



FINANCIAL POLICY AND PROCEDURE MANUAL

PROPRIETARY INFORMATION

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I. BUDGET

BUDGET PREPARATION PROCEDURES

PROCEDURE:

1. The annual agency-wide budget will be prepared once a year and approved by the Board of Directors at the November board meeting. The internal process of preparing the budget is the responsibility of the Finance Director.
2. Approximately ten weeks prior to the November board meeting, the Finance Director will prepare a year-to-date status of each department and program along with a projection of revenue and expenses for the remainder of the fiscal year.
3. A budget review and preparation meeting will be scheduled with each department and project director for the purpose of reviewing the year-to-date status of their department and providing input to the Finance Director on preparation for the upcoming year's budget.
4. Information to be shared would include any anticipated funding sources and any expected differences in the following year's budget as compared to the current year. Changes should include items such as personnel, travel, new programmatic goals, equipment, and differences in general operating expenses.
5. The Finance Director will then prepare a draft agency-wide budget to include all departments and programs that have an effect on agency unrestricted funds. The executive staff will then make appropriate adjustments in order for a balanced budget to be submitted to the NCAC Board of Director's Finance Committee for recommendation to the full Board of Directors.
6. The Finance Director will convene a meeting of the Finance Committee approximately one month prior to the November board meeting. Any adjustments made by the Finance Committee or the full board will be communicated to the Finance Director immediately after board approval of the budget.
7. Approved budget is then entered into the accounting software for ongoing budget tracking and reporting.

BUDGET TRACKING PROCEDURES

PROCEDURE:

1. Department/Program Directors will be held responsible for meeting budget requirements and restraints.
2. Monthly meetings are to be scheduled between Department/ Program Directors and the Finance Director to assess prior quarter budget activity and plan future quarter.
3. Budget Tracking for funding sources may include additional tracking in a format to demonstrate the use of those funds within the approved budget of that funding source. (spreadsheet)
4. Department/Program Directors should refer to the monthly financial reports provided prior to authorizing purchases, travel or any other expense.
5. Agency-wide budget will be monitored by the Finance Director.

II. MANAGEMENT

BOARD REPORTING REQUIREMENTS

PROCEDURE:

1. Finance Director prepares monthly reports for Executive Director and reports are given to the NCAC Finance Committee. The Finance Committee reviews information and reports to the Board on current status of income and expenditures to date, the balance sheet, and endowment activity. (Endowment by-laws is a separate document maintained by the Development Director).
2. Reports required will be determined by the Finance Director, Executive Director and the Finance Committee, which compare projected income and disbursements to actual income and expenses.

FUNDING COMPLIANCE RESPONSIBILITIES

PROCEDURE:

1. Upon receipt of award documentation and requirements a copy shall be provided to the Finance Director for placement in the NCAC Finance Files (provide original if original received).
2. Reporting dates are then entered into the NCAC calendar.
3. Finance Director and Program Director shall review funding requirements and special conditions to ensure compliance.
4. A meeting is scheduled with the Finance Director, Department Director, Program Lead and others as required for review of operating requirements. Ongoing meetings are to be scheduled as program implementation occurs to assure all requirements and regulations are met. Special attention shall be given to budget control and allowable costs.
5. It is the responsibility of the Program Lead to see that information is systematically and consistently collected during the reporting/funding period for preparation of required program reports. This may include tracking of volunteer hours, clients served or other requirements. Finance Department shall be notified of projected date of report submission.
6. It is the responsibility of the Finance Department to prepare the required financial reports to be submitted separately or in combination with the programmatic reports per funding guidelines. Finance Director has led to assign responsibility to Finance Department staff. Finance Department shall notify Program Lead of projected completion date of report for submission.
7. Copies of all correspondence relating to funding shall be provided to the Finance Department for inclusion in the related NCAC Finance File.

CASH MANAGEMENT

PROCEDURE:

1. The Project/Program/Department Director shall approve expenditures. Recurring and prorated operating expenditures, such as rent and telephone charges, may be processed without said approval.
2. The Project/Program/Department Director or authorized person shall check with the Finance Department if necessary (following review of monthly reports) to determine whether funds are available within the grant (funding source) to carry out a transaction and to confirm the expenditure is allowable under the grant terms and conditions.
3. Forms to be used: *Draw Down Request Worksheet* and *Request Draw Down Log*
4. Funds for expenses and accounts payable shall be drawn down electronically or by method required by funding source by the Finance Department. A worksheet will be prepared to include:
 - Number of request
 - Grant Name and number
 - Authorizing Code (if applicable)
 - Dates of expenses covered by request
 - Amount requested
 - Who requested
 - Date of request
 - Total Funds drawn down as of this request
5. Worksheet computation must be supported with documentation from accounting software (Trial Balance, G/L) and budget trackings.
6. Draw down is then recorded in Requests for Draw Down Log.
7. Copy of worksheet is provided to Senior Accountant for deposit verification. Journal entry is prepared by the Senior Accountant. Finance Director authorizes disbursement and journal entry.

