

**San Francisco IHSS Public Authority Governing Body –
Meeting Agenda**

<u>Date:</u>	Tuesday, September 9 th , 2025
<u>Time:</u>	1:00 pm – 2:30 pm
<u>Location:</u>	832 Folsom Street, 9 th Floor
<u>Virtual Option:</u>	https://v.ringcentral.com/join/905048011?pw=6f0666df790806c1201e90189fe6bf4d Ring Central Dial-In: (267) 930-4000 United States Ring Central Conference ID: 905048011

Time	Topic	Speaker
1:00 – 1:05	Roll Call	Executive Assistant
1:05 – 1:10	Public Comment	Public
1:10 – 1:15	Vote to Approve Consent Agenda a. Agenda September 9 th b. Minutes May 13 th	President
1:15 – 1:20	President's Report	President
1:20 – 1:25	Treasurer's Report – P&P Changes & Updates	Treasurer
1:25 – 1:35	Executive Director's Report	Executive Director
1:35 – 2:05	Staff/Org Reports	
	a. Programs	Deputy Director
	b. Finance i. Vote to Approve Finance P&P Updates	President
2:05 – 2:15	Board Seat Updates & Officer Elections	Open floor
2:15 – 2:25	Commission Updates/Announcements	Open floor
2:25 – 2:30	Meeting Evaluation and Adjournment	Open floor





**Governing
Body Members**

**Robin Wilson-
Beattie**

President

Younger Consumer
Representative

Edda Mai Johnson

Older Consumer
Representative

Sascha Bittner

DAS Commission
Representative

Daisy McArthur

Secretary

Union
Representative

Alex Madrid

Treasurer

Mayor's
Disability
Council
Member

Luana McAlpine

Independent IHSS
Provider

Jesse Nichols

Younger
Consumer
Representative

Jane Redmond

Older Consumer
Representative

Mara Math

Older Consumer
Representative

Ted Jackson

Younger Consumer
Representative

**San Francisco IHSS Public Authority
832 Folsom St., 9th Floor, San Francisco, CA
Governing Body Meeting
Minutes of September 9th, 2025**

Date: Tuesday, September 9th, 2025

Time: 1:00 p.m. – 2:30 p.m.

Place: In-person

Ring Central Dial-in: +12679304000

Ring Central Conference I.D: 905048011

Roll Call

Governing Body Members present:

- Robin Wilson-Beattie
- Alex Madrid
- Jesse Nichols
- Jane Redmond
- Luana McAlpine
- Mara Math
- Edda Mai Johnson
- Jane Redmond (Virtual)

Also Present:

- Eileen Norman, Executive Director
- Eren Gutierrez – Deputy Director
- Nicole Bohn, Guest

Absent:

- Sascha Bittner
- Ted Jackson
- Daisy McArthur
- Rick Mena- Director of Finance

Call to Order

President, Robin Wilson-Beattie called the meeting





to order at 1:05 pm.

Consent Agenda Robin motioned to approve the Consent Agenda. Alex M. first this motion, Jesse N. seconded this motion. Unanimously approved.

**President's
Report**

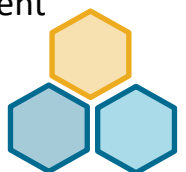
- Robin welcomed and thanked members for attending.
- Robin introduced Nicole Bohn to the Governing Body. Nicole shared her background, highlighting her previous experience and advocacy in the field of disability. Eileen expressed enthusiasm about Nicole joining the group.
- Robin reported the SF PA's participation in the joint San Francisco/Marin PA Governing Body training on August 8th, which she attended along with other Governing Body members.
- Robin attended the opening ribbon cutting of the DCC alongside fellow PA GB member Sascha Bittner and ED Eileen Norman. Excited to see this historic new center open in SF.

**Treasurer's
Report**

- Alex introduced the updated Conflict of Interest form and requested that all members sign and return it to EA Caitlin and/or Eileen.
- Alex presented updates to the Policy and Procedures and requested a motion to approve the changes. Jesse N. first the motion, Mara seconded this motion.
- The Fiscal Policy and Procedures Updates were unanimously approved by all Governing Body members present.
- Alex announced that the Audit will take place next month and that results will be in January.

**Executive
Director's
Report**

- Eileen announced that the San Francisco Foundation Grant has been awarded, with \$200,000 allocated primarily to implement



the Training and Incentive Program (TIP). This program, in partnership with multiple organizations, will provide paid training opportunities for Individual Providers (IPs).

- Eileen reported on a recent update to the Brown Act regarding remote participation. Senate Bill 707 (SB 707), if passed, would permit remote participation for the SF IHSS Public Authority. She noted that CAPA supports this bill.
- Eileen shared a goal for the coming year: to have staff attend Governing Body meetings to gain further knowledge of the Council's work and strengthen integration between staff and the Governing Body.
- Eileen distributed the FY 24–25 Goals and Accomplishments Report and encouraged members to review the document.
- Eileen reported that the Marin Public Authority training went well, with four Governing Body members in attendance, and invited feedback.
- Eileen provided a legislative update on Assembly Bill 283 (AB 283), the Collective Bargaining Bill. Amendments have been made to remove Public Authority responsibilities from the scope of bargaining, leading CAPA to adopt a neutral position.
- Eileen noted the passage of the Federal Budget Bill and expressed concern about its long-term impact on Medicaid recipients.
- Eileen announced that the Winter IHSS PA Newsletter is currently in development.
- Alex inquired about participation in meetings via virtual format.



- Nicole asked for clarification on one of the items included in the FY 24–25 Goals and Accomplishments Report.

**Staff/Org
Reports**

Finance Report – Director of Finance, Rick Mena

- In Rick’s absence, Eileen presented the Finance Report.
- Eileen reviewed the Year in Review, noting that between the two contracts, 99.2% of the budget was spent.
- She presented the Organizational Revenue Summary for FY 2023–24, covering the months of June through July 2025, along with Budget-to-Spend results.
- Eileen also reviewed the Profit and Loss Statement.

Programs Report – Eren Gutierrez

- Eren announced the successful completion of the IHSS PA monitoring visit audit, reporting positive results.
- She presented program service highlights for June and July, including:
 - An increase in Active Registry Providers from 588 to 707.
 - Onboarding of 122 providers in a single month.
 - A 20% increase in Provider referrals.
- Eren also reported that 1,295 packets were distributed to Independent Providers.

**Board Seat
Updates**

- Eileen announced Governing Body candidate Nicole Bohn, shared her application, and outlined the next steps with the Rules Committee.
- Eileen shared that this would be Alex Madrid’s final Governing Body meeting, as he is no longer on the Mayor’s Disability Council and is therefore ineligible to serve as the MDC representative. She encouraged



members to acknowledge and congratulate Alex. Alex noted that this isn't goodbye and affirmed he will continue advocating for the community.

- Eileen announced upcoming officer elections and encouraged members to reach out to EA Caitlin or herself if they wish to run for an officer position.
- Mara asked if nominations could be made immediately and nominated Robin Wilson-Beattie for President.
- Mara inquired about the roles and responsibilities of the Vice President and Secretary positions.

**Commission
Updates/
Announcements**

- Robin opened the floor any announcements, there were none.
- Eileen announced the upcoming Executive Director Evaluation, which will be conducted individually and virtually.

**Meeting
Evaluation**

- Good meeting. Members were pleased the meeting ended ahead of schedule.

Adjournment

- Robin called a vote to move to closed session. First motion: Jesse Nichols. Second: Alex Madrid. Motion passed unanimously.
- Meeting adjourned at 1:53 pm.



**Documents supporting agenda items are available for review at the Public Authority office:
832 Folsom Street, 9th Floor, San Francisco, CA 94107**

1. KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

It is the duty of government and public agencies, such as the IHSS Public Authority, to serve the public, reaching decisions in full view of anyone interested in the subject. Both the state Brown Act and the San Francisco Sunshine Ordinance assure that deliberations are conducted before the people and that pertinent operations are open to the people's review.

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2. DISABILITY ACCESS

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- Large-print copies of the meeting agenda

Contact IHSS Public Authority 415-243-4477





SFIHSS PUBLIC
AUTHORITY

San Francisco IHSS Public Authority
832 Folsom Street, 9th Floor
San Francisco, CA 94107-1123
Phone: 415-243-4477 / Fax: 415-243-4407

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Body Members**

**Robin Wilson-
Beattie**

President

Younger Consumer
Representative

Edda Mai Johnson

Older Consumer
Representative

Sascha Bittner

DAS Commission
Representative

Daisy McArthur

Secretary
Union
Representative

Alex Madrid

Treasurer
Mayor's
Disability
Council
Member

Ted Jackson

Older
Consumer
Representative

Jesse Nichols

Younger
Consumer
Representative

Luana McAlpine

Provider
Representative

Jane Redmond

Older Consumer
Representative

Mara Math

Older Consumer
Representative

San Francisco IHSS Public Authority
832 Folsom St., 9th Floor, San Francisco, CA
Governing Body – Regular Meeting
Minutes of May 13, 2025

Date: Tuesday, May 13, 2025

Time: 1:04 p.m. – 2:30 p.m.

Place: In-person

Ring Central Dial-in: +12679304000

Ring Central Conference I.D: 905048011

**Call to Order
and
Roll Call**

Governing Body Members present: Robin Wilson-Beattie, Alex Madrid Jesse Nichols, Jane Redmond, Daisy McArthur, Sascha Bittner, Ted Jackson, Mara Math, Edda Mai Johnson

Also Present: Eileen Norman- Executive Director, Eren Gutierrez – Deputy Director, Rick Mena- Director of Finance and Administration

Absent: Luana McAlpine

President, Robin Wilson-Beattie called the meeting to order at 1:04 pm.

Consent Agenda

Robin motioned to approve the Consent Agenda. Alex M. first this motion, Jesse N. seconded this motion.

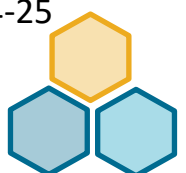
Unanimously approved.

**President's
Report**

- Robin welcomed and thanked members for joining.
- Robin concluded the Presidents report and introduced Treasurer Alex M. for Treasurers Report.

Treasurer's

- Alex asked members to review the FY24-25





Report

Budget Review and proposed an approval. Alex called a vote for approval. First motion Daisy to approve, seconded by Jane R.

Executive Director's Report

- Eileen provided organizational updates, legislative, and partnership updates listed on the distributed ED report.
- Eileen also brought a letter drafted to send to Rep. Matt Haney from the Governing Body re: AB 283 concerns. Will send with revisions to GB to approve signature.

Board Education/ Guest Speaker

- President Robin introduced governing body member Ted Jackson to cover Medicaid budget cuts and other federal changes.
- Alex proposed the idea of a Governing Body retreat utilizing the remaining governing body funds and stated that the topic will be discussed further in the next officer meeting.

Board Retreat

- Alex called a vote to do the Governing Body Retreat on July 15th. Ted moved to approve, Sascha seconded it. There were 9 votes to approve. 1 abstention.

Staff/Org Reports

Finance Report – Director of Finance, Rick Mena

- Rick discussed the Budget Breakdown of FY24-25 covering the months of July through May and Budget to Spend Results.

Programs Report – Eren Gutierrez

- Eren presented program service highlights of February and March. She presented the recent increase in Active Registry Providers (an increase from 499 to 585) and onboarding providers (83 in one month) She highlighted the slight increase in consumers their assistance (210 in one month).

Board Seat Updates

- Robin announced the official appointment of Luanna McAlpine and Ted Jackson.





**Commission
Updates /
Announcement's**

- Alex announced the MDC next Friday and encouraged members to join.
- Sascha announced ADA services commission June 4th

**Meeting
Evaluation**

- Members expressed approval of the meeting and indicated they are looking forward to the next meeting.

**Public Session
Adjournment**

- Robin called a vote to move to closed session. First motion: Jesse Nichols. Second: Sascha Bittner. Motion passed unanimously.
- Meeting adjourned at 2:32 pm

Closed Session

- The Governing Body discussed the upcoming Executive Director Performance Review and approved a format to use. GB President will collect responses to summarize and submit to GB for approval.



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President Report

Tuesday September 9th, 2025,
President Robin Wilson-Beattie

- On August 8, I attended the training at Marin with IHSS staff and Governing Body Members.
- On July 18th, I attended the ribbon-cutting ceremony for the Disability Cultural Center, along with governing body member Sasha Bittner and Eileen Norman. Funded by the Department of Disability and Aging Services, the Center is the first publicly funded disability cultural center in the U.S. It also marks the 35th Anniversary of the Americans with Disabilities Act.



