



Ohio SILC

Ohio Statewide Independent Living Council

Executive Committee

Crowne Plaza Columbus North - Worthington

6500 Doubletree Ave, Columbus, OH 43229

October 21, 2021

10:00-12:00

[Meeting Link](#)

Agenda

- Welcomes and Introductions
- Budget Discussion
- Fiscal Policy Review
- Operation Update
- Review Voting Issues
- Public Comment

Promoting Independence, Empowerment, and Inclusion in Ohio.

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Ohio Statewide Independent Living Council

SILC Budget

- Treasurer and SILC Staff have submitted the budget for your review.

Fiscal Policies

- Policies have been reviewed by Treasurer and SILC Staff to make revisions based on new operating, clarifying sections, and create new process for approval of expenses over \$1,000.

Voting Issues (Before any issues from Committees)

- Election of Chairperson
- Election of Treasurer
- Approval of SILC budget
- Approval of Fiscal Policies
- Setting meeting schedule for next two years

After the meeting Executive Committee will receive the personnel policies and the Council Member policies for review.

Promoting Independence, Empowerment, and Inclusion in Ohio.

Ohio Statewide Independent Living Council

Treasurer's Report

Fiscal Policy Revisions

The SILC Staff and Treasurer have reviewed the current fiscal policies and proposed several revisions. The revisions are listed in red for any additions and strikethrough for any deletions.

Notable changes:

- The SILC was added in place of Board of Directors
- Language was added that at least two board members will be signers on all SILC bank accounts at all times.
- Language was added and amended to incorporate shift to electronic records.
- Check depositing procedure was simplified.
- Language was revised on the dual signature of checks to create a prior approval from board members instead of a second signature. As we have more board members from outside of Columbus, we will need to ensure we have a streamlined process to make this effective. Currently we utilized signature stamps that were used after board members approved the use of the stamp in an email. This process now will still include the same approval, and that documentation retained, without the stamping of the signature.
- Purchase thresholds were updated to reflect current Uniform Guidance.

2022 Proposed Budget

Projected Revenue

SILC Operating funds and expenses are split between the Innovation and Expansion funding from a contract with Opportunities for Ohioans with Disabilities (OOD) and State General Revenue funds that are for the SILC in the OOD Budget.

State General Revenue – Projecting the same revenue as the previous year.

Innovation and Expansion Revenue – Contract amount is for the same total as previous year.

SILC has three projected sources of funds for projects and programs

ACL Grant – There is a remaining balance that the SILC Has until June of 2022 to utilize. We cannot issue any new grants to CILs, only continue existing. We will be compiling information from the awards and holding an end of project symposium to invite all past grantees to share their projects, success, and lessons learned. This event will be open to the public and utilized to increase awareness of the work that has been completed.

Advocacy Task Force – This is a current grant with the DD Council that will be ending in June of 2022. The project will be wrapping up in the spring under the current grant.

Youth Leadership Forum – This year we are finalizing the contract with OOD for the third year of Youth Leadership Forum. This project will provide five CILs funds to conduct in-person youth leadership forum events, and one virtual statewide event.

Other income – This other income is projected from the continued contract with the Ohio Olmstead Task Force for administrative support.

Expenditures for SILC Operations

We have budgeted for potential travel, meeting, and conference related expenses for staff and board members. This amount is lower than a typical operating year, due to the uncertainty of what travel will be for the SILC in the coming year.

Technical Assistance is budgeted approximately at what is normal for this line item. A majority of this expense goes toward the CIL and SILC database licenses.

Reasonable accommodation are being budgeted to include the cost for any SILC members that require and accommodations to participate in meetings or SILC activity as well as for expenses for public accommodation for meetings.

SPIL Related expenses are funds that the SILC may utilize in completing work directly tied to objectives of the State Plan. This amount may include consultants, RFPs for CILs to complete work, and other direct expenses. This includes the continued contract with the Ability Center for policy related analysis.

Wages and benefits are being budgeted approximately to include last year cost with some variance for the cost relating to the historical increases for health care cost.

The outreach line item includes the consultant used for all social media and marketing management. There is also the availability to produce documents and reports as well as conducting some outreach for the preparation of the next SPIL.

Office administration, due to the current remote activities and future hybrid schedules, some office related expenses have gone down, and the budget reflects a slightly lower amount from the previous year.

Other expense – we have included some funds for other expenses. As we continue to move into the office, additional cost may arise that need to be considered.

Professional Services, this line item includes our payroll services, membership dues, IT consulting services, and other cost that have been necessary to contract for.

Expenditures for SILC Programs

A majority of the funds from the YLF and part of the ACL funds are directly paid to CILs for their contractual work.

A portion of YLF, Advocacy Task Force, and ACL funds pay for staff time and fringe cost.

A portion of grants covers some shared office administrative cost.

The other income expenditures are mainly for staff time related to the administrative duties for the Olmstead Task Force.



Ohio **SILC**

Ohio Statewide Independent Living Council

Ohio SILC Fiscal Policies and Procedures

Adopted:
9/20/18

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Introduction:

The Ohio Statewide Independent Living Council, known as the SILC throughout this manual, is established to develop and monitor the State Plan for Independent Living (SPIL). Mandated under the Rehabilitation Act of 1973 as amended in 1992, the SILC must maintain its autonomy from any state agency. The governing body of the SILC, hereafter referred to as the Board, is composed of nineteen individuals, fourteen voting members appointed by the Governor of Ohio based on recommendations provided by

the Board after a nominations and review process, and five ex-officio, non-voting members representing various state agencies and/or providers.

A majority of the board members are individuals with disabilities who are not employed by any state agency or a Center for Independent Living. Funding for the SILC is federal funding from the Rehabilitation Services Administration (RSA) provided by Title I of the Rehabilitation Act through Opportunities for Ohioans with Disabilities and the State of Ohio. In all other respects, the SILC is an independent entity. Additional funding includes grants, donations, and funds generated by SILC activities. All policies governing the activities and operations of the SILC are made by the Board. Pursuant to Ohio Revised Code Section 3304.50, the Board appoints the Executive Director who is directly responsible for managing the SILC office and conducting the work of the Board.

The SILC is governed by federal, state and local laws, bylaws, and these policies. These policies may be amended at any time by action of the Board. The Board and staff shall receive thirty (30) day's notice of changes.

