



Policies & Procedures Manual

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PURPOSE

The purpose of this manual is to provide a reference for established policies and operating procedures of the Kansas Chapter of Children's Advocacy Centers. The manual is intended for information purposes and does not create a promise or representation that employment will continue for a specific period of time for any employee or that employment will be terminated only under particular circumstances. KCCAC reserves the right to terminate employment or modify duties, wages, benefits or other conditions with or without cause or with or without prior notice to any employee.

I. Organization

BOARD OF DIRECTORS

The Kansas Chapter of Children's Advocacy Centers, Inc. (KCCAC) is governed by a Board of Directors charged with overall governance, strategic planning, financial oversight and adhering to the duties of care, loyalty and obedience. Board composition is outlined in the most current approved by-laws.

The Board of Directors meets at a minimum of three times per year. Board members represent various professional and personal backgrounds, including CAC management, business, accounting, legal, healthcare, child advocates and professionals involved in the investigation, prosecution and treatment of child abuse.

COMMITTEES

The **Executive Committee** is comprised of the Board Officers: President, Vice President, Secretary, Treasurer and CAC Council Chair. The Executive Committee addresses business-related matters that arise between scheduled Board meetings and has the authority to make decisions between Board meetings on urgent matters that require immediate attention. The Executive Committee serves as the Personnel Committee. The Committee meets as required and maintains focus on the organizational health and integrity of the state Chapter. Responsibilities include:

- Strategic plan oversight
- Appraisal of the Chapter Director
- Determination and recommendation of Director salary/compensation
- Modifications and amendments to personnel policies
- By-law compliance & by-law modifications

The **Finance/Operations Committee** includes at minimum, the Treasurer and Chapter Director. The Committee addresses the financial health and viability and general operations of the organization.

- Budget development & monitoring
- Review of financial statements
- Review of audit proposals & recommendation to the Board
- Evaluation of fiscal and accounting processes and administrative policy and procedure

The **Governance Committee** includes Board members and at least one officer. The Governance Committee addresses the sustainability and enhancement of volunteer leadership. Responsibilities include:

- Board Orientation
- Board Recruitment and Nominating
- Board Development & Self-Evaluation

The **Program Committee** includes members of the Board and may include non-members. The Program Committee addresses initiatives and activity related to chapter members. Responsibilities include:

- Membership Compliance by Accreditation Standards
- Grants Review & Awards
- Evaluation of program design, implementation, outcomes and alignment with agency mission

The **Legislative Committee** may include Board members and members of the CAC Council. The Committee addresses legislative activity of the organization.

- Legislative education about children's advocacy centers
- Membership education on key talking points consistent with desired legislative outcomes
- Representation at legislative committees, hearings and meetings

The Director or staff designee may serve as an ex-officio, non-voting member of any Board Committee.

CAC COUNCIL

The CAC Council identifies and implements shared activities to strengthen individual CACs and the state network. The Council serves as the venue for Directors/Coordinators and staff to share ideas, provide education and training and lend support and expertise to their peers. The Council provides a forum for communicating information to the Kansas Chapter Board of Directors and to make recommendations to Board as necessary or requested.

The Council is comprised of up to two staff of Accredited, Associate and Developing CACs, as well as Support Members. Representatives to the CAC Council should have significant responsibility for and familiarity with CAC operations. Voting privileges follow by-laws.

The Council elects a Chair and Co-Chair. The Chair serves on the Board of Directors and as an officer and member of the Executive Committee.

The CAC Council Chair shall:

- be currently employed by a member CAC
- preside over all meetings of the Council
- with the Chapter Director, prepare agenda and plan each Council meeting
- serve as liaison between the Council members and the Board of Directors

The term of the CAC Council Chair is one year. The same person cannot continue in the position for more than two terms.

The CAC Council Co-Chair shall:

- be currently employed by a member CAC
- in the absence or disability of the Chair, preside over meetings of the Council
- perform such duties as may be delegated by the Chair

The term of the CAC Council Co-Chair is one year. The same person cannot continue in the position for more than two terms.

CONFLICTS OF INTEREST

The conflicts of interest statement outlined in the by-laws shall be adhered to by Board members, staff, representatives of the membership and volunteers. It is the intent of KCCAC to avoid all conflicts of interest, or appearance of a conflict that would embarrass the organization or violate any applicable laws.

