



Document Checklist for ECFA Application

Completed and submitted ECFA online application

Articles of incorporation filed with state

(signed and dated by the appropriate corporate officer, such as the corporate secretary)

Bylaws

(signed and dated by the appropriate corporate officer, such as the corporate secretary)

Mission or purpose statement

Statement of Faith – which includes basic evangelical tenets

(see ECFA Statement of Faith)

CPA prepared Financial statements for the most recent 12-month fiscal period

(see Table Below)

TOTAL ANNUAL REVENUE	CPA ENGAGEMENT
\$3M or more	External audit of financial statements (GAAP/GAAS)
\$2M to \$3M	External review of financial statements prepared on either the accrual or modified-cash basis of accounting
\$2M or less	Compiled financial statements prepared on either the accrual or modified-cash basis of accounting

Management or comment letter from the independent CPA relating to the most recent accounting period, if a letter was received with audit

Most recent IRS Form 990 or Form 990-PF, including all schedules and attachments, except Schedule B *(if applicable)*

Most recent annual report

(if such a report was prepared)

Three most recent fundraising appeals distributed to donors

(if applicable)

Conflict of Interest policy

IRS Determination Letter

(if applicable)

Form 1023 and attachments [If filed after 1987 and do not have a copy in your files, use Form 4506b to request a copy from the IRS]

(if applicable)