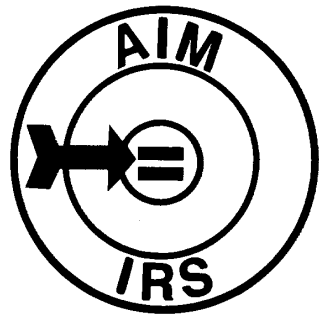


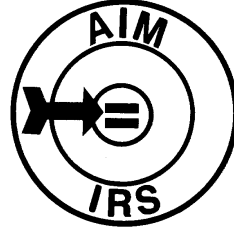
COMBINED FEDERAL CAMPAIGN (CFC)

Adventure Works: The ultimate source for outdoor equipment



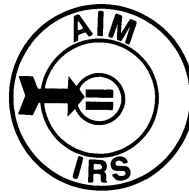
What are AIM-IRS CFC operating guidelines?

National AIM-IRS Combined Federal Campaign (CFC) Operating Guidelines are intended to replace the CFC Accountability Standards that are attached to the AIM-IRS memorandum dated April 17, 1993. In keeping with our plans to establish a long-term strategic initiative, these guidelines will provide for consistency as we continue to build a solid financial base to support the purpose, which is stated in our mission. These guidelines are comprehensive to include CFC Accountability Standards; Recordkeeping; Funding for Regions & Chapters; Use of CFC Funds; Reporting Requirements; and the CFC Application Process.



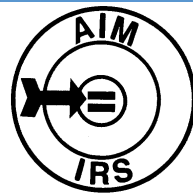
OVERVIEW

- ◆ Historically, National AIM-IRS (National) has established a means to meet the goals of its mission through various funding resources. Since the early 1990's, one of the most consistent funding resources has been through participation in the CFC. CFC is the only authorized solicitation in the Federal workplace on behalf of charitable organizations. The campaign is usually conducted during a 6-week period that begins no earlier than September 1 and ends no later than December 15. Each affiliate chapter must contact their Local Federal Coordinating Committee for the applicable dates.
- ◆ Our partnership with CFC has established a relationship that has allowed AIM-IRS to broaden its vision to include: Volunteer Income Tax Assistance for low-income persons; community service/outreach; mentoring programs; educational seminars; scholarships, and human, health and welfare services. In order to continue to provide these quality services to our members, these CFC Operating Guidelines will continue to improve our relationship as a CFC partner. The Opportunity
- ◆ Reduced overhead costs
- ◆ Increased customer satisfaction



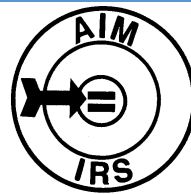
AIM-IRS Mission Statement

- **The purpose of the Association for the Improvement of Minorities is to educate and develop our members to their fullest career and personal potential, and instill in them the highest degree of confidence in their abilities in a manner that is free from negative influence and discriminatory policies and practices. To achieve that purpose, we will:**
 - **Educate and counsel our members as to opportunities for career and personal advancement;**
 - **Foster Equal Employment Opportunity;**
 - **Provide a self-help network to further the general welfare of our members;**
 - **Promote local and community wide services that assist individuals seeking career and educational support;**
 - **Cooperate with all government agencies and other organizations in taking lawful actions to ensure the removal of discriminatory policies and practices.**



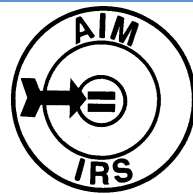
AIM-IRS CFC Mission Statement

To provide Volunteer Income Tax Assistance to low income people;
To participate in community outreach and mentoring programs
geared toward youth;
To present educational workshops and scholarships for IRS career
advancement



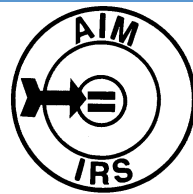
ACCOUNTABILITY

- **National AIM-IRS (National) must account for its CFC funds in accordance with generally accepted accounting principles and the public accountability standards as set forth by the Office of Personnel Management (OPM) in Title 5, Part 950.203(a)(2) of the Code of Federal Regulations (CFR).**
- **An audit must be conducted annually in accordance with generally accepted auditing standards by an independent certified public accountant. As a Section 501(c)(3) organization, National's support for CFC shall be determined solely on the cash receipts and disbursements method of accounting, as provided in Section 509(a)(2).**



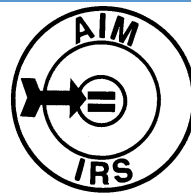
FUNDING

- National AIM -
- All CFC funds are the property of National AIM-IRS and shall be controlled by the National CFC Treasurer.
- National AIM shall retain 20% of the gross CFC funds to support:
 - National scholarship programs
 - Offset of administrative expenses
 - National Advisory Committee Scholarships (Founders



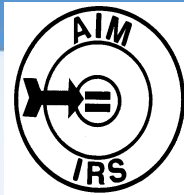
FUNDING cont.