Interested parties agree to fully disclose all potential conflicts of interest annually and in writing. Conflicts may include but are not limited to:

- a. Relation to another board member or staff member by blood, marriage or domestic partnership.
- b. A board member or their organization stands to benefit from a KCCAC transaction or staff member of such organization receives payment from KCCAC for any subcontract, goods, or services other than as part of her/his regular job responsibilities or as reimbursement for reasonable expenses incurred as provided in the bylaws and board policy.
- c. A board member's organization receives grant funding from KCCAC.
- d. A board member is a member of the governing board of a contributor to KCCAC.

Anyone in a position to make decisions about spending KCCAC's resources (including purchases, contracts or grants) – who also stands to benefit from that decision – has a duty to disclose that conflict as soon as it arises (or becomes apparent); s/he should not participate in any final decisions other than as allowed in the by-laws. An interested Board member, officer, or staff member shall not participate in any discussion of the Board, or of any committee, in which the subject of discussion is a contract, transaction, or situation in which there may be a perceived or actual conflict of interest. However, they may be present

to provide clarifying information in such a discussion or debate unless objected to by any present board or committee member.

A voting member of the Board of Directors who receives compensation, directly or indirectly, from KCCAC for services is precluded from voting on matters pertaining to that member's compensation. A Board member who is formally considering employment with KCCAC must take a temporary leave of absence until the employment decision is made.

Purchases of goods or services from members of the Board of Directors or employees, or their relatives, shall be considered a potential conflict of interest and shall be reviewed by the Executive Committee of the Board of Directors.

NON-DISCRIMINATION

It shall be the policy of KCCAC that no person shall be discriminated against because of race, age, sex, disability, sexual orientation, religion or other protected consideration. Furthermore, KCCAC supports the ongoing development, implementation and evaluation of culturally competent policies and practices in the professional response to child abuse and neglect.

SERVING PERSONS WITH LIMITED ENGLISH PROFICIENCY

KCCAC does not provide direct services to victims of abuse or their family members. The Chapter does, however, support the implementation of culturally competent services for program consumers, including securing qualified language interpreters when necessary, and making print and audio-visual materials available in the primary language of program consumers whenever able and reasonable to do so.

ANTI-HARRASSMENT

The Kansas Chapter of Children's Advocacy Centers is committed to maintaining an environment for employees and volunteers that is free of harassment. Policy prohibits harassment based on sex, race, color, national origin, age, disability or other protected consideration. No tolerance will be given for physical or verbal conduct, visual depiction or communications transmitted through electronic media that are unwelcome or create an intimidating, hostile or sexually inappropriate environment in which to conduct business.

A Board member or volunteer found to have engaged in harassment will be asked to immediately resign from the Board and/or terminate the affiliation with KCCAC. Any employee found to have engaged in harassment will be subject to disciplinary action, up to and including termination. Reports of harassment which the complainant knows to be false will be subject to disciplinary action.

MEDIA RELATIONS / CRISIS COMMUNICATIONS

All media requests for interviews should be handled by the Director. Board members, employees or volunteers are prohibited from making unauthorized public announcements regarding KCCAC business. When appropriate, the Director will provide information about the Chapter, children's advocacy centers and child abuse and neglect in general. Press releases must be approved by the Director prior to release.

Media requests regarding a specific case should be directed to the appropriate law enforcement, child protection or prosecution agency for comment. At no time will KCCAC staff or volunteers disclose the identity of a CAC client, nor confirm an individual as a CAC client, unless such information has already become a matter of public record and if doing so will not impede the criminal justice process nor jeopardize the well being of a victim and his/her family.

Any requests concerning KCCAC employment records are to be referred to the Executive Committee, who may confer with legal counsel. No employment record information will be released to the public or discussed with the media without authorization of the Executive Committee.

RECORD CHECKS

All Board members and employees are required to consent to a criminal records check and child abuse and neglect screening. At minimum, names are submitted to the Kansas Bureau of Investigations and Kansas Child Abuse and Neglect Central Registry. If a volunteer has already participated in a current (less than two years) record check, he/she may submit copies of the reports to the Director in lieu of a new record check being initiated.