The SILC is grounded in and guided by the "independent living philosophy", a set of values, principles, and beliefs that people with disabilities have the right to live and work independently in the community, having choice/control over acceptable options for doing so. Personal choice and control are key to independent living. The independent living philosophy is one of consumer control, peer support, self-help, self-determination, equal access, and individual and systems advocacy in order to maximize the leadership, empowerment, independence, and productivity of individuals with disabilities, and the integration and full inclusion of individuals with disabilities into the mainstream of society. This philosophy dictates that individuals have protection under the law and shall not be discriminated against on the basis of their disability. Laws protecting people with disabilities include the Civil Rights Acts, the Americans with Disabilities Act, the Rehabilitation Act, the Air Carriers Access Act, the Human Rights Act, and the Fair Housing Amendment.

Board and Staff Responsibilities:

*Board of **the SILC** (and Committees)*

- Set, oversee and clearly articulate the organization's vision, mission, and values.
- Provide leadership and strategic direction for the mission, budget, and development initiatives that sustain the SILC.
- Set a proper tone for the SILC by articulating a code of ethics, mandating compliance with the code, showing no tolerance for dishonesty, questioning unusual transactions or activities, and supporting appropriate training.
- Review and approve the annual budget prior to the beginning of the fiscal year, and any subsequent budget modifications
- Appoint board members who will have signing authority and establish the limits or circumstances that require dual signatures with the Executive Director.

- **At least two board members will be authorized signers of all SILC bank accounts at all times.**
- Review periodic financial and programmatic reports. Conduct such reviews no less frequently than once each quarter
- Review the Executive Director's performance annually and establish salary increases if appropriate.
- Review and approve internal controls and accounting policies and procedures.
- Serve as a resource to the Executive Director in implementing internal controls
- Assess risk periodically, determine the adequacy of internal controls and determine the types and amounts of insurance coverage required for the organization.
- Assign a member(s) to co-sign any check in excess of a dollar amount established by the board, or when a check is made out to the Executive Director.
- Assign a member(s) to review and approve all expenses reimbursable to the Executive Director or charged directly by the Executive Director
- Review the SILC's compliance annually and assure that whistleblower protection policies are in place for anyone reporting suspected illegal acts, waste, fraud or abuse of funds.
- Verify the SILC is not involved in any impermissible political activities or lobbying activities

Executive Director

- Provide continuous leadership in the implementation of the mission, strategic direction, budget, and objectives set by the board of **the SILC**.
- Ensure that a comprehensive, accurate budget and subsequent modifications are developed annually and presented to the board of **the SILC** for review and approval.
- Review key monthly financial reports (such as balance sheet, income and expense report, and budget comparison).
- Present key financial and programmatic reports to the board of **the SILC**. Present reports no less often than quarterly. Provide complete and accurate explanations of the reports. Describe any changes, discrepancies or variances in any of the reports, including the budget comparison report. Highlight any aspects of the reports or the organization's financial position of which the board should be aware in fulfilling its leadership role.
- Review and approve all program expenditures to verify that they are reasonable, allowable, and properly allocated.
- Review and approve invoices and reimbursement requests and other supporting documentation.
- Review and sign or co-sign checks.
- Review payroll journals (reports of time worked and pay rates by individual) to ensure hours worked and rates are complete and accurate.
- Review bank statements including checks, electronic payments, transfers and other transactions to identify any irregularities

- Prepare monthly bank reconciliations to present to Board Treasurer for review and approval.
- Ensure adherence to all internal controls is thorough and complete

Segregation of Responsibilities:

The board and staff will ensure the appropriate level of segregation of duties at all times. The board and staff will accomplish that by following the policies and procedures included in this manual.

Expense Allocations:

Payroll and other costs that benefit a single program or cost objective shall be assigned solely to that program or cost objective. Most expenses that benefit more than one program or function (typically administration, rent and other occupancy costs, and minor expenditures such as shared supplies) are allocated to each program or department using a shared cost method.

All expenditures of federal funds must be adequately documented to be considered allowable.

Internal Controls:

The SILC Executive Director, in conjunction with the Board Chairperson and Treasurer, shall develop and maintain an accounting system which is in compliance with generally accepted accounting principles and any applicable state and federal regulations. The SILC's financial records shall be maintained using the accrual basis of accounting. The SILC's financial and program records shall be audited upon funder requirement or board authorization, when federal funds exceed \$750,000, by an independent auditor hired by the SILC for that purpose, who shall examine the SILC's financial management system and report any and all findings, including those required by audits under the Office of Management and Budget (OMB) Circulars A-122 and A-133.

The Executive Director, in conjunction with the Chairperson and Treasurer, shall develop reliable and understandable financial statements in a format acceptable to the full-Board. Once developed, these financial statement forms shall be used consistently throughout the year so that Executive Committee members understand the true financial position of the SILC at any given moment within the year. All board members have access to financial statements and other financial records. Changes to the financial statement format shall be made only at the beginning of a fiscal year, unless specifically requested by the Board.

Safe-Guarding Assets:

The SILC shall conduct a budget review and monthly comparison of actual expenses to budgeted expenses at regular Council meetings and at applicable Committee meetings.

All essential documents related to SILC contracts, financial records, proof of obligations fulfilled or services performed, governance, and/or personnel shall be kept in a secure location within the SILC office.

Policies and Procedures on Expenditures:

All expenditures must have prior approval from the Executive Director and be in accordance with the approved annual budget. The SILC Executive Director must have approval from the Executive Committee for the expenditure of funds not included in the approved annual budget for any amount over \$1,000. Such approval can be granted by the Executive Committee and shall be documented and maintained in the SILC office.

The Accountant shall maintain, on file **either physically or electronically**, supporting documentation for expenses and shall present such documentation to the Executive Director who has overall responsibility for SILC programs and fiscal management. Expenses for an amount under \$1,000 shall be approved by the Executive Director by signature on a payment voucher approving the payments to be processed.

After approval of an expenditure has been acquired, a SILC staff member other than the Executive Director writes a check to cover that expense drawn on an account established in the SILC's name. Once the check is written, approved documentation and the unsigned check are presented to the Executive Director and/or individuals with check signing authority from the Board, for signatures.

Once the check is signed, it is mailed to the payee with appropriate documentation. Remaining documentation is filed for future reference. All checks to legitimate accounts payable shall be written within 30 days of receipt.

Inventory:

The SILC shall maintain a perpetual inventory system of all assets - equipment, furniture, and real property. Such records shall indicate how the asset was acquired, through which funding source the asset was acquired, how much the asset cost when new, and an identification number for the asset. Inventory shall be made available for inspection by any government official duly authorized to examine such lists, including federal or state auditors.

Cash Receipts:

All mail shall be opened and stamped by the Office Manager, or other staff if needed. All cash and checks received shall be counted and recorded by ~~two employees on a pre-numbered duplicate receipt log and stamped "for deposit only"~~ immediately upon receipt **deposited immediately into the appropriate SILC bank account.**

The Executive Director shall deposit all receipts into the SILC's checking account. The accountant shall record all receipts in the accounting records of the SILC.