FEDERAL GRANT PROCEDURES

PROCEDURE:

1. NCAC employees using grant funds must follow the instructions indicated in Policy PR 3.01.(How to complete purchase requisition).
2. Federal grant revenues and expenses will be recorded in NCAC's accounting system, including program income and local match, if applicable.
3. Federal grant expenditures will be tracked by approved budget categories for each grant.
4. At the end of each quarter, a Federal Financial Report (FFR) and Progress Report will be prepared and submitted within the time frame mandated by the grantor. The FFR will reconcile to NCAC's expenditure tracking and to the general ledger detail.
5. Prepare and timely submit the Federal Funding Accountability and Transparency Act (FFATA) Report, if applicable.
6. The NCAC shall do a drawdown of federal grant funds at least once per month. This drawdown should be approved by the Finance Director before it is completed.
7. NCAC will comply with all Federal cash management regulations.
8. Any and all program income earned on federal grants will be immediately put back into the same federal project by crediting an expense account. This program income amount shall be recorded on that quarter's FFR in which it was earned.
9. Indirect costs shall be charged to the federal grant at the applicable, approved indirect cost rate.
10. When all grant funds have been expended, the NCAC will mark the FFR as "final report" and file the final Progress Report in a timely manner.

DISCLOSURE OF KEY DOCUMENTS

POLICY

NCAC's copy of its application for exemption Form 1023 and Form 990 can be made available for public inspection by contacting either the Executive Director or Finance Director. Both forms are kept secure in the office of the Finance Director. The Form 990 can be found on NCAC's website.

BOARD COPY OF FORM 990

POLICY

A copy of NCAC's Form 990 shall be reviewed by the Finance Committee and approved by the Executive Committee of the Board of Directors prior to being filed each year.

DOCUMENT RETENTION AND DESTRUCTION POLICY

I. Purpose

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

II. Document Retention

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

III. Corporate Records

Articles of Incorporation	Permanent
Board Meeting and Board Committee Minutes	Permanent
Board Policies/Resolutions	Permanent
By-laws	Permanent
Construction Documents	Permanent
Fixed Asset Records	Permanent
IRS Application for Tax-Exempt Status (Form 1023)	Permanent
IRS Determination Letter	Permanent
State Sales Tax Exemption Letter	Permanent
Contracts (after expiration)	7 years
Correspondence (general)	3 years

Accounting and Corporate Tax Records

Annual Audits and Financial Statements	Permanent
Depreciation Schedules	Permanent
General Ledgers	Permanent
IRS 990 Tax Returns	Permanent
Business Expense Records	7 years (after end of grant)
IRS 1099s	7 years
Journal Entries	7 years (after end of grant)
Invoices	7 years
Petty Cash Vouchers	3 years

Cash Receipts	3 years
Credit Card Receipts	3 years
Bank Records	
Check Registers	Permanent
Bank Deposit Slips	7 years
Bank Statements and Reconc.	7 years (after end of grant)
Electronic Fund Transf. Documents	7 years (after end of grant)
Payroll and Employment Tax Records	
Payroll Registers	Permanent
Employee Records	
Employment and Termination Agreements	Permanent
Retirement and Pension Plan Documents	Permanent
Records Relating to Promotion, Demotion or Discharge	7 years
Accident Reports and Worker's Compensation	5 years
Salary Schedules	5 years
Employment Applications	3 years
I-9 Forms	3 years after termination
Time Cards	7 years (after end of grant)
Donor Records and Acknowledgement Letters	7 years
Grant Applications and Contracts	7 years after completion
Legal, Insurance and Safety Records	
Appraisals	Permanent
Environmental Studies	Permanent
Insurance Policies	Permanent
Real Estate Documents	Permanent
Stock and Bond Records	Permanent
Leases	6 years after expiration
General Contracts	3 years after termination

IV. Electronic Documents and Records

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

V. Document Destruction

NCAC's Finance Director is responsible for the ongoing process of identifying its records, which have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

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

VI. Compliance

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against NCAC and its employees and possible disciplinary action against responsible individuals. The chief financial officer and Finance Committee chair will periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.

CODE OF CONDUCT IN PURCHASING

PROCEDURE:

Ethical conduct in managing NCAC's purchasing activities is absolutely essential. Staff must always be mindful that they represent the Board of Directors and share a professional trust with other staff.

- Staff shall discourage the offer of individual gifts or gratuities of value that might influence the purchase of supplies, equipment, and /or services.
- Staff shall notify their supervisor if they are offered such gifts.
- Unsolicited gifts with a value of \$20 or less may be accepted from vendors.

PERSONAL PROPERTY PROCEDURES

POLICY /PURPOSE:

For these procedures Depreciable Personal Property is defined as tangible, nonexpendable personal property with a useful life of more than one year and an acquisition cost of **\$5,000** (Five thousand dollars) or more per unit. Non-depreciable Personal Property is defined as tangible, nonexpendable personal property with a useful life of more than one year and an acquisition cost of **\$500** (Five hundred dollars) or more but less than \$5,000 per unit.

PROCEDURE:

1. All orders placed shall include a contact person with the statement “ship to the attention of *name of person*”. Upon receipt and verification of property, copy of invoice/packing slip with the following information is submitted to the Finance Department for entry into NCAC Inventory.
Information (if applicable) is to include:
 - Description of the property
 - Serial number or other identification number
 - Vendor or Donor
 - Identification of funding source
 - Acquisition date
 - Cost of the Property
 - Percentage of Federal participation in the cost of the property
 - Location of property
2. Finance Department enters item(s) into Inventory Log using asset sticker number. A sticker is placed on the item by the Finance Department.
3. Finance shall add Personal property to insurance coverage if appropriate.
4. A physical inventory shall be conducted once every three years and reconciled with Inventory Log. Condition of property shall also be included. Any discrepancies shall be resolved to the satisfaction of the Finance Director.
5. Any property that is relocated may not do so until the Finance Department has been notified of the tag number, present location, future location and reason for the move.
6. Disposition of property – disposition will follow funding source requirements. If no funding requirements:

- a. Property that is unusable or damaged may be removed from inventory with a statement from Department Director or Program Manager, authorized by the Finance Director showing date and method of disposition. Finance will then remove from inventory records.
 - b. Property that is no longer needed may be sold or donated at the discretion of the Finance Director. A statement shall be provided to Finance for removal from inventory and must include method of disposition and recipient. If sold, statement must also document fair market value and amount received.
7. The Finance Director will prepare all journal entries related to capitalizing, depreciating and disposing of depreciable personal property. Depreciation entries will be made as a part of monthly close.

