Food, alcohol, lobbying and fundraising are the most common unallowable costs, but the requirements can be found in the regulations.

Determining Fiscal Roles and Responsibilities

It is **essential for the board to determine and document fiduciary roles and responsibilities** for board committees, the board, executive director, and accountant or bookkeeper **regarding fiscal matters**.

The following is a **summary of typical roles**.

Board of Directors & Committees:

- Provide **leadership and strategic direction** for the mission, budget, and development activities that sustain the CIL.
- **Review and approve the annual budget** before the beginning of the fiscal year.
- Review **monthly financial reports**.
- **Assess risk periodically**, determine the **adequacy of internal controls & determine the types and amounts of insurance coverage** required for the CIL.
- Review **contracts with 3rd parties** that are over a certain dollar amount set by the board.
- Determine whether the CIL should have an **audit or federal compliance audit under OMB Uniform Guidance**. Select and contract with the auditor.
- Determine **whether the Executive Director and Bookkeeper or Accountant should be bonded**.
- Review the **CIL's compliance** periodically and **ensure that whistleblower protection policies are in place** for anyone reporting suspected illegal acts, waste, fraud, or abuse of funds.

Executive Director

- Ensure a **comprehensive, accurate budget is developed** annually and presented to the board for review and approval before the beginning of each fiscal year.
- 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**.
- **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.
- Ensure **complete and thorough adherence** to all **internal controls**.
- **Review and approve all program expenditures** to verify they are reasonable, allowable, and properly allocated.
- Review and approve **invoices, reimbursement requests**, and other **supporting documentation**.
- Review and **sign or co-sign** checks.¹

¹ Many organizations have the treasurer or board officer co-sign checks or co-sign checks above a specified amount, as determined by the board.

- **Review payroll journals** (reports of time worked and pay rates by individual) to ensure hours worked and rates are complete and accurate.
- **Review bank statements**, including checks, electronic payments, transfers, and other transactions, **to identify irregularities**.
- Review **completed monthly bank reconciliations** with the accountant.
- Review **written support documentation for drawdowns and approve drawdowns** prior to initiation.
- Review **insurance with the board on an annual basis** to ensure that the CIL has proper liability, fire and theft insurance, workers' compensation, disability, directors and officers' coverage, and other appropriate coverage. **Ensure that the accountant or bookkeeper is bonded and maintains that status.**
- Initiate **donor thank-you letter** acknowledgments.
- Regularly **report any complaints to the board** for their information.

Accountant/Bookkeeper²

- **Prepare monthly financial reports**, including a balance sheet, income and expense report, budget comparison, & other key financial reports for review by the ED & board.
- **Review the online bank account against the financial reports**, and **review credit and debit card transactions** and documentation.
- **Enter debit/credit card transactions** into the accounting system.
- **Enter deposits and checks** and **ensure they are properly allocated**.
- **Calculate drawdowns** based on **allowable expenses**.
- **Back up accounting software**.
- Prepare the **1099 annually**.
- Perform an **initial review of time sheets** prior to ED approval.
- **Prepare and print paychecks** and **provide them to the ED with supporting documentation**. (If the organization uses a payroll company, review paychecks and approve prior to issuing.)
- Review or prepare all **federal and state quarterly and annual payroll tax reports** and **prepare checks for tax deposits**.
- Prepare documentation required for **workers' comp insurance audits**.
- **Classify and properly allocate** receipts, expenditures, and payroll by account, including indirect costs.
- **Draw down or otherwise request funds** and **issue associated checks**.

Outside CPA

- **Prepare** annual nonprofit organization **filings**.
- Perform **audits or reviews** of the organization's **financial statements**.

² The Accountant/Bookkeeper may be a staff member or an outside contractor. The roles and functions are the same in either case.

- Perform a **compliance audit** in accordance with OMB Uniform Guidance. This must occur in **any year that the organization has spent \$750,000 or more in federal awards**.