A third individual, independent of the Executive Director and the Accountant shall review the reconciled bank statement containing these cash and check deposits. ~~with the cash receipts log and the cash deposits per the accounting records~~ This review shall be performed and documented with the monthly bank statements.

All receipts shall be deposited in the bank on a timely basis, generally within two days of receipt.

Uncollected debts shall be pursued vigorously by the Executive Director or her/his designated representative. Contracts with vendors may include a clause which requires vendors who are late with payments to pay an additional percentage of the total value of the contract if they are more than 60 days late in making a payment due.

Cash Disbursements:

All disbursements shall be made by check or credit/debit card and recorded by the Accountant. Payment vouchers and purchase orders are used for all disbursements and shall be approved prior to the writing of checks for payment by the Executive Director. The Accountant will present the checks, along with all supporting documentation (payment vouchers, invoices, receipts, etc.) to the Executive Director. The Executive Director shall obtain proper signatures and ensure that the checks are mailed to the payees. The Accountant shall not be an authorized check signer. The Accountant shall update the accounting records for all disbursements.

All checks are pre-numbered. Unused checks are maintained in a locked, fireproof cabinet.

SILC staff will e-mail council members the day expense account checks are mailed. If Council members do not receive their checks within 2 weeks, the SILC office must be notified immediately.

To ensure efficient bookkeeping and prevent delays and errors in records, all checks must be cashed within 90 days of when they are issued. Checks not cashed within 90 days will be voided and will only be reissued under approval of the Executive Committee.

Voided checks are defaced to prevent subsequent use and retained by the SILC.

No checks shall be made payable to "Cash" or to "Bearer".

The SILC requires ~~two signatures~~ a board member approval on all checks over \$1,000. Advance signing of checks is not permitted. An authorized signer may grant permission to use a signature stamp for approval or provide approval of the expenditure in writing. The physical or electronic documentation of the approval will be maintained at the SILC

office.

The SILC shall not maintain a petty cash fund.

Supporting Documentation:

It is the responsibility of the board and staff of the organization to ensure the SILC maintains adequate supporting documentation for all expenditures. Expenditures that lack adequate supporting documentation may be disallowed.

Allowability of Costs (based on Uniform Guidance 200.403):

To be allowable under an award, costs must meet the following general criteria:

- 1) Be reasonable for the performance of the award and be allocable thereto under these principles.
- 2) Conform to any limitations or exclusions set forth in these principles or in the award as to types or amount of cost items.
- 3) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the organization.
- 4) Be accorded consistent treatment.
- 5) Be determined in accordance with generally accepted accounting principles (GAAP).
- 6) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period.
- 7) Be adequately documented.

Reasonable Costs (based on Uniform Guidance 200.404):

A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs. In determining the reasonableness of a given cost, consideration shall be given to the following:

- 1) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
- 2) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; federal, state, local, and other laws and regulations; and terms and conditions of the federal award.
- 3) Market prices for comparable goods or services for the geographic area.
- 4) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government
- 5) Whether the non-federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost.

Allocable Costs (based on Uniform Guidance 200.405)

(a) A cost is allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

- (1) Is incurred specifically for the federal award;
- (2) Benefits both the federal award and other work of the non-federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
- (3) Is necessary to the overall operation of the non-federal entity and is assignable in part to the federal award in accordance with the principles in this subpart.

(b) All activities which benefit from the non-federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-federal entity or third parties, will receive an appropriate allocation of indirect costs.

(c) Any cost allocable to a particular federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the federal awards, or for other reasons. However, this prohibition would not preclude the non-federal entity from shifting costs that are allowable under two or more federal awards in accordance with existing federal statutes, regulations, or the terms and conditions of the Federal awards.

(d) Direct cost allocation principles. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a federal award, the costs are assignable to the federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. Also see Uniform Guidance §200.310 Insurance coverage through §200.316 Property trust relationship and §200.439 Equipment and other capital expenditures.

Debit and Credit Card Procedures:

Any Credit or Debit Card that SILC has will be subject to the following:

Use of Cards by the Executive Director:

The Executive Director of SILC is authorized to utilize debit, credit, and store charge cards, subject to an individual item limit of \$1,000, for the purchase or payment of allowable costs/expenses related to the normal operation of the programs and services of the SILC. Amounts over \$1,000 will be approved prior to the expenditure. This includes but is not limited to: postage expense, travel expense, supplies expense, equipment purchase

The Executive Director will retain receipts and other documentation for all card purchases.

Use of Cards by Other Staff:

Other management staff may use cards for the purchase or payment of cost/expense related to the normal operation of the programs and services of the SILC with prior approval from the Executive Director subject to a \$300 limit. Prior approval may be received in writing, by email, or over the phone. If approval is by phone, the date, time of approval, and type and amount of the expenditure approved will be noted by the Executive Director and made part of the supporting documentation.

As soon as possible after the expenditure, anyone using the cards will produce the original receipt and other documentation related to the expense **to the Accountant** for internal processing and submission to the Executive Director. The documentation and/or accompanying notes will explain the nature of the item(s) purchased in a way that permits verification that the item is reasonable, necessary, and allowable, and specify the program(s) or function(s) to which it should be allocated.

When not needed for purchasing purposes, all credit cards will be maintained by the Executive Director until the card is needed by other staff.

Lost or Stolen Cards

If a debit or credit card is lost or stolen, the person designated with responsibility for the card must report the loss or theft to the Executive Director immediately. The Executive Director will immediately contact the bank to cancel the card and request a different card. The Executive Director will document the circumstances and when the bank was contacted and determine if other steps are needed based upon the circumstances related to the lost or stolen card and the Board will be notified immediately.

Credit Card Codes and Passwords

No staff member is allowed to change the original code/password for the debit card that they utilize without permission from the Executive Director.

Misuse of Credit or Debit Cards

If staff abuse or misuse a card, the Executive Director will require the staff member to relinquish the card to the Executive Director. The Executive Director will determine if other steps are needed based upon the circumstances related to the misuse of the card, up to and including initiation of civil or criminal proceedings. If the Executive Director abuses or misuses a card, the card must be relinquished to the Board Chair or Treasurer. The Board will determine if other steps are needed based upon the circumstances.

Bank Statement Reconciliation:

~~Monthly bank statements are to be delivered, unopened, to the Executive Director.~~ The Executive Director will review the statement, canceled checks, and deposit tickets for any

unusual or questionable items. Afterwards, the Accountant will reconcile the bank statement. Upon completion, the Accountant will submit the reconciliation for review to the Executive Director and the Treasurer. Banks statements shall be reconciled in a timely manner.