CREDIT CARD PROCEDURES

PROCEDURE:

1. Form to be used: *Purchase Requisition Form*.
2. Establish the item(s) that needs to be purchased, vendor and amount of purchase
3. Acquire a Purchase Requisition Form. Complete this form including approval for purchase and submit to Senior Accountant when checking out his/her card.
4. Employee will check out the credit card from the Senior Accountant and sign for card on the *Credit/Store Card Sign Out Form*. An employee may keep his/her credit card in their possession at all times with written approval from the Executive Director.
5. Once the items are purchased, obtain a receipt (or equivalent documentation) and turn them in to the Senior Accountant along with the credit card.
6. The Senior Accountant matches the Credit card approval form with the monthly statement for payment.
7. The credit card shall not be used for any expenses outside of the course of NCAC-related activities. Credit card charges that are not related to NCAC business must be reimbursed immediately by the person responsible for the charges.
8. Any benefits derived from the use of a NCAC credit card (points, rewards, etc.) shall be the sole property of NCAC. Redemption of points from NCAC credit card use shall have final approval by the Executive Director.

STORE CARD PROCEDURES

PROCEDURE:

1. Form to be used: *Credit/Store Card Sign Out Form*

Establish the item(s) that needs to be purchased, vendor and amount of purchase. Input all the information needed to complete the form and get an authorizing signature from the department head or Finance Director.

2. Once form is approved and items are purchased, obtain a receipt and turn them in to the Senior Accountant along with the store card.
3. The Senior Accountant matches the store receipts with the monthly statement for payment.
4. In some instances, store cards may be issued to employees. These employees will follow the same rules as the credit card procedures. However, they do not have to turn in the card to the Senior Accountant. They may keep possession of it.

SUPPLY REQUISITION PROCEDURE

POLICY /PURPOSE:

Purchases for less than \$500

To provide procedures and budget accountability for the process of purchasing items valued at less than \$500 that are not normally stocked in supply for which NCAC is obligated for payment. All requests for stock items must be made and ordered by the Administrative Coordinator. Please use the Supply Requisition Form for ordering Stock items.

PROCEDURE:

1. Form to be used: *Supply Requisition*
2. Complete Supply Requisition. *Supply Requisition* form must be signed by Department Director or Program Manager. A –supply requisition is required for all purchases not normally stocked in supply room of NCAC. It is the responsibility of the Department Director/Program Manager to confirm that purchase is within budget.
3. Order is placed by authorized department staff person.
4. Provide copy with support to Administrative Coordinator for future order verification.
5. Upon receipt of order attach packing slip/invoice to copy of approved supply requisition, mark items received and initial. Send to Senior Accountant for payment processing.

**National Children's Advocacy Center
Supply Requisition Form**

_____ Date

Page Number	Quantity	Item Number	Description	Funding Source	Price Each

Requestor's Signature

Exec. Staff Supervisor's
Approval Signature

Authorized Signature
(If non-grant funded
and more than \$25)

**National Children's Advocacy Center
Supply Requisition Form**

_____ Date

Page Number	Quantity	Item Number	Description	Funding Source	Price Each

Requestor's Signature

Exec. Staff Supervisor's
Approval Signature

III. FISCAL

CASH RECEIPTS PROCEDURES

Procedure:

1. NCAC receptionist opens the mail and sends checks and cash receipts to:

All checks for Training-related functions go to the Training Department.

All checks for Development-related functions go to the Development Department.

All remaining checks, go to the Finance Department.

If the NCAC receptionist is not certain where a check should go, that check shall be sent to the Finance Department.
2. After action is completed by these departments, the checks and cash are forwarded to the Accounting Assistant within two working days.

All cash is to be hand delivered (not placed in mailbox, etc.). Cash is counted upon transfer and shall be maintained in a secure area until deposited.
3. When an NCAC employee receives agency funds offsite, he or she should submit those funds to the following:
Undesignated funds go to the Development Department.
Funds designated for a specific program also go to the Development Department.
The Development Department shall make the program aware of the funds.
4. Upon receipt of income, the Accounting Assistant prepares a receipt log of all cash, checks and credit card charges. Checks are stamped with “deposit only” stamp and copies are made for financial files.
5. All checks shall be copied.
6. A bank deposit is prepared and a copy of the *receipt log* and bank deposit is then given to the Finance Director for review. The Finance Director gives all documents to the Senior Accountant for entry into the accounting software. This procedure is followed daily, if necessary, or at least by Friday of the week income is received. The Accounting Assistant takes the bank deposit to the bank and attaches the deposit slip to the deposit slip in book.

INVOICING PROCEDURE

PROCEDURE:

1. Form to be used: *NCAC Invoice*

Invoices are generated by the Accounting Assistant from information received on the *Request for Invoice*.