KCCAC maintains the right to terminate employment or a volunteer relationship should it deem that an individual's record could pose a threat to other volunteers, employees or to the integrity and reputation of the Chapter. All record checks are maintained in a secure location by the Director. Employee record checks are made part of the employee's personnel file.

INSURANCE

KCCAC maintains current insurance policies to manage risk to the organization. At minimum, insurance coverage is secured for Directors and Officers, including the Chapter Director, Worker's Compensation, Employee Theft (Dishonesty Bond) and coverage to protect agency property and equipment.

POLITICAL ACTIVITY

Political activities are restricted by Section 501(c)(3) of the Under the Internal Revenue Code. KCCAC is prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. KCCAC Board members and staff may not engage in any political activities that favor or oppose one or more candidates for public office while representing the Kansas Chapter of Children's Advocacy Centers.

Board members and employees may contribute personal funds, personal time or in-kind resources to a candidate as long as such contributions shall not imply in any way that KCCAC is supporting or endorsing such candidate.

This policy does not exclude the agency from engaging in legislative advocacy and education within the limits allowable by the Internal Revenue Service. Grassroots advocacy efforts, educating legislators and monitoring legislation that may impact the systems to protect children from abuse are considered allowable activities of KCCAC.

II. Personnel

NATURE OF EMPLOYMENT / HIRING PRACTICES

Employment with the Chapter is at will. This means that employment with KCCAC may be terminated with or without cause and with or without notice at any time by the employee or KCCAC. When an employee issues a voluntary resignation, KCCAC requests three (3) weeks notice be given.

The Board of Directors is responsible for hiring the Director. All other job applications will be reviewed by the Director, who may request Board or volunteer input. Selected candidates will participate in a personal interview and a check of at least two professional references prior to hire.

EQUAL OPPORTUNITY EMPLOYMENT

The Kansas Chapter of Children's Advocacy Centers is an equal opportunity employer. It is the policy of KCCAC to prohibit discrimination on the basis of race, color, sex, religion, national origin, age, disability or any other consideration deemed unlawful by applicable law.

Any concerns in violation of this policy should be directed to the Chapter Director and/or Board President. The Board President, in consultation with legal counsel, will investigate all complaints and make recommendation to the Board on appropriate action. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of employment.

EMPLOYEE PERFORMANCE APPRAISAL / WAGE ADJUSTMENTS

All employees will receive a written performance appraisal following the first six months of employment and annually thereafter. Performance reviews may include solicitation of feedback from Board members, member CACs and other professionals with whom the employee regularly interacts. It is the responsibility of the Board to conduct the appraisal of the Executive Director. All other employees will be reviewed by the Executive Director or his/her designee.

Salary review will be conducted annually. Whenever possible, Board or staff determining compensation will examine comparable compensation data of similarly situated organizations. When resources allow, wage increases will be made based on performance, attitude and execution of assigned duties. It is the agency's policy to make a sincere effort to pay its employees what is fair, reasonable and sufficient to attract and retain high-quality staff.

CONFIDENTIALITY

All employees are expected to maintain strict confidentiality regarding business information. Such confidential information includes (but is not limited to): employment records, compensation data, donor records, volunteer records, pending proposals (grant and other), proposed grant allocations and information about grant recipients.

Personnel Files – Personnel files are maintained in a secure location by the Director. Access is limited to the Director and current Board President. Employees may request to inspect certain documents in the presence of a KCCAC representative. No copies of documents may be made other than of those that the employee has previously signed. Changes to personnel information should be immediately reported to the Director.

EMPLOYEE PROTECTION / WHISTLEBLOWER

KCCAC expects employees to practice honesty and integrity in fulfilling job responsibilities. It is the intent of KCCAC to comply with all applicable laws. If any employee reasonably believes that some policy, practice or activity of KCCAC is in violation of law, a written complaint must be filed with the Director or Board President or other Board officer.

No employee who in good faith reports alleged unlawful activity, policy or practice shall suffer harassment, retaliation or adverse employment consequence. Employees are protected from retaliation only if the employee brings the allegations to the attention of KCCAC and provides KCCAC with a reasonable opportunity to investigate and correct the alleged unlawful activity. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

This policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.