- **Regions**
- **All requests for funding shall be forwarded to National Executive Secretary through the Regional Vice President using the nationally approved "Request for CFC Funds" . Distribution of funds from National CFC shall be made directly to the requesting chapter with a copy to the RVP.**
- **Regions - The Regional Vice President (RVP) will review the Request for CFC Funds by the affiliate chapter for its completeness. The form will clearly provide the purpose of the funds, scholarship selection criteria, and how the funds will be disbursed. This will allow the RVP to determine whether the funds should be recaptured and redistributed if warranted.**
- **Approved request for CFC funds – the RVP will forward the package to the National Executive Secretary within 5 days of receipt.**
- **Denied request for CFC Funds – the RVP will return the request to the chapter within 5 days of receipt with a brief written explanation of the denial.**
- **Each region and affiliate chapter will be required to retain a copy of the Request for CFC Funds and the associated attachments.**



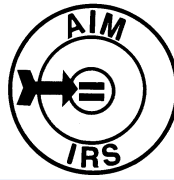
FUNDING cont.

- **Chapters-**
- **Chapters - Each chapter must complete and submit the nationally approved Request for CFC Funds to their Regional Vice President.**
- **Chapters will receive funds directly from the National CFC**
- **A copy of each distribution will be provided to the RVP quarterly**



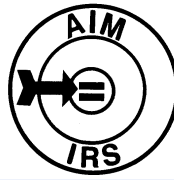
Recordkeeping

- **Receipts**
- **National AIM – shall receive funding as provided in Section 2, subpart A.**
- **Regions – shall review the request for funding as provided in Section 2, subpart B.**
- **Chapters - shall receive funding as provided in Section 2, subpart C.**
- **Each region and affiliate chapter will be required to retain a copy of the Request for CFC Funds and the associated attachments.**



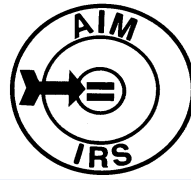
Disbursement/Distribution of CFC Funds

- **National AIM has defined the following terms to clarify their use with regard to CFC funds:**
- **CFC Disbursements - to pay out (i.e. Scholarships, Community Outreach, Mentoring, etc.)**
- **CFC Distributions - to divide out, or spread out (i.e. Down stream from National to Regions to Chapters)**
- **National AIM – 80% of the CFC funds received may be distributed to the regions and affiliate chapters. 20% of the CFC funds may be disbursed, as provided in subpart A of Section 2, to support national programs.**
- **Regions – No Region shall make disbursements or distributions CFC funds without written consent of National AIM.**
- **Chapters – shall be allowed to make disbursements of CFC funds to support the programs that are listed in the CFC Mission Statement. No Chapter shall be allowed to make distributions of CFC funds (i.e., No disbursement to another 501(c)(3) organizations).**
- **Other Distributions/Disbursements – all distributions and disbursements of CFC funds shall be limited to within National AIM, its regions, and its affiliate chapters.**



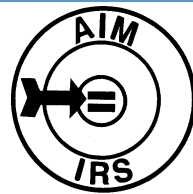
Documentation or Proof of Services Rendered

- **AIM-IRS policy regarding documentation needed to meet the Public Accountability Standards of Title 5, Part 950.203(a)(2) of the Code of Federal Regulations (CFR) is established in this subpart. Therefore, the information submitted MUST address one or all of the following:**
- **Volunteer Income Tax Assistance to low income persons**
- **Community Outreach and Mentoring Program for youth**
- **Education Workshop**
- **Scholarships for IRS Career Advancement**
- **Educational Scholarships**



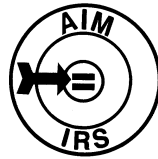
Documentation or Proof of Services Rendered-cont.

- **The following are examples of the documentation needed to show that all services are provided as stated in AIM-IRS CFC Mission Statement (i.e., National, Regions, and Chapters share the same responsibility):**
 - Chapter name on all Notices, Announcements, etc.
 - All pertinent documents should contain the name of the chapter, date of event, place, name of recipient and/or presenter
 - Pictures of the community service events
 - “Letter of Thanks” from recipients of community services/scholarships
 - Any articles of public thanks from recipient of community services
 - Name and description of events, training, scholarship, community event, etc.
 - Copies of programs, awards, flyers, newsletters, scholarships, and other advertisements describing the Chapter, Regional, or National event.
 - Copies of any certificates presented during event
 - Chapters must provide a copy of all documentation to the Regional Vice President to be included in the Request for CFC Funds.