2. Information used to prepare an Invoice:
 - a. Invoice number is assigned
 - b. Purchase order number if available
 - c. Name of Agency/Customer
 - d. Mailing address
 - e. Name of Contact Person
 - f. Description of service/article being sold
 - g. Quantity
 - h. Unit Price and Total Price being invoiced
 - i. Supporting documentation if available
3. *Request for Invoice* is submitted to the Accounting Assistant for preparation of the invoice to outside agencies, corporations, or individuals for payment of NCAC services or products.
4. A number is assigned to the invoice and a copy is maintained in an open invoice file. Once the invoice is prepared, the original is mailed.
5. After the invoice is prepared, the information is coded and entered into the accounting system. The Finance Director must approve all entries prior to their being posted.
6. Hard copies of the invoices are placed in the "Open Invoice" file. This file is reviewed periodically, at least once per month, for follow-up and collection. Every effort is made to follow up on purchase orders, returned checks, contracts or any other agreement for payment of products, services and registration fees at the discretion of the Finance Director.
7. When payment is received, the hard copy of the invoice is removed from the "Open Invoice" file and placed in the "Paid Invoice" file. Paid invoices shall be stamped with PAID stamp. Entries are made in the accounting system to clear the invoice from the customer's records. The Finance Director must approve all entries prior to their being posted.

NCAC REQUEST FOR INVOICE

THE FOLLOWING INFORMATION IS NEEDED TO PREPARE AN INVOICE:

AGENCY/CUSTOMER TO BE INVOICED: _____

ADDRESS: _____

Attention/Contact Person: _____

PLEASE MAIL INVOICE: Immediately
 On: ____/____/____

DESCRIPTION:

1. _____

Quantity: _____ Unit Price: \$ _____ Total Price: \$ _____

2. _____

Quantity: _____ Unit Price: \$ _____ Total Price: \$ _____

3. _____

Quantity: _____ Unit Price: \$ _____ Total Price: \$ _____

Total Amount To Be Invoiced: \$ _____

Supporting Documentation Attached: Yes _____ **No** _____

Has Product been Shipped? _____ **Date Shipped** _____ **Prepaid:** Yes
 No

Requested By: _____ **Date:** _____

Approved By: _____ **Date:** _____

Procedure: Request For Invoices received by Tuesday of each week will be processed and mailed on Thursday, unless there is an emergency need.

PURCHASE REQUISITION PROCEDURES

PROCEDURE:

1. Form to be used: Purchase Requisition Form
2. Purchase Requisition must have two signatures, the employee requesting the check and the Project/Program/Department Director or authorized person. Person requesting and authorizing may not be the same person.
3. Support documentation must be attached to the Purchase Requisition For payment of goods and services received please include invoice, contract copy, authorized expense report (overnight and/or out of state travel must also include travel authorization) or other documentation such as purchase order with delivery slip attached.
4. Items to be prepaid must include a purchase order, completed registration or other form of support. These Purchase Requisitions will be held in “open” status for support documentation “to follow”. Upon receipt of item, delivery/packing slip or other document of receipt verification must be forwarded to the Senior Accountant within five (5) days to clear open check request.
5. Submit completed Purchase Requisition to Senior Accountant for processing. Please note any special instructions. Incomplete Purchase Requisitions will not be processed. These will be returned to the requestor for proper information or support as noted.
6. Purchase Requisitions received by the close of business Friday will be included in the check run on Thursday of the following week. Checks will be disbursed following signatures. Check requests received on Monday or later of the check run week will not be included in that run. Exceptions do apply at the discretion of the Executive Director or Finance Director.

PURCHASE REQUISITION FORM - NCAC PROPRIETARY

CHOOSE ONE: CHECK REQUEST NCAC CREDIT CARD PURCHASE ON ACCOUNT

PAYABLE TO: _____

ADDRESS: _____

IN THE AMOUNT OF: \$ _____

FOR: _____

INVOICE / RECEIPT / CONTRACT: ATTACHED TO FOLLOW

DEPARTMENT CODE: _____ **PROJECT CODE:** _____

CHECK INSTRUCTIONS: MAIL CHECK OR DO NOT MAIL CHECK

(APPLIES TO CHECK REQUESTS ONLY) **RETURN TO:** _____

REQUESTED BY: _____ **DATE:** _____

AUTHORIZED BY: _____ **DATE:** _____

(ATTACH SUPPORTING DOCUMENTATION TO THIS FORM)

*** (If you have multiple funding sources for your purchase,
 please list the Dept., Project, and Amount for each)**

	Effective Date	Fund	G/L Account	G & A	Prog / Dept	Project	Amount
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							

EMPLOYEE ADVANCES

PROCEDURE:

1. Any employee who wishes to have an advance on their salary to help assist in a personal financial emergency may request to do so by providing a memo to the Finance Department containing the following information:
 - Brief explanation of the reason for the advance
 - The dollar amount requested to be advanced
 - The date on which the advance will be reimbursed to NCAC
 - Signature of the employee requesting an advance
 - The approval signature of the employee's supervisor, the NCAC Finance Director, and the NCAC Executive Director
2. The maximum amount of any one advance shall be \$200.
3. The reimbursement of the advance to the NCAC shall happen no later than 5 business days following the payroll disbursement date which immediately follows the advance. Failure to reimburse NCAC in the time specified will preclude the employee from receiving another advance for the duration of their employment at NCAC.
4. Each NCAC employee will be limited to one advance for every 6 months.

