

BY HAND DELIVERY

September 23, 2002

The Honorable Charles Grassley
Ranking Member, Senate Committee on Finance
United States Senate
Washington, DC 20510

Dear Senator Grassley:

Thank you for the opportunity to provide you and the members of the Senate Committee on Finance written responses to questions raised in your letter of August 20, 2002, and other relevant information concerning the governance process and accountability standards of United Way of America (UWA) and its member organizations, including the United Way of the National Capital Area (UWNCA).

We would also like to thank your staff for meeting with us on June 5, 2002, and August 29, 2002, to enable us to provide information and to demonstrate our commitment to expeditiously investigate and make organizational changes on a voluntary basis in response to allegations involving UWNCA.

We are sincerely committed to enhancing accountability, transparency and trust in the United Way member organizations not only in Washington, D.C., but across the country throughout the United Way system.

We continue to lead the national United Way movement and have succeeded in carrying out our mission of facilitating a national community-based charity. However, we acknowledge that the national policies of UWA require strengthening to deal with problems brought about by the activities of UWNCA. We are supportive of the recent initiatives of the UWNCA Board's Ethics, Policies and Procedures Task Force, which include the creation of a formal Code of Ethics, a reduction of the budget, restructuring of the organization and the establishment of an independent audit committee. We remain committed to carefully monitoring the implementation of these initiatives and revisiting our organizational structure and governance process to ensure the expeditious resolution of existing problems and prevention of problems that may arise in the future. In short, we are doing everything we can as carefully and expeditiously as possible to restore trust in the United Way.

With respect to your August 20, 2002, letter, we agree that transparency is critical to maintaining public trust and that charitable organizations such as UWA and its members must operate with the highest degree of integrity. We also agree that as a national membership organization, UWA must have in place appropriate membership standards and processes to help ensure accountability. To that end, we have

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reviewed our current practices and taken steps to improve our policies and mechanisms for membership oversight and management.

This letter, which will directly respond to your August 20, 2002, letter and bring these important steps into closer focus, is organized as follows. First, a brief overview of the United Way system and its governance structure is provided as background that is necessary for the information that follows. The overview is followed by a short outline of recent actions taken to increase accountability and this letter concludes with answers responsive to questions directed at UWA in your August 20, 2002, letter. In the event that additional clarification is needed, we would be more than happy to provide additional written materials or meet again with your staff to provide any clarification that you deem necessary.

Overview of the United Way Governance Structure

The governance structure of the United Way system is unique as compared to other national charitable membership organizations and reflects our community-based origins. The United Way system is currently comprised of UWA and its 1400 member organizations. Each member organization is independent, separately incorporated and the day-to-day activities are directed and supervised by local management and members of local boards of directors comprised of leaders from local communities. UWA has relied upon the directors of the local members to detect and resolve problems and generally does not direct or supervise the day-to-day activities of its community-based members unless the activities of such members jeopardize the United Way mission, as was the case with certain problems of UWNCA.

The United Way system began as a loosely connected network of community funds operating under a variety of names and logos. In the early 1970s, UWA developed the marks "United Way" and the Helping Hand logo to symbolize the United Way system and its service to the nation. Member organizations adopted the marks and began operating under a unified name pursuant to a member license agreement with UWA. The license agreement contained guidelines for use of the marks but did not alter the essential local quality and control of the membership. From a governance standpoint, responsibility for oversight and management of member organizations remained with the local boards, subject to oversight of state and federal regulators. Community volunteer boards continued to form the backbone of the system with community ties being the source from which United Ways derived their strength to address the particular needs of the communities served.

Due to this unique history, local boards have been the primary mechanism and safeguard for ensuring accountability. Being comprised of community leaders acting in volunteer capacities, these boards have been sensitive and responsive to the need for proper stewardship of public funds and generally have taken swift corrective action in

the face of allegations of misuse in the past. One example was the steps taken by the board of Santa Clara United Way when campaign revenues were overstated. The Santa Clara board moved quickly to terminate its executive director and engage UWA in rebuilding its management team and financial procedures. As a result the effects on community agencies were minimized and a sounder United Way emerged in Santa Clara. We are working to replicate this success with respect to UWNCA.