Note: **Most nonprofits** engage an **outside CPA firm** to prepare annual filings. As required by regulations or determined by the board, a CPA firm may be engaged to perform audits or reviews of the organization's financial statements. **The firm that prepares filings or conducts other ongoing work for the CIL should not be the firm that conducts an annual audit.**

Ensuring Your Board and Organization Is Healthy and Thriving

Board Recruitment

Clarifying Roles and Expectations

The ED needs to keep eyes and ears open for potential board members. Technically, it is the **board's job to recruit new board members**, but that does not mean that you as board members necessarily know the people who need to be on your board. **The executive director is the person who is out and about the most**, represents your center, goes to meetings with other community members, and is connecting with other disability-related organizations in your community. **As you define the roles and responsibilities for board recruitment here are some questions to consider:**

- Who reviews the board applications? Typically, there is a **small nominating committee** that includes the executive director and one or two board members. They review applications for characteristics/interests.
- Who meets the potential board member? Do you have an **interview process** that will tell you enough to know if the person is a good fit?
- When is the **nomination presented to the board** for a vote? Does the nominee attend at least one board meeting before this vote?

Identifying Leadership Gaps

You should know your gaps in leadership. This might be where people live, if you serve a large area, or what disability the person has, to make sure that you have people that represent different disabilities on your board, or areas of expertise or interest that may benefit your organization. **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. IL-NET has extensive [resources on the topic of diversity and intersectionality](#) and guides to help you incorporate these principles into your organization.

Develop a matrix of types of board members needed, disabilities needing to be represented, and areas lacking representation. Once you identify what areas you want on your board and who fills those, you can keep a running list of what gaps you have on the board. You can customize a matrix for your organization. Consider these questions to help you get started:

- Do you serve a **specific geographic area**? Are all your counties represented on your board? Major cities?
- You have **identified unserved or underserved communities** in your reports to funders. Are these communities represented on your board? Often these are racial or ethnic minorities.
- You are required to serve **all ages and all disabilities**. Do you have good disability and age diversity on your board?
- Do you have **one or more businesspeople on your board** who understand financial reports?
- Who on your board represents the local university or other **learning institutions**?
- Do you have someone on your board whose background makes them a **good spokesperson**?
- Do **more than 50% (majority)** of your board members identify as having a **significant disability**?

Board Member	Finance	Law	Nonprofit Management	Part of underserved community
Susan B.		X		
Ralph P.	X			
John X.				X
Deb R.	X			

An excellent detailed sample of a board matrix can be found at this [LinkedIn Board Recruitment Resource](#).

NOTE: An individual may serve more than one role as you round out your board.

Recruiting to Close Leadership Gaps

Once you have understood the gaps, you can keep your eyes and ears open, and really **recruit for those gaps specifically**. Some strategies you may consider:

- Consider local leadership development efforts for **emerging leaders** in the disability community.

- Ask board members (and staff) to **share names and reasons why** that person might be helpful to the board.
- Ask the **executive director to go with the board member** to meet with the potential board member.
- Encourage your **executive director to pass out applications** for the board to people in the community and provide them to your nominating committee for review.

Succession Planning to Ensure Continuity of Operations

Directors and the Board should **always be planning for the ultimate retirement, dismissal, or resignation of the top administrative staff**. The board should be involved in the planning process at all stages, and there needs to be a **high level of transparency** between all parties. Succession planning is have a **plan in place for emergency leadership** when current leadership is cannot continue. While this most commonly refers to the executive director role, any **leadership role may need such a plan** including financial manager or even the contractor who handles financial matters, associate directors, and other positions that are unique or require specific knowledge and access. The **plan should include a way to develop and train staff to take on other roles** if and when needed and should include a long term plan for succession.

While the board will approve a succession plan for the executive director position, this is not something they are likely to create. It is suggested that the **ED develops a plan** and the **board reviews and approves it**. Involvement of the management team is crucial in identifying what positions need to have a succession plan and what that might look like. IL-NET has additional presentations and resources on succession planning.³

Hiring the Executive Director and Board Responsibilities

The **executive director is the link** between the **board and his or her staff**. Many problems begin when board members lose faith in the ability of the executive director. This makes **selecting the right executive director the most important job of the board**. Usually, the executive director's position is already filled when you are asked to join the board of directors. Eventually the time will come when the current director needs to be replaced. Selecting the right person for the job should be a **carefully planned process**, and as such an opportunity to improve the chances that the direction the board has set for the organization is followed.

Hiring a new director is also one of the tasks of a CIL board that is regulated by the federal oversight agency, the Administration for Community Living (ACL). Your primary funding source, the ACL Office of Independent Living Programs, has guidance on this,

³ [Liberation to Leadership Training Module](#) and [Monthly Executive Directors TA Call on Succession Planning](#)

found here: <https://acl.gov/programs/centers-independent-living/cil-frequently-asked-questions-faqs> under the third bullet.