PRINTING CHECKS

PROCEDURE:

1. When the check request package is submitted correctly, the Senior Accountant codes the requests by documenting the Fund, G/L Account, Programmatic/General & Administrative, Department, Project, and amount in the section provided.
2. Once that process is complete, the Senior Accountant submits the check request package(s) to the Accounting Assistant for entry into the accounting system.
3. The accounting software requires an invoice number for tracking. The Accounting Assistant assigns invoice numbers for requests that do not have pre-assigned numbers. The assigned invoice numbers are recorded and tracked in the Number Assignment Log.
4. A Session ID Number is then assigned to the check run.
5. The Accounting Assistant enters invoices for payment into the Accounting Software.
6. When all invoices are entered, the Assistant checks the Session total against the total of the requests for accuracy.
7. The Assistant prints an unposted A/P Invoices report by Session ID number and compares the codes in the report to the codes on the requests. Any adjustments are made at this time.
8. The requests are then given to the Finance Director for review and approval.
9. Once approved, the A/P invoices are posted to the system by the Assistant.
10. The posted A/P Invoices report is printed for verification and filed in the appropriate binder.

The Accounting Assistant selects the invoices to be paid in that check run. The A/P Invoices Selected for Payment report is printed so the Accounting Assistant can determine the number of checks needed for the check run.

PETTY CASH

PROCEDURE:

1. Form to use: *Petty Cash Receipt*
2. The NCAC has petty cash available at the Administration building and the Intervention building.
3. Staff member submits receipt(s) of NCAC purchases to either the Senior Accountant (Admin building) or to the Clinical Assistant (Clinical building) for reimbursement.
4. Senior Accountant/Clinical Assistant fills out the petty cash form including the date, items purchased, which department to charge, and the amount of the purchase.
5. The receipt or copy of the receipt must be attached to the petty cash form.
6. The staff member's supervisor must authorize (by initialing receipt) any reimbursement amount totaling \$20 or more. Exceptions do apply at the discretion of the Finance Director or the Intervention Director, as appropriate.
7. Petty cash forms must have two signatures: one receiving and one approving.
8. The Senior Accountant/Clinical Assistant is responsible for having the petty cash receipts amounts and the cash total \$200 (two hundred dollars) at each location at all times.
9. The Senior Accountant/Clinical Assistant submits a check request to replenish the petty cash box when petty cash receipts total \$100 or more.
10. The Senior Accountant, Clinical Assistant, Intervention Director and the Finance Director are the only staff authorized to have access to the petty cash box.

BANK STATEMENT RECONCILIATION

PROCEDURE:

1. The Senior Accountant receives and balances all bank statements monthly.
2. Journal Entry sheet is prepared for all adjustments required as a result of statement reconciliation, i.e. interest, fees (attach support).
3. The bank statement journal entry is approved by the Finance Director before posting.
4. All work sheets are maintained with monthly bank statements.
5. Year End Bank Statement is not opened in preparation for Auditor review unless otherwise directed by the auditor.
6. All outstanding checks six (6) months or over will be cleared from the accounting records. A stop payment will be issued on any removed check in the amount of \$1,000 or above.
7. When any outstanding check is removed from the accounting records, all applicable documents are filed in the appropriate vendor file.

NCAC DRAW DOWN REQUEST WORKSHEET

Reference No.: _____

Grant Name: _____

Grant Number: _____ Code Number: _____

Request # _____ is an: Advance Reimbursement (circle one)

Dates Funding is for:

From: _____

To: _____

Amount Requested: \$ _____

Requested by: _____ Date: _____

Approval: _____

Computation

Thru drawn down number _____ \$ _____

This request number _____ \$ _____

TOTAL drawn down to thru _____ \$ _____

Award Amount _____

NOTES

TRAVEL EXPENSE REIMBURSEMENTS PROCEDURES

PROCEDURE:

1. Form to be used: *Expense Report and Reimbursement*
2. The Expense Report and Reimbursement form must be used for all reimbursements. (i.e. miscellaneous, mileage, travel, etc.)
3. All reimbursable expenses must be submitted within ten (10) business days from the end of a grant or the end of the agency fiscal year, whichever comes first. The NCAC Finance Department will not process reimbursement of any expenses that do not comply with this policy unless provided with written authorization from the Executive Director.

Even though there may be no expenses to be reimbursed from a cash advance, the form must be turned in documenting the expense of the cash advance and signed by the proper supervisor(s).

4. All appropriate sections of the Expense Report and Reimbursement form must be completed in order to process. The columns for meals, mileage and miscellaneous each have tables that breakdown the information individually. These tables are to be filled out and the information transferred to the expense summary table (front). Overnight travel for meals is by per diem unless funding source requires receipts (see *Travel*). The daily allowable per diem for that city would be entered into the summary table. NCAC follows federal regulations for per diem at gsa.gov. This section is also used if you must show break down of per diem due to partial per diem allowance.
5. All receipts must be attached to the Expense Report and Reimbursement form in order to be reimbursed or travel advance expensed and cleared. Expenses will not be reimbursed without required receipts.
6. Please insure that the proper Supervisor signs the Expense Report and Reimbursement form before submitting to the Senior Accountant.
7. Persons who received a travel advance must attach a reimbursement check to the completed *Expense Report and Reimbursement Form* for any funds not used

during their travel. The completed form is submitted to the Senior Accountant for processing.

8. If you are due a reimbursement, the *Purchase Requisition Procedures* guidelines will be followed as to the payment of the reimbursement.
9. Please indicate in the space provided in the summary area of the expense report the amount of the advance previously received.