In recognition of the need for increased accountability on a national level, the membership adopted eligibility criteria for initial and sustained membership. These criteria are contained in the UWA Bylaws and set forth basic operating standards for all United Way organizations. The Member Services Committee, a board-level committee, and the UWA Board of Governors oversee adherence to these standards. Of particular importance is the requirement to: (i) have an annual independent financial audit; (ii) adhere to a locally developed code of ethics; (iii) have an active, responsible and voluntary governing body; and (iv) comply with all legal local, state and federal operating and reporting requirements. The volunteer board chair and chief executive officer of each member are required to certify to UWA on an annual basis their organization's compliance with the eligibility criteria.

Sanctions for noncompliance have historically been limited to revocation of membership status. However, due to the drastic nature of this type of action and the accompanying due process requirements, UWA has used its power of revocation on a limited basis. Alternatively, UWA has opted to work collaboratively with local United Way members facing mismanagement issues to put in place sound business practices and policies. While this approach has worked well in most cases, it is dependent upon voluntary cooperation by the leadership of the member in question.

Recent Actions Taken to Increase Accountability

Recognizing that the lack of voluntary cooperation of member leadership has limited our ability to investigate and correct member misconduct, UWA recently adopted procedures for an intermediate sanction of probation. The UWA Board of Governors may impose this sanction along with requirements for specific corrective action needed to avoid termination of status. It is believed that this new process will provide UWA a swifter and more credible tool for dealing with membership issues. A copy of this review process in its entirety is attached for your review.

UWA is in the process of considering additional membership requirements to ensure appropriate oversight of its member organizations. UWA's Board of Governors will continue to evaluate membership requirements within the context of valuing the independence of local United Ways and the need for greater accountability at the national level. While the preceding months have been challenging with respect to issues of accountability, it is believed that these recent steps will greatly improve UWA's ability to ensure accountability among its members.

In addition to the foregoing, we have made other changes and continue to explore additional measures to bring about a more accountable and transparent organization.

- The National Professional Council (NPC) of UWA continually considers United Way's fundraising and financial practices. This body, comprised of 54 local United Ways,

proposes for UWA Board and member organization approval of the following standards and assessments:

- ◆ Reporting Standards—including uniform standards for reporting revenue.
- ◆ Cost Deduction Standards—addressing duplication of charges.
- ◆ Monitoring and Operations Assessment—establishing a mechanism to ensure system-wide adherence to practices and standards.

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It is important to note that these recommendations are still in the proposal phase and must be approved by the UWA Board and full membership.

- UWA recently adopted procedures for an intermediate sanction of probation. The UWA Board of Governors may impose this sanction along with requirements for specific corrective action needed to avoid termination of status.
- Monitoring of recent initiatives of the UWNCA Board's Ethics, Policies and Procedures Task Force, which include the creation of a formal Code of Ethics, a reduction of the budget, restructuring of the organization and the establishment of an independent audit committee.

The responses to your specific questions are set forth on the attached pages. As agreed upon at our meeting on August 29, 2002, with members of your staff, UWA has limited its response to questions 7 through 11 since those were the questions directed to UWA. We have endeavored to be as comprehensive as possible in providing our response. However, should you need any additional information or materials, please do not hesitate to contact Patricia Turner, UWA's General Counsel, at 703-683-7866.

Sincerely,



Attachments

cc: The Honorable Max Baucus, Chairman, Senate Committee on Finance
A. Neal Barkus, Esq., Chair, Board of Directors, United Way of the National Capital Area

**United Way of America Response to August 20, 2002, Letter
from Senator Charles E. Grassley**

7. Please answer the following questions concerning United Way's relationship to the chapters:

7a. Describe all guidelines for uniform record keeping, financial reporting, and use of funds by the chapters.

United Way of America (UWA) has 12 written guidelines for record keeping and financial reporting. All publications are the work of either the National Professional Council (NPC) or the Financial Issues Committee (FIC), both composed of system-wide professionals. Compliance with these guidelines is currently voluntary, although we are exploring measures requiring mandatory compliance, as noted above.

These guidelines have been developed to provide United Ways with the best financial practices for member organizations. These guidelines are heavily researched and evaluated. All financial guidelines promote full accountability and transparency to donors and financial statement users.

These publications are widely distributed at no cost at regional and national United Way conferences and training seminars. Free copies are sent upon request to local United Ways as well as any interested individual or organization. Most can be downloaded from our internal Website that is accessible to all registered local United Way staff and volunteers.

These guidelines are described below. If further detail is desired, we will be happy to provide copies of the guidelines. Additionally, Ed Christie, UWA's Chief Financial Officer, is available to answer any questions that you may have and can be reached at 703-683-7805.