Accountant shall have access to online banking accounts for review purposes, with restrictions preventing the transfer, distribution, or ability to alter accounts. SILC Treasurer will also have permissions to access accounting system and banking system for review purposes as needed.

Management Information Systems:

Time sheets are used to document hours worked, leave used, and holiday hours each pay period. Time sheets are not required to break down an employee's hours per day if one funding source is covering that employee's salary. An electronic management information system will be used by each employee to track activities reported on programmatic reporting. All PARs and time sheets will be maintained on file for a period consistent with contract requirements and record retention schedules.

Proper documentation is required for all expenditures. Such documentation shall include an approved payment voucher, an approved purchase order, an invoice, and/or a receipt. With each transaction, an internal form will be processed detailing the transaction, line items of the accounting records, and funding used for the payment.

An adequate filing system shall be in place for all financial records. This filing system may change from time to time, depending changes in the needs of the documentation or technology. The filing system must be organized to such a degree that a new person, totally unfamiliar with the SILC, could understand and locate a specific file within a relatively short period of time. Financial records, along with other key SILC documents, are to be held in a safe, fire-proof, and locked place. The files must include records of services provided, billings, and receivables and must be efficiently and effectively organized for easy retrieval.

The SILC will maintain a computerized accounting system to manage financial and programmatic information. Such computer programs must be held confidentially within the office, must be backed-up regularly for protection, and must be capable of printing documents and reports as needed.

Bank Account Transfers:

On occasion, the SILC may have to transfer funds between bank accounts via electronic transfer or check. Such examples may include, but are not limited to, having access to funds for credit/debit card use.

The following will all be maintained as part of the documentation of the transfer:

- Board authorization utilizing a Bank Transfer Authorization form;
- Reason and purpose, with amount specified, detailed don the form

- Bank accounts impacted by the transfer
- Confirmation of the transfer

Non-Expendable Property:

Competitive bidding is conducted on all substantial equipment purchases. Such purchases are for ten thousand dollars (\$10,000) or more and three written bids shall be required in advance of any such purchase.

Depreciation is only tracked and recorded for equipment with a cost exceeding \$1,000 (see Property, Equipment and Furniture Accounting Policy).

Property or equipment that no longer has any value may be recycled, sent to surplus property, or disposed of providing records are kept and details are included in the inventory.

Vouchers for in-kind contributions are kept (either capital or expendable items). This is particularly important when individuals who make contributions to the SILC or volunteers who contributed their expenses to the SILC report such contributions to the Internal Revenue Service (IRS). The IRS may later seek verification of such in-kind contributions from the SILC.

Travel:

Local Travel reimbursement will be in mileage reimbursements after the staff have provided the log of miles traveled for work related purposes **within the Travel Expense Form**. The mileage will be reimbursed at a rate set by the State of Ohio. Proof of active automobile insurance policy must be submitted to the SILC office at least annually when seeking reimbursement.

Travel outside of the local area can be reimbursed to staff. This includes travel necessary for participation in state/regional committees or task forces, attending workshops, conferences or other trainings, advocacy, development and/or networking activities.

Reimbursement and Documentation

Documentation for the cost of and purpose for travel must be submitted for reimbursement. A travel reimbursement request with supporting documentation must be submitted within 30 days of travel.

Reimbursement for approved business use of personal vehicles will be based on rates established by SILC that do not exceed the federal approved rate.

Per Diem

Meals for out-of-area travel will be reimbursed at rates that do not exceed the federal per diem rates that are documented on the U.S. General Services Administration Per Diem Rate Lookup Website. **All meal reimbursements will follow the State of Ohio Travel Rules.**

All reimbursable travel must be allowable, allocable, reasonable, and necessary to achieve the purposes of the SILC and the involved funding sources, in accordance with federal cost principles and the SILC's approved budget and written travel policies and procedures. All out of state travel by the Executive Director must be approved by the **SILC Board**.

Property, Equipment and Furniture Accounting Policy:

The organization capitalizes all acquisitions of property, equipment and furniture in excess of \$1,000. These assets are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is provided on the straight-line method over the estimated useful lives of the assets.

Purchase Thresholds:

Requirements vary based on the size of the purchase.

Micro purchases of supplies or services are those that do not exceed **\$10,000**

Small purchase requirements apply when purchases are between **\$10,000 and \$25,000**

Micro purchases shall be distributed among qualified suppliers but don't generally require competitive quotations.

Small purchases will be made only after price or rate quotations are obtained from an adequate number of qualified sources. Prices can be obtained from published or online price lists.

Purchases in excess of the Simplified Acquisition Threshold, including services, equipment or supplies, purchases, leased or contracted for require a cost or price. These purchases shall be made only after receiving, whenever possible, quotations from at least three vendors. Selections shall be recommended to the Executive Director for approval with quotations attached. Recommendation and selection shall be based on the following criteria:

- A clear and accurate description of the product or service to be purchased
- Skill and experience of key personnel
- Experience providing products or services to SILC
- Any specific requirements we have included in our solicitation of bids
- Demonstrated commitment to the nonprofit sector

Information received from vendor references

- Commitment to our time deadlines
- Cost
- Woman- or minority-owned business or qualified small business
- Preference for products and services that conserve natural resources and protect the environment, to the extent possible

Construction services shall be procured by sealed bids following formal advertising.

Contracts shall be awarded to the responsible bidder whose bid conforms to all the material terms and conditions of the request for bids and is the lowest in price.

Vendor contracts shall include a written statement that they have not been suspended or debarred from doing business with any federal agency. Alternatively, the Organization shall check the SAM (System for Award Management) vendor database. Davis-Bacon prevailing wage requirements for construction contracts must be met if required by the federal award.

Exceptions to Competitive Bidding

Competitive bidding will not be required in certain limited circumstances including:

The item is available only from a single source.

An emergency or urgent need will not permit a delay for competitive selection.

Staff or client health, welfare, or safety does not permit a delay for competitive selection.

After solicitation from a number of sources, competition is deemed to be inadequate.

A written explanation shall be prepared and maintained whenever a normally required competitive selection is not used.

Documentation of the basis for contractor selection shall be retained when competitive bidding is performed. Documentation for why competitive bidding was not done shall be retained.

Compliance with all Federal and State Laws and Regulations:

The SILC shall comply with all federal and state laws and regulations regarding its fiscal management. Most notably, the SILC shall follow the specific accounting and program guidelines as detailed in any contract for funding.

Annual Budget Process:

The Executive Director and Treasurer of the Board shall prepare an initial budget to present to the applicable board committee and shall develop both a preliminary program and administrative budget for the entire fiscal year.

