

	Policy No.	Revision No.	Issue Date
<b>Camden Family Connection</b>	001	000	1/6/2016
<b>Subject: ETHICAL FUNDING AND SPONSORSHIP POLICY</b>			
<b>Approvals:</b>			

## **ETHICAL FUNDING AND SPONSORSHIP POLICY**

### **Corporate Support Conflict of Interest Policy**

As an organization committed to advancing the health, safety, wellness, and stability of families and children, Camden Children’s Alliance & Resources, Inc. (CCAR) has adopted policies related to corporate funding and promotions. These organizational policies are intended to:

- 1) Affirm the high value CCAR places on the lives and health of families and children
- 2) Ensure that CCAR is independent from outside influences in the pursuit of our mission
- 3) Avoid potential or perceived conflict of interest
- 4) Ensure that CCAR will accept no support, financial or in kind contribution, from corporations with known risk promoting strategies or activities.

### **Tobacco and Alcohol Company Funding**

CCAR will not accept direct funding from alcohol or tobacco manufacturers or distributors, or from any of their subsidiaries or parent companies (check Philip Morris, Altria, Nabisco and Anheuser Busch web-sites for product lists and business units, and others as may be appropriate).

### **Tobacco and Alcohol Company Event Sponsorship**

CCAR will not sponsor, co-sponsor, or be a beneficiary of any event that accepts primary or secondary sponsorship from alcohol or tobacco manufacturers or distributors.

There shall be no distribution or sale of tobacco products or tobacco company subsidiary products, or of alcohol products or alcohol company subsidiary products (check Philip Morris, Altria, Nabisco and Anheuser Busch web-sites for product lists and business units, and others as may be appropriate) at CCAR events. There shall be no distributing or displaying of fliers, posters, signs, banners, dispensers, programs, activities or apparel bearing the name or logo of a tobacco or alcohol product manufacturer at any event sponsored by CCAR or in any communication medium used by CCAR.

### **Pharmaceutical Industry & Other Commercial Support for General Operating or Program Expenses**

Funds from the pharmaceutical industry and other commercial support, with the exception of that support described in the preceding sections, will be accepted for educational and program purposes only, and the terms, conditions, and purposes of such grants will be documented by a signed agreement. A signed agreement between the corporate supporter and CCAR will state in writing that the financial support will not in

any way impact the content of CCAR's publications or programs, and that health issues and policies, including those related to the specific corporation or industry, will be addressed by CCAR without intervention by the corporate supporter.

CCAR, or any committee or group working under the auspices of CCAR, is solely responsible for the content, quality, scientific integrity, identification of needs, determination of educational objectives, and materials related to any program or social event sponsored by a commercial source. The program shall be free of commercial influence in planning and content.

Commercial support will be acknowledged in printed materials; however, CCAR shall NOT endorse or promote a specific product, agency or corporate brand.

<b>Camden Family Connection</b>	Procedure No.	Revision No.	Issue Date
	002	000	1/6/2016
<b>Subject: Anti-Discrimination Policy</b>			
<b>Approvals:</b>			

**Purpose:**

To establish an anti-discrimination policy for Camden Children’s Alliance & Resources, Inc. (CCAR)

**Background:**

An anti discrimination policy is a systemic apparatus that in the absence of collusion minimizes the likelihood of prejudice, intolerance, and injustice and maximizes the likelihood of detection if it occurs. This policy does not guarantee against inappropriate activities, but should insure that they are completely inappropriate within all levels of the corporation.

**Policy:**

Camden Children’s Alliance & Resources, Inc.'s mission is to provide positive social development resources in accessible, friendly, and convenient spaces, to Camden County children and their families and to educate the public on the importance of providing developmental assets to all Camden residents. Camden Children’s Alliance & Resources, Inc. relies on community leadership and guidance to successfully carry out this mission.

Camden Children’s Alliance & Resources, Inc. is committed to maintaining work environments, programs and activities that are free of discrimination and harassment based on race, ethnicity, gender, sexual orientation, religion, age, economic means, academic skills, marital status, degree of disability or perceived disability, national origin, language, HIV, and veteran status. In order to be truly community-driven, we seek diversity and merit in the selection of Camden Children’s Alliance & Resources, Inc. staff and volunteers, Site and Project Partners, members of the Board of Directors and related community advisory bodies, contributors, affiliates and vendors who also adhere to nondiscriminatory policies and practices.

Camden Children’s Alliance & Resources, Inc. carefully and seriously considers all requests for reasonable accommodations.

