



Council Business Meeting Agenda

Crowne Plaza Columbus North - Worthington

6500 Doubletree Ave, Columbus, OH 43229

October 21, 2021

1:00-4:00

[Meeting Link](#)

1:00	Welcome and Introductions Approval of Agenda and May Meeting Minutes
1:10	Director's Report
1:20	Committee Reports Education and Outreach Committee Community Advancement and Advocacy Committee State Plan Committee Executive Committee
2:00	Old Business - Update on State Plan Amendment
2:30	New Business - Fiscal Policy Revision - Operating Budget - Voting Issues from Committees - Election of Chairperson - Election of Treasurer - Meeting Schedule for next two years
3:00	Announcements and Public Comment
4:00	Adjournment

In the event of a change in the meeting, all updates will be posted at www.ohiosilc.org

Promoting Independence, Empowerment, and Inclusion in Ohio.



**MEETING MINUTES
OHIO SILC BUSINESS MEETING
Thursday, May 20, 2021
Meeting Held Virtually**

VOTING MEMBERS PRESENT

Kevin Flynn, Chair	Kara Ayers, Vice-Chair
Mirta Reyes-Chapman, Treasurer	Melanie Hogan, CIL Rep
Kelly Hickman	Davin Marcum
Gwen Harshaw	Gina Wilt
Rajai Saleh	Renee Wood
Davey McNelly	James Russell
David Bertsch	

VOTING MEMBERS ABSENT:

Anthony Moye

OHIO SILC STAFF PRESENT

Jeremy Morris	Chris Gerbetz
Christy Carpenter	

CIL DIRECTORS PRESENT

Pam Davies, WRILC	
Shannon Monyak, SIL	
Rob Festenstein, CILO	
Jordy Stringer, SOCIL	
Jeremy Caffee, ACIL	

EX-OFFICIOS

Kyle Corbin, DODD	
Paul Jarvis, ODDC	
Paul Glock, ODJFS	

OTHER GUESTS PRESENT

Esther Ratajeski	Sarah Martinez	Patrick Ober
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TOPIC	Welcomes and Introductions
<u>Meeting Called to Order</u>	Kevin Flynn, SILC Chair
<u>Welcome</u>	<p>Chair Flynn welcomed everyone to the meeting. Council members were reminded to keep their microphones muted until speaking to reduce other noises and ensure everyone in attendance can hear the meeting. Members of the public were informed of the opportunity to chat and use the Q&A feature to ask questions or give comments during the meeting.</p> <p>Council Members were asked to introduce themselves for all new Council Members and public attendees.</p>
<u>Agenda</u> Motion: To approve the agenda for May 20, 2021 Ohio SILC Meeting and the minutes for February 20, 2021, Ohio SILC Annual Meeting	<p>Chair Flynn asked for a motion to approve the agenda for the May 2021 Meeting and the Minutes from the February 2021 Meeting.</p> <p>MOTION: James Russell SECOND: Kara Ayers DISCUSSION: None OPPOSED: None ABSTENTION: None MOTION: Carries</p>
<u>Director's Report</u>	<p>Jeremy Morris presented the Directors Report</p> <ul style="list-style-type: none"> - New Vaccine funds are being made available to the 10 Part C funded Centers for Independent Living through the Administration for Community Living (ACL) from the Center for Disease Control Foundation. Seven Centers have accepted the funds, and each will receive around \$15,000. Funding will be used to assist individuals in getting vaccinated and removing barriers to getting vaccinated. Other ACL funded programs received these funds and efforts are underway to coordinate with those partners. - The ACL grant that SILC has for Emergency and Disaster Preparedness is scheduled to end in June of 2021. Four new projects were started, three for ramps and home modifications and one for emergency preparedness projects. - Youth Leadership Forum also ends in June, with eight regional sites working to conduct forums. Attendance is looking very low with many students not wanting to participate in virtual activities. - The National Council on Independent Living will be holding its annual conference virtually in July with a full track for SILC trainings, all SILC members are encouraged to participate. - The Advocacy Taskforce project is continuing. There are now sub-committees that have formed to work on the priorities that were established in their final report. The project is scheduled to continue for another year. - Update on staffing, Christy Carpenter recently had her child and will be on maternity leave for a few weeks.
	New Member Introductions
James "Jimmy" Russel	Jimmy Russell was a past Disability Rights Advocate for the Ability Center of Greater Toledo. He is currently in school to finish up his master's degree.

