Human Resource Management in Nonprofit Organizations: An Analysis of the Adequacy of Written Policies and Procedures versus Actual Practices

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Abstract

Nonprofit organizations have been highly scrutinized and criticized by various media reports (e.g., the many scandals at the United Way of America over the last two decades). In order to reduce such criticism, nonprofit organizations must pay greater attention to their responsibilities related to "accountability."One area of accountability that requires particular attention is human resource management. This has resulted in a large number of legal problems related to personnel issues. This study contributes to the understanding of nonprofit organizations by examining two major areas of human resource management: (1) policies and procedures, and (2) standard/actual practices. Policies and procedure are found to be the weakest aspect of personnel management. The most problematic areas within the organizations' policies and procedures are general personnel matters, and labor and employment practices. Specific identified weaknesses are a failure to detail a code of ethics for employees, and a failure to provide training on ethics.

Keywords: Nonprofit, policies/procedures, employee, management

1. Introduction

Nonprofit organizations comprise the newest and fastest growing category of organizations in America. The U.S has more than 1.5 million registered nonprofits, and nonprofit growth has increase by 20% over the last 10 years (compared to less that 3% growth for the "for profit" sector) (FORA Financial, 2020).Today, nonprofit institutions are central to American society and are one of its most distinguishing features. Because their impact is far-reaching (i.e., touching on every aspect of our lives and every level of institution), nonprofits have been the focus of intense controversy. Legislators, the courts, and the public are struggling to come to terms with this organizational revolution (Hofmann, 2021; Carr et al., 2017).

Large nonprofit organizations (e.g., Girl Scouts of America, national religious organizations, etc.) have management resources comparable to large for-profit organizations. The large, well-established nonprofit organizations also have institutional knowledge acquired from previous successful problem resolution. However, smaller nonprofit organizations can suffer from unique problems associated with a lack of management resources in combination with managers that have minimal domain-specific experience.

Currently, nonprofits employ nearly 12 million people. That makes nonprofits the third largest employer in the country behind only retail and manufacturing. Most of these nonprofits are in health-related fields (hospitals, clinics, and home services) (FORA Financial, 2020). Nonprofit organizations must compete with for-profits for the same human resources. Human resource management is one of the most problematic issues for nonprofit organizations. In fact, the vast majority of lawsuits filed against nonprofit boards pertain to personnel issues such as employees alleging wrongful employment practices (Nonprofit Risk Management Center, 2022).

Some of these issues are common to all organizations and some are unique to nonprofit entities. Employees in nonprofits are often faced with overwhelming tasks, long hours, low pay, few benefits, and poor atmospherics. Volunteer and paid staff must be integrated into daily operations which is a task not faced by most government or for-profit organizations. Adding to these human resource related pressures are increased legislative initiatives, and the already complex nature of the Family and Medical Leave Act (FMLA) regulations, the Americans with Disabilities Act (ADA) and amendments, the Federal Older Workers Benefits Protection Act (OWBPA), and the Lily Ledbetter Fair Pay Act (Moore & Trim, 2009). Clearly, nonprofits must constantly evaluate their organizations relative to human resource management.

The purpose of this research is to identify the strengths and weaknesses of nonprofit organizations in the area of human resource management. Two major aspects of nonprofit human resource management are assessed by an extensive questionnaire: (1) policies and procedures, and (2) standard/actual practices. One objective of this study is to broaden the base of information on this subject. Recommendations are made for nonprofit organizational management.

The three primary research questions that are addressed by the study are: (1) overall, which is the weakest aspect of personnel management: the establishment of written policies and procedures or following the appropriate standard of practice?(2) What categories of personnel management are more or less problematic? In particular, the study examines general personnel matters, labor and employment practices, prescribed benefits, personnel/payroll and reimbursement, promotive and safe workplace environment, and volunteer management, and (3) what are the weakest and strongest specific areas in within the written personnel management policies and procedures, and actual/standard practices? These are areas of high-risk for nonprofit management in that it is where most of the lawsuits originate. Poor personnel practices and inadequate/absent policies have potential to be costly to nonprofits. Many nonprofits exist on scarce resources and cannot afford the expense of lawsuits, high turnover, or negative employer-employee relations. Therefore, it is critical to examine areas within nonprofit organizations' human resources to illuminate potential areas of strength and weakness, and to suggest corrective actions that might be implemented.

The remainder of this paper is organized as follows: Section 2 presents a review of the literature. This review is organized in the same manner as the questionnaire that is developed and used in this study. The review includes the following sub-sections: general matters, labor and employment practices, prescribed benefits, personnel/payroll and reimbursement, a promotive and safe workplace environment, and volunteer management. Next, Section 3 discusses the methodology used in this study.This is followed by Section 4, data analysis and findings of the survey. Lastly, Section 5 includes a discussion of the findings, recommendations for nonprofit human resource management, and conclusions.

2. Review of the Related Literature

Large, well-managed for-profit organizations have a variety of mechanisms to detect, prevent, and correct the effects of poor management. Personnel practices are formalized and monitored. Formal employee grievance systems identify "problem" managers at an early stage. Unions and their shop stewards in the work units can act as a check on poor management practices. Many personnel departments have employee counseling programs where employees can get advice and discuss their problems in confidence. Managers usually have other experienced managers nearby to whom they can go for advice.

This is in contrast with the lack of quality management techniques that exist in many nonprofit organizations. Such poor management often causes turnover among the most dedicated employees and volunteers. Many public interest organizations treat their employees with insensitive disregard. While the employees of these organizations show a positive attitude toward the agency's mission, they are found to be dissatisfied with working conditions, pay, and career advancement. These factors override other factors in determining employee retention (Eun & Wook, 2007). Poor administration is a frequent complaint among employees that quit. Former employees overwhelmingly single out the need to improve the management and supervisory skills of the directors.

Since many differences exist between nonprofit and for-profit "human resource management functions," the following review of the literature examines the major areas within human resources in a nonprofit organizational context. These areas include: (a) general matters, (b) labor and employment practices, (c) prescribed benefits, (d) personnel/payroll and reimbursement, (e) workplace environment safety, and (f) volunteer management.

2.1General Matters

Nonprofit organizations should have written policies and procedures in place spanning all aspects of its operations. These include: personnel policies that cover organizational policies on hiring, promotion, disciplinary procedures, and compensation (including benefits and vacation leave) (Mission Box Global Network, 2019a), financial management policies that describe how organization funds are to be deposited and disbursed and identify the person responsible for each function related to the handling of the organization's funds (Fee, 2000);

Andtravel policies that cover the procedures for obtaining expense reimbursement, travel authorization, etc.Having written personnel policies is not only a good management practice, but, from a legal perspective, can help the nonprofit defend against charges of discrimination, wrongful discharge, and numerous other complaints (Schulz & Wilson, 2019).