Campaign Reporting and Spending Guidelines (2000): This is a step-by-step guideline that provides standards for reporting of amounts raised to the local community, complete with definitions of terms utilized and a time line for implementation.

United Way Continuum (2001): This document sets out guidelines to help report the full scope of resource development activities that United Ways are involved in on behalf of their communities. The categories are comprised of: undesignated gifts, designated gifts, revenues beyond campaign (such as grants and bequests), in-kind gifts, etc.

Functional Expense and Overhead Reporting Guidelines (1998): This publication shows how and when to differentiate/allocate expense categories and how to compute overhead ratios, with examples. It clarifies and distinguishes between program expenses (which include funds distribution expenses), and management and general expenses, in line with

the guidelines issued in the *1996 Audit and Accounting Guide for Not-for-Profit Organizations* by the American Institute of Certified Public Accountants (AICPA). The guideline shows acceptable allocation methodologies for when fixed costs are allocable. Finally, it provides a formula for computing an overhead ratio with listings of acceptable expense categories for numerator and denominator. This ratio is a measure of what it costs to operate the United Way. (These guidelines are in the process of being revised by UWA's Financial Issues Committee.)

Internal Financial Reporting Guidelines (1998): This publication sets forth reporting principles and voluntary accounting report formats aimed at meeting the interim financial reporting needs of local United Ways to their board members and other decision makers while providing a basis for the annual GAAP-based audit. These guidelines require adherence to common standards for financial disclosure and accountability.

FASB 116/117 Implementation Guidelines (1996): This is an interpretation of FASB 116 and 117, which constitute the cornerstones for not-for-profit financial reporting. This publication helps guide the preparation and presentation of the Statement of Activities (P&L) and Statement of Financial Position (Balance sheet) and Statement of Cash Flows into the three categories required by these FASBs: unrestricted, temporarily restricted and permanently restricted. These guidelines address United Way-specific revenue issues on the reporting of contributions: promise to give versus intent to give, donor-restrictions, time-restrictions, purpose restrictions, field of care designations, in-kind contributions and related valuation, multi-year pledges, and documentation requirements. They also address another United Way-specific liability issue on agency allocations: intent to give versus promise to give. Examples of financial reporting pre- and post-FASB 116/117 are also included.

FASB 136 Implementation Guidelines (2000): This is an interpretation of FASB 136, which deals with revenue recognition and agency transactions. These guidelines address the United Way-specific issue of when designated pledges can be recognized as revenues instead of as campaign results: variance power versus paying agent powers. Examples of acceptable reporting methods are also included.

Transfer Pricing Guidelines for the United Way System (1995): These guidelines establish benchmarks and protocols to transfer pledges within the United Way system that: (1) accurately reflect the cost of fundraising (which is not management and overhead) to the processing United Way; (2) are fair to all parties, including the donor; and (3) are visible to the recipient United Way.

Guidelines for Pricing and Processing Agency Designations (1996): These guidelines set out the principles and protocols to process pledges and transfer information and funds efficiently for local and national campaigns for purposes of: (1) timely, low-cost delivery of funds to agencies;

(2) meeting the donor's intent; (3) enabling the United Way to be seen as an efficient processor and community builder; and (4) timely communications of designations data and distribution of designated funds.

Designation Processing Guidelines (2001): This is a report of best practices and minimum recommendations on the processing of pledges with donor designations from an operational viewpoint: thank you letter issuance, agency notification, payment schedule, Tocqueville (\$100,000+ pledges) designations, etc.

Financial and Operational Self-Assessment Checklist (2001): This is a series of 50 questions to be answered by the United Way executives, complete with explanations of the rationale for each question. These questions cover a wide range of topics, from campaign reporting to controls over cash disbursements and employee turnover and are aimed at uncovering potential internal control weaknesses. A voluntary review by UWA Finance staff can be requested after completion of the checklist.

Audit Guide Manual (2001): This is a complete how-to manual from the selection of an accounting firm through preparing for the audit and review of audit findings. A sample request for proposal and performance and selection criteria are included. An appendix includes selection criteria for audit committee membership and sample audit committee charter.

The Fund Distribution Report is a publication compiled every two years by UWA's Research Department that examines the results of local United Ways' funding decisions. There are no national guidelines for use of funds. Each community establishes its own funding criteria in order to address the needs of its individual community. Our internal Website has 17 sample agency review and selection documents used by local United Ways that can be used to help draft similar types of documents.