The Executive Director and Treasurer shall prepare and present an annual income and expense budget to the Executive Committee for approval. The budget is reviewed by the Executive Committee and changes, revisions, additions, or subtractions are made, as needed.

The full Board approves the fiscal year budget, including projected income, expenses, and fund balances. The approved budget authorizes the SILC Executive Director to make expenditures according to items projected in the expense side of the budget without additional approval from the Board with a check signed for any items of one thousand dollars or less. The budget is also used for points of comparison in regular, bi-monthly financial statements, ensuring that the Executive Committee members understand the SILC's financial position in relationship to the planned budget. Financial statements shall

be in a format which is consistent with the budget and its categories.

The Executive Committee reviews and revises the annual budget periodically during the fiscal year, making any needed requests for budget revisions of funding sources.

Annually, the Board shall review the budgetary planning process with the Executive Director to make any needed changes in this process.

Once approved, the budget is shared with and explained to the entire staff so they have a clear understanding of the fiscal parameters and restraints under which the SILC and they, as employees, must operate.

Record Retention Policy

SILC will follow these guidelines for the retention of records but will also comply with any longer retention requirements of funders.

If **SILC** has any active, pending or threatened litigation, audit findings or monitoring findings, records will be retained until all issues are fully resolved as determined by the board of directors.

Financial and programmatic records and supporting documents related to federal funding, compliance or performance shall be retained for a minimum of five years from the date in which the corresponding annual reports are submitted to RSA or HHS.

Paper and electronic records are subject to the same requirements.

This policy will be modified to accommodate any special requirements of funders or regulators.

At the end of the retention time frame, paper and electronic records will be destroyed.

A log of records that are purged and destroyed will be maintained.

Item	Useful life
Accounts payable ledgers and schedules	5 years
Accounts receivable schedules	5 years
Bank reconciliations	5 years
Bank statements	5 years
Checks (cancelled, but see exception below)	5 years
Checks (cancelled for important payments, i.e., taxes, purchases of property, special, contract, etc.) (Checks should be filed with the papers pertaining to the underlying transaction.)	Permanent

Contracts, mortgages, notes and leases:	
Expired	Permanent
Still in effect	5 years
Deeds, mortgages and bills of sale	Permanent
Depreciation schedules	Permanent
Duplicate deposit slips	2 Years
Employee personnel records (after termination)	5 years
Expense analyses/expense distribution schedules	7 Years
Financial statements: Year-end	Permanent
Garnishments	5 years
General ledgers	5 years
Insurance policies (expired)	3 years
Insurance records, current accident reports, claims, policies, etc.	Permanent
Vouchers for reimbursement	5 years
Invoices from vendors	5 years
Journals (receipts, disbursements)	5 years
Minute books of directors and stockholders, including bylaws and charter	Permanent
Notes receivable ledgers and schedules	7 Years
Payroll records and summaries	7 Years
Personnel records (terminated)	5 years
Property appraisals by outside appraisers	Permanent
Property records—including costs, depreciation reserves, end-of year trial balances, depreciation schedules, blueprints and plans	Permanent
Sales records	5 years
Subsidiary ledgers	5 years
Annual filings	Permanent
Time sheets/cards/books	7 Years
Vouchers for payments to vendors, employees, etc. (including allowances and reimbursement of employees, officers, etc. for travel and entertainment expenses)	5 years
Withholding tax statements	7 Years

Ohio SILC Budget FFY2022

Ordinary Income/Expense	Total Budget	SILC Operations	SILC Programs	Other Income
Income				
4020 · State Grants GRF	99,000.00	99,000.00		
4027 · I&E Expansion Grant	317,661.00	317,661.00		
4030 · Other Income	4,800.00			4,800.00
Advocacy Taskforce	35,000.00		35,000.00	
Youth Leadership	245,500.00		245,500.00	
4200 · Grant Income (ACL)	30,000.00		30,000.00	
Total Income	731,961.00	416,661.00	310,500.00	4,800.00
Expense				
5000 · Member Expense	10,000.00	10,000.00		
5100 · Staff Expenses	4,000.00	4,000.00		
5400 · Technical Assistance	52,000.00	52,000.00		
5600 · Reasonable Accommodations	6,000.00	6,000.00		
5700 · Program Expense	243,500.00	0.00	243,500.00	
5800 · SPIL	15,000.00	15,000.00		
6000 · Wages & Benefits	301,381.00	232,881.00	65,000.00	3,500.00
6100 · Outreach	8,000.00	8,000.00		
6200 · Office Administration	62,780.00	60,780.00	2,000.00	
6300 · Other Expenses	21,300.00	20,000.00		1,300.00
6500 · Professional Services	8,000.00	8,000.00		
Total Expense	731,961.00	416,661.00	310,500.00	4,800.00
Net Ordinary Income	0.00	0.00	0.00	0.00
Net Income	0.00	0.00	0.00	0.00

Ohio SILC

Director's Report October 2021

Executive Committee Members,

Below are some notable activities that have taken place since our last Council meeting in May. Please let me know if there is any additional information that you would like, and what you would like to be reported to the full Council.

Respectfully Submitted,

Jeremy Morris

Regional Youth Leadership Forums

The 7 Regional Youth Leadership Forums were conducted by the end of June. The forums were again all virtual. Overall, the project was a success although we did not meet the expected number of participants. There were many challenges that the CILs faced in completing the Forums this year, including one Center not completing a final forum due to low participant applications. We are currently negotiating with OOD over the contract for the coming year. The final report on this project is attached with this report.

Advocacy Task Force

June ended the first year of this two-year grant from the DD Council. The initial budget was planned for in-person meetings and activities with the main activities of the project consisting of the meetings being held. Due to the lack of in-person meeting and the scope of the project, we did not expend the entire year-one grant total.

The project has continued to make great progress, including the upcoming invitation from the Association of County Boards of Developmental Disabilities to present to their board and the Superintendents on the need to increase representation of individuals eligible for services on their Boards.

ACL Project

As reported before, the ACL pilot project was scheduled to end on June 30, 2021. We were granted a no-cost extension of an additional year to expend the grant funds and allow the current projects to continue. We are unable to begin any new projects with these funds but have several that are still underway.

Part of the closing out of the project includes SILC publishing materials on the best practices that came from the project, and we will host an end of project symposium for the public to be able to hear about the project that were completed in the pilot. Unfortunately, the Administration for Community Living has not continued future funding for this pilot, so the project will end this year.

SILC Member Recruitment

In October 2021, we have three members that are finishing their second terms on the SILC: Gwen Harshaw, Anthony Moye, and Kelly Hickman. We currently have two completed applications into the Governor's Office, with two other individuals completing theirs. We are hoping to have the two additional applications to the Governor's Office before the October SILC meetings.