<b>Camden Family Connection</b>	Procedure No.	Revision No.	Issue Date
	003	000	1/6/2016
<b>Subject:</b> Drug Free Workplace Policy			
<b>Approvals:</b>			

**Purpose:**

To establish a drug free workplace environment for Camden Community Alliance & Resources, Inc. (CCAR)

**Background & Policy:**

On October 21, 1988, Congress enacted the Drug-Free Workplace Act of 1988. This statute requires that all organizations receiving grants from any federal agency certify to that agency that they will maintain a drug-free workplace. The CCAR Drug-Free Workplace Policy was developed to accomplish this purpose.

- I. Unlawful manufacture, distribution, dispensing, possession, or use of controlled substances is prohibited in the workplace.
- II. Employees must notify management, as a condition of employment, in writing within five calendar days, if they are convicted of violating a criminal drug statute.
- III. Within 30 days notification of any employee convicted of violating a criminal drug statute, the executive board shall meet and take appropriate personnel action up to and including employee termination, or requiring the employee to participate in a Federal, State, Local or Law Enforcement approved drug abuse assistance or rehabilitation program.
- IV. Within 40 days notification of any employee convicted of violating a criminal drug statute, the executive board shall notify in writing any grantors or contractors of the employee's conviction and subsequent personnel action.

<b>Camden Family Connection</b>	Procedure No.	Revision No.	Issue Date
	004	000	1/6/2016
<b>Subject:</b> Conflicts of Interest Policy			

Purpose:

The purpose of the conflict of interest policy is to protect Camden Community Alliance & Resources, Inc. (CCAR), a tax-exempt organization, interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of CCAR or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Conflicts of Interest

- A. Employees, board members, and collaborative members shall serve in mutual good faith and will. There shall be neither appearances nor existences of conflicts of interest situations for employees, officials, and agents of the organization.
- B. *Conflicts of interest* occur when an employee, board member, or immediate family member receives personal financial benefit from the employee's (board member's) corporate position in a manner which may inappropriately influence the employee's (board member's) judgment or compromise the employee's (board member's) ability to carry out responsibilities to the corporation or could be a detriment to the corporation's integrity.

## Policy on Conflicts of Interest and Disclosure of Certain Interests

Purpose:

This conflict of interest policy is designed to help directors, officers and employees of the Camden Community Alliance & Resources, Inc. (CCAR) identify situations that present potential conflicts of interest and to provide CCAR with a procedure which, if observed, will allow a transaction to be treated as valid and binding even though a director, officer or employee has or may have a conflict of interest with respect to the transaction.

Background: In 2002 the IRS passed final regulations to the Internal Revenue Code that impose sanctions (known as "**Intermediate Sanctions**") on individuals and nonprofits that engage in private inurement or excess benefit transactions. This policy is to ensure CCAR transactions with an individual or individual for-profit company do not result in prohibited private benefit.

1. **Conflict of Interest Defined.** For purposes of this policy, the following circumstances shall be deemed to create Conflicts of Interest:
  - a. Outside Interests.

- i. A Contract or Transaction between CCAR and a Responsible Person or Family Member.
  - ii. A Contract or Transaction between CCAR and an entity in which a Responsible Person or Family Member has a Material Financial Interest or of which such person is a director, officer, agent, partner, associate, trustee, personal representative, receiver, guardian, custodian, conservator or other legal representative.
- b. Outside Activities.
  - i. A Responsible Person competing with CCAR in the rendering of services or in any other Contract or Transaction with a third party.
  - ii. Responsible Person's having a Material Financial Interest in; or serving as a director, officer, employee, agent, partner, associate, trustee, personal representative, receiver, guardian, custodian, conservator or other legal representative of, or consultant to; an entity or individual that competes with CCAR in the provision of services or in any other Contract or Transaction with a third party.
- c. Gifts, Gratuities and Entertainment. A Responsible Person accepting gifts, entertainment or other favors from any individual or entity that:
  - i. does or is seeking to do business with, or is a competitor of CCAR ; or
  - ii. has received, is receiving or is seeking to receive a loan or grant, or to secure other financial commitments from CCAR ;
  - iii. is a charitable organization operating in Minnesota;
  - iv. under circumstances where it might be inferred that such action was intended to influence or possibly would influence the Responsible Person in the performance of his or her duties. This does not preclude the acceptance of items of nominal or insignificant value or entertainment of nominal or insignificant value which are not related to any particular transaction or activity of CCAR.

## **2. Definitions.**

- a. A "Conflict of Interest" is any circumstance described in Part 1 of this Policy.
- b. A "Responsible Person" is any person serving as an officer, employee or member of the Board of Directors of CCAR.
- c. A "Family Member" is a spouse, domestic partner, parent, child or spouse of a child, brother, sister, or spouse of a brother or sister, of a Responsible Person.
- d. A "Material Financial Interest" in an entity is a financial interest of any kind, which, in view of all the circumstances, is substantial enough that it would, or reasonably could, affect a Responsible Person's or Family

Member's judgment with respect to transactions to which the entity is a party. This includes all forms of compensation.

e. A "Contract or Transaction" is any agreement or relationship involving the sale or purchase of goods, services, or rights of any kind, the providing or receipt of a loan or grant, the establishment of any other type of pecuniary relationship, or review of a charitable organization by CCAR. The making of a gift to CCAR is not a Contract or Transaction.