7b. With particular regard to financial reporting by the chapters, provide the following information:

i) State whether chapters are required to give periodic financial reports to United Way. If so, describe the information contained in these reports and state how often these reports are required to be filed.

UWA members are not required to give periodic financial reports to UWA. UWA recommends that members provide regular periodic (at least quarterly) financial reports to management and volunteers. Financial reports would also include the annual audit and the IRS Form 990.

ii) Describe how these reports are reviewed for accuracy, and state who conducts the review.

Local United Way governing boards review periodic financial reports for accuracy. Typically, a board-level committee made up of volunteers reviews with management the details of the reports. All United Ways with revenues over \$100,000 must undergo annual independent audits as an additional step to ensure the accuracy of financial reports.

iii) Describe any penalty for failing to file in a timely, complete, and accurate manner.

Since UWA does not require any financial reports from its members, there are no penalties. All members must complete and submit an IRS Form 990 by the due date or face IRS penalties.

7c. Describe United Way's oversight procedures for ensuring that its chapters adhere to their membership agreements.

In order to remain a member in good standing, all UWA members must annually certify that they meet all nine membership eligibility criteria and sign a membership investment and licensing agreement. For any criterion not met, the member must provide a plan to meet the criterion. Additionally, all members must pledge their membership investment (dues) to UWA. As part of that pledge, the member acknowledges its obligation to abide by the membership eligibility criteria (Attachment 1).

The criteria, which are set forth below, are contained in the UWA Bylaws (Attachment 2):

- (a) Be recognized as exempt from taxation under Section 501(c)(3) of the Internal Revenue Code as well as from corresponding provisions of other applicable state, local, or foreign laws or regulations and file IRS Form 990 annually in a timely manner.
- (b) Comply with all other legal local, state, and federal operating and reporting requirements (e.g., non-discrimination).
- (c) Have an active, responsible, and voluntary governing body to ensure effective governance over the policies and financial resources of the organization.
- (d) Adhere to a locally-developed and adopted policy to ensure volunteers and staff broadly reflect the diversity of the community it serves.
- (e) Represent itself as a United Way in accordance with all UWA trademark standards and requirements, including those contained in the licensing agreement.
- (f) Provide financial support to UWA in accordance with the agreed-upon membership investment formula.

- (g) Adhere to a locally-developed and adopted code of ethics for volunteers and staff that includes provisions for ethical management, publicity, fund-raising practices, and full and fair disclosure.
- (h) Have an annual audit conducted by an independent certified public accountant whose examination complies with generally accepted auditing standards (organizations with annual revenue totaling less than \$100,000 may have their financial statements reviewed by an independent public accountant).
- (i) Beginning in the year 2001, conduct an organizational assessment led by the local, volunteer governing body at least every four years and share a summary of findings with UWA.

It is important to note that implementation of criteria (i) was suspended by the UWA Board of Governors to provide time to develop appropriate tools and resources needed to meet this standard.

Compliance with UWA's membership criteria is monitored by UWA's Membership Services Committee. This Committee is comprised of volunteer leaders from the national Board and CEOs from member organizations. If a member organization is not in compliance with membership eligibility criteria, the Committee reviews actions taken by the organization to comply with the criteria and what action, if any, is required by the Committee. As is described in the next answer, the Committee may choose to place the member organization on probation or terminate their membership status. Any sanction imposed on a member organization would need to be approved by UWA's Board of Governors.

UWA regularly verifies its members' recognition as tax-exempt with the IRS database of exempt organizations. If for any reason a member is not included, they are notified immediately and instructed to contact the IRS to correct any deficiencies.

7d. Describe United Way's procedure for sanctioning a chapter, to include what action by a chapter will lead to a sanction by United Way and the type of sanction.

UWA currently has two sanctions: (1) termination, which is the removal from membership; and (2) probation. On September 10, 2002, UWA's Board of Governors approved a Membership Status Review Process, which formalized the process for reviewing adherence to membership standards and provided for a probationary membership status (Attachment 3).

The Membership Status Review Process involves:

- Written notice to the member of the inquiry, outlining specific allegations or concerns and membership criteria at issue.
- Opportunity for member response and participation in the process.

- Review by the Member Services Committee with recommendations to the UWA Board of Governors regarding determination of adherence to standards and imposition of sanctions if appropriate.
- Imposition of appropriate sanctions to include probation or termination of membership status.
- An appeal process by a separate reviewing body.