The organization's written policies and procedures are as binding on it as are its articles of incorporation and bylaws.Once in place, internal policies and procedures must be honored. Courts sometimes conclude that personnel policies and other written procedures create a contract between the employee and the organization. The organization could be held liable if the policies are not followed. The clear message to the board of directors is to establish and follow procedures, and if a procedure becomes obsolete, change the procedure.

Another issue of concern is the obtaining and providing of references for employees. Reference-checking laws have become a hot employment issue. Over 40 states have passed laws giving some immunity to "employers that give truthful information or answer in good faith in response to reference requests" (Smith, 2021). Laws that limit an employer's liability in providing job referrals also may increase an employer's duty to request job references of potential employees. Such a policy puts the responsibility on the applicant to make sure that the potential employer gets an accurate reference.

2.2Labor and Employment Practices

Nonprofit organizations are covered by the Equal Employment Opportunity Act (as well as state and local laws) that prohibits discrimination based on race, sex, age, religion, nationality, and, in many cases, other protected classifications of employees (Mission Box Global Network, 2019b).These statutes typically prohibit the organization from discriminating in employment decisions as well as in the provision of services. Under the Federal Rehabilitation Act of 1973, recipients of federal grants and federal contractors may not discriminate against handicapped persons in employment opportunities or in providing program benefits or services. The American with Disabilities Act (ADA) enacted in 1990 extends this coverage to private employers, including nonprofits, which became effective in July 1992.

Nonprofits also need to understand the requirements of the Affordable Care Act (aka, ACA or Obamacare). Many of the ACA apply only to larger employers with 50 or more employees. Such employers are subject to the employer mandate where they must offer their employees "minimum coverage" or pay fees to the government. They must also file an annual information return concerning details about healthcare coverage provided (Toft, 2019).

The Fair Labor Standards Act (FLSA) is the federal wage and hour law.It applies to any business or organization, including nonprofits, that is engaged in interstate commerce. The act establishes the minimum wage that must be paid to certain employees and the rules for determining when a covered employee must be paid overtime and at what rate of pay. The organization's managerial and administrative personnel are exempt; clerical and other support staff are for the most part covered (Monson-Rosen, 2019).

Covered employees cannot agree to waive overtime. This means that some employment practices that may be attractive to both the organization and the employee, such as compensating overtime work by allowing additional leave time instead of paying a wage premium, are not permissible. Employers who violate the FLSA are liable for the back wages, penalties and interest.

2.3Prescribed Benefits

Considerations under the category of prescribed benefits include employee benefits packages and employee assistance programs. Common items found in employee benefits packages are group health and life insurance plans, and retirement benefit plans. Even small businesses (including nonprofits) are starting to provide employee benefit packages that include health and life insurance as a method of retaining valued personnel. In fact, nonprofit organizations appear to take more interest in their employees' health by providing their employees better health benefits and insurance than for-profit firms (Chen & Ting, 2014).

The Family and Medical Leave Act (FMLA) regulations create another burden on employers. The primary purpose of the Act was intended to provide leave time for employees when they (or members of their family) were seriously ill. However, many companies have experienced significant increases in their "sick costs" and confusion on how to effectuate compliance of the FMLA. For example, it is likely that employees that have contracted COVID-19 are considered to be experiencing a "serious health condition" under FMLA (Anonymous, 2020).

Employee assistance programs (EAPs) can assist employers in handling personnel problems (e.g., emotional problems, drug and alcohol abuse, financial problems, and stress).Some employers use a direct approach to handling such problems. For example, many employers have programs that allow drug and alcohol testing on reasonable suspicion.One of the most difficult questions is whether there is reasonable suspicion that a particular employee is under the influence while at work(Lobdock Impairment Detection, 2020).

Since employers cannot ignore employees' personal problems, but they may not want to deal with them directly, an alternative is available. An external EAP can help by referring employees to resources without enmeshing the employer in workers' personal affairs. Employers can use an EAP to help employees and protect themselves at the same time (Wooll, 2021).

2.4 Personnel/Payroll and Reimbursement

Exemption from income tax liability does not exempt a nonprofit from other tax laws. The three primary taxes related items for nonprofits include: Federal income tax withholding (FITW), Social Security and Medicare taxes (FICA), and Federal unemployment taxes (FUTA). Like any other corporation, a nonprofit must pay Social Security and Medicare taxes under FICA, as well as withhold income tax from employees' wages. In addition, nonprofits that are not classified specifically exempt (i.e., 501(c)(3)) must pay federal unemployment insurance taxes as required by the Federal Unemployment Tax Act (FUTA) (Tayson, 2021; IRS, 2021).

In preparing payroll checks, it is generally recommended that checks be issued on the semi-monthly basis to reduce costs and accounting procedures. For checks that are administered for employees' wages and salaries, the following withholding information should be listed on the check stub or vouchers: (1) gross wages, (2) FICA taxes, (3) federal income tax withholding, and (4) state income tax withholding. The Internal Revenue Code requires employers to retain a current W-4 form for each employee. This information is needed for tax withholding purposes. Other forms that employers should retain for each employee are the I-9 form (for immigration and naturalization) and an employment application form.

Another payroll-related consideration is the taxes and the timing of withholding on taxable fringe benefits. To prevent a crisis in December, Human Resources must ensure that policies are in place and there is communication among Human Resources, the affected employees, and the tax and payroll departments. Human Resources should: (1) work closely with the tax and payroll departments to stay current and consistent on tax and withholding requirements, (2) have a written policy for each taxable fringe benefit that spells out the taxes associated with the perk and the need for the employee to take responsibility, if necessary, for making quarterly estimated tax payments, (3) have a supplemental policy for employees with gross-up clauses, which explains the mechanics and timing of gross-up calculations, (4) keep employees informed.Send a memo at the beginning of the year to affected employees about specific perks and a follow-up memo a few weeks before any special withholding takes place, (5) inform the tax and payroll departments throughout the year of employees with moving expenses and company cars, (6) avoid surprises (Marullo, 1995).

Many nonprofit employers provide reimbursement of certain employee expenses related to travel, meals and lodging. Under the 1986 Tax Reform Act, the organization must have proper documentation of records to substantiate the nature of these expenses. This will allow the organization to substantiate compliance as required by the Internal Revenue Service. If the nonprofit doesn't establish policies then travel-related reimbursements will be considered taxable compensation (Travelperk, 2022).

2.5 A Promotive and Safe Workplace Environment

Nonprofit organizations should: (1) provide employees with a safe place to work, (2) hire competent co-workers, (3) provide safe tools, and (4) warn employees of existing danger (as required by workers' compensation insurance law).Some state laws require employers to have established safety procedures, and a system to ensure compliance with those procedures. An employer who fails to do so is liable for damages, including claims for the on-the-job injury and occupational diseases. Organizations can be held responsible for improper conduct by their employees (Pakroo, 2022; Martinez, 2003).Improper conduct may include the use of drugs or alcohol in the workplace during work hours.Efforts to stop such behavior often involve searches or requiring testing for drug or alcohol use.The relative rights of employees and employers in these sensitive areas often turn to the facts of individual cases.