### **3. Procedures.**

a. Prior to board or committee action on a Contract or Transaction involving a Conflict of Interest, a director or committee member having a Conflict of Interest and who is in attendance at the meeting shall disclose all facts material to the Conflict of Interest. Such disclosure shall be reflected in the minutes of the meeting.

b. A director or committee member who plans not to attend a meeting at which he or she has reason to believe that the board or committee will act on a matter in which the person has a Conflict of Interest shall disclose to the chair of the meeting all facts material to the Conflict of Interest. The chair shall report the disclosure at the meeting and the disclosure shall be reflected in the minutes of the meeting.

c. A person who has a Conflict of Interest shall not participate in or be permitted to hear the board's or committee's discussion of the matter except to disclose material facts and to respond to questions. Such person shall not attempt to exert his or her personal influence with respect to the matter, either at or outside the meeting.

d. A person who has a Conflict of Interest with respect to a Contract or Transaction that will be voted on at a meeting shall not be counted in determining the presence of a quorum for purposes of the vote. The person having a conflict of interest may not vote on the Contract or Transaction and shall not be present in the meeting room when the vote is taken, unless the vote is by secret ballot. Such person's ineligibility to vote shall be reflected in the minutes of the meeting. For purposes of this paragraph, a member of the Board of Directors of CCAR has a Conflict of Interest when he or she stands for election as an officer or for re-election as a member of the Board of Directors.

e. Responsible Persons who are not members of the Board of Directors of CCAR, or who have a Conflict of Interest with respect to a Contract or Transaction that is not the subject of Board or committee action, shall disclose to the Chair or the Chair's designee any Conflict of Interest that such Responsible Person has with respect to a Contract or Transaction. Such disclosure shall be made as soon as the Conflict of Interest is known to the Responsible Person. The Responsible Person shall refrain from any action that may affect CCAR's participation in such Contract or Transaction. In the event it is not entirely clear that a Conflict of Interest exists, the individual with the potential conflict shall disclose the circumstances to the Chair or the

Chair's designee, who shall determine whether there exists a Conflict of Interest that is subject to this policy.

4. **Confidentiality.** Each Responsible Person shall exercise care not to disclose confidential information acquired in connection with such status or information the disclosure of which might be adverse to the interests of CCAR . Furthermore, a Responsible Person shall not disclose or use information relating to the business of CCAR for the personal profit or advantage of the Responsible Person or a Family Member.

5. **Review of policy.**

a. Each new Responsible Person shall be required to review a copy of this policy and to acknowledge in writing that he or she has done so.

b. Each Responsible Person shall annually complete a disclosure form identifying any relationships, positions or circumstances in which the Responsible Person is involved that he or she believes could contribute to a Conflict of Interest arising. Such relationships, positions or circumstances

c. A person who has a Conflict of Interest shall not participate in or be permitted to hear the board's or committee's discussion of the matter except to disclose material facts and to respond to questions. Such person shall not attempt to exert his or her personal influence with respect to the matter, either at or outside the meeting.

d. A person who has a Conflict of Interest with respect to a Contract or Transaction that will be voted on at a meeting shall not be counted in determining the presence of a quorum for purposes of the vote. The person having a conflict of interest may not vote on the Contract or Transaction and shall not be present in the meeting room when the vote is taken, unless the vote is by secret ballot. Such person's ineligibility to vote shall be reflected in the minutes of the meeting. For purposes of this paragraph, a member of the Board of Directors of CCAR has a Conflict of Interest when he or she stands for election as an officer or for re-election as a member of the Board of Directors.

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4. **Confidentiality.** Each Responsible Person shall exercise care not to disclose confidential information acquired in connection with such status or information the



disclosure of which might be adverse to the interests of CCAR . Furthermore, a Responsible Person shall not disclose or use information relating to the business of CCAR for the personal profit or advantage of the Responsible Person or a Family Member.

**5. Review of policy.**

- a. Each new Responsible Person shall be required to review a copy of this policy and to acknowledge in writing that he or she has done so.
- b. Each Responsible Person shall annually complete a disclosure form identifying any relationships, positions or circumstances in which the Responsible Person is involved that he or she believes could contribute to a Conflict of Interest arising. Such relationships, positions or circumstances

**Camden Community Alliance & Resources, Inc**  
**Conflict of Interest Information Form**

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Please describe below any relationships, positions, or circumstances in which you are involved that you believe could contribute to a Conflict of Interest (as defined in CCAR's Policy on Conflicts of Interest) arising.