Governing Body Meeting
July 15, 2025

Executive Director's Report

Organization Updates

- SF Foundation Grant: TIP working in partnership with multiple organizations on a grant from SFF to provide paid training to IPs.

Legislative/Policy Updates

- Updates to Brown Act/remote participation: SB707 (Durazo) will make it so that remote participation for SF IHSS PA will be permissible. CAPA is supporting.
- AB 283: Collective Bargaining Bill – Amendments were made to remove PA duties from bargaining. CAPA is neutral.
-

Partnerships/Collaboration Updates

- Training with Marin PA. Need to confirm who will be participating and going in person or joining online on 8/8/25.
- Continued interest from the other organizations and PAs on the training developed in collaboration with Christina Mills.

Other News

- Federal Budget Bill passed. Unknown lasting effect it will have on Medicaid recipients
- New newsletter is out! Get yours!

Programs Overview

June and July 2025

Data from 06/01-07/31/2025

Total # of new Intakes/Consumers Served

Registry



377

BUPS



175

Mentorship



58



SFIHSS PUBLIC AUTHORITY

Total # of Provider Activity

Registry Providers



666

Average Active Registry Providers

New Registry Providers

122

Onboarded

of PPE Distributed

1,295

Packets to IPs

FY 2024-25 Monthly Report			Feb.2025	Mar.2025	Apr.2025	May 2025	Jun.2025	Jul.2025
Consumers	Registry	# of Consumers referred to the Registry	215	210	219	192	182	195
	Mentorship	# of Consumers referred to Mentorship	30	14	20	19	21	37
		# of Consumers working with a Mentor	123	129	114	112	101	114
	Back-Up Service(BUPS)	# of Consumers referred to BUPS	53	63	84	92	92	83
Providers	Registry Providers	Total # of Registry Providers (active- looking for work)	557	613	628	643	649	683
		# of Applicants	107	97	115	92	107	123
		# of Applicants who were accepted to registry	38	45	46	43	59	63
		# of Providers Employed w/ 1+ Consumers	1,884	1,897	1,902	1,918	1,923	1,932
	IHSS Provider Benefits	# of Providers enrolled in health benefits	11,514	11,562	11,719	11,647	11,682	11,746
		# of Providers enrolled in dental benefits	9,202	9,253	9,213	9,147	9,158	9,198
		# of LiveScans serviced	388	292	291	340	279	392
		# of DOJ records processed	458	488	489	577	396	524
		# of Protective Personal Equipment	522	750	661	481	588	707

Summary

Fiscal Year 2024-2025 in Review

Detail

Actual fringe percentage:

Fiscal Year 2024-2025 in Review

Detail

Actual fringe percentage:

**Report excludes \$58,000 DPH Mentorship Grant Funds*

Summary

Fiscal Year 2024-2025 in Review

Detail

Actual fringe percentage:

Fiscal Year 2024-2025 in Review

Detail

Actual fringe percentage:

**Report excludes \$58,000 DPH Mentorship Grant Funds*

GB P&L

San Francisco IHSS Public Authority

July 1, 2024-July 1, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
4100 Grant	107,953,913.66
4200 Other Funds	\$135.01
4205 Non Grant income	30.00
Total for 4200 Other Funds	\$165.01
4500 Interest Income	2,038.76
4900 Interest Income-LAIF	22,461.93
Services	32.19
Total for Income	\$107,978,611.55
Cost of Goods Sold	
Gross Profit	\$107,978,611.55
Expenses	
5000 PERSONNEL / BENEFITS / TAXES	\$3,320,630.08
6000 ON CALLS / BENEFITS / TAXES	\$272,539.64
6500 MENTORS / BENEFITS / TAXES	0
650A Mentor Wages	\$78,451.87
650B Mentor Fringe Benefits	\$26,083.01
Total for 6500 MENTORS / BENEFITS / TAXES	\$104,534.88
7000 OPERATING DETAIL	0
700A Office Expenses	0
7010 Rent	\$495,094.25
7030 Utilities/Telephone/Internet	\$57,657.48
7040 Bank Fees	1,193.13
7100 Printing-Newsletters/Communicatn	\$45,518.29
7120 Postages, Delivery and Shipping	\$23,592.74
7130 Office Supplies and Expenses	\$44,141.97
7135 Fingerprinting Expense	142,711.62
7136 Supplies/ Infect. Control (B)	8,443.28
7137 P PPE	41,714.99
7145 Exchange Email Service	3,609.74
7150 Education & Outreach	\$14,395.50
7150 A IPAD	1,990.35
7150 B IP Education & Outreach	794.08
7150 C IP Education & Outreach Reg	600.75
7150 P IP Ed & Outreach (Prov Srvs)	268.22
7150 R IP Ed and Outreach (Recrutment)	1,963.74
Total for 7150 Education & Outreach	\$20,012.64
7155 Educ/Mbership/Subscription	\$7,311.00
7155 S Staff Training - Salesforce	998.00

GB P&L

San Francisco IHSS Public Authority

July 1, 2024-July 1, 2025

DISTRIBUTION ACCOUNT	TOTAL
Total for 7155 Educ/Mbership/Subscription	\$8,309.00
7160 Insurance & Bonding	38,103.93
7175 Meetings-Staff	\$9,610.78
7175 C BUPs and Reg Staff Meetings	1,516.98
7175 F DOFA Team Meetings	266.55
7175 H Holiday Party	443.93
7175 P Staff Meetings (PS)	761.13
7175 R Staff Meetings (Recruitment)	701.10
Total for 7175 Meetings-Staff	\$13,300.47
7180 Travel/Mileage/Accommodations	\$904.57
7180 B Staff Travel	29,765.05
7180 R Travel (Recrutiment)	446.58
Total for 7180 Travel/Mileage/Accommodations	\$31,116.20
7190 CAPA Annual Dues	21,000.00
Total for 700A Office Expenses	\$995,519.73
700B Governing Board Expenses	\$33.84
7210 Brd Dvlpmt-Retreat/Educ/Conf	9,535.04
7220 Board Communications	10,352.48
7250 Board Miscellaneous Expenses	274.48
7291 CICA Memberships/Conferences	750.00
Total for 700B Governing Board Expenses	\$20,945.84
700C Mentorship Program	\$8,195.04
700E Consultants and Subcontractors	0
7500 Accounting & Bookkeeping	\$48,105.30
7510 IT Consultant	40,337.60
7520 Audit External	27,500.00
7530 Legal Counsel	30,222.75
7585 Shop Stewards	34,776.00
7595 Other Outside Professional Svcs	\$99,774.28
7597 Salesforce-Software+Consultants	\$90,687.92
Total for 700E Consultants and Subcontractors	\$371,403.85
Total for 7000 OPERATING DETAIL	\$1,396,064.46
8000 INDEPENDENT PROVIDERS BENEFITS	0
8100 IP Health Benefits	0
8110 SF Healthy Workers	99,824,230.52
8120 Cobra-Health	5,700.00
Total for 8100 IP Health Benefits	\$99,829,930.52

GB P&L

San Francisco IHSS Public Authority

July 1, 2024-July 1, 2025

DISTRIBUTION ACCOUNT	TOTAL
8200 IP Dental Benefits	0
8210 LDP-Liberty Dental Premium	741,879.41
8230 EPO-Liberty Dental Premium	2,298,596.43
8280 Cobra-Dental	300.00
8290 Dental-Union Due Receipts	-191,816.00
Total for 8200 IP Dental Benefits	\$2,848,959.84
8300 IP Transit Benefits	0
8310 Bus Passes	371,859.00
Total for 8300 IP Transit Benefits	\$371,859.00
Total for 8000 INDEPENDENT PROVIDERS BENEFITS	\$103,050,749.36
Total for Expenses	\$108,144,518.42
Net Operating Income	-\$165,906.87
Other Income	
9935 Non-operational other income	-1,622.01
Total for Other Income	-\$1,622.01
Other Expenses	
9920 Fraud	
9930 Non-operational depreciation	4,852.29
Total for Other Expenses	\$4,852.29
Net Other Income	-\$6,474.30
Net Income	-\$172,381.17

Statement of Financial Position

San Francisco IHSS Public Authority

As of June 30, 2025

DISTRIBUTION ACCOUNT		TOTAL
Assets		
Current Assets		
Bank Accounts		\$3,242,548.18
Accounts Receivable		\$18,523,481.07
Other Current Assets		\$68,905.43
Total for Current Assets		\$21,834,934.68
Fixed Assets		\$5,472.81
Other Assets		
Total for Assets		\$21,840,407.49
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		\$21,033,954.94
Credit Cards		\$925.20
Other Current Liabilities		\$709,424.83
Total for Current Liabilities		\$21,744,304.97
Long-term Liabilities		
Total for Liabilities		\$21,744,304.97
Equity		\$96,102.52
Total for Liabilities and Equity		\$21,840,407.49

Agenda Item: Fiscal Policy and Procedure Updates

Action Requested:

Staff respectfully request that the Board vote to formally adopt the revised policies and procedures as outlined below.

Overview:

In accordance with our routine review process, staff have made targeted revisions to the organization's fiscal policies and procedures. The following updates have been implemented to ensure continued alignment with best practices and regulatory compliance. These updates aim also to improve clarity and reflect changes in operational responsibilities.

Summary of Key Revisions:

Conflict of Interest Disclosure Statement (Page 9):

The form has been reformatted and reworded for improved usability and clearer staff guidance on disclosure requirements.

Section 5.1 – Timesheet Preparation & Approval (Pages 29–30):

We have updated the terminology in the Program Employees section to reflect the appropriate designation of “Back Up Providers” in place of “On Call Workers.” In addition, wage figures have been removed from this section and replaced with a description of the timecard process methodology.

Section 5.9 – Cash Disbursements (Page 46):

References to our former banking partner, First Republic, have been removed. Furthermore, the procedures for electronic disbursements have been updated to specify the bookkeeper's role in preparing ACH and wire transfers, thereby strengthening internal control clarity.

Section 5.11 – Credit Card Policy (Page 48):

The policy now authorizes the Executive Director “or their designee” to remit credit card payments directly to the bank. This procedural flexibility will help ensure timely payment in the event of a credit line constraint. All cardholders now operate under a consolidated credit line. Additional updates include: (1) receipts and scans are now submitted directly to the bookkeeper; and (2) monthly reconciliation of transactions to statement balances is now explicitly assigned to the bookkeeper.

Mileage Reimbursement Request Form (Page 52):

This form has been updated to reflect the new IRS federal reimbursement rate of \$0.70 per mile for calendar year 2025-2026.



SFIHSS PUBLIC
AUTHORITY

**FINANCIAL
POLICIES
&
PROCEDURES
V2.0**
EFFECTIVE JULY 1, 2025

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1.0 INTERNAL CONTROLS

1.1 Lines of Authority

The Executive Director is ultimately responsible for the financial management of all activities.

1. The Executive Director shall be responsible for and have the necessary authority to carry out the policies, procedures, and practices of the SF In-Home Supportive Services Public Authority (SFIHSSPA), and shall appoint employees in executive, administrative and management positions for SFIHSSPA. All personnel are employed on an at-will basis and are subject to SFIHSSPA's Employee Handbook.
2. The Director of Finance and Administration is responsible for the day-to-day financial management of the organization. The Executive Director hires and supervises staff and independent consultants, pay bills, receive funds, sign contracts and agreements for the organization and maintain bank accounts.
3. The Executive Director, Deputy Director, and Director of Finance and Administration are authorized to sign checks up to \$5,000. Checks for amounts greater than \$5,000 shall require a second signature from an authorized signer. Check signers are prohibited from signing checks payable to themselves.
4. The Executive Director is authorized to enter into contracts for activities that have been approved by the Disability and Aging Services Department (DAS) and/or San Francisco Board of Supervisors as a part of budgets or service contracts.
5. The Director of Finance and Administration, under the supervision of the Executive Director, is authorized to manage expenses within the parameters of the overall Board of Supervisors-approved budget.

Executive Director's Responsibilities

1. Account for restricted funds separately from general operating funds, and clearly define the restrictions applicable to these funds.
2. Report the financial results of San Francisco In-Home Supportive Services Public Authority (SFIHSSPA) operations according to the schedule established by the Board of Supervisors.
3. Pay all obligations and file required reports in a timely manner.
4. Record fixed assets with purchase prices greater than \$5,000 as capital assets in accounting records.
5. Limit vendor credit accounts to prudent and necessary levels.
6. Obtain multiple bids for items or services costing in excess of \$10,000. Selection will be based on cost, service, and other elements of the contract. SFIHSSPA may award the bid to any provider and is not required to accept the lowest cost proposal.
7. The Executive Director, or an appointed representative, is the sole employee of the organization that reports to the Board of Supervisors.

