

## GALA Choruses Best Practices

Human Resources			
	Standard	Philosophy	✓
1	Current and complete <b>job descriptions</b> are in place for all positions, including those filled by employees, contractors, volunteers and board members. Terms of employment for paid positions are in written form.	Job descriptions provide a clear understanding of the responsibilities and authority associated with each position.	
2	All paid staff and board members have received <b>written performance evaluations</b> in the past twelve months.	Annual goal setting and assessment establishes trust and understanding between staff and board members and identifies both strengths and areas of opportunity.	
3	A statement and goals addressing <b>diversity, inclusion and ADA accessibility</b> (American Disabilities Act) has been adopted by the Board and is reviewed every three years. The statement should include appropriate gender language.	Goals for diversity, inclusion and accessibility help an organization become more intentional in hiring practices, board development and artistic programming. Diversity goals can strengthen a funding application and many funders now require them.	
4	The current Artistic Director, Executive Director and Board Chair have completed a <b>GALA orientation</b> that includes an overview of roles and responsibilities.	A process to orient new leadership is important to a chorus' success and effective governance.	
Governance			
	Standard	Philosophy	✓
5	The Board of Directors <b>reviews the chorus' bylaws</b> and other governing documents at least once every three years.	The bylaws of a nonprofit formalize many of the policies, procedures and structures that demonstrate effective governance. By regularly reviewing the bylaws, a board assures alignment with current practices.	
6	The Board of Directors <b>meets at least four times per fiscal year</b> and maintains written minutes for each board meeting.	The board is responsible for the chorus' mission and programs. It is important that a board meets regularly to assure informed decision-making.	
7	A written <b>conflict-of-interest policy</b> is signed by all board and staff members and compliance is strictly enforced.	A board's deliberations need to be independent and free of bias from voting members or key employees who may have a personal interest in the outcome of a decision.	
8	A policy is in place describing the <b>retention and destruction requirements</b> for key governance, legal, audit and financial documents.	Proper protection and destruction of important organizational documents is symbolic of a chorus' dedication to governance and accountability.	

Financial Activity			
	Standard	Philosophy	✓
9	The Board of Directors <b>approves an operating budget</b> prior to the beginning of each fiscal year and receives, at least quarterly, financial reports comparing actual to budgeted revenue and expenses.	A board is responsible and accountable for the financial management of a non-profit organization.	
10	<b>IRS form 990</b> is submitted on time annually after review by the Board of Directors.	The board has responsibility for the accuracy and transparency of a non-profit's annual financial filing.	
11	The chorus operates in <b>compliance with copyright laws:</b> <ul style="list-style-type: none"> <li>• All sheet music is purchased legally</li> <li>• Permissions have been obtained from the copyright holder for all unpublished musical arrangements</li> <li>• Performance royalties are paid to ASCAP, BMI, SOCAN, etc on a timely basis</li> <li>• Mechanical rights have been obtained for all audio recordings</li> <li>• Synchronization rights have been obtained for all video recordings longer than 30 seconds</li> </ul>	A chorus is responsible for adherence to all copyright laws and regulations.	
12	Board-approved <b>written financial policies</b> are in place covering the handling of cash and disbursement approval and contracting authority.	A board is responsible and accountable for the financial management of a non-profit organization and the protection of its assets.	