*I hereby certify that the information set forth above is true and complete to the best of my knowledge. I have reviewed, and agree to abide by, the Policy of Conflict of Interest of CCAR that is currently in effect.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

<b>Camden Family Connection</b>	Policy No.	Revision No.	Revision Date
	005	001	1/6/2016
<b>Subject: Board Officer Duties</b>			

The duties of the Officers of the Board of Directors of Camden Community Alliance & Resources, Inc. are as follows. If this policy and the board roles listed in the bi-laws conflict, it is assumed that the organization's bi-laws supersede this policy.

Board President

1. Ensure that Camden Community Alliance & Resources, Inc. operates according to the Bylaws and Articles of Incorporation.
2. Act as a liaison between the Board of Directors and the Executive Director.
3. See that long-term goals are established and means to reach these goals are effected.
4. Ensure that Camden Community Alliance & Resources, Inc. is financially viable and maintains professional financial controls.
5. Monitor the Executive Director, and evaluate annually Executive Director's performances in cooperation with the Executive Committee.
6. Create agendas for the Board of Directors and the Executive Committee meetings. Chair these meetings.
7. Propose standing committee leadership to the Executive Committee for review and approval.
8. Monitor committee actions and performances; serve as ex-officio member of all committees.
9. Act as a spokesperson for Camden Community Alliance & Resources, Inc.; appoint substitute spokesperson as appropriate.
10. Appoint ad hoc committees and task forces and their chairpersons as appropriate.
11. Meet regularly with the Executive Director.

### Board Vice-President

1. Initiate leadership activities such as:  
Annual Board retreat,  
Education sessions during Board of Directors meetings,  
Board training sessions with facilitator or other resource, and  
Annual Board evaluation.
2. Recommend revision of Bylaws as needed.
3. Annually review duties and responsibilities of officers and recommend changes.
4. See that all committees define their duties and responsibilities and develop plans of action for the current year.
5. Monitor activities of Board committees and see that each committee prepares an evaluation of the year's work.
6. Serve on the Planning Committee and the Nominating Committee.

### Secretary

1. Keep an accurate record of all Board meetings and Executive Committee meetings.
2. See that minutes are distributed to Board members in a timely fashion (for example, two business days after the meetings) so that identified activities and responsibilities can be carried out prior to the next scheduled meeting.
3. Sign any official documents that require the Camden Community Alliance & Resources, Inc. Secretary's signature and use the official seal of the corporation as required.
4. Serve on any committee or special assignment as requested by the President.

### Treasurer

1. Review monthly financial statements and report to the Executive Committee and the Board of Directors.
2. Monitor implementation of the annual budget on behalf of the Board.
3. Direct the staff in the investment of short-term assets for the maximum returns.
4. Recommend the engagement of an independent certified public accountant for the purpose of examining the records of Camden Community Alliance & Resources, Inc. to determine the fairness of the annual financial statement and to ascertain the accuracy of internal controls toward safeguarding the assets of Camden Community Alliance & Resources, Inc.; and to interpret the document of the Executive Committee and the full Board.

<b>Camden Family Connection</b>	Procedure No.	Revision No.	Issue Date
	006	000	1/6/2016
<b>Subject: Internal Control Policy</b>			

Purpose:

To establish an internal control system for Camden Children’s Alliance & Resources, Inc. (CCAR)

Background:

Internal control is a system of procedures and crosschecking that in the absence of collusion minimizes the likelihood of misappropriation of assets, mismanagement or misstatements of the accounts, and maximizes the likelihood of detection if it occurs. These procedures are not a guarantee against inappropriate activities, but should insure that it will be promptly discovered.

Procedures:

I. Cash Management

- A. Reimbursable expenses to be recorded by date incurred and by grant or contract for services for which it was incurred.
- B. Drawdowns to be limited to the minimum amount necessary to cover allowable project expenses;
- C. Drawdowns to be timed in accordance with the actual amounts needed to cover allowable project costs;
- D. Drawdowns to not be made to cover future expenses

II. Annual Audits

- A. Should CCAR have expenditures that exceed \$250,000 within a fiscal year, an audit shall be performed by a certified public accountant with audit experience and current audit clientele. The Board of Directors may contract an audit at any time.
- B. Should an audit be performed for any reason, the audit report will be submitted to the Federal Audit Clearinghouse within 30 days of the Board of Directors’ receipt of the report.