CONTRIBUTIONS TO EMPLOYEE RETIREMENT – SIMPLE IRA

Full-time and part-time employees that meet standard eligibility requirements may enroll in the agency-sponsored SIMPLE IRA (Savings Incentive Match Plan for Employees of Small Employers). Eligibility is limited to employees that received \$5,000 in compensation from KCCAC in the previous calendar year, and are reasonably expected to receive \$5,000 in compensation in the current calendar year. Employees will be required to complete a salary reduction agreement form upon eligibility and annually thereafter. KCCAC will match each employee's salary deferral, 1:1 (dollar-for-dollar) up to 3% of his/her compensation. KCCAC has the option to make a non-elective contribution of 2% of employee compensation for all eligible employees, regardless of the employees' contributions. Employees must be notified of any change prior to October 1. Please refer to plan summary for more information.

HEALTH BENEFIT

Full-time and part-time employees at a minimum of 0.8 FTE are eligible to receive a health stipend in lieu of an employer-sponsored insurance plan. The stipend is added to the employee's payroll on each pay period during employment and is subject to all applicable taxes. The amount of the stipend will be reviewed annually by the Board of Directors, and compared to the current market rate. If alternate arrangements are made that pay for employees' full or partial health insurance, the stipend will be forfeited.

PAID TIME OFF

Illness

Illness leave may be used for short-term illness, caring for an ill child, parent or other household member, for doctor/dental appointments or other health related issues. Illness leave requested for any other purposes must be approved by the Executive Committee. Eligible employees accrue illness leave at a rate of one (1) day for every month of service. Part-time employees accrue illness leave on a pro-rated schedule (e.g. 0.8 FTE = 80% of full accrual rate). Accrual begins the first month of employment. Unused illness leave may accumulate up to a total of sixty (60) days. If an employee's accrual reaches the maximum, accrual will be suspended until the balance falls below the limit. Illness leave must be used in half-day increments. Paid illness time is calculated on the employee's base pay rate at time of absence. Unused illness leave will not be paid to employees during their employment or upon termination.

Vacation

Eligible employees accrue vacation at the rate listed below for a full time equivalent. Part-time employees accrue vacation on a pro-rated schedule (e.g. 0.8 FTE = 80% of full accrual rate). Accrual begins the first month of employment. Unused vacation may accumulate up to a total of fifteen (15) days. If an employee's accrual reaches the maximum, accrual will be suspended until the balance falls below the limit.

	<i>Avg. Years of Service</i>	<i>Accrued Vacation Days/Month</i>	<i>Vacation Days/Year</i>
Step 1	Years 1 – 3	1 day per month	12
Step 2	Years 4 - 7	1.25 days per month	15
Step 3	After 7 years	1.66 days per month	20

Vacation time must be used in half-day increments. Vacation pay is calculated on the employee's base pay rate at time of absence. Unused vacation will be paid to employees upon voluntary termination with at least two weeks notice. Failure to provide at least two weeks notice will result in forfeiture vacation time. If KCCAC, in its sole discretion, terminates employment for cause, forfeiture of unused vacation time may result. In no instance will more than fifteen (15) days of earned vacation be paid upon termination. *The Director or Executive Committee may approve an adjustment to an employee's vacation accrual as part of the employee's compensation.*

Holidays

KCCAC recognizes the following holidays: New Year's Day; Martin Luther King, Jr. Day; Memorial Day; Independence Day; Labor Day; Thanksgiving Day & Day after Thanksgiving; Christmas Eve; Christmas Day. If a holiday falls on a weekend, the day will be observed on the preceding or following business day, as determined by the Director.

Holiday Office Closure - The Chapter office will close annually on December 24th and will re-open January 2nd.

Personal Days

Two (2) personal days in each calendar year may be determined by the employee with the approval of the Director. Unused personal days will not be paid to employees during employment or upon termination.

Miscellaneous Paid Time Off

All paid time off in the following categories will be calculated at the employee's current base rate. Unused time in these categories will not be paid during employment or upon termination.

Bereavement Leave – Up to three paid days of bereavement leave per incident will be provided to eligible employees who wish to take time off due to the death of the employee's spouse, parent, child, grandparent or grandchild; the employee's spouse's parent, child, grandparent or grandchild or upon approval of the Director.

Voting – Up to two hours of paid time off is allowed for voting in an official local, state or federal election.