2.6 Volunteer Management

The involvement of volunteers in nonprofit organizations is one of the distinguishing features of the independent sector and a growing phenomenon in the public sector. Most nonprofit organizations and many government agencies are vitally dependent on volunteer labor for their internal functioning and for the provision of important goods and services to clients. The quality and effectiveness of volunteer performance, as well as the overall direction and coordination of this component of the organization rests with the administrator of volunteer services.

The importance of well-developed written policies and procedures for effective management is generally recognized in business. Similarly, for volunteer programs, the development of written policies and procedures serves as an excellent focus for building consensus within the company about the benefits and potential liabilities of volunteer service.The process of committing policies and procedures to paper can serve as a way to reflect upon the liability implications of what the program does and to adopt appropriate measures to control its risks.

Once written, policies and procedures should not only be regularly reviewed and revised; they should also be used as the basis for evaluation of the operation of the program. Actual practice should be periodically audited to measure compliance with the written procedures and make corrections (National Council of Nonnprofits, 2022).

The volunteer program is a vehicle for facilitating and coordinating the work efforts of volunteers and paid staff toward the attainment of organizational goals.Volunteers also makes excellent fundraisers. The public tends to perceive them as natural participants who will not directly benefit from monetary donations to an agency. A core program of functions should be established to make this achievement possible. This might include the following: (1) establishing the rationale for volunteer involvement, (2) involving paid staff in volunteer program design, (3) integrating the volunteer program into the organization, (4) creating positions of program leadership, (5) preparing job descriptions for volunteer positions, (6) meeting the needs of volunteers, and (7) evaluating and recognizing the volunteer effort.

2.7 Managing Human Resources

If the managers of nonprofits wish to ensure the ethical behavior of their organizations, staffs, and themselves, they need to work at creating and maintaining organizational cultures that accept and honor a set of "core values" that are in continuity with the historic philosophical and religious roots of the voluntary sector and that meet the public's current expectations (Guide to Nonprofit Governance, 2019; Price 2018).

Further, nonprofit organizations must be accountable to donors, program recipients, federal and state agencies, employees and others who seek assurance about nonprofits' underlying financial health. Responsible policies/procedures and/or standard practices can provide accountability and help instill public confidence in nonprofit organizations (Ciconte, 2018).

2.8 Research Questions

With consideration of the literature reviewed above, this study attempts to answer the following three general research questions:

RQ1: Are nonprofit organizations more compliant in establishing appropriate written policies/procedures, or in following the appropriate practices (whether or not they are established in writing)?

RQ2: What "category" of appropriate policies/procedures are most (least) likely to be in writing, and most (least) likely to be followed?

RQ3: What specific appropriate policies/procedures are most (least) likely to be in writing, and most (least) likely to be followed?

3. Methodology

As stated previously, the purpose of this research is to identify the strengths and weaknesses of nonprofit organizations in the area of human resource management. A survey type questionnaire was developed to meet this objective. The instrument was developed through a literature search, including an extensive review of applicable federal and state laws. A draft of the survey was reviewed by sixteen experts in the fields of human resource and risk management. Each of the sixteen experts responded with suggestions to strengthen the survey, and the survey was modified accordingly. The survey begins with an introduction, which is followed by questions related to the agency background. The main body of the survey included 69 human resource questions that are classified into six major categories: general matters, labor and employment practices, prescribed benefits, personnel/payroll and reimbursement, a promotive and safe work environment, and volunteer management. Each of the 69 questions related to policies/procedures that would be indicative of strong human resource management in a nonprofit environment.

Two responses were required for each question as to: (1) Does the organization have the particular policy/procedure in writing?, and (2) Is it common/standard practice for the organization to follow the policy/procedure (whether it is written or not)? Choices for the responses include: Yes, Partial, No, Planned (plans to develop), Don't Know, and Not Applicable (e.g., if the agency outsourced a service).

The survey was distributed by mail to heads/executive directors of 180 nonprofits in Louisiana, with a primary focus on community development corporations, and community service organizations. The mission of this population includes human services, education, economic development, and health care. Completed surveys were received from 27 organizations (a 15% response rate).

All information is analyzed using simple statistics primarily relying on multiple response frequencies to analyze and present the data. The data is interpreted by comparing percentages for both policies/procedures and common/standard practices.

4. Analysis and Findings

4.1Written Policies/Procedures versus Actual Practices

The first research question asks, "Are nonprofit organizations more compliant in establishing appropriate written policies/procedures, or in following the appropriate practices (whether or not they are established in writing)?Overall response analysis is included in Table 1.An analysis of responses indicates that 64.9% of all respondents answered "yes" (and 15.9% responded "no") to their nonprofit organization having specific appropriate policies/procedures. This compares to 67.1% responding "yes" (and 9.4% responding "no") for the organization following the appropriate practices. Consideration of the "partial" responses does not significantly alter the analysis.

Therefore, nonprofit organizations were found to be more likely to follow the appropriate practices in human resource management, than to have a written policy that established the appropriate policy/procedure.

TABLE 1
Overall Response Rates for Personnel Management Comparing Policies/Procedures to Standard Practices

Category Label	Does the Organization have the Particular Policy/Procedure in Writing?		Is it Actual/Standard Practice for the Organization to followthe Policy/Procedure?	
	# of Responses	% of Responses	# of Responses	% of Responses
YES	1089	64.9	1026	67.1
PARTIAL	71	4.2	87	5.7
NO	267	15.9	144	9.4
PLANNED	76	4.5	86	5.6
D/K	31	1.8	35	2.3
N/A	143	8.5	150	9.8
Total Responses	1677	100.0	1528	100.0

4.2The Strongest/Weakest Categories of Written Policies/Procedures and Actual Practices

The second research question asks to identify the "category" of appropriate policies/procedures that is most (least) likely to be in writing, and most (least) likely to be followed? The least problematic (i.e., the strongest) category for having appropriate written policies/procedures, and for following these practices is Personnel/Payroll and Reimbursement Only 11.9% of respondents indicating their organization did not have written policies & procedures for Personnel/Payroll, and Reimbursement, and only 2.2% of organizations did not follow appropriate practices in these areas. This result is followed closely by the category of Having a Promotive and Safe Workplace (with 12.5% and 3.8%, respectively).

