

One Voice for Volusia, Inc.

Policy & Procedure Manual

Revision Date: April 14, 2014

*Draft Revisions Submitted 5-03-17 (Changes and reasons)
Highlighted for committee input*

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT:	Fiscal Management System	3
SUBJECT:	Purchasing and Accounts Payable Procedures	5
SUBJECT:	Procurement	6
SUBJECT:	Cost Allocation Methodology	7
SUBJECT:	Regulatory Reporting and Payments	8
SUBJECT:	Payroll Procedures	9
SUBJECT:	Receipt of Payments and Donations	10
SUBJECT:	Timekeeping/Job Costing	11
SUBJECT:	Program Income Revenue	12
SUBJECT:	Training and Travel/Reimbursement.....	13
SUBJECT:	Cost Sharing and Matching	14
SUBJECT:	Access to Records	15
SUBJECT:	Grant/Contract Monitoring and Reporting	16
SUBJECT:	Funds Repayment Policy	17
SUBJECT:	Property/Equipment Inventory	18
SUBJECT:	Consultants and Contractors.....	19
SUBJECT:	Equal Employment Opportunity/Civil Rights	20
SUBJECT:	Invention Agreement	22
SUBJECT:	Personnel Procedure	23
SUBJECT:	Employee Classification and Work Schedule	24
SUBJECT:	Workers' Compensation	26
SUBJECT:	Drug/Smoke Free Workplace	27
SUBJECT:	Conflict of Interest (Board of Directors)	30
SUBJECT:	Conflict of Interest (Employee, Contractors & Consultants)	34
SUBJECT:	Work Related Grievance Procedure.....	35
SUBJECT:	Records Retention	36
SUBJECT:	Fraud Prevention	37

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Fiscal Management System

POLICY: One Voice for Volusia practices sound financial practices following Generally Accepted Accounting Principles (GAAP).

PROCEDURE:

1. **Fiscal Year:** One Voice for Volusia's fiscal year shall be July 1 to June 30, as outlined in the company bylaws.
2. **Accounting System:** One Voice for Volusia utilizes a double-entry accounting system (QuickBooks) that includes cash receipts, disbursement journals and a general ledger. One Voice for Volusia operates on an accrual basis, maintains a chart of accounts, and identifies each funding source as a separate class in the accounting system.
3. **Budget/Expenditure Reconciliation:** The Executive Director will prepare an annual budget for review and approval by the Executive Committee. Revisions to the budget will be made, as needed, by the Executive Director and a copy will be provided to the President and Treasurer. Monthly, the ~~Administrative Coordinator~~ **Bookkeeper** will prepare a report reconciling the actual expenditures against the approved budget, by funding source, for the Executive Director's review. A budget/expenditure reconciliation report shall be provided to the President and Treasurer quarterly and all significant variances shall be investigated by the Executive Director. All asset and liability accounts are reconciled to subsidiary records at least annually.
4. **Bank Reconciliation:** One Voice for Volusia's bank account statements are reconciled monthly. The Clerical Assistant will open and date stamp the statement. The Executive Director will review the Bank
5. **Statement and complete the reconciliation in QuickBooks.** The Executive Director will review and approve the final reconciliation and forward to the ~~Administrative Coordinator~~ **Bookkeeper** for filing.
OVFV no longer employs an Administrative Coordinator
6. **Annual Financial Audit:** The One Voice for Volusia Board of Directors shall ~~may~~ **may** commission an annual financial audit by a qualified accounting firm ~~at the end of each fiscal year.~~ **should a contract meet the Single Audit requirement based on the expenditure of \$750,000 of Federal or State funds. One Voice for Volusia shall request bids for audit services not less than every five years, unless otherwise determined by the Executive Committee. If the One Voice for Volusia annual budget exceeds \$500,000 in federal funds in a fiscal year, One Voice for Volusia will commission an audit in compliance with OMB circular A-133 (single audit.)**
OVFV has not ever had expenditures of \$750,000 and audits for our size cost \$8,000. James Halleran of James More & Co. our CPA and the Finance Committee recommended these changes.
7. **Indirect Costs:** One Voice for Volusia does not utilize an indirect cost rate and direct charges all grant/contract related expenditures. All expenditures charged to a funding source are directly related

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

to the activities included in each grant/contract and in accordance with each approved program budget.