Melanie Hogan	Melanie Hogan is the new CIL Representative. She is the Executive Director of Linking Employment, Abilities and Potential (LEAP). She has been with LEAP for over 20 years, and LEAP is preparing to celebrate their 40 th anniversary.
David “Dave” Bertsch	Dave Bertsch is President of the National Federation of the Blind chapter in Akron. Dave was a former city council member and business owner. He is also very active in his local community on different boards and activities and is looking forward to getting involved in SILC.
	Guest Presentation
Patrick Ober, Center for Independent Living Options presentation on Health Care Rights training	<p>Patrick presented on the status and progress of the Health Care training project that CILO is working on</p> <ul style="list-style-type: none"> - Focus is understanding rights in health care and HCBS settings for consumers - Goal is to create a training program that can then be utilized by all CILs across Ohio. - Final products will include two separate training presentations, one on general health care and one on home and community-based services; guides for CILs to conduct the training; and a FAQ guide for consumers to have after the trainings. - They have been working to engage a variety of disability organizations to gather input and feedback on the trainings and topics. - The training programs will have a focus on how to navigate situations and ways to empower individuals in the process. - SILC members were given an opportunity to provide feedback on topics and training information and ask questions about the project. - Project is scheduled to be completed by the end of September for the development of the trainings.
	COMMITTEE REPORTS`
<u>Education and Outreach Committee</u>	<p>Davin Marcum, Committee Co-Chair gave the report</p> <ul style="list-style-type: none"> - The committee reviewed the drafted Community Perception Survey. This is something that is part of the State Plan and will be distributed in the fall. The committee had discussions on the questions and topics for the survey, what partners could help distribute the survey, and overall, who the audience would be. - The committee also had discussion that three SILC members have terms ending in October and we are looking for new members. We are also currently waiting on re-appointments of several current members. The group discussed the overall disability representation, other areas of the state, and other demographics we need to begin targeting for new members.

<u>Community Advancement and Advocacy Committee</u>	Gina Wilt gave the report <ul style="list-style-type: none"> - The group talked about housing and the new director of Housing and Urban Development. A letter was drafted to send to Senator Brown detailing the data we need to better prove and show the need for affordable and accessible housing. We need to have better information to take to policymakers that show the needs. - Discussion happened on the state budget and status of all the things that are being watched. - COVID related funds are being watched because there is a lot of activity that can be done that increases community access. - The committee talked about the letter that the Ability enter shared highlighting how communities can use the funds to increase accessibility. The letter will be shared with others. - There will also be a survey to go out to housing authorities to try and gather data like the data request to Senator Brown. - A future housing forum was discussed to get more consumer feedback as well.
<u>State Plan Committee</u>	Melanie Hogan, Committee Chair gave the report: <ul style="list-style-type: none"> - An overview of the goals of the SPIL was shared to provide a background. Melanie noted that a lot of the work that was shared in the committees ties directly to the State Plan. - The Southeastern Ohio Center for Independent Living submitted a request to expand their service area following the procedures of the State Plan. This request will be discussed in new business.
<u>Executive Committee</u>	Mirta Reyes-Chapman, Treasurer gave the report: <ul style="list-style-type: none"> - A financial report was given discussing the operating income and specific program income of the SILC. - The ACL project and YLF programs will have major expenses in the next quarter as those programs have more activities. - Most operating expenses are under budget due to the current virtual structure of meetings and staff working remotely. - There is a training opportunity that SILC members can participate in for the NCIL conference.
	Old Business
	No Old Business at this time.
	New Business
SPIL Amendment: Expansion of SOCIL Service area.	Melanie Hogan shared the background of the motion. MOTION: Melanie Hogan SECOND: Mirta Reyes-Chapman

<p>MOTION: To proceed forward with the process for SOCIL to expand its service area to include Athens County.</p>	<p>DISCUSSION:</p> <p>The process will include: SILC will prepare a summary analysis to be posted for 30 days of public comment, CIL Directors will be given the notice and will each vote on the amendment, at the next SILC meeting the SILC will review public comment and vote on the Amendment to the SPIL.</p> <p>Jordy Stringer, Executive Director of SOCIL, shared the background on the expansion of services to Athens County. There has been engagement with community members in the County, planning from the board of SOCIL, addition of board member from Athens County, and extensive planning that has taken place.</p> <p>The Center has followed the approved language in the State Plan to undertake this expansion. Jordy appreciated the SPIL committee's time in discussing and reviewing the proposal submitted by SOCIL.</p> <p>Jordy shared that the Center reached out to community leaders in Athens last year and learned that there has been expressed interest in a CIL in Athens for several years.</p> <p>OPPOSED: None ABSTENTION: None MOTION: Carries</p> <p>Jeremy shared the process that will take place going forward as outlined in the SPIL.</p>
<p>Video presentation shared</p>	<p>A video intro from Governor Mike DeWine for the Youth Leadership Forums was shared with the Council.</p>
<p>Announcements</p>	<p>Announcements & Public Comment</p>
<p>Announcements</p> <p>Public Comment</p>	<p>No announcements at this time.</p> <p>No public comment at this time.</p>
<p>Adjournment</p>	<p>Adjournment</p>
<p>Adjournment</p>	<p>Chair Flynn, called the meeting to close.</p>
<p>Minutes Submitted by</p>	<p>Jeremy Morris, Executive Director</p>