1.2 Conflict-of-Interest

Purpose

The purposes of this Policy are: (a) to preserve the integrity of the decision-making process of San Francisco In-Home Supportive Services Public Authority (SFIHSSPA), (b) to prevent intentional or inadvertent participation in the decision-making process by persons having an actual or apparent conflict of interest, and (c) to promote fairness in the process by which conflicts of interest are disclosed and managed in accordance with federal and state laws.

This Conflict-of-Interest policy (this “Policy”) is to protect the interest of the San Francisco In-Home Supportive Services Public Authority when it is contemplating entering into a transaction or arrangement that might benefit the private interest of a director (“Director”) or officer (“Officer”) of SFIHSSPA, or other specified persons. As a result, all Interested Persons are required to comply with the provisions of this Policy. This Policy is intended to supplement but not replace any applicable California state laws governing organizations such as SFIHSSPA.

Policy

1. Conflicts of Interest

- A. Individuals have the right to acquire and retain personal financial interests so long as these obligations and commitments do not interfere with their duties or improperly distort the judgments expected of them. Individuals must avoid circumstances giving rise to potential bias due to conflicting personal or institutional interests and investments not consistent with the individual’s performance of SFIHSSPA’s business. Where a conflict of interest may arise or has arisen or where it is believed an actual or perceived conflict of interest may exist, individuals should fully disclose the conflict of interest to the officer/executive/manager to whom the individual reports. Individuals should disclose circumstances, investments, interests, or affiliations which could reasonably be expected to:
 - 1) Create the appearance of personal gain at SFIHSSPA’s expense;
 - 2) Create the appearance of preferential treatment or lack of impartiality;
 - 3) Impede SFIHSSPA’s economy or efficiency;
 - 4) Result in a loss of independence and objectivity;
 - 5) Reflect poorly on SFIHSSPA and those who it serves;
 - 6) Have the effect of diminishing the trust and confidence of the public, the government, our stakeholders, or individuals within SFIHSSPA.
- B. If a conflict of interest is determined to exist, SFIHSSPA may take corrective action necessary according to the circumstances.
- C. Though the responsibility to avoid acting out of conflict of interest applies to all individuals, members of the Board, officers, and key management employees, including the Executive Director (each a “Covered Individual”), have a heightened duty to disclose and to avoid conflicts of interest. In particular, members of the Board have a duty to disclose such conflicts and to avoid participation in certain specific Board transactions.
- D. For purposes of this Policy, a conflict of interest is a financial interest, direct or indirect, in a Business Entity (as defined below). It includes any direct or indirect personal financial interest which has the potential to influence a Covered Individual’s perspective

of an existing or potential business transaction, with the potential to adversely affect or conflict with SFIHSSPA's best interests. A conflict of interest includes circumstances in which a Covered Individual directly or indirectly owns property, derives personal income, or has an economic interest in a Business Entity. A conflict of interest includes a position (such as officer, director, employee) held, directly or indirectly, with a Business Entity.

- E. A Covered Individual is considered to have a conflict of interest if a family member (as defined below) of such Covered Individual has a financial relationship with a Business Entity which would be considered a conflict of interest if held directly by such Covered Individual. For purposes of this Policy, members of an immediate family include spouse, child, parent, brother, sister, son-in-law, daughter-in-law, father-in law, mother-in- law, brother-in-law, or sister-in-law of a Covered Individual, and step-relatives in the same relationship. Immediate family also includes the domestic partner and a relative of the domestic partner in one of the foregoing relationships.
- F. Conflicts of interest may also arise with respect to relationships with Business Entities which enter into, or seek to enter into, business transactions with Company, such as, but not limited to:
 - 1) suppliers of goods and services;
 - 2) providers of personal services, such as consultants, accountants, attorneys, or placement services, or firms providing such services;
 - 3) entities which lease, purchase or sell real or personal property; and
 - 4) banks or other lending, or savings, or trust institutions.
- G. A Business Entity is an entity which has entered into a business transaction with Company, or offers or solicits, or receives an offer or solicitation, with respect to entering into a business transaction with SFIHSSPA. An "Interested Person" is a Covered Individual who has a conflict of interest as defined under this Policy.
- H. A Covered Individual is required to disclose, in the manner required by this Policy, any actual or potential conflicts of interest. The obligation to disclose such conflict of interest exists whether or not the Covered Individual has acted on such conflict of interest. Any question as to whether a particular circumstance presents a conflict of interest should be resolved in favor of disclosure. It is the continuing responsibility of Covered Individuals to scrutinize their activities to conform with the requirements of this Policy. Whenever an obligation to disclose a conflict of interest arises under this Policy, the Covered Individual must immediately notify the Executive Director or their designee.
- I. The Executive Director or their designee shall promptly prepare, subject to the approval of the Board, a form of a Conflicts of Interest Disclosure Statement, which includes the information necessary to monitor and evaluate potential conflicts of interest under this Policy, which shall be modified from time-to-time as deemed necessary by the Executive Director and the Board. Exemptions from reporting may be created for ownership of stock in certain publicly traded corporations, subject to the ongoing responsibility of Covered Individuals to disclose such ownership interests if a potential conflict of interest arises, and subject to the reporting of such ownership on the Conflicts of Interest Disclosure Statement if the Covered Individual has reason to know such corporation is a Business Entity as defined herein. Upon the occurrence of an event by which a person becomes a Covered Individual, or when leaving such position, he or she shall file an initial Conflicts of Interest Disclosure Statement, within thirty (30) days of such event. All

Covered Individuals under this Policy shall prepare and submit on an annual basis a Conflicts of Interest Disclosure Statement. Covered Individuals must file a Conflicts of Interest Disclosure Statement upon the occurrence of any event requiring disclosure under this Policy, which has not been previously disclosed.

- J. At any time, an actual or potential conflict of interest has been identified, whether through the filing of Disclosure Statements, voluntary disclosure by the subject Interested Person, or disclosure by an individual other than the Interested Person, the Executive Director shall perform a review of the circumstances to determine whether an actual or potential conflict of interest exists. If it is determined by the Executive Director that an actual or potential conflict of interest exists, the circumstances of the conflict of interest shall be set forth in a Conflicts of Interest Disclosure Statement signed by the Interested Person, unless properly reported in the most recent Conflicts of Interest Disclosure Statement submitted by the Covered Individual. This procedure shall apply whether or not the Interested Person is a member of the Board. On an annual basis, the Executive Director shall submit a report of conflicts of interest reported by all Covered Individuals in the previous year; such report shall be submitted at the first meeting of the Board conducted after the filing of the annual Conflicts of Interest Disclosure Statement required under paragraph L above, or if not reasonably practicable, the following meeting.
- K. In order to preserve the integrity of transactions carried out by the Board, the Board shall perform the following procedures in effecting an action where an Interested Person has a potential conflict of interest, whether or not the Interested Person is a member of the Board:
 - 1) The conflict of interest must be fully disclosed to the Board prior to consideration of an affected business transaction.
 - 2) A director designated an Interested Person may be counted in determining the presence of a quorum at a meeting of the Board which authorizes, approves, or ratifies a particular contract or transaction, but the Interested Person may not vote on such contract or transaction.
 - 3) The Interested Person may, with the approval of the Chair of the Board, participate in discussions regarding the affected business transaction, so long as such Interested Person is excused from the meeting prior to completion of the discussion, and does not return until discussion and voting on the matter have been concluded. If the Interested Person is the Chair of the Board, he or she may not preside over the meeting at any time in which the affected business transaction is under consideration, at which time the meeting shall be conducted as specified under the bylaws as though the Chair of the Board were absent.
 - 4) Prior to consummating the transaction or any part thereof the Board considers and in good faith determines, after reasonable investigation under the circumstances, that SFIHSSPA could not obtain a more advantageous arrangement with reasonable effort under the circumstances, or SFIHSSPA in fact could not obtain a more advantageous arrangement with reasonable effort under the circumstances; and detailed minutes identifying the circumstances creating the conflict of interest, describing in detail the above findings and conclusions, and recording the vote, are made and duly recorded. In the event the Board determines the transaction does not meet the criteria

set forth above, or the Board determines management is incapable of giving impartial advice, the Board shall appoint an independent committee to investigate whether SFIHSSPA could obtain a more advantageous arrangement than the business transaction under consideration. The results of such an investigation shall be reported to the full Board, which shall take appropriate action to either modify the proposed business transaction to conform with the findings of the committee or enter into a transaction with a party with which there is no conflict of interest.

- L. SFIHSSPA relies upon the integrity of each person who under this Policy is a Covered Individual and expects adherence to the obligations as set forth in this Policy. Failure to conform one's conduct to the conditions set forth in this Policy may result in removal from the Board, dismissal from employment or such other actions as may be determined by the Board in its full and final discretion.

2. Confidential Information

Some aspects of SFIHSSPA business, except for those normally found in the public domain, are confidential and involve proprietary information, and are only to be shared with other individuals on a need-to-know basis. Furthermore, SFIHSSPA recognizes the confidentiality of business data, and all individuals shall strive to maintain the confidentiality of confidential information in accordance with legal and ethical standards and each has an obligation to actively protect and safeguard confidential, sensitive, and proprietary information in a manner designed to prevent the unauthorized disclosure of such information. No individual shall misappropriate confidential or proprietary information nor utilize any such information for his or her own personal gain

3. Honest Record-Keeping

It is the policy of SFIHSSPA to disclose its financial condition fully and fairly in compliance with the applicable accounting principles, laws, rules, and regulations and to make full, fair, accurate, timely and understandable disclosure in periodic reports. SFIHSSPA books, records, accounts, and reports must accurately reflect its transactions and conform to all legal and accounting requirements. Therefore, these must be subject to an adequate system of internal controls to ensure the highest degree of integrity. Information on which our accounting records are based is the responsibility of all individuals.

4. San Francisco In-Home Supportive Services Public Authority Assets

All individuals will strive to preserve and protect SFIHSSPA's assets by making prudent and effective use of its resources and properly and accurately reporting its financial condition. SFIHSSPA assets take many forms (*business agreements, equipment, etc.*) and support daily work (*furniture, computers, telephones, etc.*). All SFIHSSPA assets shall be used, and business shall be conducted, in a manner designed to further SFIHSSPA's interest rather than the individual's personal interest.

5. Acknowledgment

It is the responsibility of all individuals to become familiar with and understand this Conflict-of-Interest Policy and seek further explanation and advice concerning the interpretation and requirements of this Policy, and to comply with this Policy. All individuals shall sign a written acknowledgment of receipt of a copy of this Policy and any subsequent changes thereto.

6. Reporting Obligations

Everyone is responsible for promptly reporting to SFIHSSPA any circumstances that such individual believes in good faith may constitute a violation of this Policy. Suspected Policy violations are expected to be reported (*in confidence*) to the individual's supervisor or to the Executive Director (*if he or she is an employee*), to the Chair of the Board (*in the case of the Executive Director or if they are a member of the Board*), or if circumstances dictate, to management at an appropriate level. No retribution against any individual who reports violations of this Policy in good faith will be permitted. However, the reporting of a violation will not excuse the violation itself. SFIHSSPA will investigate any matter which is reported and will take any appropriate corrective action.

7. Violations

Violations of any of the foregoing provisions by any individual may result in appropriate disciplinary action, up to and including the individual's discharge or dismissal from service. Civil charges against the individual may also be filed. Any alleged violations of this Policy may be reviewed by SFIHSSPA's legal counsel and other appropriate Staff members, and they will determine the appropriate action to take.

8. Compliance with Laws and Regulations

Individuals shall comply with all laws and regulations applicable to the conduct of business with governmental bodies, including but not limited to those regarding cost accounting, time charging, national security, lobbying, procurement, and discrimination.

9. Exceptions

No one in SFIHSSPA has the authority to give any order or directive that would violate the principle of strict adherence with the law or with any regulations governing San Francisco In-Home Supportive Services Public Authority activities.

Conflict-of-Interest Disclosure Statement

Note: A potential or actual conflict of interest exists when commitments and obligations are likely to be compromised by the Covered Individual(s)' other material interests, or relationships (especially economic), particularly if those interests or commitments are not disclosed.

Board members, managers, and directors must disclose whether they have any financial interest in, or serve as an officer or director of, any external organization that could be financially impacted by the proposed conditions. They must also disclose any personal, professional, or volunteer affiliations that could present a real or perceived conflict of interest. Individuals with a conflict of interest should avoid condition for screening when possible.