The completed applications are:

- N. Davis* – A Senior Clinical Researcher at the Cleveland Clinic Mellen Center for Multiple Sclerosis and founder of Wayfinder Patient Advocates.
- T. Webb* – Director of Disabilities Services at Wright State University and Board Member of the Access Center for Independent Living.

*Indicates the individual has disclosed having a disability

State Plan Amendment

In July, we had planned to go through the process for an amendment to the State Plan. As noted in the informal meetings in August, the amendment was rejected by ACL. There is a possibility soon that ACL will reconsider this issue. This likely won't occur until a new Director and Team Lead are hired.

Program Performance Report

The ILS PPR for 2020 will finally be due by November 1, 2021. SILC has begun the entry of our sections of the report, and OOD will be completing their portions soon. The SILC has already voted to authorize the Chairperson to sign the report. Once all the data has been entered, Kevin Flynn and Kevin Miller at OOD will have to log in to approve and submit the report. Once all data is completed, the report will be available to all SILC members.

Period Covered: May – September

Regional Youth Leadership Forum Final Report

Project Period: January 1, 2021 to June 30, 2021



Regional Sites:

Columbus: The Center for Disability Empowerment (CDE)

Canton: Tri-County Independent Living Center (TCILC)

Cleveland: Services for Independent Living (SIL)

Cleveland: Linking Employment, Abilities and Potential (LEAP)

Dayton: Access Center for Independent Living (ACIL)

Cincinnati: The Center for Independent Living Options (CILO)

Toledo: The Ability Center of Greater Toledo (ACT)



Ohio SILC

Ohio Statewide Independent Living Council

The Ohio Statewide Independent Living Council (OSILC) in partnership with the 8 Centers for Independent Living (CILs) pursued the goal of expanding Ohio's Youth Leadership Forum to more students with disabilities than ever before. OSILC provided technical assistance during the project period to all 8 CILs. The overall goal of the program was to better prepare students with disabilities to embrace their disability as they move into adult life and become strong future leaders. It was determined during the contracting phase, that this year would, also, produce a virtual forum for each site due to the continued contact and in person restrictions in the state.

Similar arrangements were made as the previous year. Subaward contracts were issued with the 8 CILs and site coordinators were assigned by each participating organization. Each site coordinator organized steering committees to assist in the planning of the overall program and participated in regular collaboration calls with the other regional sites, OSILC, and OOD staff. In total, there were over 30 steering committee members across the state that provided local guidance to assist in the implementation of the project. These members represented OOD, CILs, community organizations, individuals, and past YLF delegates.

The regional sites were required to have 12 hours of programming within a week's time. Total participants in Ohio's Regional YLFs amounted to 43 delegates across Ohio. Cleveland hosted two separate forums; one by Services for Independent Living (SIL), who hosted last year and an addition of Linking Employment Opportunities and Potential (LEAP) this year. Tri-County out of the Akron/Canton area hosted again this year along with The Ability Center of Greater Toledo, Center for Disability Empowerment out of Columbus, and The Access Center out of Dayton. There were two additional sites planned for this year hosted by Center for

Independent Living Options out of Cincinnati and Southeastern Ohio Center for Independent Living out of the Athens area. The Athens location was unable to host a forum due to zero applicants for that location.

OOD Counselors provided referrals for the delegates which assisted in the identification of potential students since the CILs were not as able to connect to the students through school outreach. From the year before, this process was smoother; however, it was more difficult to recruit delegates because of several OOD programs that potential delegates were already attending. There was the biennium time restriction of making sure forums were conducted after the school year but before June 30th which added another barrier to students being able to attend this year. Finally, several potential applicants reported virtual burn out and were not interested in the program this year because they were not wanting to spend anymore time in front of the computer.

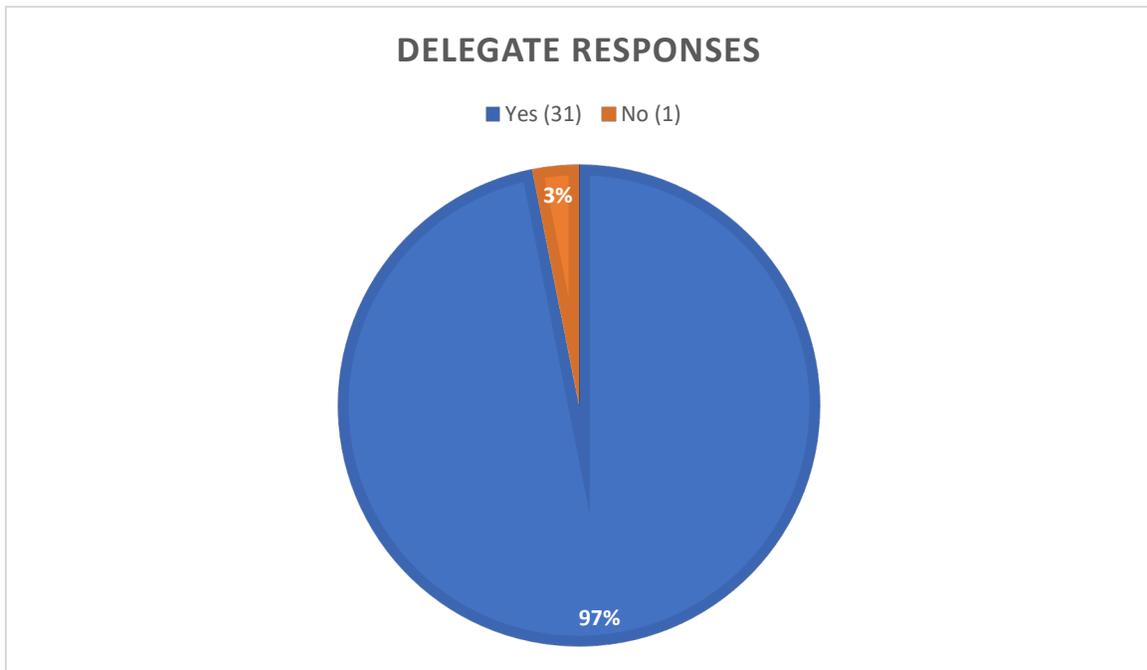
In the next year, the concerns about OOD eligibility remain. The need for the student delegate population to be diverse and all inclusive should negate the student being obligated to receive OOD services to attend this forum. This has been an issue both years the CILs have hosted this event and continues to be a cause for concern.

Throughout the process, there were several discussions regarding how the CILs can implement a program evaluation and how to best gather the data to fully report on the state YLF as a whole while also providing individual data for each region. The CILs agreed to distribute an evaluation to the participants via Survey Monkey and OSILC produced the survey and arranged the data for reporting. This is the same process that was used in the previous year. Six out of seven sites received feedback that hosted forums. The data will be discussed further on in this report.