8. **Cash Flow:** One Voice for Volusia will maintain adequate funds to ensure the ability to pay all accounts receivable in a timely manner.
9. **Checks:** Blank checks are stored in a locked filing cabinet. Any voided checks are retained.
10. **Reports:** The following reports are submitted by the Executive Director to the President and Treasurer on a quarterly basis:
 - Budget to YTD Actual Revenues and Expenditures
 - Current Agency Balance Sheet
 - Other reports as requested
11. Beginning December 31, 2008, a member of the Executive Committee, or an independent qualified nonprofit CEO/CFO from another organization, will complete an independent review of One Voice for Volusia's financial records to enhance the Organization's internal control environment. A summary of the review with any comments or findings will be forwarded to the President and Treasurer of One Voice for Volusia. **Finance Committee currently has agreed to take on this task.**

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Purchasing and Accounts Payable Procedures

POLICY: Expenditures are made according to the One Voice for Volusia purchasing policy and are paid in a timely manner, on or before due date.

PROCEDURE:

To be reviewed by the Finance Committee

1. The Executive Director is responsible for all agency purchasing and accounts payable and shall receive prior approval from the Board President or Treasurer for all purchases in excess of \$500 \$1000 that are not in the approved corporate budget. Since individual purchases are not approved, everything could be in the approved corporate budget, recommend raising amount to \$1,000 (DJ)
2. All agency purchases shall comply with the current agency budget and shall be made through use of the debit card/credit card or check. The Executive Director shall maintain control of all blank checks and the agency debit card/credit cards. The Executive Director shall be the only staff able to authorize the use of the agency debit/credit card and is the only name listed on the debit card/credit card. All expenditures made with checks or the agency debit card/credit cards shall include a receipt that is kept in the agency expenditure files.
3. All agency expenditures (paid by check or agency debit card/credit card) in excess of \$500 \$1000 that are not included in the approved corporate budget shall require prior approval from the Board President or Treasurer. To improve internal controls have 2 signatures and raise the threshold to \$1,000.
4. Only business related expenditures shall be made with the agency debit card/credit card –no personal expenditures shall be made using the agenda debit/credit card.
5. All expenditures in excess of \$5,000.00 shall require three written bids and the Executive Director and the Board President or Treasurer shall approve the selected vendor. (See separate Contractor and Consultants Policy for purchasing terms).
6. Once checks are generated and have proper signatures, one copy of the check stub is attached to invoice, receipt or other original document verifying expenditure. Checks are filed according to the chart of accounts. Checks are generated by the Bookkeeper from the QuickBooks accounts payable feature and presented to the Executive Director for signing.
7. Checks are processed according to due dates on invoices and/or monthly statements.

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Procurement

POLICY: One Voice for Volusia procurement policy outlines the process for purchases.

PROCEDURE:

1. **Purchases** - all agency purchases shall comply with the current agency budget and shall be made through use of the debit card or check.
2. **Purchasers** – all agency purchases shall be made by the Executive Director or designee.
3. **Expenditures Over \$500 \$1000 that are not in the approved agency budget**– all agency purchases over \$500 \$1000 that are not in the approved agency budget require additional approval from the President or Treasurer for debit card purchases. **Creates consistency with changes to page 5**
4. **Expenditure over \$5,000** - shall require three written bids for purchases and the Executive Director and Board President or Treasurer shall approve the selected vendor. (See separate Contractor and Consultants Policy for terms).

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Cost Allocation Methodology Removed from former Handbook, DJ would like it back in.

POLICY: To ensure that One Voice for Volusia appropriately allocates staff expenses and shared costs among appropriate funding sources.

PROCEDURE:

Allocation of staff expenses - Staff expenses will be allocated to each project (and the projects' respective funding sources) based on an estimation of the actual staff time spent on the project. This estimation may be periodically verified by a sample time-study.

These staff expenses include salaries and fringe (FICA, health benefits, worker compensation insurance, and any other payroll related fees and expenses).