Date: _____

Name: _____

Position: _____

Please describe below any relationships, transactions, positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to a conflict of interest:

_____ I have no conflict of interest to report.

_____ I have the following conflict of interest to report (please specify other nonprofit and for-profit boards you or a family member sit(s) on, any for-profit businesses for which you or a family member are an officer or director, or a majority shareholder, and the name of your employer and any businesses you or a family member own:

1. _____

2. _____

3. _____

I hereby certify that the information set forth above is true and complete to the best of my knowledge.

Signature: _____

Date: _____

1.3 Segregation of Duties

Purpose

Because the segregation of duties is critical to effective internal controls and reduces the risk of erroneous and inappropriate actions, SFIHSSPA shall separate financial duties to the extent no one person in SFIHSSPA has the sole control over the lifespan of a transaction and shall not unilaterally:

- Initiate a transaction
- Approve transactions
- Record Transactions
- Reconcile transactions
- Handle related asset
- Review reports.

Policy

To safeguard the property and reputation of the San Francisco In-Home Supportive Services Public Authority (SFIHSSPA), it is SFIHSSPA's policy to maintain internal controls that provide SFIHSSPA's Governing Body and Executive Director a reasonable assurance SFIHSSPA's assets are safeguarded from loss or improper use.

Additionally, as a recipient of federal funds, SFIHSSPA is required to maintain effective internal controls over federally funded activities, in accordance with CFR 75.303 as such, it is SFIHSSPA's policy that its internal controls be sufficient to meet the guidance of the "Standards of Internal Control in the Federal Government" promulgated by the Controller General of the United States (also referred to as the "GAO Green Book")

Procedure

SFIHSSPA's internal controls include, but are not limited to:

1. Separation of duties with respect to accounting functions such as posting and disbursements, postings and receipts, the bank reconciliation process and activities involving cash.
2. Monthly reconciliation of SFIHSSPA's bank accounts against SFIHSSPA's general ledger.
3. Accounting personnel duties shall be reasonably fixed as to responsibility outlined in appropriate job descriptions.
4. All resolutions passed by the Governing Body shall be acted upon by the office of the Executive Director.
5. All journal entries are to be supported by documentation maintained in the general ledger.
6. All Governing Body minutes shall be reviewed in final form and properly approved by the Governing Body at subsequent meetings.
7. All employees shall be encouraged to take regular vacations. The work of persons on vacation shall be performed by someone else during their absence, when possible.
8. The Governing Body shall be given reasonably full and complete information relating to the operations of SFIHSSPA.
9. The Bookkeeper is not authorized to sign checks.
10. There shall be an outside audit conducted by an outside Certified Public Accountant (CPA) approved by the Governing Body.

11. Neither the Executive Director nor any SFIHSPA manager shall approve their own personal expense reports or sign checks payable to themselves.

San Francisco In-Home Supportive Services Public Authority's Director of Finance and Administration shall annually review SFIHSPA's system of internal controls and supporting policies to consider whether such controls and policies are:

1. Sufficient to safeguard SFIHSPA's assets and,
2. Implementation in such a manner as to ensure and enable efficient operation of SFIHSPA.
3. The Executive Director is authorized to alter the internal controls as necessary from time to time and shall report significant changes to the Governing Body.

1.4 Physical Security

Policy

Access to the SFIHSSPA financial systems is limited to authorized personnel. Protection devices restrict unauthorized personnel from obtaining direct access to physical assets or indirect access through accounting records, which could be used to misappropriate assets. A combination safe is used to prevent access to check stock and other accounting forms.

Administrative controls are designed to promote operational efficiency, effectiveness, and adherence to SFIHSSPA policies and procedures. Management at all levels of SFIHSSPA is responsible for designing and maintaining an adequate system of internal control.

The Director of Finance and Administration is responsible for planning and managing SFIHSSPA's financial affairs within the authority granted by the Executive Director.

Procedure

1. Employees without prior authorization are prohibited from remaining on SFIHSSPA premises or making use of Company facilities while not on duty. Employees are expressly prohibited from using Company facilities for personal use.
2. With the exception the One Stop, guests shall not be allowed beyond the reception desk unaccompanied by an employee.
3. The Bookkeeper will assure their work area is kept secure at all times. Sensitive financial documents will not be left unattended. The Bookkeeper's files will be locked when not in use.
4. Banking documents will be kept in a locked and secure file cabinet and only the necessary staff have access. Access will be authorized by the Director of Finance and Administration.
5. The Executive Director or their designee may retain back-up keys to secure areas.
6. Lost or stolen keys must be reported immediately to management.
7. Financial documents may not leave offices of SFIHSSPA without authorization.
8. An inventory of physical assets greater than \$5,000 will be maintained and records will include: date of purchase or receipt, valuation, and date of valuation.

1.5 Document Retention

Purpose

This document outlines the policy and procedures governing the retention and destruction of SFIHSSPA documents and records.

Policy

SFIHSSPA will retain documents in accordance with all funding requirements.

Procedure

1. At least once a year, SFIHSSPA Directors will coordinate with the Director of Finance and Administration to identify documents to be imaged for retention or retained in original form.
2. Destruction of original documents may commence according to the retention policy, or when original documents are imaged for retention.
3. Data backup is done daily to assure the data is secure and will not be lost in the event of a computer failure.
4. The Director of Finance and Administration in conjunction with the Deputy Director of Programs will coordinate secure offsite document storage when appropriate.

Retention Plan

Accounting Records	Retention Period	Responsible Party
Accounts payable	7 years	Director of Finance
Accounts receivable	7 years	Director of Finance
Audit Reports	Permanent	Director of Finance
Chart of accounts	Permanent	Director of Finance
Depreciation schedules	Permanent	Director of Finance
Expense records	7 years	Director of Finance
Financial statements (annual)	Permanent	Director of Finance
Fixed asset purchases	Permanent	Director of Finance
General Ledger	Permanent	Director of Finance
Inventory records	7 years	Director of Finance

Bank Records	Retention Period	Responsible Party
Bank reconciliations	7 years	Director of Finance
Bank statements	7 years	Director of Finance
Canceled checks	7 years	Director of Finance
Electronic payment records	7 years	Director of Finance

Corporate Records	Retention Period	Responsible Party
Governing Body minutes	Permanent	Executive Assistant
Bylaws	Permanent	Executive Assistant
Business licenses	Permanent	Director of Finance
Contracts - major	Permanent	Director of Finance
Contracts - minor	Life + 4 years	Director of Finance
Consultant agreements	Life + 4 years	Director of Finance
Insurance policies	Life + 3 years	Director of Finance
Leases/mortgages	Permanent	Director of Finance
Benefit plans	Permanent	HR Generalist
Employee files (ex-EEs)	7 years	HR Generalist
Employment applications	3 years	HR Generalist
Employment taxes	7 years	Director of Finance
Payroll records	7 years	Director of Finance
401k plans	Permanent	HR Generalist
Leasehold improvements	Permanent	Director of Finance

2.0 Accounting Procedures

This section covers basic accounting procedures for SFIHSSPA. The accounting procedures used by SFIHSSPA shall conform to Generally Accepted Accounting Principles (GAAP) to ensure accuracy of information and compliance with external standards. The financial records of SFIHSSPA are maintained on QuickBooks, using the accrual basis of accounting. Access to the accounting system is controlled to maintain the reliability and integrity of the data. Security is set by the Director of Finance and Administration to allow different levels of access.

2.1 Basis of Accounting

Policy

The organization uses the accrual basis of accounting. The accrual basis is the method of accounting whereby revenue and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred. This method of recording revenue and expenses is without regard to date of receipt or payment of cash. SFIHSS adopted a fiscal year which begins July 1 and ends June 30 of each year.

Procedures

1. Throughout the fiscal year, expenses are accrued into the month in which they are incurred. The books are closed no later than the 30th day after the end of the month.
2. At the close of the fiscal year, this rule is not enforced. All expenses that should be accrued into the prior fiscal year, are so accrued, in order to ensure year-end financial statements, reflect all expenses incurred during the fiscal year. Year-end books are closed no later than 90 days after the end of the fiscal year.
3. Revenue is always recorded in the month in which it was earned.

2.2 Journal Entries

Purpose

To ensure SFIHSSPA maintains the appropriate records for the accurate and timely preparation of financial statements.

Policy

SFIHSSPA maintains the following accounting records:

1. Accounts payable register
2. Cash receipts ledger
3. Payroll register
4. General ledger
5. General journal

Procedures

Accounts Payable Register

All cash disbursements initially are entered in the accounts payable register upon receipt of the vendor invoice. The expenditures are charged to the appropriate expense or asset accounts. This register is a separate module within organization's computerized accounting software.

Receipts Journal

Payments received are posted individually, and receipts may be summarized for the month. Descriptions are provided in the receipts journal to identify the type of revenue received (grant, contract, other). Receipts are posted monthly to the accounting system.

Payroll Journal

The payroll register is obtained from the payroll system. The monthly payroll entries are obtained from the data in the payroll register. This register is stored in an electronic folder in pay-period order for future reference with the payroll system (Paychex). Pay calculations are reviewed by the Director of Finance and Administration or their designee prior to submitting payroll to the payroll company for processing.

General Journal

General journal entries are created as original entries to recognize transactions, correcting entries or adjusting entries. Each journal entry is prepared on a journal entry spread sheet. All back up associated the journal entry is maintained with the sheet. At month's end, the spreadsheets are kept in the journal entry folder for the given month. All journal entries are reviewed and approved by the Director of Finance.

2.3 Bank Reconciliations

Policy

All bank statements will be opened and reviewed in a timely manner. Bank reconciliation and approval will occur within 30 days of the close of the month.

Procedures

1. Bank Statements are downloaded electronically by the Director of Finance and Administration, who then provides them to the Bookkeeper.
2. The Bookkeeper then reviews and prepares the bank reconciliation through the accounting software.
 - a. The Bookkeeper will research and resolve all discrepancies between the Bank Statement and the General Ledger, including creating and entering any necessary journal entries.
 - b. The Bookkeeper will research and resolve any checks that are outstanding 45 days or more to prevent the checks becoming stale. This may include contacting the payee and voiding/reissuing checks as necessary.
3. The Director of Finance and Administration will review and approve the bank reconciliation reports by signing and dating the report.
4. The Bookkeeper will save the Bank Statements, Bank Reconciliation Summary Report, and Bank Reconciliation Detail Report in a digital folder, which is sorted by the bank account number by month.

2.4 Monthly Close

Policy

To ensure the effective and efficient management of the accounting department, SFIHSSPA policy requires a monthly closing process be completed through the accounting software program.

Procedure

The timing of the monthly close procedure is established to support compliance to invoicing deadlines established by SFIHSSPA's funders and grantors. Typically, items 1-3 should be performed prior to creating monthly invoices.

1. Review transactions for necessary editing, voiding, or deleting.
2. Record adjustments and general journal entries
 - a. The Bookkeeper will maintain a separate record of all General Journal Entries and present these to the Auditor for each annual audit.
 - b. Adjustments may be for the following:
 - i. To recategorize a transaction from one class to another
 - ii. To recategorize a transaction from one account to another
 - iii. To allocate prepaid expenses to each month throughout the year
 - iv. To record noncash expenses such as depreciation and accrued vacation (quarterly)
3. Adjust for prepaid expenses
4. Perform reconciliations
5. Record income
6. Prepare month end reports for review

2.5 Recordkeeping

Policy

To facilitate the record keeping process for accounting, all ledger accounts are assigned a descriptive account title and account number. The Chart of Accounts is a listing of all the account titles and numbers being used by an organization for recording the accounting transactions.

Procedure

Design of Accounts

1. Accounts have titles and numbers that indicate specific ledger accounts such as Cash in Checking, Furniture, Accounts Payable-Trade, etc.
2. Accounts are arranged in the same sequence in which they appear in the financial statements, that is, asset accounts should be numbered first, followed by liability accounts, owner's equity accounts, revenue accounts and expense accounts as follows:
 - **1000 - Asset Accounts**
 - **2000 - Liability Accounts**
 - **3000 - Owner's Equity Accounts**
 - **4000 - Revenue Accounts**
 - **5000 - Staff Compensation Expenses**
 - **6000 - Program Providers Expense Accounts**
 - **7000 - Operating Expense Accounts**
 - **8000 - Independent Provider Benefits Expense Accounts**
 - **9000 - Depreciation and Fraud Accounts**
3. A sub-division among the balance sheet accounts is also designated by short term to long term, (i.e. current assets precede long term assets and current debt precedes long-term debt accounts).
4. SFIHSSPA utilizes classifications to separate cost centers as requested by funding organizations.
5. Unassigned number sequences should be left open within each group of accounts to provide for additional accounts which may be added later.

