

**Japanese American National Museum
Annual Checklist of Legal Requirements
Administration and Finance**

Fiscal Year: _____

Item	File Date	Test	Staff	Checked and Verified
ADMINISTRATION:				
Review currency of Bylaws and Policies	n.a.	Inspect Master copy of Policies & Procedures and Board Minutes	Director of Operations	
Backup copies of Corporate Records properly deployed	January	Verbal Test	Director of Operations / Archivist	
Review existence of regular financial reports and annual budget	n.a.	Inspect Minutes of Budget & Finance Committee	Executive Office	
Review for evaluation of Executive Director	n.a.	Contact Chair, Executive Committee	Executive Committee	
Review transactions between Board Members & Museum	n.a.	Conflict of Interest Forms completed Random search of A/P system for checks issued to Board Members	Executive Office Finance Office	
TAX:				
Federal Tax Form 990 completed (File Form 990 with Registry of Charitable Trusts)	Nov. 15, or later if extension is granted	Inspect completed form	Finance Office	
State Tax Form 199 completed	Nov. 15, or later if extension is granted	Inspect completed form	Finance Office	
State Form RRF-1 completed	Nov. 15	Inspect completed form	Finance Office	

Federal Form 5500 completed (Pension Plan)	Jan. 31	Inspect completed form	Finance Office	
Review Compliance for Federal and State Payroll Tax withholding (US, CA and HI)	n.a.	Inspect Payroll Processing Reports (ADP records)	Finance Office	
Review Compliance for Sales Tax Payment (State Board of Equalization)	Monthly and Quarterly	Inspect File	Finance Office	
Forms 1096 and 1099 completed	Jan. 31	Inspect completed forms	Finance Office	
Property Taxes Paid (LA County Paid Invoice Folder)	As billed	Inspect Bill and A/P File	Finance Office	
Statement by Domestic Non-Profit Current	Jan. 31 Biennial, every even numbered year	Inspect completed form	Finance Office	
Property Tax Exemption annual application complete	Jan 15	Inspect completed form	Finance Office	
Environmental Fee Return (Board of Equalization)	Jan 25, Feb 28	Inspect File	Finance Office	
Annual External Financial Audit	October 31	Verbal	Finance Office	
Review UBIT (Unrelated Business Income Tax) compliance	Ext. Audit	Verbal	Finance Office	
OMB Circular A-133 Audit (if required)	October 31			
Review Existence and Adequacy of Insurance	Ext. Audit	Inspect File	Finance Office	
External Audit Management Letter	Oct. 31	Inspect File	Finance Office	

Facilities Checklist on Separate Document