TABLE 2
Response Rates for Sub-Categories of Personnel Management Comparing Policies/Procedures to Actual/Standard Practices (in percent)

WRITTEN POLICY/PROCEDURE

Category Label	General Personnel Matters	Labor Employment Practices	Prescribed Benefits	Payroll&Reimbursemnt Records	Promotive & Safe Workplace	Volunteer Mgmt.
YES	59.6	65.3	61.1	75.9	75.5	54.3
PARTIAL	5.6	3.5	3.4	1.5	1.9	11.5
NO	16.4	19.0	16.3	11.9	12.5	14.9
PLANNED	3.8	3.8	4.7	5.1	4.6	5.8
D/K	1.7	0.2	6.4	1.5	0.9	0.5
N/A	12.9	8.2	8.1	4.1	4.6	13.0
TOTAL	100	100	100	100	100	100

ACTUAL PRACTICE

Category Label	General Personnel Matters	Labor Employment Practices	Prescribed Benefits	Payroll &Reimbursement Records	Promotive & Safe Workplace	Volunteer Mgmt.
YES	57.4	69.2	63.2	79.6	81.3	57.4
PARTIAL	7.1	4.2	4.3	5.7	1.9	11.6
NO	15.7	11.2	10.3	2.2	3.8	7.9
PLANNED	4.7	4.7	6.4	6.0	6.7	6.2
D/K	1.3	0.8	7.9	1.7	1.3	1.1
N/A	13.8	9.9	7.9	4.8	5.0	15.8
TOTAL	**100**	**100**	**100**	**100**	**100**	**100**

Of the six categories of nonprofit personnel management, Labor and Employment Practices was found to be the most deficient (i.e., weakest) with 19.0% respondents responding "no" for such policies/procedures. The second most deficient category was General Matters which included 16.4% "no" for policies/procedures.

These same two categories were the most deficient (but in the reverse order) with respect to having the appropriate practices being followed.15.7% of the responses to the General Matters category, and 11.2% of the Labor and Employment Practices category were "no" when asked if the appropriate procedure was being followed.

4.3. The Strongest/Weakest Individual Written Policies/Procedures and Actual Practices

The final research question asks, What specific appropriate policies/procedures are most (least) likely to be in writing, and most (least) likely to be followed? To answer this question, the responses to all individual questions within the six categories are examined (See Appendices A through F).The weakest and strongest areas (questions) within the categories for both aspects of nonprofit personnel management (i.e., having written policies/procedures and following the appropriate practices) are identified.

The questions with the largest percentage of respondents answering "no" will be noted as a weakness, and questions with the smallest percentage of respondents answering "no" will be noted as a strength for both written polices/procedures and actual practices. Alternative analyses using the "yes" responses produce a similar result.

4.3.1 Individual Written Policies/Procedures.

The strongest individual questions for written policies and procedures are listed in Table 3, Panel A. Only 3.7% (n=1) or 7.4% (n=2) of the surveyed nonprofit organizations did not have these individual policies and procedures in writing. In contrast, the weakest individual questions for written policies and procedures are listed in Table 3, Panel B, where between 25.9% (n=7) and 33.3% (n=9) of the surveyed nonprofits did not have the listed individual policies and procedures in writing.

Table 3: *Strongest and Weakest Individual Written Policies and Procedures*

Panel A: Strongest Individual Written Policies/Procedures	
Area within Personnel Management	*Individual Survey Question and Percentage of Organizations that did NOT have the Policy & Procedure in Writing*
General Personnel Matters	Require proper consent for release of employee records? (7.4%, n=2)
Labor Employment Practices	Prohibits discrimination in all employment practices (hiring, promotion, firing) based on: race, gender, religion, national origin, age (40+), disability, and pregnancy? (3.7%, n=1)
	Prohibits termination based on reasons as defined by law, including: garnishment of wages, filing of Worker's Compensation claims, exercising rights under OSHA, Fair Employment requirements, serving a juror, etc.? (7.4%, n=2)
	Describes/defines employment classifications (e.g., full-time, part-time, exempt and non-exempt, etc.? (3.7%, n=1)
Prescribed Benefits	Allow leave for pregnancy/birth/adoption? (7.4%, n=2)
A Promotive and Safe Workplace Environment	Prohibit working under the influence of alcohol/drugs, having possession, transferring, storing, concealing, transporting, promoting or selling illegal/unauthorized drugs, substance or paraphernalia? (7.4%, n=2)
	Allow employees to resolve grievances and clearly specifies time frames and steps for resolving the grievance? (7.4%, n=2)
Volunteer Management	Specify the person(s) responsible for volunteer supervision? (7.4%, n=2)
Panel B: Weakest Individual Written Policies/Procedures	
Area within Personnel Management	*Individual Survey Question and Percentage of Organizations that did NOT have the Policy & Procedure in Writing*
General Personnel Matters	Details a code of ethics for employees? (33.3%, n=9)
Labor Employment Practices	Require overtime pay for non-exempt workers? (33.3%, n=9)
	A performance appraisal system (job evaluation) which documents performance is used on a consistent and prescribed basis and relies not on a single overall measure, but a specific set of job dimensions? (25.9%, n=7)
	Document employee conduct in non-subjective terms: document corrective action in personnel file in the case of counseling of disciplinary correction? (25.9%, n=7)
Prescribed Benefits	Provides COBRA coverage for group insurance at the employee's expense for up to 18 months after leaving a job? (33.3%, n=9)

4.3.2 Actual Individual Policies/Procedures Followed by the surveyed Organizations.

The strongest individual questions for policies and procedures that are actually followed are provided in Table 4, Panel A. This list includes only individual policies and procedures that are followed by all of the surveyed nonprofit organizations. That is, none of the organizations indicated that they did not follow the listed individual policy and procedure. This is contrasted with the weakest individual questions for policies and procedures actually followed as listed in Table 4, Panel B. Between 22.2% (n=6) and 25.9% (n=7) of the surveyed nonprofits did not actually follow the listed individual policies and procedures.