7e. Has United Way ever revoked the charter of a chapter? If so, describe the circumstances for the revocation and state whether that chapter's employee or volunteer was disciplined in any way related to the revocation. In the case of disciplinary action, describe whether United Way, the chapter, or another entity decided on the nature of and carried out the disciplinary measure.

Membership criteria were approved by the members in 1999 and implemented in 2000. Fifteen members have been terminated for failure to maintain their tax exemption status under section 501(c)(3) of the Internal Revenue Code. Fourteen members were terminated for failure to provide financial support to UWA.

Discipline measures taken by UWA were limited to revocation of membership status and no specific action was taken with respect to any particular member volunteer or employee. Decisions with respect to any member volunteer or employee are made by the governing board of that member.

7f. Besides charter revocation, identify any sanction that United Way has issued against a chapter for the past five (5) years. Specifically, describe the circumstances for the sanction to include who received the sanction, what for, and whether United Way, the chapter, or another entity decided on the nature of and carried out the sanction. Also, state whether that chapter has received any subsequent penalty and, if so, describe the nature of the penalty.

The only sanction that UWA has issued against its members in the past five years is removal from membership as described in response to questions 7d and 7e.

8. Please respond to the allegations about misreporting of funds raised and inappropriate expenses, allocations, and contracts made by the National Capital Area. Kindly include the following information in your response:

8a. When did United Way first hear of these allegations?

UWA first learned of the allegations upon receipt of a telephone call from the communications department at the United Way of the National Capital Area (UWNCA) the evening before *The Washington Post* first reported on the subject on January 23, 2002.

8b. Explain United Way's procedures for investigating the veracity of allegations of improper conduct by a chapter employee or volunteer.

Historically, allegations of misconduct by member employees or volunteers have been addressed by the local volunteer board of directors of the particular member. UWA has not intervened due to the autonomous nature of its membership until such misconduct constituted a violation of membership eligibility criteria. Misconduct resulting in non-adherence to membership eligibility criteria is addressed by UWA's Membership Services Committee and Board of Governors.

8c. Does United Way have a penalty structure for violations of any United Way regulation or guideline by a chapter? If so, explain the nature of this structure to include information about the violations, penalties, and any appeal process.

UWA currently has the authority to impose two sanctions: (1) revocation of membership status; and (2) probation. No formal penalty structure exists outlining the sanction for any particular violation of member standards. Rather, that matter is left to the discretion of the UWA Board of Governors to be determined on a case-by-case basis. However, it is contemplated that under the newly adopted review process, sanctions will be imposed in a step-by-step manner. Organizations will first be placed on probation with an opportunity to take corrective measures to achieve compliance with membership standards. Revocation will occur if the member fails to take appropriate remedial action. An appeal process is available and is conducted by a separate reviewing body. The appeal is limited to a review of factual or procedural errors committed by the initial reviewing body and is binding on all parties.

8d. Are the allegations against the National Capital Area true? If so, state whether the allegation violated a United Way regulation or guideline. If so, identify the regulation or guideline and state whether any penalty has or will issue against the responsible person or against the National Capital Area chapter.

UWA has no information regarding the truthfulness of the various allegations against UWNCA, except to the extent such allegations have been publicly admitted by UWNCA. However, the UWA Member Services Committee is reviewing the membership status of UWNCA and on September 5, 2002, information was requested from UWNCA regarding the various allegations related to misuse of funds, pension plan irregularities, and governance issues.

9. State whether United Way or any chapter has been audited by any governmental or private/internal entity in the past 10 years and, if so, please state the findings.

As discussed at our recent meeting, UWA has not been audited by a governmental entity in the past ten years, with the exception of those investigations related to former UWA President and Chief Executive Officer William

Aramony in 1994. In an effort to make our response relevant, we are providing the findings of the annual internal and external audits conducted for the years 1998-2001. These audits cover financial statements as well as internal business practices and controls (Attachment 4).

United Way members are not required to notify UWA of any audit by a governmental entity. Since many of our member organizations manage the Combined Federal Campaign (CFC), we believe that they have been subject to an audit of their CFC campaigns as course of normal business. While members are required to have annual audited financial statements, audit reports are not required to be submitted to UWA.

10. Please describe any uniform qualification or performance standard for United Way officers at the national or chapter level, and produce any United Way document provided to the chapters related thereto. Also, explain United Way policy for hiring and firing United Way and chapter employees and volunteers.