Jury Duty – KCCAC will grant time off for an employee called for jury duty by a district, state or federal court. Employees must show proof of jury time served upon return.

FAMILY AND MEDICAL LEAVE

KCCAC will abide by all applicable laws pertaining to family and medical leave. Employees may request up to twelve weeks (12) weeks of unpaid leave to fulfill family obligations relating directly to childbirth, adoption or placement of a foster child or for a serious health condition of self or of a child, spouse or parent. A serious health condition includes illness, injury, impairment or physical or mental condition that involves inpatient care in a hospital, hospice or residential medical care facility or continuing treatment by a health care provider.

All requests for family and medical leave will be evaluated by the Director and Executive Committee, which may approve or decline the request under applicable laws.

HIRING OF RELATIVES/DOMESTIC PARTNERS

KCCAC discourages the hiring of relatives of current staff or Board members. For the purposes of this policy, these relationships include: spouse, parent (including in-laws), child/stepchildren, brother/sister (including in-laws); grandparent, grandchild, niece/nephew, aunt/uncle or domestic partner who is/has been a member of the same household. Any such relation must be fully disclosed to the Director and the Board, and exceptions to this policy must be approved by the Board of Directors.

OUTSIDE EMPLOYMENT

KCCAC does not prohibit outside employment provided there is no conflict of interest and if the employee's work for the Chapter remains satisfactory. If the outside work results in absenteeism, tardiness, fraudulent use of paid time off or interferes with the employee's performance, the employee may be asked to terminate the outside employment if he/she wishes to remain at KCCAC. Any potential for conflicts of interest must be disclosed and will be evaluated by the Executive Committee.

III. Financial/Statement of Internal Controls

FINANCIAL DATA & STATEMENTS

Accounting System

KCCAC utilizes QuickBooks Nonprofit Premier Edition software. KCCAC contracts with Support Kansas City (Support KC) to provide several accounting and payroll functions. Only the Chapter Director, Board Treasurer or Support KC staff shall have access to all accounting-related records and software. In the absence of the Director or Treasurer due to illness, vacation or business travel, the Director and Treasurer shall determine another qualified individual to perform any necessary accounting related duties.

Bank Accounts

KCCAC shall maintain accounts at financial institutions approved by the Board of Directors. Deposits into these accounts shall be appropriately secured by the financial institution.

Financial Statements

Financial statements are prepared by the Chapter Director, Board Treasurer or Support KC. Detailed financial statements are reviewed monthly by the Finance Committee. Summary financial statements shall be submitted to the Board of Directors at each regularly scheduled meeting for approval. Board-approved statements include YTD Balance statements and income/expense statements.

Bank Statement Reconciliation

Bank statements are forwarded directly to Support KC for reconciliation. Any non-duplicate statement received in the mail and are to be forwarded unopened to Support KC. Completed bank reconciliations with supporting documentation shall be forwarded to the Chapter Director to be retained in accordance with the Document Retention policy.

RECEIPTS

Contributions- Cash

All cash or check contributions presented to a staff member or volunteer should be immediately given to the Director to properly record in the accounting system. The Director will endorse all checks "for deposit only," make copies of all checks and prepare the deposit slip. Cash contributions shall be deposited within two (2) business days. The original deposit slip and supporting documentation will be filed and retained for a minimum of three years, or as outlined in grant requirements.

Contributions - In-Kind

All gifts in-kind and donated professional services will be recorded in the accounting system when necessary to comply with GAAP rules for recording. It is the responsibility of the donor to determine the value of the in-kind good or service for deductibility purposes.

Gift Acknowledgement

The Director or staff designee prepares and sends tax-receipt letters to all individual and foundation contributors for gifts made for the purpose other than registration fees. The tax-receipt letter serves the dual purpose of providing donor stewardship as well as documenting the legitimacy of the gift for tax purposes.

Credit Card Payments

When demand and resources allow, KCCAC may accept credit card payments for training registration fees, contributions and other purposes. KCCAC will utilize an external credit card processing service that meets with approval of the Finance Committee.

Donor Privacy

KCCAC maintains the highest level of privacy concerning donors' contact and gift information. All contact information is used for internal purposes only and never published. Contact information will be reported as required by the Internal Revenue Service but is not for public inspection. Donor names may be published in KCCAC communication materials, unless a donor chooses for the gift not to be listed or listed as anonymous. KCCAC does not sell trade or share its donor list with any organization.