**THE NATIONAL CHILDREN'S ADVOCACY CENTER
TRAVEL EXPENSE REPORT AND REIMBURSEMENT FORM**

Name: _____

Expenses for: _____

Signature

Date

Authorized by

Date

Date	Meals <small>(breakdown on back)</small>	Mileage <small>(breakdown on back)</small>	Car Rental	Lodging	Miscellaneous <small>(breakdown below)</small>	Total
Totals						

Expense Summary

Miscellaneous Log

Date	Description	Total
Total		

Mileage Log

Advance Received: _____ Net due: _____

Date	Purpose/Location	Mileage	Date	Purpose/Location	Mileage
				Total Miles	
				x \$0.575/mile	
				Total Mileage	

Meals (Daily Breakdown) Not required if on per diem reimbursement.

Date	Breakfast	Lunch	Dinner	Total

GENERAL TRAVEL PROCEDURES

PROCEDURE:

1. Forms to be used: *Travel and Advance Authorization Form* and *Expense Report and Reimbursement Form*
2. Overnight Travel
 - A. Prior to any out of state or overnight travel, all employees must complete a *Travel and Advance Authorization Form*. The employee is required to estimate the total cost of the travel and identify the funding source for the travel.
 - B. The *Travel Authorization Form* must be signed by the employee's supervisor, the Department Director or Program Manager, and the Finance Department.
 - C. Travel advances can be issued for overnight travel and can be used to cover meals and conference registration. All other travel related expenses, not charged to an agency credit card, will be handled on a reimbursement basis.
 - D. Travel by an employee without access to an agency credit card may receive an advance for lodging, meals, conference registration, rental car, and fuel (if using an agency-owned vehicle).
 - E. Following the employee travel, the approved NCAC *Expense Report and Reimbursement Form* must be submitted, within 10 (ten) business days, documenting all costs incurred during the travel. Travel costs will only be reimbursed if verified by original receipts. Photocopies and receipt stubs are not acceptable.
3. Daily Travel
 - A. Any travel that is less than 75 (seventy-five) miles from your primary office location is considered daily travel and reimbursements will not be made for lodging, meals, or rental car without prior approval by the employee's supervisor. Only mileage allowance will be reimbursed for daily travel.
4. Authorized Expense Reimbursement Limits
 - A. Airfare - Every attempt should be made to obtain the lowest possible airfare for your destination with consideration given to the employee's time and schedule. Employees should only purchase a coach class ticket. A NCAC credit card should be used to make airline reservations.
 - B. Per Diem (Lodging and Meals) – Every attempt should be made to stay at a hotel where the cost does not exceed the Federal per diem rate for lodging allowed at the travel site. If necessary, lodging rates may exceed

the per diem amount by up to 25%. (Please see OMB Uniform Guidance 200.474). In addition, all funding source requirements for prior approval must be met before travel arrangements are made. The Federal per diem rate web site is – www.gsa.gov - then select “per diem rates”. Please confirm per diem rates prior to making travel arrangements. Listing will provide rates for both lodging and meals/incidentals.

- C. – NCAC follows federal regulations for travel-meals.
IF RECEIPTS ARE REQUIRED: Before travel begins, the employee shall inquire if receipts must be submitted to the finance department upon return from travel based on funding source requirements. The receipt should always detail the food and beverage ordered. Ticket stubs are not an acceptable alternative for detailed receipts. The NCAC does not reimburse the cost of snacks such as soft drinks, crackers, candy or minor incidental items such as gum, aspirin or toothpaste. Under no circumstance will reimbursement be allowed for alcoholic beverages.
- D. Tips – All tips related to meals and lodging (bell hop, maid, etc.) are covered through per diem. All other tips directly related to business travel will be reimbursed by NCAC.
- E. Mileage – An employee may be reimbursed for mileage incurred in his/her personal vehicle so long as the mileage is incurred for agency business. The reimbursement rate is the approved federal rate at the time the mileage is incurred. Employees are required to meet the minimum State of Alabama requirements for auto insurance.
NCAC employees working off-site shall record mileage between their home and the off-site location, minus the number of miles from their home to the NCAC campus. ALL mileage is recorded when traveling from one off-site location to another off-site location. ALL mileage is also recorded when traveling between NCAC and an off-site location.
When driving from your home to the airport (or airport to your home), you are allowed to record 15 miles or the distance between your home and the airport, whichever is less.

TRAVEL AUTHORIZATION AND ADVANCE PROCEDURES

PROCEDURE:

1. Form to be used: *Travel Authorization*
2. Provide a complete estimate of all expenses required for this trip. Only meals and conference registration are allowed to be advanced. Advances for all travel-related expenses will be allowed if the traveler has no access to an agency credit card.

If travel will require an advance, please complete “total to advance” section *Travel Authorization* form must be completed and approved prior to any travel arrangements.

The authorization form must be submitted to the Finance Department one week prior to registration, advances, etc. are to be paid.

3. Everyone must turn in an expense report in order to be reimbursed or to clear an advance (see Expense Reimbursement). **A person may have only one outstanding advance at any one time.** It must be cleared before another one may be issued. (Exception: executive staff members or employees who travel often with appropriate executive staff signature may have multiple advances.)

TRAVEL AND ADVANCE AUTHORIZATION FORM NCAC PROPRIETARY

Approved Purchase Requisition Form must be attached if requesting cash advance.