Table 4: *Strongest and Weakest Individual Policies and Procedures Followed by Organizations*

Panel A: The Strongest Actual Practices Followed by Organizations	
Area within Personnel Management	*Individual Survey Question and Percentage of Organizations that did NOT have the Actual Practice Followed*
Labor Employment Practices	Prohibits termination based on reasons as defined by law, including: garnishment of wages, filing of Worker's Compensation claims, exercising rights under OSHA, Fair Employment requirements, serving a juror, etc.? (0.0%, n=0)
Personnel/Payroll and Reimbursement	Keep in the personnel file: general information, completed W-4, I-9, worker's compensation, unemployment insurance forms, benefit enrollment forms, leave requests, performance evaluations, counseling and disciplinary notices, job injury reports, etc.? (0.0%, n=0)
	Store/maintain personnel files in a secured cabinet and restrict access? (0.0%, n=0)
	Specifying the contents and maintenance of payroll records (time records/hours worked, computer payroll, leave, tracking and attendance)? (0.0%, n=0)
	Require the normal payroll deductions be withheld automatically (social security, federal and state income tax, and any other statutory levies)? (0.0%, n=0)
	Specify the processing, record-keeping, wage deductions and remissions for legitimate garnishment orders? (0.0%, n=0)
A Promotive and Safe Workplace Environment	Prohibit working under the influence of alcohol/drugs, having possession, transferring, storing, concealing, transporting, promoting or selling illegal/unauthorized drugs, substance or paraphernalia? (0.0%, n=0)
	Allow employees to resolve grievances and clearly specifies time frames and steps for resolving the grievance? (0.0%, n=0)
	Mandates protection of employees from a sexually hostile or offensive work environment? (0.0%, n=0)
Volunteer Management	Specify the person(s) responsible for volunteer supervision? (0.0%, n=0)
Panel B: Weakest Individual Actual Practices Followed by Organizations	
Area within Personnel Management	*Individual Survey Question and Percentage of Organizations that did NOT have the Actual Practice Followed*
General Personnel Matters	Provide training on ethics? (25.9%, n=7)
	Details a code of ethics for employees? (25.9%, n=7)
	Specify the degree of organizational responsibility if an employee is involved in an accident while performing duties on behalf of the organization? (22.2%, n=6)
Labor Employment Practices	Require overtime pay for non-exempt workers? (22.2%, n=6)
	Details the terms/conditions by which overtime is payable/not payable? (22.2%, n=6)

5. Discussion, Recommendations And Conclusion

5.1 Limitations

The findings and implications of this study should be considered within the context of its strengths and limitations. First, caution must always be used when generalizing the results to other groups or to other situations. The questionnaire was designed for nonprofits in Louisiana, and therefore, includes a small number of questions tailored to the laws and regulations of this state. A second limitation is related to the length of the questionnaire. It is likely that this prevented a larger response rate. A total of 180 questionnaires were mailed to nonprofits in Louisiana and 27 questionnaires were returned (15% response rate). A third issue is the honesty/reliability of the responses by the targeted nonprofits. Even though the respondents were not required to reveal their names or organizations, the tendency may have been to provide an over-optimistic or favorable answer (especially to certain sensitive questions). Despite these limitations, the following discussion is supported by the results of this study.

5.2 Discussions, Recommendations, and Conclusions

The intent of this research is to analyze the strengths and weaknesses of nonprofit organizations in the area of human resource management. The organizations' written policies and procedures and actual/standard practices were assessed from the responses obtained by an extensive questionnaire. The results are used to recommend training programs tailored to the needs of this group.

The research questions asked by this study are: (1) Are nonprofit organizations more compliant in establishing appropriate written policies/procedures, or in following the appropriate practices (whether or not they are established in writing)?; (2) What "category" of appropriate policies/procedures are most (least) likely to be in writing, and most (least) likely to be followed?; and (3) What specific appropriate policies/procedures are most (least) likely to be in writing, and most (least) likely to be followed?

The answer to the first research question comes from the examination of all written policy/procedure responses and all actual practice responses. This examination revealed that having written policies and procedures was the weakest aspect. While written policies and procedures are a valuable tool for solving disputes, it is likely that this is less critical than for the organization to follow the appropriate practices.

The answer to the second research question results from the analysis of the responses to the categories of nonprofit personnel management. Labor and Employment Practices is found to be the most deficient category, and General Matters was the second most deficient category for having written policies. Since these same categories were the most deficient with respect to having the appropriate practices being followed, it is likely that they should be of concern to the nonprofit organizations. The least problematic (i.e., strongest) category for having appropriate written policies/procedures, and for following these practices is Personnel/Payroll and Reimbursement, and the second least problematic category is Having a Promotive and Safe Workplace.

For the third research question, the most and least problematic individual questions related to both aspects of personnel management (written policies and procedures, and actual/standard practices were identified. Several questions from the category of Labor Employment Practices were included as the strongest for written policies and procedures. However, several questions from this same category (Labor Employment Practices) were included as the weakest for such policies. It may be that nonprofit organizations have "compensating" controls (i.e., strong controls used in some instances where there are a lack of other controls).Another possibility is that the organizations feel a false sense of comfort, thinking that some written controls are strong in this area and that they don't need to worry about further enhancement in written procedures.

Analysis of the actual practices of nonprofit organizations revealed that the least problematic questions were in the Personnel/Payroll and Reimbursement category. Several of the question responses indicated that none of the nonprofit organizations reported not following the practices. Several of the questions related to General Personnel Matters were included among the weakest actual practices within human resource management. Two of the questions deal with ethics (training in ethics, and having a code of ethical behavior).This issue is a more recent phenomenon, and it appears that nonprofit organizations may need to keep more up-to-date on recent developments.

Based upon the results of this study, nonprofit organizations should concentrate more effort on the development of written policies and procedures related to human resource management. For the responding organizations, nearly 16% of the appropriate policies and procedures did not exist in writing. In particular, they should focus on Labor Employment Practices such as having written policies for requiring overtime pay for non-exempt workers, have an appropriate performance appraisal system (job evaluation), and documentation of employee conduct in non-subjective terms. In addition, there appears to be a lack of written policies regarding a code of ethics for employees, and for the provision of COBRA insurance coverage when employees leave their job. One-third of the responding organizations did not have such written policies.

Nonprofit organizations need to improve their compliance with standard, quality practices related to human resource management. One primary problematic area related to ethical issues. That is, nonprofit organizations have a low level of compliance related to detailing a code of ethics and providing training in ethics. Nonprofits also should take measures to comply with regulations regarding overtime pay for employees.

The primary contribution of this current research is the identification of weaknesses in written policies and procedures, and in actual practices of nonprofit organizations. This is important in light of the criticisms that nonprofits receive regarding their (lack of) personnel management. Over 90% of their lawsuits have originated due to poor personnel practices.Future research should examine more closely the training for employees and volunteers on personnel issues and establish a system of pay administration to assure consistency, punctuality and compliance with applicable laws and regulations.