PAYABLES***Cash Payments / Invoices***

All bills and invoices are handled by the Chapter Director. The Director reviews bills/invoices for accuracy. All disbursements, other than online purchases or those made with petty cash will be made through pre-numbered checks whenever the amount is known in advance. When writing checks, expenses will be assigned to their respective grant category, as appropriate, in the accounting system.

Accounts payable checks are prepared by the Support KC or the Chapter Director generally two times per month, on or around the 15th and the last day of each month. Out-of-pocket expense reimbursements may be prepared as needed. Checks will be processed using the QuickBooks accounting software and compatible laser checks. Voided checks will be properly mutilated and filed. The Chapter Director shall maintain emergency check stock. The remainder of stock is held by Support KC. The Chapter Director will order new supply when needed. Chapter staff shall copy checks and supporting documentation and retain copies for a minimum of five (5) years. Copies will also be maintained in grant files as required.

Signatures

The Board President, Board Treasurer and Chapter Director shall have check-signing authority. Checks for amounts under \$5,000 require one signature and are signed by the Director. Checks for amounts over \$5,000 require a second signature by either the President or Treasurer of the Board.

Payroll

Scheduled payroll will be on the 15th and the last day of the month. If the scheduled payroll date falls on a non-business day, payroll will be processed on the Friday prior to the regularly scheduled date. Payroll is prepared through a professional payroll service through the agreement with Support KC. Employees may opt to have payroll directly deposited by providing proper authorization and documentation. In an emergency, payroll may be prepared internally by the Chapter Director. Payroll checks follow the same signature policies as other checks. Only the Chapter Director, Board Treasurer and Support KC staff shall have access to computerized and physical payroll records. Any changes to personnel data should be reported to the Chapter Director.

Expense Reimbursement

All requests for reimbursed expenses must be properly documented in writing and include printed receipts. Reimbursement requests submitted by the Chapter Director for amounts more than \$200 per month, exclusive of mileage, shall be reviewed and approved by the Board Treasurer or his/her designee prior to payment.

Mileage - KCCAC reimburses mileage expenses at the current IRS rate per mile or as allowed by the National Children's Alliance. Board members may be reimbursed for mileage for travel to chapter-related events and meetings outside of their regular job duties. Mileage reimbursement requests must include the date, destination, and total miles for each trip, along with copies of any toll receipts.

Lodging & Airfare – Airfare will be secured through the most economical fare (coach) that applies to a non-stop flight when available. Hotel expenses may be paid up to the maximum federal lodging rate for the city (www.gsa.gov). Hotel and airfare expenses should be paid by either check or company credit card.

Per diem - When attending conferences or seminars, staff or approved volunteers will be reimbursed for meals and incidental expenses up to the maximum federal rate allowed. (www.gsa.gov.) Per diem may be advanced to staff and/or approved conference attendees if requested at least two weeks in advance. Documentation of per diem expenditures must be submitted within ten (10) business days following the event.

Petty Cash

KCCAC may maintain a petty cash fund of no more than \$100 for minor out-of-pocket expenses incurred by employees for business-related expenses. When accessed, a receipt must be completed noting the amount dispersed, employee name and purpose. Employees must return all purchase receipts and any change from the original disbursement. The Chapter Director will reconcile petty cash with the amount available falls below \$20.00. Check cashing out of petty cash is prohibited.

Company Credit Cards

The Chapter Director may issue and distribute company credit cards to certain authorized staff for business-related expenses. When more than one week advance notice is available, and the amount is known, a check should be issued instead. All purchases noted on the statement will be reviewed for accuracy against the receipts. Receipts for all purchases will be attached to the statement and filed with the check payment. The charging of personal expenses to the KCCAC credit card is prohibited. An increase in credit limit may be requested only upon approval of the Board.

The Director will be the "Authorizing Signatory," and is bound by the terms and conditions of the card, and may be personally liable along with KCCAC for all transactions. Upon the voluntary or involuntary termination of the Director, KCCAC will pay all balances due on the card within 30 days. Necessary action will be taken to either cancel the card in the Director's name or to change the Authorizing Signatory to relieve the departing Director of any chapter-related financial liability.