3.0 Financial Planning & Reporting

3.1 Budgeting Process

Policy

The organization's annual budget is prepared and approved annually for all departments. The budget is prepared by the Director of Finance and Administration in conjunction with the Deputy Director of Programs. The budget is to be approved by the Executive Director and presented to the Governing Body prior to the start of each fiscal year. The goal is to have the budget approved by the beginning of the fiscal year; however, under extenuating circumstances we will approve the budget before the end of the first quarter.

Procedures:

1. The Director of Finance will work together with the Deputy Director of Programs, and all program managers to ensure the annual budget is an accurate reflection of programmatic and infrastructure goals for the coming year.
2. The Director of Finance will ensure the budget is developed using the organization's standard revenue recognition and cost allocation procedures.
3. The Executive Director, Director of Finance, and the Board Treasurer will present a draft budget to the Governing Body at least 30 days prior to the end of the fiscal year.
4. The Governing Body will review the budget on or before its last meeting prior to the start of the fiscal year.
5. Executive Director approval of the budget is considered authorization to spend in accordance with procurement policy.

3.2 Financial Reports

Purpose

As part of funding by the City and County of San Francisco, SFIHSSPA will provide monthly reports on its financial position. In addition, the Governing Body shall provide oversight of SFIHSSPA's financial condition by reviewing reports that adequately show SFIHSSPA's operational and financial status.

Policy

The Director of Finance and Administration will generate reports showing results of operational/financial activities and outcomes and prepare government and other regulatory reports accurately and by due dates. SFIHSSPA prepares regular financial reports monthly. All reports are finalized no later than 45 days after the close of the prior month.

Procedures for Finance Committee and Board:

1. The Director of Finance is responsible for producing the following reports showing the actual monthly activity and year-to-date activity each month:
 - a. Statement of Financial Position
 - b. Statement of Activities, and
 - c. Updated Expense Projections
2. The Executive Director, Director of Finance and Administration, and Governing Body review the financial reports at least quarterly.
3. Annual Audit in Accordance with Government Auditing Standards and Single Audit - Annually, an audit from an independent certified public accounting firm must be conducted. The audit must satisfy the requirements outlined in the Uniform Guidance.
4. The Director of Finance and Administration is responsible for ensuring timely and accurate submission of all required regulatory reporting.

3.3 Annual Audit

Purpose

An audit should examine all financial records to assure all SFIHSSPA records are accurate. An annual audit will reveal any errors and allow for correction before they become too complicated, assisting those who are responsible for financial record keeping in discovering new and better ways of doing their work.

Policy

SFIHSSPA will have an annual, independent audit performed as required by 45 CFR-Part 75 and the OMB SuperCircular, and as directed by the Treasurer of the Governing Board.

Audit

The Annual Independent Audit report consists of audited financial statements, notes, and supplemental schedules. In performing the audit, the independent auditors will review financial information provided by SFIHSSPA and submitted to any governmental or public body and the systems of internal controls regarding finance, accounting, that management has established.

The Annual Independent Audit is an opportunity for the improvement of, and should foster adherence to, the organization's policies, procedures, and practices at all levels.

Responsibilities and Duties

The Treasurer assists the Governing Body in fulfilling its oversight responsibilities by reviewing; the Annual Independent Audit report with the accompanying supplemental schedules and other financial information provided by SFIHSSPA and submitted to any governmental or public body.

Consistent with this function, the Treasurer should encourage continuous improvement of, and should foster adherence to, SFIHSSPA's policies, procedures, and practices at all levels.

The Treasurer's primary duties and responsibilities are to:

1. Serve as an independent and objective party to receive updates on the organization's financial reporting process and internal control system.
2. Review and appraise the audit efforts of the organization's independent accountants.
3. Review the performance of the independent accountants and approve any proposed discharge of the independent accountants when circumstances warrant.
4. Provide an open avenue of communication among the independent accountants, financial and senior management, and the Governing Board.
5. Recommend to the Governing Body the selection of the independent accountants, considering independence and effectiveness and approve the fees and other compensation to be paid to the independent accountants.
6. Consider the independent accountants' judgments about the quality and appropriateness of the organization's accounting principles as applied in its financial reporting.
7. Review the organization's annual audit report and any reports or other financial information submitted to any governmental body, or the public, including any certification, report, opinion, or review rendered by the independent accountants.
8. Consider and approve, if appropriate, major changes to the organization's auditing and accounting principles and practices as suggested by the independent accountants, management, or the internal auditing department.

9. Following completion of the annual audit, review the independent accountants report of any significant difficulties encountered during the audit, including any restrictions on the scope of work or access to required information.
10. Review any significant disagreement among staff and the independent accountants or in connection with the preparation of the financial statements.
11. Review with the independent accountants the extent to which changes or improvements in financial or accounting practices have been implemented.
12. Review, with the organization's counsel, any legal matter that could have a significant impact on the organization's financial statements.

The audit will be performed in accordance with the American Institute of Certified Public Accountants Guidelines and the requirements of the OMB SuperCircular.

The SFIHSSPA will issue an Engagement Letter for each annual audit, requiring the following:

1. A Federal Financial Report (FFR - form SF-425 - long form) will be prepared for each federal program requiring same.
2. Audits will follow the "Guidelines for Audits of Federal Awards to Nonprofit Organizations."
3. A reconciliation of the audit report and the FFR will be prepared.
4. The AICPA standards for the audit and the components of the audit report will be followed.
5. SFIHSSPA will endeavor to receive an unqualified opinion on the audit.
6. All appropriate financial and management records will be made available to the auditors, as well as all necessary disclosures.
7. A Management Letter to Governing Body will be prepared by the auditors with each audit.

The Audit Report, Management Letter, and any other pertinent information will be presented to the Governing Body by the audit firm. The Executive Director, or their designee will provide a corrective action plan for any deficiencies identified in the audit report. The audit report and accompanying documents will be filed with the appropriate Federal, State, and Local agencies, as required.

3.4 Tax Compliance

Policy

SFIHSSPA will abide by all tax laws and regulations and will implement procedures to ensure compliance. SFIHSSPA is a public entity established pursuant to Section 12301.6 of the State's Welfare and Institutions Code and is further subject to the provisions of Ordinance No. 185-95 and related resolutions of the Board of Supervisors of San Francisco City and County. As a public entity defined by Internal Revenue Code Section 115, SF IHSS PA is exempt from federal and state income taxes.

Procedures

Annual 1099 Distribution

The IRS 1099 Forms are a group of tax forms that document payments made by an individual or a business that have received payment throughout the calendar year for services. In addition, form 1099-MISC is used by business payers to report certain types of miscellaneous compensation, such as rents, prizes, and awards, healthcare payments, and payments to an attorney to the IRS and to the recipients of those payments. Recipients are required to report the payments as income on their tax returns.

1. Using the electronic accounting system, the bookkeeper prepares 1099s for both the vendors and the IRS at the end of the calendar year upon the closing of December's books and prints a summary.
2. The 1099s along with a summary report are then reviewed by the Director of Finance and Administration for accuracy.
3. Once approved the summary report is signed off on by the Director of Finance and Administration and returned to the bookkeeper for their records.
4. The Bookkeeper then mails all 1099s to the vendors and the IRS prior to January 30th.

Tax Form 941 Employer's Quarterly Federal Tax Return

1. SFIHSSPA's Form 941 is submitted quarterly by the SFIHSSPA third-party payroll service provider, Paychex, based on the previous three months of payroll activity.
2. It is audited by the bookkeeper at the end of each quarter against the electronic accounting system in the following months: Q1-April, Q2-July, Q3-October, and Q4-January.
3. All material discrepancies are reported and addressed in the following quarter.

Tax Form 5500 Submission

Between December 31st and July 30th, the Director of Finance and Administration must submit the Annual Employee Benefits Plan form 5500.

1. The SFIHSSPA's retirement program is administered through our third-party payroll service provider, Paychex. Paychex annually notifies the Executive Director, the HR Generalist and the Director of Finance and Administration when payroll retirement information is ready for review.
2. The Director of Finance and Administration reviews the information for accuracy and completeness.
3. Once complete the document is submitted both electronically and mail by the Director of Finance and Administration.
4. An electronic copy is kept on file in the Finance folder.

4.0 Revenue & Accounts Receivable

4.1 Invoice Preparation

Purpose

SFIHSSPA will maintain a healthy cash flow based on executed contract guidelines.

Policy

SFIHSSPA will invoice funding organizations monthly unless otherwise contract. Withing 15 days of the close of the previous fiscal month SFIHSSPA will submit an accurate invoice to funding organizations.

Procedure

1. Upon Fiscal close, the Director of Finance and Administration will prepare all invoices to contracting and granting organizations, based upon the General Ledger.
2. Only authorized expenses will be charged to corresponding funding organizations based upon signed contract language.
3. SFIHSSPA will provide any requested supporting documentation to funding organization.
4. Upon submission, an invoice summary stating the amount and period of service will be given to the bookkeeper and entered into the accounting system.

4.2 Revenue Recognition

Policy

SFIHSSPA will utilize an accrual-based accounting system in accordance with GAAP when recognizing revenue.

Procedure

Invoiced Revenue

1. Once invoices are generated and sent to granting organization, SFIHSSPA creates a journal entry to credit the revenue account and debits accounts receivable in the accounting system.
2. When funds are received, SFIHSSPA debits the cash account and credit the accounts receivable account, in the accounting system. The cash then follows the procedure addressed in section 4.3

Advances and Deferred Revenue

1. When SFIHSSPA receives funds for work yet to be performed based on a signed contractual agreement, it is recorded in the ledger as Deferred Revenue on the financial statements.
2. As the work is performed or expenses are incurred for the grant based on the budget, the liability account is adjusted in accordance with GAAP.
3. If near the end of a deferred contract term, a remaining balance is projected, SFIHSSPA will communicate with the funding organization and determine the appropriate agreed upon next step.

4.3 Cash Receipts and Deposits

Policy

It is the policy of SFIHSSPA to manage the receipts of cash received by SFIHSSPA to ensure all cash is deposited to the proper bank accounts promptly.

Procedures:

1. Mail is to be opened promptly, date stamped and distributed by the Receptionist.
2. The Director of Finance and Administration will restrictively endorse the back of any checks received.
3. The Director of Finance and Administration secures checks and cash when not in their possession.
4. The Director of Finance and Administration prepares the Deposit Summary Report and copies each check with stubs. Documentation for receipts (letter, stubs, etc.) are scanned with checks and are saved to the deposit folder on the shared drive.
5. The Bookkeeper posts receipts of accounts receivable or non-AR payment in QuickBooks.
6. The Director of Finance and Administration takes the deposit items (cash and checks) to the bank.
7. Funds awaiting bank deposit are kept in a locked safe with access limited to staff designated by the Executive Director.
 - a. Director of Finance and Administration
 - b. Deputy Director
8. At the end of the month, the Bookkeeper reconciles the receipt books, Deposit Summary Reports, deposit slips, and bank statements to verify that all funds received for the month have been deposited. The Director of Finance and Administration or other designee will review and approve this reconciliation.

5.0 Expenses, Accounts Payable and Disbursements

The Public Authority is required by applicable federal, state, and local laws to keep accurate records of hours worked by certain employees. To ensure that the Agency has complete and accurate time records and that employees are paid for all hours worked, nonexempt employees are required to record all working time using the agency timekeeping application and Exempt employees are required to track used leave using the agency timekeeping application.

5.1 Time Sheet Preparation & Approval

Policy

It is the policy of the Public Authority that all staff complete an electronic timecard indicating all hours to be paid for each pay period. SFIHSSPA uses a third-party payroll system that is accessed online. Each employee is given an individual account and password. Password information should never be shared. Payroll periods are from the 1st of the Month to the 15th and from the 16th to the end of the month. Pay days are on 25th and the 10th of the following month.

Nonexempt employee must accurately record all time to ensure they are paid for all hours worked and must follow established agency procedures for recording hours worked. Time must be recorded as follows:

- Immediately before starting a shift.
- Immediately after finishing work, before a meal period.
- Immediately before resuming work, after your meal period.
- Immediately after finishing work.
- Immediately before and after any other time away from work.