USE OF CFC FUNDS

- **National AIM has defined the basic use of CFC funds within this subpart of the guidelines. However, the following list is not inclusive for all uses of CFC funds. Therefore, communication will be the key to maintaining consistency throughout the AIM-IRS family regarding the use of CFC funds. All questions regarding the receipt, disbursement/distribution, maintenance, and other uses of CFC funds should be forwarded to the CFC Committee. The CFC Committee will insure that each issue is researched and the responses are monitored so that all feedback is consistent with the public accountability standards as provided in Section 1 of these guidelines.**



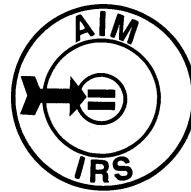
Proper Use of CFC Funds

Volunteer Income Tax Assistance (VITA) -

- An affiliate chapter may only incur incidental expenses while hosting a VITA site (i.e. water, coffee, etc...). Usually, the facility is free of charge.
- An affiliate chapter may incur incidental costs while hosting a site in a joint effort with another 501(c)(3) organizations, but only with written consent of National AIM.

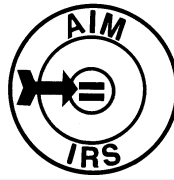
Mentoring

- An affiliate chapter may incur incidental expenses (i.e., workshops, training material, etc....) while sponsoring a mentoring program for its members
 - Educational Seminars
- An affiliate chapter may incur incidental costs to sponsor a member to attend an educational seminar. The costs incurred may only cover tuition or registration. Each sponsorship by an affiliate chapter, region, or national must be accompanied by written justification as provided in Section 3, subpart D (Documentation of Services Rendered) to insure consistency within the program.



Proper Use of CFC Funds- cont.

- **Community Service/Outreach**
 - An affiliate chapter may sponsor an adopted school program for elementary, middle, or high school. In targeted areas where the impacted youth are disadvantaged, an affiliate chapter may incur incidental costs to provide a starter kit (i.e. notepads, paper, pencils, erasers, etc...) to begin the school year. A follow-up with daily visits to provide guidance and leadership can establish AIM's presence in the community.
- **Scholarship -**
 - An affiliate chapter, region, or national may sponsor a qualified candidate with a scholarship to assist in meeting their educational needs. The costs incurred may only cover tuition or registration. Each sponsorship by an affiliate chapter, region, or national must be accompanied by written justification as provided in Section 3, subpart D (Documentation of Services Rendered). In addition, each chapter must provide their region with a Request for CFC Funds (Appendix A).
 - For consistency within the program, all scholarship funds must be issued as a reimbursement or placed in a trust account with the accredited school of choice.



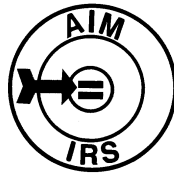
Improper Use of CFC Funds

Volunteer Income Tax Assistance (VITA) -

- **There will be no authorized reimbursement of travel cost incurred while commuting to and from the VITA site using CFC funds.**
-
- **There shall be no disbursement or distribution in the form of a blank check made out to another 501(c)(3) organizations.**

Mentoring -

- **There shall be no disbursement or distribution in the form of a blank check made out to another 501(c)(3) organizations.**



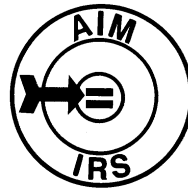
Improper Use of CFC Funds-cont.

Educational Seminars -

- **There shall be no disbursement or distribution in the form of a blank check made out to another 501(c)(3) organizations.**
- **Educational Seminar funds shall not be used to reimburse the recipient for travel, lodging, social functions, or any meals and incidental expenses unrelated to the intended educational purpose.**

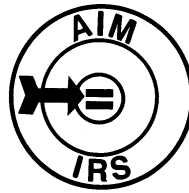
Community Service/Outreach -

- **An affiliate chapter shall not issue a blank check to an adopted school or any other community outreach activity with hopes the targeted group will receive the intended benefit.**
- **Scholarship**
- **Scholarship funds shall not be used to reimburse the recipient for travel, lodging, social functions, or any meals and incidental expenses unrelated to the intended educational purpose.**