SESSION NOTES*

Thursday, August 19, 2021

Meeting Held Virtually

***Due to changes in the Emergency Declaration ending the Ohio SILC was unable to conduct business remotely after 6/30/2021. The official business meeting was cancelled due to remaining concerns about the health and safety of the SILC members and public attendees. In place the SILC held a session with training, information sharing, and networking opportunity. While this was not an official business meeting of the SILC, members of the public were still able to attend, notice was posted on the Ohio SILC website, and all members of the public were able to participate in the session. Session was recorded and notes are presented to document the session.**

INDIVIDUALS Present

Kevin Flynn	Kara Ayers	Mirta-Reyes Chapman	Davin Marcum
Melanie Hogan	Kyle Corbin	Chris Gerbetz	Jeremy Morris
Christy Carpenter	Rob Festenstein	Teresa Teeple	Kelly Hickman
Davey McNelly	Renee Wood	Gwen Harshaw	John Ballard
Rajai Saleh	Dave Bertsch	Shannon Monyak	Kevin Truitt

TOPIC	Welcomes and Introductions
Welcome	<p>Chair Flynn welcomed everyone to the session and explained the reason for cancelling the official quarterly meeting of the SILC.</p> <p>Jeremy shared some updates about the SILC. The Administration on Community Living responded to the SILC that the proposed amendment would not be accepted.</p> <p>Proposed President's budget does have substantial increase in Independent Living funding.</p> <p>ACL grant semi-annual report was submitted. The grant has been extended until 2022.</p> <p>YLF Regional project finished up in June, attendance was lower than we had hoped for the events but there was great success overall.</p> <p>Jeremy discussed the reauthorization of the Rehabilitation Act session at the NCIL Conference and the issues that have come up from around the country.</p> <p>Kevin talked about updated to a complaint he filed against the University of Cincinnati.</p> <p>Mirta discussed the transit coordinated plan and encouraged people to get involved in their region's planning process. She shared that each region is different on timing, but you can find out who your designated recipient for 5310 funding is for funding and see when the updates to plans take place.</p> <p>Kelly shared that SIL will be working on a new project that works with increasing advocacy in college age youth, this project expands on their previous project of the Leadership Academy.</p>
	Trainings and Presentations
Teresa Teeple, Ohio Office of the State Long-Term Care Ombudsman	<p>Teresa provided an overview presentation of the Ombudsman program in Ohio for participants.</p> <p>The Ombudsman program can serve individuals in long-term care settings as well as individuals that receive Home and Community-Based Services They also have the contract to work with MyCare Ohio recipients.</p> <p>They operate with both staff and volunteers statewide; they are also not mandated reporters to help with confidentiality and building relationships with consumers.</p> <p>Consumers eligible are any individuals receiving long-term services and supports no matter what source of funding or type of services and supports.</p>
Kevin Truitt, Disability Rights Ohio	<p>Kevin discussed that DRO is looking for information on what individuals in the disability community think DRO should be focusing on this year.</p> <p>Renee discussed people being forced into institutional settings because of lack of community-based services.</p>

	<p>Kevin Flynn asked about DRO's involvement in ADA related and public access issues.</p> <p>Mirta discussed public events and how they block off accessible paths and consumer rights of way.</p> <p>Kara shared it would be helpful to create some guide in ADA complaints and how individuals can file and what to expect.</p> <p>Davey asked if DRO is seeing issues about reasonable accommodations about working from home.</p>
	Announcements & Other Comments
	No attendees had additional comments or announcements.
<u>Minutes Submitted by</u>	Jeremy Morris, Executive Director

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

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

Ohio Statewide Independent Living Council

Ohio SILC Fiscal Policies and Procedures

Adopted:
9/20/18

Contents

Introduction:	1
Board and Staff Responsibilities:	2
Segregation of Responsibilities:	4
Expense Allocations:	4
Internal Controls:	4
Safe-Guarding Assets:	5
Policies and Procedures on Expenditures:	5
Inventory:	5
Cash Receipts:	5
Cash Disbursements:	6
Supporting Documentation:	7
Allowability of Costs (based on Uniform Guidance 200.403):	7
Reasonable Costs (based on Uniform Guidance 200.404):	7
Allocable Costs (based on Uniform Guidance 200.405)	8
Debit and Credit Card Procedures:	8
Bank Statement Reconciliation:	9
Management Information Systems:	10
Bank Account Transfers:	10
Non-Expendable Property:	11
Property, Equipment and Furniture Accounting Policy:	12
Purchase Thresholds:	12
Compliance with all Federal and State Laws and Regulations:	13
Annual Budget Process:	13
Record Retention Policy	14

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 activates 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