III. Accounting System

- A. For each grant or contract for services, either for which CCAR is the grant recipient or for which CCAR is the grant administrator (or functions in a capacity thereof), financial records are to be kept differentiated from each other with the ability to report on grants or contracts for services, including differentiating revenue and expenditures.
- B. CCAR will maintain a chart of accounts for each grant or contract for services to reflect budgeted expenditure categories and revenue sources.
- C. CCAR will maintain original receipts unless CCAR is not the recipient or fiscal agent for a grant or contract for services for which it is responsible, in which case,

- CCAR will maintain copies of receipts and pass any original receipts to the recipient or fiscal agent, and attach those receipts or copies of receipts to dated and sequentially numbered Requests for Funding specific to the grant or contract for services to which it is assigned.
- D. CCAR will maintain a list of disbursements by date corresponding to the Requests for Funding.

#### IV. Disbursements

The primary objective in establishing internal controls over disbursements is to ensure that a record of all disbursements is made and that only authorized persons are in a position to withdraw funds.

##### A. Checking Accounts

The bylaws of CCAR and the banking resolution adopted by the Board of Directors charge the President, Board Chair and Treasurer with the responsibility of managing checking accounts.

##### 1. Authorization

- a. The Treasurer is authorized to open checking accounts.
- b. The Director authorizes expenditures in accordance with approved budget(s).
- c. The Director or staff print checks as authorized by the Director.
- d. The President, Vice President, and Secretary, have the authority to write and sign checks. Checks less than \$500 require the signature of the President, Vice President, Secretary or another board member authorized by the board of directors to serve as an authorized agent. Checks exceeding \$500 require signatures from two of the authorized agents.
- e. The Director or staff is authorized to maintain the checkbook, write checks, re-order checks, maintain the account using industry standards and conduct any other activities as required in the routine management of a checking account.
- f. The Treasurer or is authorized to maintain the checkbook, re-order checks, reconcile the account with monthly statements, maintain the account using industry standards and conduct any other activities as required in the routine management of a checking account.

##### 2. Check Writing

- a. All checks must be written to a specific person or organization. No checks may be written to cash except for the purpose of

reimbursement of petty cash and in such case must not exceed \$100.00.

- b. Checks will not be written until invoices are properly approved (Refer to IV.D.)

3. Bank Statement Reconciliation

- a. Bank statements shall be reconciled within 30 days of receipt.
- b. Bank statements shall be reconciled by the treasurer or financial consultant not authorized to sign checks.

4. Record keeping

- Cancelled checks and bank statements will be retained for a minimum of 7 years

B. Petty Cash

A small petty cash fund not to exceed \$100.00 will be maintained in the CCAR office to cover incidental office expenses.

1. Authorizations

- a. The Treasurer is authorized to establish a petty cash fund for the CCAR office.
- b. The Executive Director is authorized to manage the petty cash fund.

2. Security

- a. The petty cash fund will be maintained in a lock box. When not in use, the lock box will be kept in a lockable storage area.

3. Establishing and Reimbursement of Petty Cash Funds

- a. At no time will the petty cash fund exceed \$100.00.
- b. The initial funds and future reimbursements of petty cash funds will be made by issuing a check to CCAR with the stated purpose of initiating or reimbursing petty cash funds.

4. Accounting for Disbursements of Petty Cash

- a. A voucher must be completed for any disbursements indicating the purpose of the disbursement, the person who received the disbursement and their signature, and the amount disbursed (See Exhibit "A"). The receipts will be kept in the lock box and reconciled by the Treasurer with the fund balance on a monthly basis.

5. Record keeping

- b. Petty cash reconciliation records will be maintained for a minimum of 7 years.

C. Credit and Debit Cards

1. All credit or debit card receipts must be submitted for review and compared with credit card statements by the treasurer.
2. Authorizations
  - a. The Treasurer is authorized to establish credit cards in the name of the CCAR, upon board approval, not to exceed a limit of \$5000.
  - b. All expenditures by credit or debit card must be pre-approved as in the case of the pre-approvals of any other accounts payable.
3. Limited Use
  - a. Corporate credit and debit cards to be limited to a maximum amount of \$5000 and may only be used for corporate expenditures.
  - b. The use of the CCAR credit card is limited to the Executive Director or designated staff.
4. Security
  - a. Credit and Debit cards to be controlled by the treasurer.
  - b. Persons carrying corporate credit or debit cards shall sign upon receipt of the card(s) and check the card(s) back in to the treasurer at such time the card is no longer required.
  - c. Each employee carrying a corporate credit or debit card is responsible for maintaining and protecting the card against unauthorized use.
5. Statement Reconciliation and Approval
  - a. The Executive Director will provide a summary of monthly credit card activities to the Treasurer each month explaining the purpose of each activity.
  - b. Monthly statements will be reviewed and approved by the Treasurer prior to payment.
6. Record Keeping
  - a. All expenses require a receipt. Any expense without a receipt will be the responsibility of the employee under whose authorization the expense was incurred.
  - b. Credit card records and statements will be filed and retained for a minimum of 7 years.