Violations For Improper Use of CFC Funds

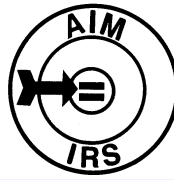
- In the event that any region and/or chapter receives CFC funds by providing false, deceptive, erroneous, or improper information, that region and/or chapter shall:
- **Return all impacted CFC funds to the National CFC Treasurer within 6 months**
- **If the chapter does not return the funds within 6 months, the chapter's charter shall be suspended until the CFC funds have been returned.**
- **If the region does not return the funds within 6 months, the region will forfeit its membership rebate until the CFC funds have been returned.**
- **Be disqualified from receiving CFC funds for a maximum period not to exceed 5 years.**



Reporting Requirements

National's Reporting Requirements

- **Annual CFC Report (Activities)** - Is a compilation of all Chapter Presidents' Annual CFC Reports as provided in Subpart C of this section. The Annual CFC Report must support the items stated in the CFC Mission Statement rather than the AIM-IRS Mission Statement (See Executive Summary). National AIM will showcase its CFC activities by issuing an Annual Report to the membership. (See CFC operating guidelines)
- **CFC Newsletter** - As an alternative to the Annual Report, a newsletter can be issued to our members in order to meet the compliance requirements listed in items 1.a - 1.f in subpart A of this section.
 - a. **CFC Qualification Worksheet** - This worksheet will compile documentation or proof that a Chapter provided services as stated in the CFC Mission Statement (Section 3, subpart D.1). Written narratives shall be submitted to the National Executive Secretary by each respective chapter for each state where an affiliate chapter is located (See Appendix B). The National Executive Secretary will compile the narratives for each aspect of the CFC Mission Statement.



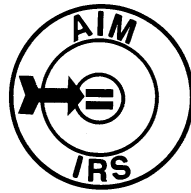
Reporting Requirements –cont.

CFC Annual Statement (Financial Reports)-

- All Chapter Treasurers' CFC Annual Statements (Financial Reports) will be reconciled by National CFC and included in National's Financial Statements (i.e., Trial Balance).
- (a) All distributions to Chapter's shall be reconciled by National CFC

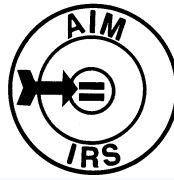
CFC Treasurer's Report -

- Executive Board Meetings - The CFC Treasurer will present an ad hoc report and bank reconciliation for presentment at each executive board meeting to show the status of the CFC account.
- (1) Report dates are January 1, XXXX through the date of the board meeting.
- Annual Report - The CFC Treasurer will present a cumulative treasurer's report that covers the calendar year ending December 31st. The report is due to the National Treasurer by the last day of the month following the close of the calendar year (i.e., January 31st).
- (1) Report will show outstanding scholarships and/or accounts payable.



Reporting Requirements

- **Certified Audit Report & Form 990 Tax**
- **NSVP will provide the National Executive Secretary with a copy of the Certified Audit Report and Form 990 that will accompany the Annual CFC Report as attachments to the CFC Application for the qualifying year.**



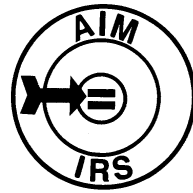
Reporting Requirements

Region's Reporting Requirements

- **Annual CFC Report (Activities) - Regional Vice Presidents (RVP) will not prepare Annual CFC Reports. RVPs will only receive a courtesy copy of the Chapter's Annual CFC Report.**
- **CFC Annual Statement (Financial) – Regional Treasurers will not prepare CFC Annual Statements**
- **Regional Treasurers will only receive a courtesy copy of the CFC Annual**
- **Statement from Chapter Treasurers**

Chapter's Reporting Requirements

- **Annual CFC Report (Activities) - Each Chapter must submit a completed copy of the CFC Qualification Worksheet (Appendix B) and supporting documentation, as provided in Section 3, subpart D.1, to the National Executive Secretary.**
- **The RVP shall receive a copy of the Qualification Worksheet only.**
- **CFC Annual Statement (Financial) -**
- **Chapter Treasurers will prepare the CFC Annual Statement and include all transactions listed in the Request for CFC Funds**
- **Chapter Treasurers will disclose the cumulative effect of the receipts, disbursements, and balances in each chapter's account, and**
- **Chapter will be forward the CFC Annual Statement to the National CFC with a copy to the National Executive Secretary by the 15th day of the month following the close of the calendar year (i.e., January 15th).**
- **A copy of the CFC Annual Statement only shall be forwarded to the Regional Vice President.**



CFC APPLICATION

Download document from:

<http://www.aimirs.org/docs/CFCRequestForm.doc>