Name: _____

Date(s) Requested: _____

Conference/Meeting: _____

Location: _____

Purpose: _____

Dept:

Per Diem

Amount _____/day

CHARGE CODES:

Project:

PROJECTED COSTS:

	Total Projected Costs	Total to Advance
Registration:		
Transportation:		
Lodging:		
Meals:		
Other: (Please describe)		
Grand Total		

(must submit check request)

Requested By _____

Date _____

Supervisor's Approval _____

Date _____

(If grant funded, must be signed by Director in charge of grant)

Finance Department _____

Approval

Date

IV. CONTRACTS

CONTRACTS

GOODS AND/OR SERVICES

PROVIDED TO NCAC

PROCEDURE:

1. Form to be used: *Contract Routing Sheet*
2. Contract Routing Sheet must be used on all contracts.
3. Information required within contracts:
 - a. To whom check should be made payable.
 - b. Mailing address for payment
 - c. Either social security number or Federal Tax ID number - must have one.
 - d. Amount and payment terms (items covered or not covered)
 - e. Day-time telephone number and email address
 - f. Contact for questions if other than payee
 - g. If service: date and location of service
 - h. Deliverable: item or type of service to be provided.
4. All contracts must comply with any funding source “Special Conditions”.
5. One (1) signature representing NCAC is required on each contract and must be either the Finance Director or the Executive Director.
6. Prepare two (2) copies of contract for original signatures. Both are sent to “vendor”, one signed original to be returned to NCAC.
7. Original executed contract is to be provided to finance with original routing sheet. All original contracts shall be maintained in Finance Department.
8. Contracts must be executed prior to delivery of service or product.

CONTRACTS GOODS AND/OR SERVICES PROVIDED BY NCAC

PROCEDURE:

1. If budget preparation is required, please follow “Application and Proposal Preparation Procedures” steps 1-6. If contract proposal is accepted and ready to execute, then proceed to step 2 below to complete process.
2. Form to be used: *Contract Routing Sheet*
3. Contract Routing Sheet must be used for all contracts.
4. Request two (2) copies of signed contracts from customer in order to provide both NCAC and the customer with an original signed copy.

Please attach any supporting documentation needed for review by Financial Director.

5. The signature of the Finance Director and/or Executive Director is required for all contracts.
6. Original executed (signed) contracts: return one to customer, the other to finance. If only one contract was provided for signature, then provide a copy following signature for file.
7. All original contracts shall be maintained in the Finance Department.
8. Contracts must be executed prior to delivery of service or product.

NCAC CONTRACT ROUTING SHEET

Name of Vendor/Customer: _____

Check if
In Contract

If Not in Contract (Please Provide)

Address:

SS# / Fed EI#

Contract Value

Payment Terms

_____ (Y/N)

Invoice Required

(If yes, attach a request for invoice)

Day Time Phone Number

Email Address

Contact Person

Location of Service or Delivery

Items to be Delivered

Special Conditions

Signatures

NCAC Contact: _____

Date _____

Executive Staff Signature: _____

Date _____

Finance Department Review: _____

Date _____

Mailed/Hand Delivered: _____

Date _____

GENERAL PROCUREMENT POLICY

CODES OF CONDUCT:

No employee, officer, or agent of NCAC shall participate in the selection or in the award or administration of an agreement, purchase or contract if a conflict of interest, real or apparent, would be involved. Awareness and avoidance of sensitive situations should be a primary individual objective. Those involved in the procurement process should:

1. Be familiar with code of ethics guidance published and available to NCAC
 2. Avoid, at all times, even the appearance of a conflict of interest
 3. Refer any problem that arises concerning conflict of interest to upper management if appropriate.
-

COMPETITION:

All procurement transactions will be conducted in open and free competition. Agreements, purchases and contracts should only be made when most advantageous to NCAC by providing the most economical, practical and reasonable choice. (Note: price is not the only consideration) It is the policy of NCAC to provide for the use of small businesses, minority-owned firms and women-owned businesses whenever possible.

COST AND PRICE ANALYSIS:

Quote Solicitations: Solicitations may be requested and received by telephone, FAX, email or RFP. Three vendors are recommended for solicitations when reasonable (technical requirements may prevent). Quotes should include price, availability, delivery and/or any other pertinent information. Recommendation of vendor is then made to the Supervisor/Program Director or Department Director. Approval and financial integrity check is then made by the Finance Director before Executive Staff member signs. Sole source procurements will meet all funding guidelines.

NCAC will follow federal regulations as it pertains to contracts. (No competition, Sole Source, Sealed bids, Competitive RFP's)

Procurement records and files shall be maintained that include all of the following:

- The basis for contractor selection.
 - Justification for lack of competition, if applicable.
 - The basis for award cost or price.
-

CONTRACT ADMINISTRATION:

Contracts awarded by NCAC shall contain the following provisions as applicable:

1. Equal Employment Opportunity
2. Copeland “Anti-Kickback” Act (18 U.S.C. 874 and 40 USC 276c)
3. Davis-Bacon Act, as amended (40 USC 276a to a-7)
4. Contract Work Hours and Safety Standards Act (40 USC 327-333)
5. Rights to Inventions Made Under a Contract or Agreement
6. Clean Air Act (42 USC 7401 et seq) and the Federal Water Pollution Control Act (33 USC 1251 et seq.) as amended
7. Byrd Anti-Lobbing Amendment
8. Debarment and Suspension (E.O.s 12549 and 12689)
9. Access to Records
10. Assurances and Certifications
11. Termination for cause and convenience clause
12. Other items as may be specified by funding source

If applicable, NCAC shall confirm prior to executing a contract that the vendor is not proposed for debarment, debarred, suspended, declared ineligible, or voluntarily excluded from doing business with the government. (<http://epls.arnet.gov>) Executed contract originals which includes purchase orders and purchase requisitions are maintained in the Finance Department.

