



Social Current

COA Accreditation Benchmarking

Metrics Overview – Introduction

Social Current's COA Accreditation Benchmarking Program contextualizes the performance of COA-accredited human and social service organizations using benchmarks from peer organizations across the U.S. and Canada. This free service collects and aggregates 15 measures of organizational health and sustainability across four performance domains.

Accredited organizations can access their benchmarking report, which compares their figures to a custom subset of COA-accredited peer organizations. The comparison logic is multitiered and compares organizations based on their size, finances, services, and location.

The tables on the following pages provides a list of all metrics and their underlying calculations.

Financial Health

Financial Health metrics address an organization's financial accountability and viability through the application of sound financial management practices that accord with legal and regulatory requirements.

Metric	Description	Formula	Related Accreditation Standards
Months of Liquid Unrestricted Net Assets (LUNA)	This measure describes the extent to which an organization's assets are liquid and available to pay expenses. This is a good measure of "true" liquidity for many nonprofit organizations and is often monitored in tandem with months of cash on hand.	$(\text{Total Unrestricted Net Assets minus P\&E/P\&E Debt}) \div (\text{Total Expenses divided by 12})$	FIN 1: Governing Body Financial Responsibilities FIN 3: Financial Risk Assessment
Months of Cash on Hand	How long can your organization cover short-term obligations and day-to-day expenses? Your total cash balance at the end of the fiscal year is divided by your daily operating expenditures for the same year. A minimum of three months cash on hand is considered a good target for most nonprofits.	$\text{Total Unrestricted Cash} \div (\text{Total Expenses divided by 12})$	FIN 1: Governing Body Financial Responsibilities FIN 3: Financial Risk Assessment FIN 5: Financial Planning GOV 7: Strategic and Annual Planning
Operating Surplus or Deficit	This measures your organization's ability to cover operating expenses with revenue from your core operating model and is based on your standing at the end of the fiscal year.	$\text{Operating Unrestricted Revenue} \text{ minus } \text{Operating Expenses}$	FIN 1: Governing Body Financial Responsibilities FIN 3: Financial Risk Assessment FIN 5: Financial Planning GOV 7: Strategic and Annual Planning
Median Salary	This metric gives a general sense of the compensation provided by your organization. Your median wage is the one "in the middle" — that is, half of workers earn below and half earn above this amount.	Median salary of all full-time, salaried employees	FIN 8: Payroll

Metric	Description	Formula	Related Accreditation Standards
CEO Wage Ratio	This ratio is the percentage of all expenses dedicated to the CEO's salary.	CEO Wage divided by Total Expenses	FIN 8: Payroll

Governance

Governance metrics address several developments related to the concept of leadership, including governance size/ composition, participation, longevity, and transparency.

Metric	Description	Formula	Related Accreditation Standards
Board Size	The number of individuals serving on your organization's governing body.	Count of board members	GOV 2: Governing Body and Community Representation
Average Governing Body Attendance Rate	Your governing body's average attendance rate is a measure of their commitment and value to your organization.	Sum of governing body meetings attended by each governing body member divided by (the number of governing body meetings multiplied by the number of governing body member positions)	GOV 2: Governing Body and Community Representation
Average Governing Body Member Tenure (Months)	Governing body tenure is defined as the average tenure (in years) of all governing body members.	The total tenure of all active governing body members divided by the number of active governing body members	GOV 2: Governing Body and Community Representation
Term Limit	The maximum number of consecutive terms a board member can serve.	The maximum number of consecutive terms a board member can serve.	GOV 2: Governing Body and Community Representation

Workforce Development

Workforce Development metrics measure an organization's strategies to attract, motivate, develop, reward, and retain the best people to meet the organization's goals and objectives. The capacity to attract and retain a stable, qualified workforce is the foundation for achieving positive results for the people the organization serves.

Metric	Description	Formula	Related Accreditation Standards
Management Retention Rate	The rate of manager retention in the stated fiscal year.	(Total number of managers at the start of the fiscal year minus the number of managers who voluntarily left) divided by the total number of managers at the start of the fiscal year	HR 4: Satisfaction and Retention
Non-managerial Staff Retention Rate	The rate of non-managerial staff retention in the stated fiscal year.	(Total number of non-managerial employees at the start of the fiscal year minus the total number of non-managerial employees who voluntarily left) divided by the total number of non-managerial employees at the start of the time period	HR 4: Satisfaction and Retention
Staff Retention Rate	The rate of staff retention in the stated fiscal year (includes both managerial and non-managerial staff).	(Total number of employees at the start of the fiscal year minus the total number of employees who voluntarily left) divided by the total number of employees at the start of the time period	HR 4: Satisfaction and Retention
Average Tenure (months)	The average number of months all employees have been with your organization.	Total number of working months for all current employees divided by the total number of current employees	HR 4: Satisfaction and Retention

Metric	Description	Formula	Related Accreditation Standards
Average Cost of Benefits per Employee	Benefits may include paid leave, life insurance, healthcare, long-term disability insurance, dental plans, dependent care assistance, tuition reimbursement, retirement plans, etc.	Sum of the cost of benefits for all employees divided by the number of employees	HR 5: Human Resource Practices

Risk Management

Risk Prevention and Management metrics outline a comprehensive approach to preventing, managing, and reducing risk and protecting an organization's resources and assets.

Metric	Description	Formula	Related Accreditation Standards
Directors & Officers (D&O)/Liability Insurance Policy Amount	The amount of your organization's Directors & Officers (D&O)/liability insurance policy.	Policy amount	RPM 4: Insurance Protection