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APPENDIX A: RESPONSES TO INDIVIDUAL SURVEY QUESTIONS
RELATED TO GENERAL PERSONNEL MATTERS
(in Percent)

	POLICIES AND PROCEDURES	YES	NO	PARTIAL	PLANNED	D/K	N/A
1	A current org. chart delineates lines of responsibilities?	0	0	0	0	0	0
2	Require emps. to read, sign-off and keep a copy of personnel pols?	63.0	14.8	7.4	3.7	3.7	7.4
3	Provide training for emps. on personal issues?	66.7	14.8	3.7	3.7	3.7	7.4
4	Provide training on ethics?	0	0	0	0	0	0
5	Provide training on agency policy, e.g. client rights, confidentiality, etc.	0	0	0	0	0	0
6	Details a code of ethics for employees?	51.9	33.3	7.4	3.7	0	3.7
7	Require proper consent for release of employee records?	59.3	7.4	11.1	3.7	11.1	7.4
8	Check credentials of potential emps. incl reference checks?	63.0	14.8	3.7	3.7	3.7	11.1
9	Require emps., if they use their own vehicle for agency business, to provide proof of auto liability insurance and driver's license?	55.6	14.8	0	3.7	0	25.9
10	Require emps., if they use their own vehicle for agency bus., to provide proof of auto liability ins. and driver's license?	51.9	18.5	3.7	3.7	0	18.5
11	Specify the degree of org. responsibility if an emp. involved in an accident while performing duties on behalf of the organization?	55.6	18.5	0	3.7	3.7	18.5
12	Prohibit conflict of interest for employees?	51.9	18.5	7.4	3.7	7.4	11.1
13	Specify "at will" nature of employment?	48.1	14.8	3.7	3.7	7.4	18.5
	ACTUAL/STANDARD PRACTICES						
1	A current org. chart delineates lines of responsibilities?	63.0	11.1	7.4	3.7	11.1	3.7
2	Require emps. to read, sign-off and keep a copy of personnel pols?	55.6	11.1	7.4	3.7	11.1	11.1
3	Provide training for emps. on personal issues?	66.7	3.7	11.1	3.7	7.4	7.4
4	Provide training on ethics?	48.1	25.9	7.4	3.7	7.4	7.4
5	Provide training on agency policy, e.g. client rights, confidentiality, etc.	48.1	18.5	7.4	7.4	14.8	3.7
6	Details a code of ethics for employees?	44.4	25.9	7.4	3.7	11.1	7.4
7	Require proper consent for release of employee records?	59.3	7.4	3.7	3.7	22.2	3.7
8	Check credentials of potential emps. incl reference checks?	55.6	7.4	7.4	3.7	14.8	11.1
9	Require emps., if they use their own vehicle for agency business, to provide proof of auto liability insurance and driver's license?	40.7	11.1	7.4	3.7	11.1	25.9
10	Require emps., if they use their own vehicle for agency bus., to provide proof of auto liability ins. and driver's license?	40.7	14.8	3.7	3.7	11.1	25.9
11	Specify the degree of org. responsibility if an emp. involved in an accident while performing duties on behalf of the organization?	33.3	22.2	3.7	7.4	11.1	18.5
12	Prohibit conflict of interest for employees?	59.3	14.8	7.4	3.7	3.7	11.1
13	Specify "at will" nature of employment?	48.1	7.4	7.4	3.7	7.4	22.2

APPENDIX B: RESPONSES TO INDIVIDUAL SURVEY QUESTIONS
RELATED TO LABOR EMPLOYMENT PRACTICES
(in Percent)

	POLICIES AND PROCEDURES	YES	NO	PARTIAL	PLANNED	D/K	N/A
14	Prohibits discrimination in all employment practices (hiring, promotion, firing) based on: race, gender, religion, national origin, age (40+), disability, and pregnancy?	85.2	3.7	3.7	3.7	3.7	3.7
15	Meet the guidelines for equal employment opportunity?	0	0	0	0	0	0
16	Prohibits termination based on reasons as defined by law, including: garnishment of wages; filing of Worker's Compensation claims, exercising rights under OSHA; Fair Employment requirements; serving as a juror, etc?	81.5	7.4	3.7	3.7	0	3.7
17	Post state and federal labor placards?	63.0	22.2	3.7	3.7	0	7.4
18	Describes/defines employment classifications (e.g. full-time, part-time, exempt and non-exempt, etc.)?	85.2	3.7	0	3.7	0	7.4
19	Requiring job descriptions for each position?	63.0	22.2	7.4	3.7	0	3.7
20	Require overtime pay for non-exempt workers?	44.4	33.3	0	3.7	3.7	14.8
21	Details the terms/conditions by which overtime is payable/not payable?	51.9	22.2	0	3.7	3.7	18.5
22	Requires employees to seek approval for overtime and to report/record time?	51.9	22.2	0	3.7	3.7	18.5
23	Require that employees be legally qualified to work in the U.S. and submit proof of that qualification-identify and employment authorization form?	66.7	18.5	0	3.7	0	11.1
24	Requiring a "probationary" period and specifying the terms of the period?	66.7	18.5	3.7	3.7	0	7.4
25	A performance appraisal system (job evaluation), which documents performance, is used on a consistent and prescribed basis and relies not on a single overall measure, but a specific set of job dimensions?	59.3	25.9	7.4	3.7	0	3.7
26	The performance appraisal system details the process, frequency and what is included in the evaluation?	55.6	22.2	11.1	3.7	0	7.4
27	Specifies/uses procedure for calling in sick, late, etc.?	63.0	18.5	7.4	3.7	0	7.4
28	Supervisor evaluates patterns of absences, even illness which have proper notification?	63.0	22.2	3.7	3.7	3.7	3.7
29	Specify disciplinary procedures and illustrate unacceptable conduct and reasons for initiating disciplinary procedures?	63.0	22.2	3.7	3.7	0	7.4
30	Document employee conduct in non-subjective terms; document corrective action in the personnel file in the case of counseling of disciplinary correction?	59.3	25.9	0	3.7	7.4	3.7
31	Specify notice expected upon termination?	74.1	11.1	3.7	3.7	0	7.4

	ACTUAL/STANDARD PRACTICES						
14	Prohibits discrimination in all employment practices (hiring, promotion, firing) based on: race, gender, religion, national origin, age (40+), disability, and pregnancy?	74.1	3.7	11.1	3.7	3.7	3.7
15	Meet the guidelines for equal employment opportunity?	70.4	3.7	14.8	3.7	3.7	3.7
16	Prohibits termination based on reasons as defined by law, including: garnishment of wages; filing of Worker's Compensation claims, exercising rights under OSHA; Fair Employment requirements; serving as a juror, etc?	77.8	0	0	3.7	11.1	7.4
17	Post state and federal labor placards?	59.3	11.1	3.7	3.7	14.8	7.4
18	Describes/defines employment classifications (e.g. full-time, part-time, exempt and non-exempt, etc.)?	66.7	3.7	7.4	3.7	14.8	7.4
19	Requiring job descriptions for each position?	66.7	3.7	3.7	3.7	14.8	3.7
20	Require overtime pay for non-exempt workers?	37.0	22.2	3.7	3.7	18.5	14.8
21	Details the terms/conditions by which overtime is payable/not payable?	37.0	22.2	0	3.7	18.5	18.5
22	Requires employees to seek approval for overtime and to report/record time?	48.1	11.1	0	3.7	18.5	18.5
23	Require that employees be legally qualified to work in the U.S. and submit proof of that qualification-identify and employment authorization form?	55.6	14.8	0	3.7	14.8	11.1
24	Requiring a "probationary" period and specifying the terms of the period?	55.6	11.1	7.4	3.7	14.8	7.4
25	A performance appraisal system (job evaluation), which documents performance, is used on a consistent and prescribed basis and relies not on a single overall measure, but a specific set of job dimensions?	51.9	14.8	3.7	3.7	22.2	3.7
26	The performance appraisal system details the process, frequency and what is included in the evaluation?	48.1	11.1	14.8	3.7	18.5	3.7
27	Specifiesprocedure for calling in sick/late.?	63.0	18.5	7.4	3.7	0	7.4
28	Supervisor evaluates patterns of absences, even illness which have proper notification?	59.3	7.4	7.4	3.7	14.8	7.4
29	Specify disciplinary procedures and illustrate unacceptable conduct and reasons for initiating disciplinary procedures	0	0	0	0	0	0
30	Document employee conduct in non-subjective terms; document corrective action in the personnel file in the case of counseling of disciplinary correction?	51.9	11.1	3.7	3.7	22.2	7.4
31	Specify notice expected upon termination?	63	3.7	0	3.7	18.5	7.4