Allocation of Expenses not directly allocated to a particular fund source - All expenses not directly allocated to a particular funding source (such as rent, phone costs, office supplies etc.) are allocated to each fund source based on the percentage of FTEs allocated to each funding source. A Cost Allocation Schedule is maintained to determine the percent calculations.

Modifications to Cost Allocation Calculations -The Executive Director will adjust the cost allocations calculations as needed, based on project timelines, funding timeframes, new grants and contracts and an overall company budget.

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Regulatory Reporting and Payments

POLICY: All regulatory reports and payments are processed in a timely manner.

PROCEDURE:

1. IRS Form 990 - (Return of Organization Exempt From Income Tax) is completed annually by an external accounting firm and submitted to the IRS within 180 days of fiscal year end.
2. Tax Payment - for FICA, Medicare and Withholding is submitted by the 15th of the following month. A payment report is generated in QuickBooks by Clerical Assistant and payment is approved by the Executive Director for approval prior to being electronically submitted.
3. IRS Form 941 - (Employer's Quarterly Federal Tax Return) is completed quarterly (April, July, October, January) and mailed to the IRS prior to month end. This report is generated automatically from QuickBooks. The 941 report is generated in QuickBooks by the Administrative Coordinator then sent to the Executive Director for approval prior to being electronically submitted.
4. Unemployment Compensation - The Employer's Quarterly Report for Unemployment Compensation (UCT-6 form) is completed quarterly by the Administrative Coordinator and approved and signed by the Executive Director. A copy of the report is maintained in our files. The completed form is submitted to the Florida Department of Revenue along with any necessary payments.

All reports and payments are listed on a schedule of Controls and Compliance to ensure that all reports and payments are made in a timely manner and that they all have prior approval before being submitted.

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Payroll Procedures

POLICY: All employees will be paid in accordance with state and federal wage and hour laws.

PROCEDURE:

1. **Personnel:** All personnel files will contain:

- W-4 form indicating social security number and tax withholding (updated annually)
- Resume or vitae
- Copy of Job Description
- Copy of driver license
- Copy of Social Security Card
- Copy of annual Performance Reviews
- Copy of receipt for Employee Handbook
- Copy of Federal I-9
- Copy of direct deposit authorization
- Letter of Hire best practice
- Background Screening Youth Substance Abuse Prevention Grant and HMG/Reading Pals

2. **Letter of Hire:** All employees will have a Letter of Hire that details: rate of pay, salary or number of work hours per week, benefit status, exemption status, job title and program assignment.

3. **Payroll Process:** The Executive Director will approve all time sheets for payment. Time sheets are reported on a Monday through Sunday work week. The Clerical Assistant will process the payroll on a bi-weekly basis and will ensure that the proper deductions are made to all payroll checks. A Payroll Summary report is generated in QuickBooks by the Clerical Assistant and sent to the Executive Director for approval before being submitted electronically. Transactions are done by EFT and Electronic Deposits – no paper checks are issued. A copy of each paystub is delivered to each employee.

4. **Payroll Taxes:** 941 Payroll taxes will be deposited monthly, by the 15th of each month via EFT. The quarterly 941 report shall be completed by the Bookkeeper. (See Regulatory Reporting and Payments for procedure).

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Receipt of Payments and Donations **Finance Committee to Review**

POLICY: All monies received are recorded in a timely fashion and by Generally Accepted Accounting Principles.

PROCEDURE:

1. **Payments:** All donations, grant and contract payments are immediately stamped for deposit into operating bank account, entered into accounting software and taken to bank for deposit or be electronically deposited.
2. **Cash Receipts:** One Voice for Volusia's Clerical Assistant opens all mail, date stamps all received mail, and stamps all checks for deposit. All checks/cash are given to the ~~Clerical Assistant~~ **Bookkeeper** to be logged and deposited. Checks/cash are deposited ~~in a timely manner~~ **within 5 days** and the log is reconciled with the bank deposits monthly by the Bookkeeper and reviewed by the Executive Director. **Changed to reflect best practices methodology used in our office over the last 3 years where ED or bookkeeper deposits funding with 5 business days.**
3. **Electronic Funds Transfers:** When possible, One Voice for Volusia shall request Electronic Funds Transfer for federal and state grants/contract payments. When an electronic funds transfer is received by the One Voice for Volusia bank account, the Clerical Assistant will enter the deposit in the accounting system after printing the confirmation of payment from the online banking system.
4. **Check Copies:** All copies of checks and/or cash are filed with bank deposit receipt.