Through our program evaluation process, the goal was to create measurement that connected to the outlined objectives for the project. The Site Coordinators distributed the survey several times to collect as much feedback on the forums as possible. Overall, we were able to achieve a 67% response rate to the evaluation with 41 delegates responding.

Objective 1: To create opportunities for students with disabilities to become stronger leaders with goals for their future.

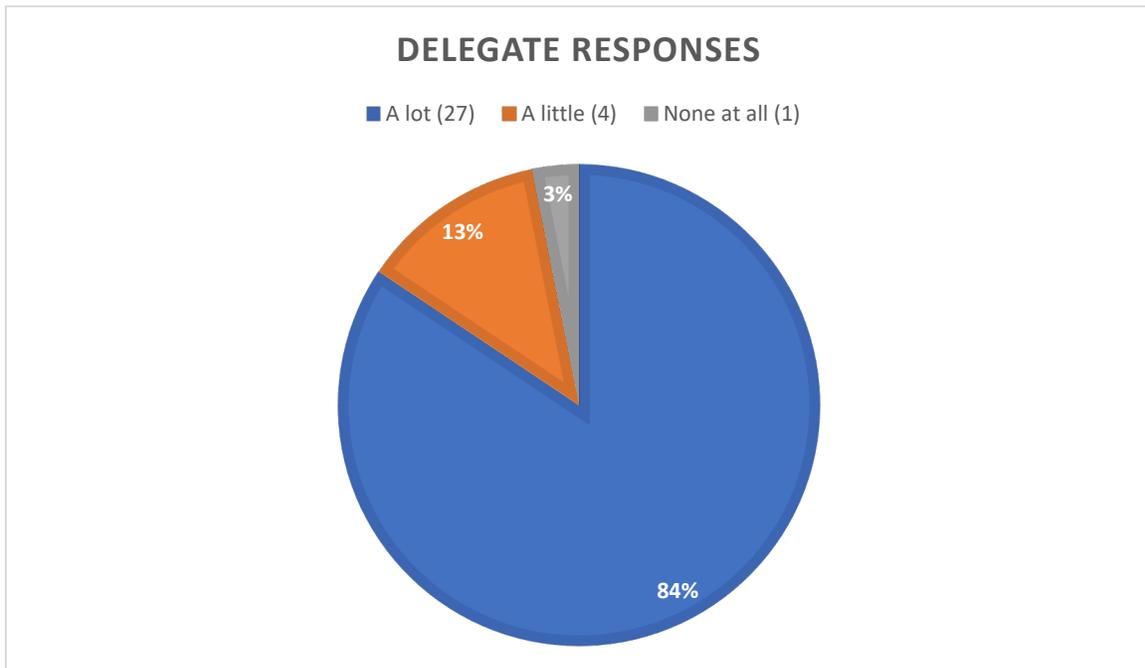
- Evaluation Question: Do you see opportunities for you to become more involved in your community? 100% of Delegates who completed the survey (32) answered Yes
- Evaluation Question: Do you feel more confident in yourself after the YLF?



- Evaluation Question: Do you think you can use the skills you learned at the YLF to become a stronger leader? 100% of Delegates who completed the survey (32) answered Yes

Objective 2: To provide support for students with disabilities in embracing their disability and understanding their rights.

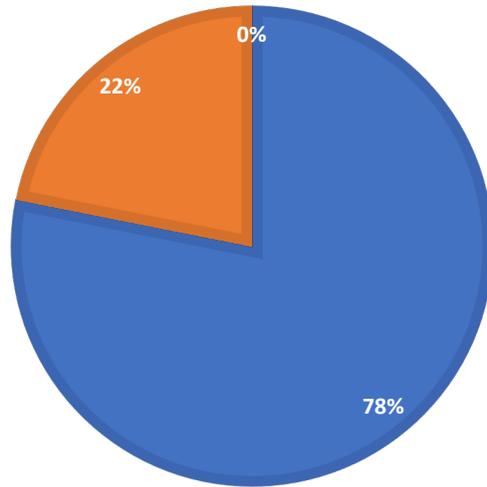
- Evaluation Question: Do you feel you know more about your disability and your rights?



- Evaluation Question: How important was it to meet other students with disabilities to you?

DELEGATE RESPONSES

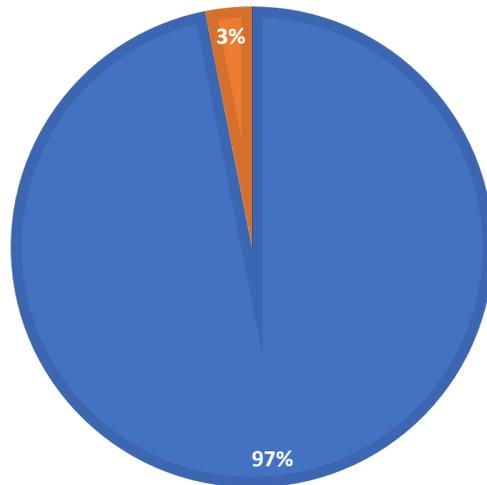
■ A lot (25) ■ A little (7) ■ None at all (0)



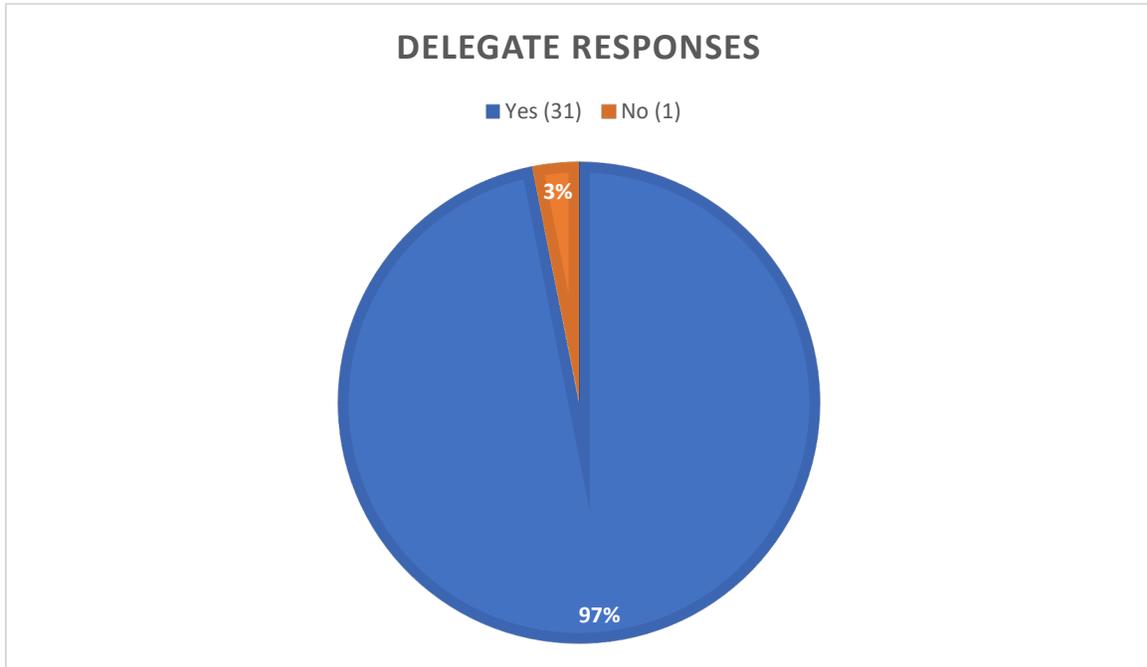
- Evaluation Question: Do you think that having this experience with others with disabilities will help you in your future?