APPENDIX C: RESPONSES TO INDIVIDUAL SURVEY QUESTIONS
RELATED TO PRESCRIBED BENEFITS
(in Percent)

	POLICIES AND PROCEDURES	YES	NO	PARTIAL	PLANNED	D/K	N/A
32	Provides COBRA coverage for group insurance, at the employee's expense, for up to 18 months later leaving a job?	29.6	33.3	3.7	7.4	3.7	22.2
33	Mandates/provides Worker's Compensation insurance (including contract employees) with benefits payable to employees who are injured on the job?	77.8	11.1	0	3.7	3.7	3.7
34	Mandates/provides unemployment insurance?	66.7	18.5	3.7	3.7	3.7	3.7
35	Mandates/provides social security benefits?	74.1	11.1	3.7	3.7	3.7	3.7
36	Allow employees military leave of absence if employee enlists, in inducted, or recalled to active duty in armed forces?	55.6	11.1	3.7	3.7	7.4	18.5
37	Allow an employee who becomes seriously ill/disabled, or cares for an immediate family member with serious illness, to be placed on medical leave?	55.6	11.1	3.7	7.4	11.1	11.1
38	Allow leave for pregnancy/birth/adoption?	74.1	7.4	3.7	3.7	3.7	7.4
39	Details the form of scheduled work week with reduced hours under family/medical leave?	44.4	22.2	3.7	7.4	11.1	11.1
40	Allows taking other leave time(vacation, sick) for medical/family leave?	66.7	11.1	11.1	3.7	3.7	3.7
41	Prohibits mandatory prescribed leave for pregnancy birth (prohibiting the practice of forcing pregnant women to take leave two weeks before a scheduled birth, for example)?	55.6	22.2	3.7	3.7	11.1	3.7
42	Grants full-time employees full pay to perform their civic responsibility for jury duty or in cases of a subpoena?	66.7	18.5	0	3.7	7.4	3.7
	ACTUAL/STANDARD PRACTICES						
32	Provides COBRA coverage for group insurance, at the employee's expense, for up to 18 months later leaving a job?	33.3	18.5	3.7	11.1	3.7	29.6
33	Mandates/provides Worker's Compensation insurance (including contract employees) with benefits payable to employees who are injured on the job?	63.0	7.4	14.8	3.7	3.7	7.4
34	Mandates/provides unemployment insurance?	59.3	7.4	3.7	3.7	7.4	18.5
35	Mandates/provides social security benefits?	66.7	3.7	11.1	7.4	3.7	7.4
36	Allow employees military leave of absence if employee enlists, in inducted, or recalled to active duty in armed forces?	48.1	3.7	7.4	3.7	7.4	29.6
37	Allow an employee who becomes seriously ill/disabled, or cares for an immediate family member with serious illness, to be placed on medical leave?	44.4	7.4	7.4	7.4	11.1	22.2
38	Allow leave for pregnancy/birth/adoption?	66.7	14.8	7.4	3.7	3.7	3.7
39	Details the form of scheduled work week with reduced hours under family/medical leave?	37.0	18.5	3.7	7.4	11.1	22.2
40	Allows taking other leave time(vacation, sick) for medical/family leave?	63.0	3.7	7.4	3.7	3.7	18.5
41	Prohibits mandatory prescribed leave for pregnancy birth (prohibiting the practice of forcing pregnant women to take leave two weeks before a scheduled birth, for example)?	48.1	18.5	14.8	3.7	11.1	3.7
42	Grants full-time employees full pay to perform their civic responsibility for jury duty or in cases of a subpoena?	63.0	7.4	14.8	3.7	7.4	3.7

APPENDIX D: RESPONSES TO INDIVIDUAL SURVEY QUESTIONS
RELATED TO PAYROLL AND REIMBURSEMENT RECORDS
(in Percent)

	POLICIES AND PROCEDURES	YES	NO	PARTIAL	PLANNED	D/K	N/A
43	Establish a system of pay administration to assure consistency and punctuality and compliance with applicable laws/regulations?	77.8	11.1	0	3.7	3.7	3.7
44	Separate personnel files, payroll records and maintain a separate medical file?	66.7	14.8	3.7	3.7	7.4	3.7
45	Keep in the personnel file: general information, completed W-4, I-9 form, worker's compensation, unemp. Insurance forms, benefit enrollment forms, leave requests, performance evaluations, counseling and disciplinary notices, job injury reports, etc.?	77.8	11.1	0	3.7	3.7	3.7
46	Store/maintain personnel files in a secured cabinet and restrict access?	74.1	11.1	3.7	7.4	0	3.7
47	Specifying the contents and maintenance of payroll records (time records/hours worked, computer payroll, leave, tracking and attendance)?	74.1	14.8	0	7.4	0	3.7
48	Require the normal payroll deductions be withheld automatically (social security, federal and state income tax and any other statutory levies)?	81.5	11.1	0	3.7	0	3.7
49	Specify processing, record-keeping, wage deductions and remissions for legitimate garnishment orders?	77.8	11.1	0	7.4	0	3.7
50	Allows deductions from an employee's check (e.g. health premium) for necessary reasons with proper authorization?	74.1	11.1	3.7	7.4	0	3.7
51	Specifying that time documents and pay records are not to be altered in any way; any adjustments are made to time slips and initiated by the employee and immediate supervisor?	77.8	11.1	0	3.7	0	7.4
52	Specify the reimbursement, allowances, and other rules, for travel expenses?	77.8	11.1	3.7	3.7	0	3.7
	ACTUAL/STANDARD PRACTICES						
43	Establish a system of pay administration to assure consistency and punctuality and compliance with applicable laws/regulations?	70.4	3.7	14.8	3.7	3.7	3.7
44	Separate personnel files, payroll records and maintain a separate medical file?	59.3	3.7	7.4	3.7	7.4	3.7
45	Keep in the personnel file: general information, completed W-4, I-9 form, worker's compensation, unemp. insurance forms, benefit enrollment forms, leave requests, performance evaluations, counseling and disciplinary notices, job injury reports, etc.?	70.4	0	14.8	7.4	3.7	3.7
46	Store/maintain personnel files in a secured cabinet and restrict access?	74.1	0	0	3.7	14.8	3.7
47	Specifying the contents and maintenance of payroll records (time records/hours worked, computer payroll, leave, tracking and attend-ance)?	70.4	0	3.7	7.4	14.8	3.7
48	Require the normal payroll deductions be withheld automatically (social security, federal and state income tax and any other statutory levies)?	70.4	0	7.4	3.7	14.8	3.7
49	Specify processing, record-keeping, wage deductions and remissions for legitimate garnishment orders?	66.7	0	7.4	7.4	14.8	3.7
50	Allows deductions from an employee's check (e.g. health premium) for necessary reasons with proper authorization?	63.0	7.4	3.7	7.4	14.8	3.7
51	Specifying that time documents and pay records are not to be altered in any way; any adjustments are made to time slips and initiated by the employee and immediate supervisor?	66.7	0	7.4	3.7	14.8	7.4
52	Specify the reimbursement, allowances, and other rules, for travel expenses?	66.7	3.7	7.4	3.7	14.8	3.7