UWA has not promulgated any uniform qualification or performance standards for officers at the national or member level. UWA Bylaws provide that national officers are appointed by the Board of Governors and may be removed either with or without cause. The UWA Code of Ethics contains the conflicts of interests policy applicable to both employees and volunteers and provides for recusal from any decision-making process in which an officer or employee may be conflicted. Ethics compliance is certified annually for all UWA Board members and staff.

UWA employees are hired in accordance with established Human Resources policies based upon a written job description and an interviewing process. Employees work "at will" and may be terminated based upon performance or the needs of the organization.

Standards for hiring or firing member employees or volunteers are determined by each local United Way organization.

11. Please describe in detail how United Way intends to account for the funds distributed by The September 11th Fund, and identify a point of contact for my Committee staff to follow-up with regarding this issue of accountability.

The following information updates and deepens that which was shared with your staff on June 5. Of greatest note is the plan for allocation of the remaining funds.

The September 11th Fund (the Fund) was established by the United Way of New York City (UWNYC) and The New York Community Trust (The NYCT) in response to the devastating impact of terrorist attacks on America. In order to provide volunteer oversight and dedicated management, a board was recruited from the boards of UWNYC, The NYCT, the entertainment industry, and other business and civic leaders, thus creating a distinct and separate oversight body to administer The September 11th Fund. The Fund was intended to provide a broad range of assistance to meet both the immediate and longer-term needs of the victims, their families, and affected communities. The focus has been to meet the emergency

needs of the victims and their families. Grants from the Fund have been made to provide financial assistance, crisis counseling, legal advice, job referral and other urgent needs.

The board of The September 11th Fund is responsible for distribution of both the original fund of corporate, foundation, and individual gifts slated for victims, their families and affected communities, as well as a separate fund from the proceeds of the *America: A Tribute to Heroes* telethon that was broadcast on the major networks to aid the victims and their families. The majority of the contributions were undesignated and left to the discretion of fund leadership for allocations. Others were designated to specific cities (e.g., Washington, D.C., or Somerset County), specific types of individuals (e.g., fire fighters), or specific causes (e.g., keeping affected nonprofits whole) and distributed accordingly. The determination of how best to do so is made by the Fund's volunteer board.

The Fund received \$506 million in donations, including \$128 million from the *America: A Tribute to Heroes* telethon and proceeds from the sale of CDs, videotapes and DVDs. All telethon contributions were used for grants to cover cash and services for victims and families. As of August 15, 2002, the Fund distributed \$336 million through 266 grants, of which \$288 million (86%) covered cash assistance and services for more than 100,000 individuals and families directly affected by the tragedy. The remaining \$49 million (14%) was used to help affected communities and to contribute to rescue efforts at the World Trade Center, Pentagon and in Pennsylvania.

The Fund is committed to accountability and transparency and lists each and every grant on its Website in addition to releasing the information to the press. The Website lists exactly how the money is being used and shows descriptions of each grant. In addition, the Fund will be audited annually to ensure that financial resources are accounted for and handled properly. The annual audit will be available to any donor who requests the information.

In making grant decisions, the Fund works with nonprofit organizations and agencies with the expertise to meet a wide range of needs. Grantees provide detailed written applications that outline their proposed activities, outcomes and expenditures. Proposals are reviewed by a committee comprised of Fund staff and representatives of The NYCT and UWNYP. The committee then recommends the grant for approval or denial. The Fund's CEO can approve grants up to \$500,000. Grants over \$500,000 and up to \$10 million require the approval of the CEO and board chairperson. Grants in excess of \$10 million require the consent of the Board of Directors. Once a grant is approved, the Fund monitors activities through regular reports from the grantee.

Grant recipients must provide regular reports on the use of their funds, the results of their services, and financial accounting of their expenditures. In addition, staff from the Fund maintain regular contact with grantees to stay informed on the success of efforts to help victims, families and communities.

The contact person regarding UWA's relationship with The September 11th Fund is Brian Gallagher, UWA's President and CEO, who can be reached at 703-683-7800.

The contact person for information related to The September 11th Fund and its activities is Josh Gotbaum, Executive Director and Chief Executive Officer of The September 11th Fund, and he can be reached at 212-686-7228. Previously, Mr. Gotbaum served as Executive Associate Director and Controller of the U.S. Office of Management and Budget, as Assistant Secretary for Economic Policy for the U.S. Treasury, and as an Assistant Secretary of Defense.