Grants Expenditures

KCCAC may seek to secure and manage resources to provide grants to organizations engaged in projects or activities consistent with KCCAC's purpose. All KCCAC grants, both competitive and non-competitive, require an application process. Applications are reviewed by an identified committee. KCCAC requires all grantees to provide documentation of grant expenditures. Grant applications and reports are retained for a minimum of five years or as required by law.

PURCHASES & CONTRACTS

Purchases

Any single expense that totals more than 50% of a budgeted line item shall be reviewed and approved by the Director and either the Board President or Treasurer of the Board prior to payment.

Contracted Services

Except for legal and audit services, all contractual relationships related to training and/or consulting services for amounts less than \$10,000, and within the limits of the current Board approved budget, shall be reviewed and approved by the Director. All contracts and agreements above \$10,000 and less than \$25,000 shall be reviewed and approved by the Executive Committee. All contracts and agreements above \$25,000 shall be reviewed and approved by the Executive Committee, and then submitted to the Board of Directors for approval. These limits will apply to amounts for the life of the contract or agreement, as opposed to annual expenditures. The Director shall be authorized to execute all approved contracts and agreements.

PROPERTY AND EQUIPMENT

Property and equipment that has not fully depreciated shall only be disposed of with the approval of the Board of Directors. Property and equipment purchases over \$1,000 shall be capitalized, and those items under \$1,000 shall be expensed. Repairs and maintenance of equipment shall be expensed. A record of fixed assets shall be maintained by the Director, including description, date purchased and any restrictions on use. Insurance for an amount that would provide for the full replacement value of property and equipment shall be reviewed annually by the Board of Directors and secured and renewed by the Director.

The following straight-line depreciation schedule shall be established and followed for all property and equipment expenditures over \$1,000:

- Computers and Audiovisual Equipment – Three Years
- Furniture and Fixtures – Seven Years

DEBT AND OTHER LIABILITIES

The borrowing of funds shall be carried out only upon the authorization of the Board of Directors of KCCAC.

IV. Office / Administration

MAIL PROCEDURES

KCCAC maintains a Post Office Box at a United States Postal Service location identified by the Director. Only the Director or his/her designee shall have access to the mail box. The Director or his/her designee opens all mail with the exception of bank statements. Bank statements will not be opened. Bank statements and cash receipts will be processed as noted in the Statement of Internal Controls.

TIMESHEETS

Employees are required to complete monthly time summaries of their daily work activities. Accurate time studies are required by a number funding sources. Time studies will be retained by the Director for a minimum of five years or as required by grant conditions.

DRUG-FREE WORKPLACE

KCCAC maintains a drug-free workplace. The possession or use of illegal substances in KCCAC offices or while representing KCCAC is prohibited. Any employee found to be in violation of this policy will be immediately terminated.

OFFICE EQUIPMENT/PROPERTY

Equipment purchased with KCCAC funds remains the property of the agency until sold or permanently disposed of. Equipment issued for the temporary use of employees, such as phones or computers, must be returned immediately upon the voluntary or involuntary termination of employment.

DOCUMENT RETENTION / DESTRUCTION

Documents will be retained for the period noted on this schedule or as required by grant conditions, whichever is longer.

Accounting and Tax Records	Years to Retain
Audit Reports	Permanently
Check Registers	Permanently
Financial Statements / General Ledgers	Permanently
Fixed Asset Records	Permanently
Depreciation Schedule	Permanently
Tax and Legal Correspondence	Permanently
Tax Bills and Statements / Tax Returns and Supporting Schedules	Permanently
W-2 and 1099 Forms	Permanently
Accounts Payable / Accounts Receivable Records	5
Bank Statements & Reconciliation	7
Cancelled Checks / Deposit Duplicates	7
Invoices	7
Payroll Records	5
Employee Withholding Statements	7

Corporate and Personnel Documents	Years to Retain
Annual Reports	Permanently
Minutes	Permanently
Insurance Records	Permanently
Retirement Plans	Permanently
Contracts and Leases	Permanently
Legal Correspondence	Permanently
Copyrights / Trademark Records	Permanently
Budgets	3
Insurance Policies (after expiration)	5
Office Equipment Records	6
Contracts (after termination)	5
Employee Personnel Files	3
Employment Applications	5
Timesheets	5