Authorization of payment for performance-based (service) contracts shall be the responsibility of the Program Director, Executive Director or other officially designated person. Authorization of payment for goods contracts shall be the responsibility of the receiving person (specified on agreement). Payment authorization must be supported by delivery ticket or packing slip verification with serial numbers noted if applicable for entry into NCAC inventory. (See Inventory)

Evaluation is recommended for all contracts. Evaluations based on quality of services and/or products may be supported by reports included in vendor file. This may be used as reference material for determining future contracts.

V. TIMESHEET

TIME SHEET PROCEDURES

PROCEDURE:

1. Form to be used: *NCAC Time Sheet*.
2. Information required within Finance to maintain time and attendance records are:
 - a. Name of employee
 - b. Regular hours worked
 - c. Number of hours used as Annual Leave or Sick Leave (must be taken in one hour or half hour increments only)
 - d. Time tracking codes
 - e. Signature of employee
 - f. Approval signature of supervisor
3. Time sheets should be completed daily, signed by each employee and maintained in a place where supervisor has access (in case the employee is unavailable when time sheets are due, they may be completed).
4. Information contained on the time sheet is the responsibility of the employee, but the supervisor is responsible for making sure the information is entered correctly before giving their approval. All times that are questioned will be returned to the person who approved the entries made on the time sheet for corrections, adjustments or other action as required. If corrections or modifications are made to the time sheet after it is signed by the employee, both the employee and the supervisor must verify the accuracy of the changes by initialing the time record or sending an email to the Accounting Assistant with both the employee and the supervisor included on the email.
5. Time sheets are to be forwarded to the Accounting Assistant by the close of business on the Wednesday of the last week of the current pay period. This is a requirement so the time sheet can be completed and forwarded to the County before the end of the week. Exceptions may occur due to a holiday, at which time, the Finance Department will notify all Department supervisors of these changes.
6. Changes in time, previously recorded as a result of leave being taken after the time sheets are submitted, must be made on the following time sheet with an explanation in the footnote section. It is the responsibility of the employee and supervisor to track and make these adjustments during the next time period to insure accurate leave records.

7. Each department shall have a designated contact person responsible for gathering and submitting their department's time sheets by the required deadline. It is recommended that each department have a backup person trained to ensure that the time sheets are submitted by the appropriate time to avoid delays in processing and possibly payment.
8. Additional requirements may apply based on specific funding regulations. It is the responsibility of the Department Director or Program Manager to advise staff of any additional requirements.
9. * This space is used to explain anything out of the ordinary recorded in the hours worked on your time sheet. These explanations will provide better time tracking and management.

Examples:

Personal Day – record 8* in the regular hours worked. Then on the * _____ state “personal day taken”.

Holiday Worked – record 8* in the holiday hours section. Then on the * _____ state “worked this holiday, will take later”. Then when you take the day off for the holiday you worked record 8* in regular hours worked. Then on the * _____ state “took holiday worked on date”.

Bereavement Leave – record 8* in the regular hours worked. Then on the * _____ state “Bereavement Leave family member”.

10. Timesheets for non-exempt employees should reflect all hours worked on the actual day worked regardless if on the weekend or outside the employee's usual schedule. See also Employee Handbook Section 2.5.3 Overtime, Compensatory Time and Staff Volunteering.

**NCAC PROPRIETARY
NCAC Employee Time Sheet**

EMPLOYEE NAME								Start	End
								1/1/2015	1/14/2015
WEEK ONE								Pay Period	
Date	1-Jan	2-Jan	3-Jan	4-Jan	5-Jan	6-Jan	7-Jan		Total
	Sat	Sun	Mon	Tue	Wed	Thur	Fri		Time
<small>footnote line *</small> ANNUAL									0.0
<small>footnote line *</small> SICK									0.0
<small>footnote line *</small> HOLIDAY									0.0
<small>footnote line *</small> REGULAR									0.0
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Project Tracking - Week One								PROJECT TOTALS	
Name/Code									0.0
									0.0
									0.0
									0.0
									0.0
WEEK TWO									
Date	8-Jan	9-Jan	10-Jan	11-Jan	12-Jan	13-Jan	14-Jan		Total
	Sat	Sun	Mon	Tue	Wed	Thur	Fri		Time
<small>footnote line *</small> ANNUAL									0.0
<small>footnote line *</small> SICK									0.0
<small>footnote line *</small> HOLIDAY									0.0
<small>footnote line *</small> REGULAR									0.0
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Project Tracking - Week Two								PROJECT TOTALS	
Name/Code									0.0
									0.0
									0.0
									0.0
									0.0

* footnote

FOR PAYROLL:

Total charged to Annual Leave	0.0
Total charged to Sick Leave	0.0
Total charged to Holiday	0.0
Total charged to Regular Pay	0.0
TOTAL HOURS	0.0

I certify that the above is true and correct:

EMPLOYEE SIGNATURE DATE 6/17/15

APPROVAL SIGNATURE DATE 6/17/15

TIME TRACKING FORM PROCEDURES

POLICY /PURPOSE:

Purpose is to provide a standardized process of completing time and attendance records by all NCAC employees who work on a federal grant project.

PROCEDURE:

1. Form to be used: *NCAC Time Tracking Form*.
2. The NCAC will supply every employee whose salary is supported by a federal grant with access to the time tracking form.
3. This form should be completed daily indicating the amount of time spent in the applicable categories.
4. Each form consists of a 14 day period. Once completed, the employee's supervisor will review each form for accuracy and approval.
5. The NCAC will charge actual time worked for each grant project and charge that to each grant.
6. The Finance Director will meet with the project director on a quarterly basis to review actual time worked for each grant project employee. If needed, adjustments will be made to either the employees' tasks or to the percentages listed on the grant budget.