#### D. Accounts Payable

1. Authorizations
  - a. The Executive Director is authorized and empowered through the bylaws of CCAR to conduct the business of CCAR including the management of accounts payable.



- b. The Executive Director is authorized to open and organize invoices for payment and insure accounts are settled in a timely fashion.

## 2. Approval of Invoices

- a. The President, Vice President, Secretary or Treasurer or another board member authorized by the board of directors to serve as an authorized agent, as authorized agents must approve invoices prior to payment. Invoices exceeding \$500.00 must be approved by at least two of the authorized agents.
- b. The Executive Director will receive invoices; match them with evidence of receipt and forward to the Treasurer for approval.

## 3. Record keeping

- a. Invoices will be filed and retained for a minimum of 7 years

- E. A chronological list of Disbursements shall be maintained corresponding to the Requests for Funding specific to the grant or contract for services to which it is assigned.
- F. Blank checks to be kept in a secure location, not accessible by anyone unauthorized to sign the checks.
- G. All disbursements shall be pre-approved by the executive committee upon approval to execute the grant or contract for services as long as the disbursement is compliant with the budget of the grant or contract for services to be executed. Should a disbursement be outside the budgeted amount for expenditures, then a budget revision shall be approved by the executive committee of the board.
- H. Expenditures shall be reasonable to the project. For each procured item or service totaling over \$3000 in value, bids or quotes will be sought from a minimum of three qualified vendors, unless such procurement be designated as a deliverable in a specific grant or contract.
- I. All members of the executive committee are authorized to sign checks, with the exception of any executive committee member designated as the person who reconciles the checks. One other board member may be authorized by the board of directors to serve as an authorized agent to sign checks. Two signatures are required for checks over \$500.

## V. Timekeeping

- A. Salaries and wages charged to specific grants or contracts for services are to be based on the actual time employees worked on the grant or contract for services and be supported by timesheets that separately report the total time worked on each project.
- B. Timesheets are to be certified as accurate by either the employee or a supervisor familiar with the employee's activities.
- C. Timesheets are to be filled out daily and submitted to the fiscal agent periodically as specified by the fiscal agent.
- D. Copies of timesheets are to be kept by the Executive Director for executive and personnel committees' review.

- E. If an employee, board member, or collaborative member considers possible an existence or an appearance of a conflict of interest, he or she shall raise the possibility in a board meeting at which the board of directors will resolve the issue in a manner mutually beneficial to the corporation and people of Camden County. Considerations of potential or actual conflict of interests should be raised first with the employee or board member involved in the action to allow the employee (board member) to either resolve the issue or to report the potential at the next board meeting. The board meeting minutes will reflect any issues of actual or potential conflicts of interest raised and its resolution.

## VI. Fiscal Agency Accounts

All funds requiring financial audits received from grantors will be maintained by an approved fiscal agent. The following controls are in place unless they conflict with the fiscal agent's own internal controls as documented in writing by a representative of the fiscal agent. In such cases, the board may suspend these controls in deference to the fiscal agents', or otherwise find a mutually acceptable procedure which will be documented and in place until the funds are depleted or the fiscal agency is otherwise terminated.

### A. Authorizations

1. Only the assigned representative of the fiscal agent is authorized to write and sign checks.
2. The assigned representative of the fiscal agent is authorized to reconcile the account with monthly statements, maintain accounting records and conduct any other activities as required in the routine management of the account.
3. Check Writing
  - a. All checks must be written to a specific person or organization. No checks may be written to cash.
  - b. Checks will not be written until invoices are properly approved (Refer to IV.D.)
4. Monthly account statements are to be presented to the Treasurer. The Treasurer will review the statement for irregularities and unusual expenses as well as reconcile the statement to an internal report prepared by the Executive Director and match invoices to payments.
5. Record keeping
  - a. Reconciliations of the fiscal agent reports and internal report will be retained for a minimum of 7 years.

## VII. Travel

- A. Travel expenses are to be reasonable and necessary to the mission of the corporation.
- B. All expenses must be submitted in a timely fashion. Receipts must be submitted within 30 days following the month in which the expenditure was incurred.