Steps for hiring a new executive director should include the following:

1. ***Review the mission and purposes of the organization.*** Your selection must embrace the mission and purposes of the organization, not just accept them, or find them philosophically compatible with his or her own beliefs.
2. ***Identify your organization's challenges.*** What major problems do you need to resolve? Are there goals that you set for the organization that will require a different level of expertise than with the previous director?
3. ***Determine the objectives and expectations for the position.*** Given the challenges and goals of the organization, what are the objectives that the board expects the person they hire to accomplish? How does the board expect the new director to spend his or her time?
4. ***Describe your preferred candidate's skills and experience.*** What are the skills, abilities, characteristics, knowledge, and background that you expect to find in a serious candidate for the position of executive director? Be careful not to set your standards too high or too low. Does your director really need a master's degree? What about the ability to read a balance sheet? Write grants? Conduct a capital fundraising drive? Supervise staff? Candidates who understand independent living would be a good asset during the search. Identify the overall important culture requirements such as to provide leadership, but also to be people-oriented and understand front-line issues.
5. ***Clarify that your preferred candidate will have a significant disability.*** Your preferred candidate should be a person with a significant disability as this is the population that a CIL is required to serve. The requirement in the law that provides our major funding is that the leadership of the organization is a majority of people with disabilities, and that affirmative action is in place to hire people with significant disabilities. In addition, the executive director should be comfortable with their disability status and proud of their involvement in the disability community.
6. ***Prioritize equity and intersectionality:*** As mentioned earlier in this resource, your CIL leadership, board, and staff should be reflective of the communities you serve. Review the [Representation Matters](#) section for more background and IL-NET has extensive [resources on the topic of diversity and intersectionality](#) and guides to help you incorporate these principles into your organization.
7. ***Determine a reasonable salary/compensation package.*** Research the local community to determine how much to pay the new director. Do not compound your problems by offering such low compensation that you cannot attract candidates who possess the skills, abilities, characteristics, knowledge, and background you are seeking.

8. **Prepare your job description.** Now that you have thought through the process, use the above answers to put together a job description that will attract your candidate. Ask other centers for examples to use as a starting place but make the job description your own—do not just borrow another's language.
9. **Advertise in all the right places.** There may be many local resources to advertise for executive directors in your community. Be sure that you also let the independent living world know that you have a position open. You are more likely to get an executive director with experience in independent living, and who agrees with independent living philosophy, if you send the job announcement to state and national independent living organizations such as Independent Living Research Utilization, the National Council on Independent Living, and the Association of Programs for Rural Independent Living as well as the Department of Rehabilitation, local colleges and universities and their disabled student associations, etc. You may also consider an internal candidate who has a strong sense of the center culture, known to the board, and has an impressive record as an employee. Are you contacting Latinx, African American, Asian, Native American, and other ethnic and cultural communities? Are you communicating with different religious communities? Are you reaching out to LGBTQIA+ communities? What will you do to reach those communities?
10. **Conduct reference and criminal background checks.** The board must do due diligence when hiring a leader for your organization. Be sure to check professional references and criminal backgrounds on your top candidate. No matter how well you think you know the candidate, it is the responsibility of the board to hire the best available person. You may want to require that they be bonded, in which case your insurance agent will also review their background.
11. **Obtain prior approval from the Administration for Community Living (ACL) before you hire a key person who oversees its grants.** One of the things you must report is a change in leadership responsible for the grant. The ACL has the right to question whether the person you have hired is qualified. As a board you will need to report to the person in ACL who is your contact and provide him or her with whatever he or she requests related to your hiring process and the qualifications of the person you have chosen. Your OILP Program Officer's name is found through this [link to the ACL website](#).

Considerations for Outgoing Executive Directors and the Board

It is ideal if the current director is prepared to transition out of their role and is willing to assist in finding a replacement. Ask the Executive Director to give the board as **much notice as possible** about their intention to leave, so the board has enough time to find a new director. This will help ensure a smooth transition and prevent the organization from being without leadership for an extended period. This assists with a smooth transition as opposed to leaving the center without leadership for an extended period.

A current executive director should complete the following steps prior to a status change: See ACL's **Checklist** for CILs Hiring or Promoting a New Executive Director and [ACL Frequently Asked Questions Concerning Executive Director Changes](#).