Process

Non-Exempt Employees

Regular Staff

1. On the last day of the pay period, employees will review their timecards and alert supervisors to any needed changes and why
2. Supervisors will access time records for their employees to confirm and provide final approvals of PTO, correct missed punches, etc. on the 1st of the month and 16th of the month.
3. In the case that either 1st of the month or the 16th of the month falling on a weekend or holiday, Supervisors and Managers will access time records on the first following workday.
4. (HR Generalist pulls Hours Summary Report for the previous month for 1st pay period of the month for Mentors for cell phone stipend.)
5. BUPS Manager and Mentorship Manager provide spreadsheets to HR Generalist for payroll processing.
6. HR completes calculations from spreadsheets, verifies timecards and enters all PTO on PA spread sheet, calculates all After Hours Reports for Registry Counselors and enters hours on PA spreadsheet for input.
7. HR Generalist inputs all hours and travel stipends, travel time, (PTO Cash Outs, and cell phone stipends for 1st pay period of the month) for OCP's and Mentors.
8. HR Generalist verifies that all information is accurate.
9. HR Generalist submits to Director of Finance and Administration for review and approval.
10. HR Generalist will receive approval from Director of Finance and Administration and submit payroll a minimum of 2 days before pay day by 2pm.
11. If the Director of Finance and Administration locates a problem, the HR Generalist corrects the problem and resubmits it to the DOFA for approval.
12. For those who elect to do direct deposits, funds will transfer on or before the 25th and the 10th.
13. Paychecks will be mailed out the same day as payroll submission from the Paychex facility.

Program Employees

Back Up Providers

Back Up Providers (BUPSs) are paid hourly for the time physically worked. The hourly rate is defined in the offer letter at the time of hire. Providers who provide services at homeless shelters or perform tasks requiring work in hazardous conditions (hoarding, infestations, heavy cleaning, etc.) will be paid at a premium Hazard pay rate. Providers will receive additional pay for each shift worked on transportation costs.

BUPS Travel Time Reimbursement

Back Up Providers are compensated for one (1) hour base pay when traveling from one client's home to another on the same day of service within the next two hours. The travel time compensation is automatically generated by our database, as it captures services provided within the timeframe mentioned above.

Mentorship Program Workers

Mentors are paid hourly based on physical time worked and use the Paychex system to clock in and out for their shifts and breaks. Supervisors may correct clock in/outs in Paychex based on employee's request. At the end of the pay period, Supervisors review electronic timesheets for accuracy and work with Mentor to correct any errors. The supervisor then notifies the Program Manager that payroll is ready for their review. The Program Manager reviews the time punches in Paychex and then sends the combined mentorship time sheets for the pay period to the HR Generalist noting their approval.

5.2 Payroll Additions, Deletions, and Changes

Policy

It is the policy of Public Authority to utilize the Personnel Notice of Action (PNOA) Form for changes related to personnel, payroll, and employment status.

Procedures

1. Upon the determination to promote, or modify pay or benefits, staff shall utilize the Personnel Notice of Action (PNOA) Form to document and communicate each change.
2. HR Generalist shall mark any changes and notate any specifics (i.e. amount of pay increase) on the Personnel Notice of Action (PNOA) Form.
3. The Personnel Notice of Action (PNOA) Form shall be signed by the Program Manager who is recommending the action, Executive Director, Deputy Director, Director of Finance and Administration, and HR Generalist for approval. Whenever feasible, the employee will also sign an acknowledgement of the action.
4. Once approved, the Personnel Notice of Action (PNOA) Form will be presented to the HR Generalist for payroll modification.
5. Once changes are made in the payroll system, the form will be filed in the staff member's personnel file.
6. The bookkeeper will receive a timely notification from the HR Generalist concerning any changes to an employee's pay status prior to the end of the pay period.

5.3 Payroll Preparation & Approval

Policy

It is SFIHSSPA's policy that each payroll be approved by the Director of Finance and Administration prior to submission.

Procedures:

1. The HR Generalist or Bookkeeper will prepare payroll with sufficient time for the Director of Finance and Administration review and approval in the accordance with the timeframes specified by the payroll company to ensure direct deposits occur on the designated pay dates.
2. The HR Generalist or Bookkeeper will present the completed preparation to the Director of Finance and Administration for their approval.
3. The Director of Finance and Administration will indicate their approval of the prepared payroll by Signing the payroll documents or email indicating "Approved" and/or submit the approved payroll utilizing the contracted payroll company's online system (Paychex).

5.4 Pay Upon Separation

Policy

It is the policy of the SFIHSSPA to ensure all separated employees are paid within the timeframes described by Fair Labor Law and such payroll is documented accordingly.

- I. Employees who are terminated by SFIHSSPA will receive final pay upon separation.
- II. Employees who resign providing at least 72 hours prior notice will receive their final pay upon separation.
- III. An employee who resigns but does not provide notice will receive final pay within 72 hours.

Procedures

1. The Department Manager will notify the HR Generalist via verbal or written notification.
2. The HR Generalist will determine the number of hours that will be worked during the current pay period prior to the separation date/time and will complete Final-Check Calculation Sheet.
3. The HR Generalist will submit Final-Check Calculation Sheet to the Director of Finance and Administration for their approval.
4. The Director of Finance and Administration will then provide approval to the HR Generalist who will request a final paycheck for employee for the time worked during that pay period and a separate check for payout of any eligible accrued leave.
5. The HR Generalist will complete separation paperwork to be presented at the time of the employee's separation and will include final paychecks.
6. All relevant separation paperwork will be kept in employee's personnel file.

5.5 401k Deferred Compensation

Policy

As of January 1, 2024, SFIHSSPA has a Safe Harbor 401k. SFIHSSPA is funding all employees 401(k) deferred income plans at a rate of 3% of their earned salary without vesting or requiring matching contributions. A 401(k) deferred income plan is a savings account that employees may contribute to pre-tax. By deferring income to a 401(k) saving an employee may decrease their current tax obligations and choose to withdraw funds later in life when their income levels and tax rates may be lower. While there is no guarantee, investing these funds before retirement will hopefully increase the retirement fund's overall value later. The term deferred income refers to the pre-tax element of this income meaning it will not be taxed until the funds are withdrawn.

Procedures

1. Retirement accounts are maintained through SFIHSSPA's third party payroll service Paychex.
2. During employee onboarding new hires are shown how to access their accounts through the Paychex web portal.
3. The contributed amount will be deposited into the employee's retirement account every payday and will be visible on the employee's paystub and through the Paychex web portal.
4. A report on their investments and account balance will be mailed out to employees quarterly.

5.6 Purchases and Procurement

Purpose

To ensure that SFIHSSPA has a system of purchasing that establishes control of organizational spending and follows federal, state and local guidelines related to procurement of goods and services.

Policy

SFIHSSPA purchases necessary equipment, supplies, and services that are the best quality, at a reasonable cost, and with timely delivery considerations. SFIHSSPA's policy complies with applicable federal, state and local regulations, and SFIHSSPA's Conflict of Interest Policy.

SFIHSSPA's contractual agreements including, but not limited to, affiliation agreements, Memoranda of Understanding, and Memoranda of Agreement protect the organization and have no limitation of SFIHSSPA's authority and ability to satisfy federal granting requirements.

Procedure

PROCUREMENT

1. Purchasing or leasing of most equipment, supplies and services is performed by the Director of Finance and Administration or their designee through a system that tracks purchase requests and approvals. The Director of Finance and Administration or their designee may pre-qualify vendors providing equipment, supplies and services by screening them against the names on the Office of the Inspector General's (OIG) List of Excluded Individuals and Entities, and the General Services Administration's (GSA) Excluded Parties List System. Entities on this list or any other government exclusion list will not qualify as a SFIHSSPA vendor.
2. SFIHSSPA will make a reasonable effort to award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor's integrity, compliance with public policy, record of past performance, and financial and technical resources.
3. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statement of work, or invitations for bids or requests for proposals that are used by SFIHSSPA in selecting the vendor for a given project must be excluded from competing for said project.
4. When contracting for architectural and engineering services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified bid candidates, given the nature and size of the project, to compete for the contract.
5. All solicitations for procurement must incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. SFIHSSPA will identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

6. All requests for purchases must come from either a Department Manager or the Executive Director. The Executive Director or their designee must approval all requests.
7. Invoices will be paid only when purchased goods or services have been received and approved unless otherwise contracted.
8. Deviations from any purchasing procedures must be authorized by the Executive Director.

Micro-purchases

Purchases up to \$10,000 do not require quotes.

Small Purchases

1. Purchases above \$10,000 to \$250,000 require at least 2 quotes. Quotes can be informal; however, they will be documented, and records maintained.
2. Price does not need to be the deciding factor and all quotes need to be kept in the procurement records.

Sealed Bids

1. Purchases above \$250,000 require sealed bids and the following conditions must be present:
 - a. A complete, adequate, and realistic specification or purchase description is available;
 - b. Two or more responsible bidders are willing and able to compete effectively for the business;
 - c. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
2. If sealed bids are used, the following requirements must apply:
 - a. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time.
 - b. The invitation for bids, must define the items or services in order for bidders to properly respond.
 - c. All bids will be opened at the time and place prescribed in the invitation for bids.
 - d. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder.
 - e. Any or all bids may be rejected if there is a sound documented reason.

Competitive Proposals

Procurement by competitive proposals -threshold is greater than \$250,000

1. They must be publicized.
2. They must be solicited from an adequate number of qualified sources.
3. They must have a written method for conducting technical evaluations of the proposals and selecting.
4. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

Sole-source or non-competitive proposals

Procurement by noncompetitive proposals:

1. May be used when the item is available from a single source.

2. The public exigency or emergency will not permit a delay resulting from competitive solicitation.
3. After solicitation of a number of sources for bids the competition is determined inadequate.
4. Justification of the use of noncompetitive proposal must be documented.
5. Any research on availability from multiple sources must be documented.
6. Documentation of authorization must be retained from the Director Finance.
7. Any initial solicitations from multiple sources which are concluded to be inadequate, and such reasoning, must be documented.

Contracting with small and minority businesses, local businesses, women's enterprises and labor surplus area firms

SFIHSSPA will take all necessary affirmative steps to assure minority businesses, local businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps include:

1. Placing qualified small and minority businesses, local businesses, and women's business enterprises on solicitations lists;
2. Assuring small and minority businesses, local businesses, and women's business enterprises are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, local businesses, and women's business enterprises;
4. Establishing delivery schedules, where the requirement permit, which encourage participation by small and minority businesses, local businesses, and women's business enterprises;
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.

Federal, State and Local Grants and Contracts

1. Expenditures made under grants and contracts must comply with all of the requirements of the grant or contract agency. Federal grants and contracts require compliance with federal procurement regulations in 45 CFR Part 75, Office of Management Budget (OMB), the SuperCircular and the U.S. Department of Labor's Office of Federal
2. Contract Compliance civil right regulations. State grants and contracts require compliance with restrictions on lobbying, conflicts of interest, gifts to state officers, and campaign contributions. Grant managers should familiarize themselves with these requirements in advance of any proposed expenditures.
3. All items purchased under grants and contracts are under the ownership or stewardship of SFIHSSPA, which delegates the responsibility for the care and operation of the equipment to the grant manager.

Emergency Procurements

1. Whenever following these procurement policies and procedures, and taking the time to obtain the required quotations or bids would endanger anyone's life or health, degrade personal or company security, threaten structural integrity, jeopardize property, or severely limit

SFIHSSPA operations, employees are authorized to act without delay on their own personal judgment, as they see fit, in the best interests of SFIHSSPA.

2. Employees must consult with their supervisor, and the Director of Finance or the CEO, and/or other appropriate directors of SFIHSSPA, as the specific situation warrants. A memorandum of explanation, outlining the actions taken, and the reasons should be sent to the CEO and the Director of Finance as soon as is possible following the emergency.

Certificates of Liability Insurance

1. To protect SFIHSSPA from liability in the event of an accident, SFIHSSPA will obtain certificates of liability insurance in advance from vendors or contractors who come onto SFIHSSPA property to perform labor.
2. Coverage requirements will be included on RFPs and RFQs for construction or other services if required.
3. The Director of Finance maintains a system for obtaining the certificates and advising the vendor if certificates of insurance must be renewed. Certificates must be received before work at a SFIHSSPA site can start and must remain in effect continuously for as long as the vendor has personnel coming onto SFIHSSPA property.

RESTRICTIONS ON THE USES OF FEDERAL GRANTFUNDS

The fiscal year 2018 Consolidated Appropriations Act (Public Law 115-141) includes provisions that restrict grantees from using their federal grant funds to support certain defines activities. These limitations are commonly referred to as the "Legislative Mandates." SFIHSSPA is committed to high standards and compliance with all applicable laws and regulations, including:

Salary Limitations

SFIHSSPA shall not use federal grant funds to pay the salary of an individual at a rate in excess of Executive Level 11.

Gun Control

SFIHSSPA shall not use federal grant funds to advocate or promote gun control.