- C. All travel expenses are to be pre-approved by the Executive Director or Board of Directors.
- D. Rates for reimbursement for mileage, meals and incidentals, and lodging to reflect the rates specified in the grant or contract for services to which the expenditure applies. Should a grant or contract for services not specify reimbursements, the following shall apply:
  - 1. Mileage to be reimbursed at the federal rate
    - a. Employees and board members conducting corporate business to be reimbursed at the federal business rate
    - b. Volunteers and collaborative member who are not employees or board members to be reimbursed at the federal charitable rate
  - 2. Meals to be reimbursed at \$100 per 16 hour day, and \$60 per day less than 16 hours, or at the federal rate (gsa.gov) whichever is more.
  - 3. Incidentals include transportation costs to and from a conference and/or hotel site by taxi, shuttle, or public transportation. Reimbursements not to exceed actual costs plus tips if any. Other incidentals include tips for luggage handling, parking fees, coat check fees, and all other reasonable fees.
  - 4. Lodging to be reimbursed at the rate no greater than that indicated through gsa.gov unless a conference or conference hotel at which the staff is attending exceeds the gsa.gov rate in which case the lodging will be reimbursed at the actual rate. Lodging costs over more than one night will be averaged and the average cost will be the documented rate.
- D. Airfare is limited to business class unless otherwise specified in the grant or contract for services to which it will be attributed.
- E. Car rental is limited to luxury class unless otherwise specified in the grant or contract for services to which it will be attributed.
- F. Travel costs are to be reimbursed based on costs itemized and submitted with original receipts.

#### VIII. Forms

- A. Timesheet – See Attachment A
- B. Expense Reimbursement – See Attachment B
- C. Mileage Reimbursement – See Attachment C
- D. Funding Request Form – See Attachment D
- E. Deposit Form – See Attachment E

# Camden Family Connection

## DEPOSIT OF FUNDS

RECEIVER'S NOTES	
DEPOSIT NO:	
Date	
Source	
Apply funds	
Amount of Check	
Purpose	
By	
<i>Attach check or bank draft</i>	
TREASURER'S NOTES	
Date Reported to Bd	
Apply funds	
Comments	
Date Submitted to Bookkeeper	

<b>Camden Family Connection</b>	Procedure No.	Revision No.	Issue Date
	007	000	1/6/2016
<b>Subject: Document Retention and Destruction Policy</b>			

**Purpose**

In accordance with the Sarbanes-Oxley Act (2002) , which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding, this policy provides for the systematic review, retention and destruction of documents received or created by Camden Community Alliance & Resources, Inc. (aka Camden Community Alliance & Resources) in connection with the transaction of the organization's business. This policy covers all records and documents, regardless of physical form, providing guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate Camden Community Alliance & Resources' operations by promoting efficiency and freeing up valuable storage space.

**Document Retention**

Camden Community Alliance & Resources follows the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule will be retained for the appropriate length of time.

**Paper Documents**

**The following documents will be kept on file permanently:**

*Corporate Documents:*

- Annual Reports to Secretary of State/Attorney General
- Articles of Incorporation
- Board Meeting and Board Committee Minutes
- Board Policies/Resolutions
- By-laws
- Construction Documents
- Fixed Asset Records
- IRS Application for Tax-Exempt Status (Form 1023)

IRS Determination Letter  
State Sales Tax Exemption Letter

*Accounting and Corporate Tax Records*

Annual Audits and Financial Statements  
Depreciation Schedules  
General Ledgers  
IRS 990 Tax Returns

*Bank Records*

Check Registers

*Payroll and Employment Tax Records*

Payroll Registers  
State Unemployment Tax Records

*Employee Records*

Employment and Termination Agreements  
Retirement and Pension Plan Documents

*Legal, Insurance and Safety Records*

Appraisals  
Copyright Registrations  
Environmental Studies  
Insurance Policies  
Real Estate Documents  
Stock and Bond Records  
Trademark Registrations

**The following documents will be kept on for seven (7) years:**

*Corporate Documents:*

Contracts (after expiration)

*Accounting and Corporate Tax Records*

Business Expense Records  
IRS 1099s  
Journal Entries  
Invoices

*Bank Records*

Bank Deposit Slips  
Bank Statements and Reconciliation  
Electronic Fund Transfer Documents

***Payroll and Employment Tax Records***

Earnings Records  
Payroll Tax returns  
Garnishment Records  
W-2 Statements

***Employee Records***

Donor Records and Acknowledgement Letters

***Legal, Insurance and Safety Records***

Leases  
Records Relating to Promotion, Demotion or Discharge (*after termination*)

**The following documents will be kept on for five (5) years:**

***Employee Records***

Accident Reports and Worker's Compensation Records  
Salary Schedules  
OSHA Documents

***Legal, Insurance and Safety Records***

Grant Applications and Contracts (*after completion*)

**The following documents will be kept on for three (3) years:**

***Corporate Documents:***

Correspondence (general)

***Accounting and Corporate Tax Records***

Petty Cash Vouchers  
Cash Receipts  
Credit Card Receipts

***Employee Records***

Employment Applications  
I-9 Forms (*after termination* )  
Time Cards

*Legal, Insurance and Safety Records*  
General Contracts

### **Electronic Documents and Records**

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Backup and recovery methods will be tested at least twice per year.

