

Gospel for Asia’s Compliance with Independent Charities of America Eligibility Standards

(shaded areas indicate lack of compliance)

<u>ICA Eligibility Standards</u>	Gospel for Asia
Governance by Board of Directors with no material conflicts of interest, the majority of whom serve without compensation.	Three people on the board have “material conflicts of interest” (K.P. Yohannan, (founder/director) Gisela Punnoose (wife) and Danny Punnoose (son). Another board member has a family member who is employed by GFA. It is unclear how many independent members remain after three independent members recently resigned .
IRS certified 501(c)(3) charitable organization.	GFA is a religious order
Documented provision of substantive services and programs. For "national/international certification, services must be delivered to populations in at least 15 states or one or more foreign countries. Documents required depend on type of service delivered but always include a narrative annual report to the public and details on grants in aid on a state-by-state or country-by-country basis over a three year period.	GFA provides services in one or more foreign countries. If GFA produced an annual report for 2014, it is not widely available to the public. Furthermore, the audit report did not did not report grants to related parties (Believers’ Church, Love India Ministry, and Last Hour Ministry.
Annual financial audit conducted by an independent CPA in accordance with Generally Accepted Auditing Standards, showing compliance with Generally Accepting Accounting Principles. Certain compliance tests are conducted by ICA on the audit.	The last audit (2013 calendar year) conducted by Bland Garvey contains material errors, including failure to include the \$19.8 million “gift” from Believers’ Church as a “related party transaction” and the failure of GFA to report other “related party transactions” to NGOs in India.
Current IRS Form 990 annual return with all attachments, including those not open to public inspection, must be submitted to ICA. Certain compliance tests are conducted on the 990 by ICA.	As a religious order, GFA is not required by the IRS to submit a completed 990 form. For ICA purposes, GFA submits an abbreviated 990
Applicant cannot be late or in arrears with its IRS Form 990 filing and cannot appear on the State Department's or UN's list of suspect organizations.	See above
Faith-Based human care charities are eligible to apply. Proselytizing organizations are not.	GFA engages in human care activities but definitely markets itself in the U.S. as a proselytizing organization . GFA is known for attempts to use national pastors to proselytize instead of sending missionaries from the West in order to reach the “10-40 window.”
Applicants' fund raising materials and other information to the public must be truthful and nondeceptive.	According to the ECFA, GFA violated an ECFA standard regarding truthfulness in communications as well as other standards. As a result, ECFA terminated GFA’s membership . Their 100% pledge that all donations go to the field was violated by the return of \$19.8 million from India to the U.S. for construction of Wills Point, TX campus.