APPENDIX E: RESPONSES TO INDIVIDUAL SURVEY QUESTIONS
RELATED TO A PROMOTIVE AND SAFE WORKPLACE ENVIRONMENT
(in Percent)

	POLICIES AND PROCEDURES	YES	NO	PARTIAL	PLANNED	D/K	N/A
53	Assures that employees will be provided with a safe/healthful environment?	70.4	14.8	7.4	3.7	0	3.7
54	Prohibit working under the influence of alcohol/drugs, having possession, transferring, storing, concealing, transporting, promoting or selling illegal/unauthorized drugs, substance or paraphernalia?	85.2	7.4	0	3.7	0	3.7
55	Declare the maintenance of a drug/alcohol free workplace workforce?	81.5	11.1	0	3.7	0	3.7
56	Allow employees to resolve grievances and clearly specifies time frames and steps for resolving the grievance?	70.4	7.4	0	7.4	3.7	11.1
57	Mandates protection of employees from a sexually hostile or offensive work environment?	77.8	11.1	0	7.4	0	3.7
58	Specifies the process for filing a charge of sexual harassment and provides a bypass of the supervisor if he/she is the subject of a sexual harassment claim?	77.8	14.8	0	3.7	0	3.7
59	Mandates and details the reporting of accidents/incidents?	66.7	18.5	3.7	3.7	3.7	3.7
60	Informs employees of their responsibilities for workplace safety?	74.1	14.8	3.7	3.7	0	3.7
	ACTUAL/STANDARD PRACTICES						
53	Assures that employees will be provided with a safe/healthful environment?	74.1	3.7	0	3.7	14.8	3.7
54	Prohibit working under the influence of alcohol/drugs, having possession, transferring, storing, concealing, transporting, promoting or selling illegal/unauthorized drugs, substance or paraphernalia?	77.8	0	0	3.7	14.8	3.7
55	Declare the maintenance of a drug/alcohol free workplace workforce?	14.8	0	0	0	0	85.2
56	Allow employees to resolve grievances and clearly specifies time frames and steps for resolving the grievance?	59.3	0	3.7	7.4	3.7	7.4
57	Mandates protection of employees from a sexually hostile or offensive work environment?	70.4	0	0	7.4	18.5	3.7
58	Specifies the process for filing a charge of sexual harassment and provides a bypass of the supervisor if he/she is the subject of a sexual harassment claim?	63.0	7.4	0	7.4	18.5	3.7
59	Mandates and details the reporting of accidents/incidents?	59.3	7.4	3.7	3.7	3.7	3.7
60	Informs employees of their responsibilities for workplace safety?	63.0	3.7	3.7	7.4	18.5	3.7

APPENDIX F: RESPONSES TO INDIVIDUAL SURVEY QUESTIONS
RELATED TO VOLUNTEER MANAGEMENT
(in Percent)

	POLICIES AND PROCEDURES	YES	NO	PARTIAL	PLANNED	D/K	N/A
61	Establish volunteer selection criteria-establish requirements for participating in the program and screen volunteers to assure they meet the requirements?	63.0	11.1	11.1	3.7	0	11.1
62	Specify job descriptions for volunteers?	55.6	11.1	18.5	3.7	0	11.1
63	Provide volunteers with job descriptions including the scope of responsibilities and the limits of the volunteer program?	0	0	0	0	0	0
64	Have volunteers read and sign-off acknowledging their understanding of the volunteer policies?	44.4	22.2	11.1	7.4	3.7	11.1
65	Detail (and inform) volunteer responsibility in the use of agency facilities, vehicles and equipment?	44.4	14.8	7.4	11.1	7.4	14.8
66	Detail the reporting incidents?	55.6	14.8	7.4	7.4	3.7	11.1
67	Verify license and driving records for volunteers who drive as a part of their responsibilities?	44.4	11.1	7.4	3.7	3.7	29.6
68	Require training for volunteers?	44.4	22.2	14.8	3.7	7.4	7.4
69	Specify the person(s) responsible for volunteer supervision?	66.7	7.4	11.1	3.7	3.7	7.4
	ACTUAL/STANDARD PRACTICES						
61	Establish volunteer selection criteria-establish requirements for participating in the program and screen volunteers to assure they meet the requirements?	55.6	3.7	11.1	7.4	14.8	7.4
62	Specify job descriptions for volunteers?	0	0	0	0	0	0
63	Provide volunteers with job descriptions including the scope of responsibilities and the limits of the volunteer program?	44.4	11.1	14.8	7.4	11.1	11.1
64	Have volunteers read and sign-off acknowledging their understanding of the volunteer policies?	40.7	14.8	7.4	11.1	3.7	22.2
65	Detail (and inform) volunteer responsibility in the use of agency facilities, vehicles and equipment?	48.1	3.7	14.8	3.7	11.1	18.5
66	Detail the reporting incidents?	51.9	11.1	7.4	3.7	3.7	22.2
67	Verify license and driving records for volunteers who drive as a part of their responsibilities?	48.1	3.7	3.7	3.7	11.1	29.6
68	Require training for volunteers?	48.1	7.4	14.8	3.7	14.8	11.1
69	Specify the person(s) responsible for volunteer supervision?	66.7	0	7.4	3.7	11.1	11.1