Anti-Lobbying

1. SFIHSSPA shall not use federal grant funds, other than for normal and recognized executive legislative relationships, for the following:
 - a. Publicity or propaganda purposes;
 - b. Preparation, distribution, or use of any kit, pamphlet, booklet, publication, electronic communication, radio, television, or video presentation designed to support of defeat the enactment of legislation before the Congress or any State or local legislature itself, or designed to support or defeat any proposed or pending regulation, administrative action, or order issued by the executive branch of any State or local government, except in presentation to the executive branch of any State or local government itself.
2. SFIHSSPA shall not use federal grant funds to pay the salary or expenses of any employee or agent of SFIHSSPA for activities designed to influence the enactment of legislation, appropriations, regulation, administrative action, or Executive order proposed or pending

before the Congress or any State government, State legislature or local legislature or legislative body, other than for normal and recognized executive- legislative relationships or participation by an agency or officer of a State, local or tribal government in policymaking and administrative processes within the executive branch of that government.

The prohibitions in subsections A and B include any activity to advocate or promote any proposed, pending or future Federal, State or local tax increase, or any proposed, pending, or future requirement or restriction on any legal consumer product, including its sale or marketing, including but not limited to the advocacy or promotion of gun control.

Restrictions on Abortions, and Exceptions to these Restrictions

SFIHSSPA shall not use federal grant funds for any abortion or for health benefits coverage that includes coverage of abortion. These restrictions shall not apply to abortions (or coverage of abortions) that fall within the Hyde amendment exceptions.

Ban on Funding of Human Embryo Research

SFIHSSPA shall not use federal grant funds for (i) the creation of human embryos for research purposes; or (ii) research in which a human embryo or embryos are destroyed, discarded, or knowingly subjected to risk of injury or death greater than that allowed for research on fetuses in utero under 45 CFR 46.204(b) and section 498(b) of the Public Health Service Act (42 U.S.C. 289g(b)).

Limitation on Use of Grant Funds for Promotion of Legalization of Controlled Substances

SFIHSSPA shall not use federal grant funds to promote the legalization of any drug or other substance included in schedule I of the schedules of controlled substances established under section 202 of the Controlled Substances Act.

Restriction on Distribution of Sterile Needles

SFIHSSPA shall not use federal grant funds to distribute sterile needles or syringes for the hypodermic injection of any illegal drug.

Restriction of Pornography on Computer Networks

SFIHSSPA shall not use federal grant funds to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

Restriction on Funding ACORN

SFIHSSPA shall not provide any federal grant funds to the Association of Community Organizations for Reform Now ("ACORN"), or any of its affiliates, subsidiaries, allied organizations, or successors.

Confidentiality Agreements

SFIHSSPA shall not require its employees or contractors seeking to report fraud, waste, or abuse to sign internal confidentiality agreements or statements prohibiting or otherwise restricting such employees or contractors from lawfully reporting such waste, fraud, or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information. Federal funds appropriated or otherwise made available for a contract, grant, or cooperative agreement may not be used if SFIHSSPA requires said internal confidentiality agreement.

Trafficking

SFIHSSPA will abide by the requirements of Section 106 (g) of the Trafficking Victims Protection Act of 2000, as amended (22 U.S.C.7104).

Acknowledgement of Federal Funding

When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with federal money, SFIHSSPA shall clearly state:

1. The percentage of the total costs of the program or project which will be financed with Federal money;
2. The dollar amount of Federal funds for the project or program; and
3. Percentage and dollar amount of the total costs of the project or program that will be financed by nongovernmental sources.

SOLE SOURCE REQUEST FORM

SFIHSSPA policy requires that competitive bids be obtained from at least two (2) qualified vendors, when available, for all orders totaling \$10,000 or more. Any deviation from this policy requires written justification. If you believe there is justification to request, in lieu of competitive bidding, a specific product brand name, a specific manufacturer, of a product or service, you must complete this form and send it to the Director of Finance and Administration for review and approval. Your evaluation of the product and/or supplier, and their relevance to your work, must be detailed in the explanation section.

Vendor: _____

Service or Item Description: _____

REASON FOR SOLE SOURCE REQUEST:

____ Only known product/service of its kind.

____ Only known supplier of the product/service.

____ Grant Award specific vendor is identified as a requirement of the sponsored project award.

____ OTHER _____

CHECK ALL THAT APPLY (EXPLAIN REASONS BELOW):

____ Uniqueness of a product (explain your work requirements and the relevance).

____ Critically important features (detail the features and comparable items).

____ Continuity of existing work

____ Repairs, replacement parts, or technical service available only from manufacturer or distributor

____ Compatibility with existing equipment

____ Other – Explain below List Evidence Provided for Justification

Manager's Signature _____ **Date** _____

Director of Finance Approval Signature _____ **Date** _____

5.7 Independent Contractors

Purpose

To assure there is consistency and review with the selection of vendors and consultants, and to establish controls for the handling of contracts.

Policy

It is the policy of SFIHSSPA to enter into Independent Contractor agreements at the direction of the Executive Director for various services. The Executive Director or their designee will review, advise, and maintain files on all contracts. The review of contracts may involve coordinating with outside legal counsel, as applicable, and there will be assurances that SFIHSSPA follows federal, state, and local laws and regulations as well as requirements of all funding sources related to contractual arrangements.

Procedures

Considerations for contracting for any service include the following:

1. SFIHSSPA must have the resources available to pay for any contractual arrangement.
2. The contracting arrangement must be the most efficient and effective method for achieving the service being provided.
3. The contracting must be consistent with the intent of the terms of any grant, funding source, or other third-party arrangement.
4. Any contractor chosen will be capable of performing the contract in terms of prior experience, current resources and expertise, and other relevant factors.
5. SFIHSSPA must determine internal resources are available to manage the contract.
6. Contract pricing should be reasonable based upon a bidding process or other method determined by the Executive Director.
7. SFIHSSPA will ensure all contracts contain a provision allowing for administrative, contractual, or legal remedies in the instances in which contractors violate or breach contract terms. In addition, all contracts will contain suitable provisions for termination by SFIHSSPA, including the method by which termination will occur and the basis for settlement. Each contract will define the conditions under which the contract may be terminated for default, as well as conditions under which the contract may be terminated because of circumstances beyond the control of SFIHSSPA. (e.g., termination of Federal grant support to the center).
8. All contracting will be conducted in a manner to provide, to the maximum extent practical, open, and free competition. Awards will be made to the bidder whose bid is responsive and advantageous, considering the price and other relevant factors. **See Procurement Policy**
9. SFIHSSPA will ensure any solicitation for goods and services clearly and accurately describes all of the technical requirements for the materials, products, or services to be procured, and does not contain features which unduly restrict competition. Any and all bids may be rejected when it is in SFIHSSPA's interest.
10. SFIHSSPA will ensure the type of contract is appropriate for the particular procurement and for SFIHSSPA's best interests.
11. SFIHSSPA will make every effort to use local small businesses and women and minority-owned businesses as sources of supplies and services.

12. SFIHSSPA will ensure contracts are made only with responsible contractors who have the potential to perform successfully. SFIHSSPA will consider contractor integrity, record of past performance, financial and technical resources and accessibility to other necessary resources.
13. SFIHSSPA will monitor all procurements to ensure contractor performance is in line with the contract requirements.

If SFIHSSPA enters into a construction contract that is federally funded, SFIHSSPA will abide by the following:

1. Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."
2. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis- Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.
3. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5) unless the State of California regulations are more stringent. If state and federal regulations conflict, Redwood Community Health Coalition will adopt the more stringent standard.
4. Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit

organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

5. Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended- Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
6. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)-Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

5.8 A/P Invoice Approval & Processing

Policy

All invoices must be approved by the Program Manager or the Deputy Director of programs of the department for which the expense was incurred. Approved invoices will be paid within 30 days of receipt or by the required due date to avoid any unnecessary fees or charges.

Procedures

1. Mailed invoices and bills will be opened, date stamped, and scanned by the Receptionist.
2. Invoices sent directly to a manager will be forwarded to the Receptionist for date stamping and scanning.
3. Program related expenses will be reviewed by the Program Manager or the Deputy Director of Programs, who will indicate on the invoice "OK to Pay" and indicate the related program to be charged. Approvals are dated.
4. The Director of Finance and Administration will be notified immediately of any unexpected or unauthorized expenses.
5. If the invoice or bill is not a direct program expense, it will be forwarded to the Director of Finance and Administration for review, approval, and coding.
6. The Director of Finance and Administration, or their designee, enters the invoices into QuickBooks as accounts payable.
7. Copies of all invoices paid will be filed electronically and archived in accordance with SFIHSSPA Documentation Retention Policy. Invoices received late and pertaining to a prior closed month are posted in the month received, with a dating notation made on the document.
8. Certain recurring items without invoice, such as monthly rents, are set up as a standing monthly posting.
9. If permitted or required by a grant, a management decision may authorize charging the full cost of certain activities as a single one-time expense, rather than accounting for it as a prepaid expense to be incurred over an extended time frame.

5.9 Cash Disbursements

Policy

It is the policy of SFIHSSPA to ensure disbursements are properly made based on adequate documentation and proper authorization. An accurate and complete accounting of expenses and disbursements shall be recorded in the SFIHSSPA's accounting program, following GAAP.

Procedure

General

1. All disbursements are issued from the checking account, which serves as the general operating account.
2. Withdrawal or transfer from any other bank or investment account will be deposited to the general operating account.
3. All disbursements drawn by check require the signature of an authorized signer.
4. Authorized account signers are (all checks over \$5,000 requires two signatures):
 - a. Executive Director
 - b. Deputy Director
 - c. Director of Finance and Administration
5. Signers are prohibited from being the sole signer on checks which they have initiated.
6. Blank checks are secured in a locked safe in the Director of Finance and Administration's office. The Director of Finance and Administration, Deputy Director, and the Executive Director hold the combination to the safe.

Account Payable Disbursement

1. After printing the checks, the Director of Finance and Administration or the Bookkeeper matches each with the source invoice and supporting documentation and prints a check register to give to the authorized check signer(s) for review.
2. The check signer(s) reviews the checks and ensures it agrees with the supporting documentation and signs the checks. Once completed they return checks and supporting documents to the Director of Finance and Administration or their designee to mail checks and file documentation.
3. The Receptionist scans the signed checks and supporting documents and uploads to the server.
4. Employee reimbursements and consultant payments may be distributed directly to the recipients if they are onsite.

Electronic Disbursements

1. The Director of Finance and Administration or Bookkeeper are authorized to set up ACH and wire transfers in the online banking portal in accordance with signed business agreements.
2. The Executive Director or Deputy Director reviews and approves the ACH or wire transfer request for processing in the online banking portal. In Bookkeeper set up transfers, The Director of Finance and Administration could also review and approve.
3. The Bookkeeper records these transactions under their corresponding expense accounts in the general ledger.

5.10 Petty Cash

Policy

The Petty Cash Funds should only be used for making change when receiving cash payments or when payment by check or credit card is impracticable.

Procedures

1. The petty cash custodians, as designated by the Executive Director, will be given petty cash to be kept in a lock box that is kept locked in their desk.
 - a. Director of Finance and Administration - \$300.00
 - b. Operations Manager - \$100.00
2. Requests to use petty cash will be submitted by the employee who will be utilizing the funds via a petty cash request form and will include the following:
 - a. An itemized list of goods or services to be purchased
 - b. A Business purpose (a brief statement of the intended use of funds in relation to SFIHSSPA),
 - c. Grant(s) and department(s) to be charged, and
 - d. Supervisor's or Director of Finance and Administration's approval.
3. When cash is used a record must be entered in the custodian's petty cash log.
4. Receipts for all purchases are kept in the lock box, attached to the corresponding petty cash request forms until scanned and filed.
5. When cash is low the custodian will submit a check request form signed by their supervisor with a printout or electronic copy of the log and all receipts attached.
 - a. A check will be cut in the amount to bring petty cash back to its established limit.
 - b. The check written to reimburse the Petty Cash Fund will be recorded in the appropriate expense accounts for the items purchased. The expenditures made through the Petty Cash fund are properly classified by type and grant.
6. When cash is above the established limit, the excess funds and any accompanying receipts will be transferred to the Director of Finance and Administration.
 - a. The Director of Finance and Administration will prepare a bank deposit for payments received per established procedures.
 - b. The Bookkeeper will record the receipts in the General Ledger as per established procedures.
7. Surprise Counts
 - a. The Director of Finance and Administration will perform surprise counts of petty cash boxes periodically.
 - b. The Executive Director will perform a surprise count of the Director of Finance and Administration's petty cash box periodically.