- Notify the Project Officer (PO) **in writing** before the ED/AOR named in the Notice of Award is about to change.
- Provide the Board with the **FAQ: CIL Executive Director Changes** and **checklist** before the recruitment/promotion process.
- Provide the **Board with the PO's contact information**. Submit to the PO a description of the selection indicating it was open, fair, and transparent.

Get Clear About Who Does What

Make sure that the executive director knows the difference between governance/oversight and management/administration. Sometimes, board members are willing to serve but do not really understand what their role is going to be. When there is a mismatch of understanding, mismanagement and micromanagement can easily follow.

The **executive director oversees the day-to-day operations**, and the **board members are not to be in the center on a day-to-day basis micromanaging** what is happening in a particular area or a particular program. Any questions they may have need to be directed to the executive director.

- A board member — even the board chair — is not the spokesperson for the board unless assigned by consensus of the full board. **Only the full board can speak for the board, not an individual member.**
- **A complaint against the executive director may involve the board.** Otherwise, the executive director should handle complaints.
- Even when a **member is recruited because of an area of expertise, they do not take over that area of management.** That is still the role of the ED.

The board is responsible for the CIL, but the **ED manages the day-to-day functions**. Below is a handy table that can be referenced by board members and the ED.

Board of Directors' Oversight Roles	Executive Director's Operational Roles	Shared Roles
Ensures effective organizational planning, both short-term and long-term.	Keeps the board informed of what the CIL is doing and milestones in the strategic plan that it is achieving.	Create a strategic plan and three-year work plan to guide the CIL.
Selects the ED, sets compensation, and determines their job	Hires, supervises, and motivates the CIL's staff. Sets compensation and	Develop CIL policies for financial and personnel

Board of Directors' Oversight Roles	Executive Director's Operational Roles	Shared Roles
description. Conducts annual reviews and evaluations of the ED.	benefits for employees within organizational policies and budget.	management, and other key elements of CIL operations.
Provides proper financial oversight (see "Responsibilities for Oversight of Centers for Independent Living), including approving an annual budget; ensures the CIL's assets are protected.	Prepares or oversees preparation of financial and programmatic reports to the board and annual budget.	
Determines the CIL's mission and purpose and ensures the CIL is operating in accordance with that mission and purpose. Ensures that programs are in place and achieving objectives to further the CIL's mission/goals.	Develops and implements programs.	Evaluate the CIL's performance periodically to ensure it stays true to its mission and is effectively meeting the needs of consumers.
Ensures there are sufficient financial resources to conduct the CIL's work.	Determines specific expenditures within the approved budget.	Develop and execute a resource development plan to ensure the resources needed for the strategic plan are available.
Approves financial policies and internal controls, personnel policies, grievance & whistleblower policies.	Ensures implementation of internal controls, personnel policies, and grievance and whistleblower policies are followed. Interfaces with key staff and board in the development of policies.	Ensures implementation of internal controls, personnel policies, and grievance and whistleblower policies are followed.

Board of Directors' Oversight Roles	Executive Director's Operational Roles	Shared Roles
Ensures a qualified third-party conducts audit or reviews financial statements. The board is responsible for hiring a financial auditor.	Helps prepare the board response to audit findings.	Works together to determine audit type and scope, necessary experience of an auditor, and to collect bids.
Ensures legal and ethical integrity by establishing and maintaining a code of ethics and adhering to conflict-of-interest policies. and meeting regulatory responsibilities (ensures appropriate paperwork gets filed with government agencies).	Assures that ethical standards are maintained according to the policy.	
Stays aware of risk factors and mitigation strategies.	Recommends risk management policies and insurance policies.	
Recruits and orients new board members and assesses board performance.	Prepares or oversees preparation of annual Program Performance Report to ACL; provides evidence of program effectiveness.	
Serves as ambassadors individually to the larger community, communicating a positive message agreed upon by the board as a whole.	Attends board meetings and maintains open lines of communication with the board.	Participate in community events to promote the CIL and connect with community leaders.

Resource Development

There is an expectation that the **board members participate in certain resource development activities and fundraising** by the board. **Potential board members** should know if they will be **expected to financially support the center as well as volunteer** at

resource development events. It is important to keep in mind that **all board members will be able to contribute to the organization in different ways** but not always financially. Board members may be able to **provide connections and introductions** to the community, donors, foundations, etc. that could end up being great community or financial partners.