DELEGATE RESPONSES

■ Yes (31) ■ No (1)

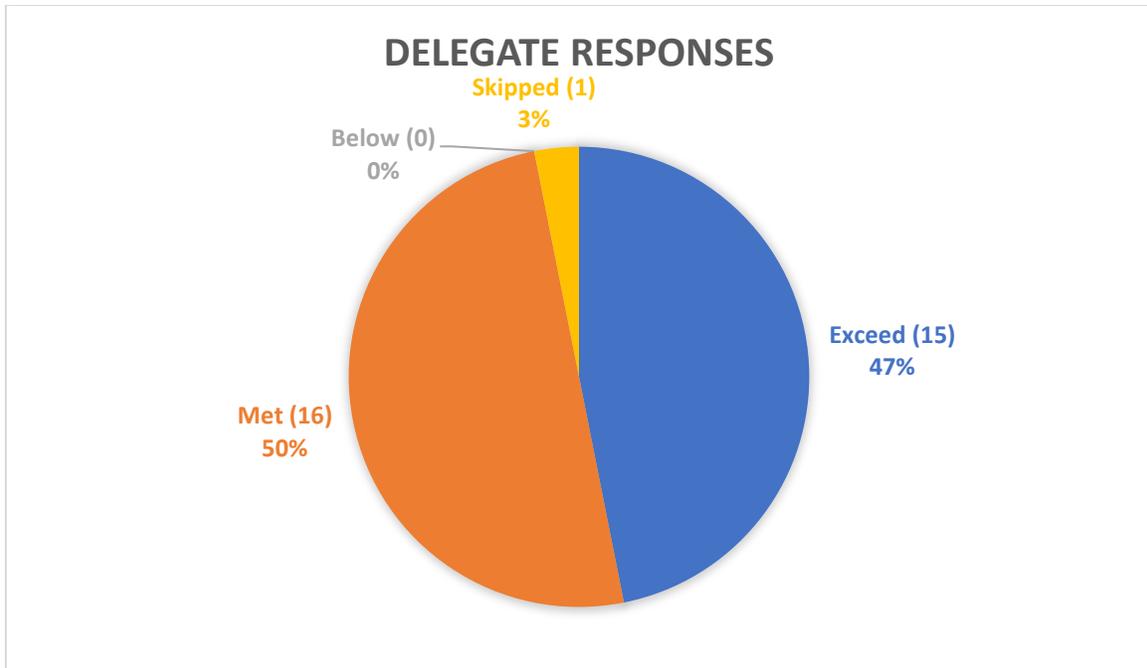


- Evaluation Question: From the YLF are you able find resources you may need as you become an adult?



Objective 3: To increase the skills of students with disabilities as they transition to employment.

- Evaluation Question: Do you feel the YLF has taught you new skills? 100% of Delegates who completed the survey (32) answered Yes
- Evaluation Question: To what level do you feel it has increased your skills?
- Evaluation Question: Do you feel you are more prepared for future employment after YLF?



- Evaluation Question: Was it helpful for you to see professionals with disabilities and hear from them about their experience in employment? 100% of Delegates who completed the survey (32) answered Yes

Some additional feedback from participants included the following responses in the extended response section for “What was your favorite part of YLF?” or “Do you have anything additional to add?” on the evaluation: (bullet point list of responses below)

- “Watching the ADA documentary. Watching the history of the Americans with Disabilities Act (ADA) and how it was put into law.”
- “Being able to relate to others who share my disability.”
- “Watching Crip Camp, because it showed how others with disabilities were able to advocate for themselves.”
- “My favorite part of YLF program was the presentations that we had all week this week because it kind of tell about how to become a leader of your community.”

As demonstrated in the evaluation responses, the Regional YLFs were successful in achieving all three stated objectives for the project. This year, the Centers for Independent Living, again, showed that the involvement and organization of the forums by and for persons with disabilities is essential. Overall, the evaluation highlights that the CILs were effective in conducting the events and the student delegates had an overall positive experience from the forums.

As part of the project, the Site Coordinators worked to collect the Personal Leadership Plans (PLP) of all the delegates. This year, the CILs were given permission to modify parts of the PLPs. The site coordinators, also, had the option to modify the application as needed. The contract addition for the follow up activity with previous year delegates proved successful with several sites retaining delegates as mentors for this year. Overall, the addition of the outreach activities proved unsuccessful as several sites had poor turn outs. Going forward, modifications are needed for the coming year in contracting, but each year has had significant impact on students with disabilities in Ohio.

OSILC and the CILs are willing to further participate and host Regional Youth Leadership Forums in the future. The interest lies within continuing an online platform as well as an in-person forum. Concerns with the spread of COVID-19 remain and with the cases climbing we are cautious for planning in-person events in plans for next year in case we run into the same circumstances of Year One where there was an emergency switch to a virtual format. Some other major planning concerns for the coming year include the personal aid service agencies reporting major shortages in staff, students' parents permitting in-person attendance, and risk of staff and delegates of COVID-19 transmission.

For the second year, the project yielded an excellent return on investment with the projects coming in under budget and good participation from delegates and community partners. Some forum highlights include the introduction from Director Miller and Governor DeWine, viewings of disability/advocacy related documentaries such as Crip Camp, and presenters with disabilities whom related to the students and gave testimonies on their experiences in advocacy, school life, and independence.

Overall, the project was successful given all the challenges that were faced in the response and changes due to the COVID-19 pandemic. We are optimistic that in the future, the change to in-person events will continue the success and exceed the expectations of the project. We are aware that the coming year will still face challenges, and will take additional work to implement the in-person regional forums.