### **Emergency Planning**

Camden Community Alliance & Resources’ records will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to keeping Camden Community Alliance & Resources operating in an emergency will be duplicated or backed up at least quarterly and maintained off site at a location to be determined by the Compliance Officer.

### **Document Destruction**

Camden Community Alliance & Resources’ Compliance Officer is responsible for overseeing the ongoing process of identifying and destroying Camden Community Alliance and Resources records that have met the required retention period. Destruction of financial and personnel-related documents will be accomplished by shredding and may be conducted by Camden Community Alliance and Resources' staff under the supervision of the Executive Director.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

### **Compliance**

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against Camden Community Alliance & Resources and its



employees and possible disciplinary action against responsible individuals. Policies and Procedures Committee will periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.

<b>Camden Family Connection</b>	Procedure No.	Revision No.	Issue Date
	008	000	1/6/2016
<b>Subject: Whistleblower Policy</b>			
<b>Approvals:</b>			

**General**

Camden Community Alliance and Resources requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of Camden Community Alliance and Resources are expected to practice honesty and integrity in fulfilling our responsibilities and complying with all applicable laws and regulations.

**Reporting Responsibility**

It is the responsibility of all directors, officers and employees to report ethics violations or suspected violations in accordance with this Whistleblower Policy.

**No Retaliation**

No director, officer or employee who in good faith reports an ethics violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within Camden Community Alliance and Resources prior to seeking resolution outside Camden Community Alliance and Resources.

**Reporting Violations**

Camden Community Alliance and Resources has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee’s supervisor is in the best position to address an area of concern. However, individuals who are not comfortable speaking with their supervisor or not satisfied with their supervisor’s response, are encouraged to speak with the President of the Board of Directors or any member of the Executive Committee. Supervisors and managers are required to report suspected ethics violations to the Camden Community Alliance and Resources’ Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. In cases of suspected fraud, dissatisfaction with response, or discomfort with prescribed procedures, individuals should contact Camden Community Alliance and Resources’ Compliance Officer directly.

**Compliance Officer**

The Treasurer of Camden Community Alliance and Resources shall serve as the organization's Compliance Officer and shall be responsible for investigating and resolving all reported complaints and allegations concerning violations. At his/her

discretion, the Compliance Officer shall advise the Executive Director and/or the audit committee of such allegations. The Compliance Officer has direct access to and shall report to the Policies and Procedures Committee at least annually on compliance activity. The Camden Community Alliance and Resources' Compliance Officer shall serve on the Policies and Procedures Committee.

### **Accounting and Auditing Matters**

The audit committee of the board of directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the audit committee of any such complaint and work with the committee until the matter is resolved.

### **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and/or which prove to have been made maliciously or knowingly to be false may be viewed as a serious disciplinary offense.

### **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### **Handling of Reported Violations**

Except in cases of anonymous complaints, the Camden Community Alliance and Resources' Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

### **Audit Committee Compliance Officer:**

Doug Corwin  
Treasurer

### **Camden Community Alliance and Resources Management Staff**

Celenda Perry, Executive Director  
Camden Community Alliance and Resources

Recommended by Policy and Procedures Committee 18 June, 2009

<b>Camden Family Connection</b>	Procedure No.	Revision No.	Issue Date
	009	000	1/6/2016
<b>Subject:</b> Employee Overtime			

Regular work days for full-time hourly employees are considered 8:30 am to 5 pm with a 30 minute lunch break and no morning or afternoon breaks. Employees may be required to work outside of regular work day hours.

Full time employees work at least 32 and up to 40 hours a week. In no case should there be more than 40 hours worked without prior written approval. Part-time employees work up to 32 hours per week. Regular work weeks are Sunday through Saturday.

Each hourly employee is to maintain on the staff web-based calendar his/her scheduled out of office time during regular working hours including all scheduled and potential conferences, workshops, meetings, trainings, sick/personal/vacation leave, and all appointments both business and personal during the regular work day.

An hourly employee may request in writing extended flexible hours. Requests will be reviewed and either approved, approved as modified, or denied within 5 working days.

For each week of approved flex time, each employee will submit a proposed schedule at least one week in advance showing all scheduled and potential conferences, workshops, meetings, and trainings, specifically documenting any work other than regular work day office time, posted on the staff web-based calendar. The employee will note the conferences, workshops, meetings, trainings, etc that will be missed in an email to the supervisor advising that the proposed schedule has been posted on staff web-based calendar. (The latter is to assure the organization is represented where necessary, despite the employee's absence due to flex time.)

Furthermore, the Executive Director should provide a copy of the approved policy to employee files and review the policy with non exempt employees so they understand the policy.