Running Effective and Efficient Board Meetings

If you are the **board chair**, you always have an evolving rough agenda in your notes. If you jot them in a tickler file as they occur to you, and if your executive director does the same, you will always know what business is pending. Consider meeting with your **ED by phone or in person at least once a week** before the meeting to finalize the agenda. It is a good idea to specify on your agenda who will be presenting each item and what kind of item it is—informational? Is this an action item and is a motion needed? This will help move the meeting forward — no wondering about whether a motion is needed. **Additional tips** for running effective board meetings are as follows:

- **Annotate an Agenda**—Ask the ED to provide an **annotated agenda** for you as the Chairperson. Even if the agenda had been developed jointly, you are not going to remember everything discussed. Agenda hints will help.
- **Create Summary Document**—Ask the **ED to include a document in the board packet to summarize the item for discussion**. If there is a decision to be made this may include the options and recommendations for the decision. This provides a more thorough record of the meeting than minutes alone.
- **Provide Background Information In Advance**—Provide the **board packet** to the board members **at least three days before the meeting**; preferably a week before. Provide it in the **format preferred by the member**, whether paper or electronic.

Agenda Item	Person Responsible	Action Needed	Page #
Minutes	Secretary	Motion	1-3
Public Comment	Chair	Listen	
Report on Strategic Plan	Executive Director	Information Only	4-5
Financial Statements, February	Treasurer	Motion	6-9
Reports from services	Program Manager	Information Only	10-15
Report, Development Committee	Committee Chair	Motion	16

Conclusion

We trust that **this information has heightened your understanding** of the pivotal roles and duties of board members in establishing policies and supervising the functioning of

Centers for Independent Living. While the board governs the organization, it's crucial to recognize that the **Executive Director and staff possess deeper insight into the day-to-day operations and intricacies of the organization** compared to volunteer board members. This knowledge is invaluable for making well-informed decisions that encompass financial management, strategic planning, and every aspect in between. By **adhering to sound management principles and the philosophy of independent living**, you will come to recognize the enduring value of a **proactive and adaptable board of directors**.

While this publication was developed primarily as a tool for new board members who have little or no experience in governing independent living centers and/or serving on nonprofit boards, **more experienced board members could benefit from much of the information** provided.

Appendix A: Important Definitions

Center for Independent Living (CIL)

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.

Consumer

Any individual with a significant disability who is eligible for IL services under section 703 of the Act and is currently receiving or has been provided any IL service(s) under the program.

Consumer Control

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.

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.

Independent Living Philosophy

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 (Section 796). Individual with a significant disability.

An individual with a severe physical, mental, cognitive or sensory impairment whose ability to function independently in the family or community or whose ability to obtain, maintain, or advance in employment is substantially limited and

for whom the delivery of IL services will improve the ability to function, continue functioning, or move toward functioning independently in the family or community or to continue in employment.

Individual Advocacy Services

Mentoring consumers in self-advocacy skills and coaching them in their roles as self-advocates.

Nonresidential

This means, with respect to a center for independent living, that the center, as of October 1, 1994, does not provide or manage residential housing.

State Plan

This means the State Plan for Independent Living (SPIL) required under section 704 of title VII of the Act and developed by the Centers in the state along with the Statewide Independent Living Council.

Systems Advocacy

Advocacy with systems, institutions, and structures, and assisting individuals to advocate for themselves; an effort to change policies, rules or laws which determine how resources and services are provided.

Unserved and Underserved Groups or Populations

Populations such as individuals from racial and ethnic minority backgrounds, disadvantaged individuals, individuals with limited English proficiency, and individuals from underserved geographic areas (rural or urban).

Appendix B: Training Resources

[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>)

[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.

[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.

[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 training where presenters share strategies for recruitment, orientation, communications, evaluating the Executive Director, leadership development, and more.

[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.

[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.

[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 training (2014) for SILCs, will also inform your CIL's planning process.

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

[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.

[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 training covering key areas where a CIL can get into trouble—from financial management to consumer control.

[Understanding Financial Responsibilities of Nonprofit Boards, 3rd Edition,](https://boardsource.org/product/financial-responsibilities-nonprofit-boards-third) (<https://boardsource.org/product/financial-responsibilities-nonprofit-boards-third>)

[edition/](#)). BoardSource is one of the most highly regarded sources of support for nonprofit boards.

[List of Acronyms Commonly Used in Independent Living](#)
([Alphabet Soup Independent Living Acronyms 0.pdf](#))

[State Plan for Independent Living \(SPIL\) | Independent Living Research Utilization](#)
([ilru.org/](#)) SPIL Resources from IL-NET.