5.11 Credit Cards

Purpose

To Establish methods of card approval, control requirements and accounting practices for the purchase of goods and services with a SFIHSSPA credit card.

Policy

SFIHSSPA authorizes credit cards for key staff for the purpose of facilitating business purchases including business travel not easily handled through normal disbursement processing. The cards are for business use only; personal purchases of any type are not allowed. The Cardholder reviews all credit card purchases, and the Executive Director **or their designee** authorizes all payments. Misuse of credit cards or failure to follow these procedures will lead to restrictions or loss of credit card privileges and/or disciplinary action.

Credit Card Control

1. Requests for credit cards must be approved by the Executive Director.
2. Each card holder is provided instructions when they receive the card designed to ensure that the cards are used for SFIHSSPA business only and to protect against misuse and theft.
3. Credit limits on individual cards is established by the Executive Director.
4. The Director of Finance and Administration will maintain a list of all credit cards issued with the account number, credit limits, card holder name and the declaration of their understanding.
5. Credit cards held by employees who resign or are terminated are canceled immediately by the Executive Director or their designee.
6. The Director of Finance and Administration or the Executive Director and the bank must be notified by the cardholder immediately if a card is lost or stolen.

Cardholder Procedures

1. Standing authorizations for ongoing expenses or established approved budgets are acceptable and do not need additional approval.
2. Cardholders are responsible for logging onto the Credit Card Website reviewing the credit card statement for accuracy and will identify any erroneous charges immediately. Card holder should contact creditor/bank directly with concerns.
3. Itemized receipts must correspond to the monthly statement.
4. Cardholder scans receipts and provides to the Bookkeeper.
5. The Cardholder will prepare a memo describing the transaction for any missing receipts.
6. Failure by the Cardholder in complying with these policies may result in loss of use of the credit card, responsibility for repayment of unauthorized or unverified use, or additional corrective action.

Accounting Procedures

1. **The Bookkeeper reconciles the transactions to the statement balance.**
2. The Bookkeeper will review monthly statements and attachments and enters transactions into the accounting system.
3. The Bookkeeper may research with either the cardholder or the Director of Finance and Administration as to the clarity or purpose of any purchase and may request additional documentation.
4. The Executive Director will post audit credit card transactions monthly.

Cardholder Approval and Declaration Form For the Issue of a SFIHSSPA Corporate Credit Card

Name: _____

Title: _____

Date: _____

Cardholder Signature: _____

Approver's Signature: _____

Applicant Acknowledgement and Consent

I acknowledge and accept that a SFIHSSPA Corporate Credit Card is to be issued in my name and that of the San Francisco In-Home Supportive Services Public Authority, to be used by me and subject to the following conditions:

1. The card is to be used only for official SFIHSSPA purchases of goods and services;
2. Transactions on the card are not to exceed the Transaction Limit; and any transactions over my transaction limit will not be split. I acknowledge that splitting a transaction is fraudulent and I may be liable to disciplinary action, criminal prosecution and/or civil prosecution;
3. The card is not to be used for:
 - Personal purchases or mixed business and personal purchases for myself (cardholder) or any other persons or institution. I acknowledge that under State law I may be liable to a fine, a term of imprisonment, or both, if a Corporate Credit Card is used with the intention of obtaining goods or services other than for the SFIHSSPA;
 - Cash withdrawals or purchasing Foreign Currency (including Traveler's Cheques);
 - Purchasing restricted items including but not limited to dangerous goods and hazardous substances, equipment for which an asset addition form would be required or items identified as being portable and attractive;
 - Purchasing Memberships for recreational, sporting, or social use;
 - Internet transactions which are not on secure sites;
 - Travel expenses which are covered by another payment means;
4. I, as the cardholder, am responsible for custody of the card and PIN, and undertake to safeguard it against unauthorized use; my card PIN shall not be disclosed to any other person;
5. All unauthorized use of the card must be reported to the Director of Finance and Administration as soon as possible and the transactions need to be disputed;

6. I, as the cardholder, am responsible for all transactions on my Corporate Credit Card. I am also responsible for ensuring transactions are reconciled within two weeks of the statement date.

Furthermore:

1. I have read SFIHSSPA's Policies and Procedures on Corporate Credit Cards, and I will adhere to it;
2. I confirm that the card must not be used after a notice of termination of employment with SFIHSSPA is given to the cardholder, or is received by the cardholder, or if the cardholder is transferred to duties not requiring use of the card, or if the cardholder is otherwise directed by a senior officer to surrender the card. All transactions must be reconciled prior to my departure from SFIHSSPA or transfer to another area of SFIHSSPA;
3. I acknowledge that regular random audits are undertaken on the cards and their use. In these instances, I will comply with any requirement to produce all transaction documentation and account for the relevance of the expenditure to SFIHSSPA's business;
4. I acknowledge that any misuse of the card or breach of conditions can result in immediate withdrawal of the card facility and may render me as the cardholder liable to disciplinary action, criminal prosecution and/or civil prosecution;
5. In the event that I lose my card, or it is stolen or damaged I will report this as soon as possible by calling Capital One Bank at 1-800-227-4825 and also notify the Director of Finance and Administration;
6. I declare that I am a continuing or fixed term employee of SFIHSSPA. If my employee status at SFIHSSPA changes from continuing/fixed term to casual or unpaid I will return the card immediately to the Director of Finance and Administration.

5.12 Travel and Expense Reimbursement

Policy

SFIHSSPA values the work of our employees and maintains a fair and equitable process for reimbursement of mileage and other approved business expenses. Reimbursement will be made on a monthly basis for approved expenses paid up front by employees in the act of performing their required duties. Any travels and/or expenses funded by grants or contracts must adhere to SFIHSSPA policies as well as comply with the travel regulations, including specific terms and conditions in the grant. All expenses reimbursements, including mileage, must be approved in advance by a supervisor.

Policy Details

Expense Reimbursement Details

1. Original itemized receipts must be submitted showing date, time, amount, payment made, and purpose for the expense.
2. When travel is to a conference and involves multiple different reimbursements, employees will use the Travel Request Form to get advanced approval of expenses.
3. Office supplies should be obtained from the office rather than individually purchased. Exceptions require advanced approval.

Mileage Reimbursement Details

1. SFIHSSPA will reimburse employee mileage at the published Federal Rate.
2. Employees will use the Expense and Mileage Reimbursement form when requesting mileage reimbursement (**one form per trip**).
3. Mileage is measured from the SFIHSSPA work site to the meeting location. If the employee travels from home to an offsite meeting at the start the workday, mileage is reimbursed based on whatever distance is shorter--the distance from the employee's house to the meeting or the distance from the employee's designated SFIHSSPA work site to the meeting.
4. Employees will be reimbursed based on any miles incurred related to SFIHSSPA purpose. Miles for personal travel that may be linked to work travel should not be included in the reimbursement request. Reimbursement requests must include a starting address and ending address and purpose for travel.

Procedures

Submissions

1. Expense reimbursement forms are due monthly to supervisors by 1st Monday of each month. Supervisors/Managers should submit to the Director of Finance and Administration by 10th of each month.
2. The Expense and Mileage Reimbursement forms requires signatures from both the employee and their supervisor before submitting.
3. Once approved, SFIHSSPA will issue a check or process the reimbursement through the accounts payable system. Reimbursement checks will be issued to the employee within 15 working days.

Milage Reimbursement Request Form

SFIHSSPA will reimburse employees for work-related travel if approved by their supervising director. It is required that employees first seek acknowledgement from their supervising director that their work travel is appropriate before using their vehicle for company business. In addition, personal vehicles must be insured at the employee's expense at the time of travel. It is assumed that the employee's vehicle is in good working condition. SFIHSSPA assumes no liability for any damage that may occur while engaging in work-related travel. After traveling, this form is to be completed with the number of miles traveled listed below. SFIHSSPA reimburses employees at the published federal rate at the time of travel.

Date of Request _____ Date of Travel _____

Starting location _____

Ending Location _____

Purpose for Travel:

Total Miles Driven _____ X 70 cents = _____ (Please round up to nearest penny)

Employee's Signature: _____ Date _____

Manager's Approval: _____ Date _____

Director of Finance: _____ Date _____ COA _____

Reimbursement Request Form

Employee's Signature: _____ Date: _____

Supervisor's Approval Signature: _____ Date: _____

Amount: _____ Name on the check: _____ Dept.: _____

Purpose of Transaction:

Please affix receipt here or attach to this document

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6.0 Asset Management

6.1 Fixed Assets Policy

Purpose

It is the purpose of this policy to establish the reporting, safeguarding, and control of fixed assets for SFIHSSPA.

Policy

Fixed assets are property and equipment purchased by SFIHSSPA. The threshold for establishing fixed assets, otherwise known as capitalized assets, in the categories of buildings, furniture and equipment and leasehold improvement is \$5,000.

This fixed assets/capitalization policy guideline is applied to individual items (or items to be used together as a system) over \$5,000. Used equipment is capitalized using the same guidelines as new equipment and is depreciated over the useful life of the asset. New and used equipment are recorded at cost.

Procedure

ASSET CLASSES

Fixed assets should be classified as one of the following categories:

1. **Leasehold Improvements - Leasehold improvements** are expenditures by SFIHSSPA that improve or renovate leased property. Leasehold improvements are amortized over the useful life of the improvement or the term of the lease, whichever is shorter. Repairs and expenditures which do not improve the structure do not qualify as leasehold improvements and are expensed in the period incurred.
2. **Furniture and Equipment** - Furniture and equipment include, for example, office furniture, computers, computer hardware (server, etc.), copiers, medical equipment and telephone equipment. Depreciation is based upon the useful life of the specific item capitalized. Computer equipment is depreciated over five years. Computer software is depreciated over two to three years.

SFIHSSPA maintains property records to account for and safeguard assets and document the calculation of depreciation. SFIHSSPA maintains a fixed assets schedule by description, date purchased, useful life, cost of asset, where located within SFIHSSPA, and the federal reversionary interest. SFIHSSPA uses the straight-line method of depreciation, which is calculated based on cost divided by the useful life in terms of years.

Annual inventory

Every year SFIHSSPA conducts and documents a physical inventory on all fixed assets and reconciles it to the asset listing in the accounting system.

Disposal of Fixed Assets

Any time an asset is due for disposal, it will be written off at book value (cost less accumulated depreciation). Any gain or loss in value is calculated by deducting the book value from any proceeds received. Any gain or loss in value is treated as miscellaneous revenues or expenses.

If the asset disposed of has a federal reversionary interest, recorded using the percentage of federal funds for SFIHSSPA during the year of purchase, then approval must be obtained from HRSA prior to disposition or sale. If the asset sold or disposed of was purchased with state or local funds, approval may need to be obtained from the funding agency.

Calculation of Depreciation

Depreciation of assets is calculated using a straight-line basis over the estimated useful life of the asset. When assets are acquired, depreciation is calculated based on a mid-month convention.

6.2 Operating Reserves

Policy:

The target minimum operating reserve fund for the organization is 1.25 times 1 month of average operating costs less the monthly provider's benefits premium and all other Independent Provider pass-through funds. The calculation of average monthly operating costs does include all recurring, predictable expenses such as salaries and benefits, occupancy, office supplies, travel, program, and ongoing professional services.

Procedure

1. The amount of the operating reserve will be calculated each year by adding the total operating expense from the previous year and subtracting all provider benefits and other direct payments to the providers. Fiscal year 2023-24 example is as follows:

<i>FY22-23 Total Expenses:</i>	<i>Less Provider Benefits Expenses:</i>	<i>Less Fingerprinting Live Scan Per Person Expenses:</i>	<i>Less any Net Reserves Expense</i>	<i>Annual Total</i>	<i>Monthly Total (Divided by 12 Months) Multiplied by 1.25</i>
<i>+\$98,432,668</i>	<i>-94,043,131</i>	<i>-13,432</i>	<i>-12,650</i>	<i>4,363,475</i>	<i>454,528</i>

2. SFIHSSPA maintains two savings accounts as its reserves that are separate from the operational checking account.
3. Reserve accounts are reconciled monthly by the bookkeeper and reviewed by the Director of Finance and Administration.
4. The reserve savings accounts are managed by the Director of Finance and Administration but can also be accessed by the Deputy Director and the Executive Director.
5. The operating reserve is presently maintained by the accumulation of interest on the accounts.
6. To use the operating reserves, the Executive Director will seek approval from the Governing Body if the amount is over \$10,000. If the amount is less than 10,000 the Executive Director may seek approval from the Executive Committee of the Governing Body.
7. As the primary contract holder, The Disability and Aging Services (DAS) is notified of any use of the reserve funds.
8. Reserve accounts are included in the annual fiscal audit.