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Timekeeping/Job Costing

POLICY: The timekeeping policy ensures that all payments for contractors and employees are directly related to funding source requirements.

PROCEDURE:

1. **Employees:** Employee's salaries may be funded by more than one funding source. The percentages of salary paid for by each funding source will be determined by an estimate of time necessary for the completion of all project activities, by funding source and verified by timesheets.
2. **Timesheets:** All Employees shall complete bi-weekly time sheets that allocate actual time worked on different projects and Personal Time Off to a specific funding source. All timesheets will be signed and certified as accurate by the employee and the Executive Director.
3. **Contractors/Consultants:** All contractors are governed by performance-based contracts with specific deliverables that relate directly to the grant/contract activities of the funding agency. If an individual contractor is working on activities funded by more than one funder, additional contracts and deliverables will be established for each funding source.
4. **Dual Employment: Employees may be staffed as Dually Employed**

Employees dually employed will be required to comply with and satisfy all application and pre-employment requirements and will be required to comply with all policies and procedures of both hiring entities.

Completely separate leave records must be maintained by each employer regarding any employee dually employed within the meaning of this policy. Dually employed employees will accumulate leave in accordance with the leave policy of each employer based upon the number of hours worked for each employer and shall submit timesheets bi-weekly to the Executive Director.

Dually employed employees within the meaning of this policy will receive benefits in accordance with the benefit plans as negotiated with each employer notwithstanding the employee's entitlement to benefits under any plan of the other employer.

Changes reflect current dual employment

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Program Income Revenue

POLICY: One Voice for Volusia will ensure that revenue streams are in alignment with the Corporation mission and that any program income generated by funds received through federally funded projects will be used only to achieve the objectives of that project.

PROCEDURE:

1. Prior to applying, grants and contract over a year in duration or exceeding \$7500 will be reviewed by the Executive or Finance Committee to ensure that they are fiscally responsible and align with the One Voice for Volusia mission.
2. Program income generated by federally funded projects will be used only to achieve the objectives of that project. No federal funds may be used to influence appropriations at the state or federal level.
3. Program income generated by federally funded projects can be used as matching funds for that project.

1. Mirrors changes added to page 20 and was added for clarity and additional oversight by the Finance Committee May 03, 2017 2. Adds language recommended during CCA monitoring visit.

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Training and Travel

POLICY: One Voice for Volusia employees, Board members and designees shall comply with training and travel policies while conducting One Voice for Volusia business as part of their official capacity and shall receive proper prior approval.

Board travel reimbursement language was changed on page 3, Section 3.06 of the bylaws in June 2017 with the recommendation that this be added to the policies.

PROCEDURE:

- 1. When traveling** on One Voice for Volusia business, mileage will be reimbursed at the current IRS rate per mile, unless a lesser amount is dictated by funding source, in which case the funder's guidelines will apply. Standardized One Voice for Volusia travel and mileage reimbursement sheets will document ~~employee~~ traveler's name, business conducted, applicable program, miles traveled and total reimbursement requested. Mileage reimbursement should be submitted monthly and be approved by the Executive Director, or appropriate designee and provide all original receipts associated with travel expenses.
- 2. Training and Conferences** - fees shall be approved by the Executive Director or appropriate designee prior to expenditure. All arrangements for travel costs (airfare, lodging, and rental cars) shall be the most cost effective option available to the traveler. Travel related expenses must be listed on the standardized One Voice for Volusia travel and mileage reimbursement sheet and be accompanied by all original receipts associated with travel expenses.
- 3. Overnight Travel:** Staff Travelers will receive an advance per diem allotment when traveling overnight. The per diem amount will be based on the U.S. General Services Administration Domestic Per Diem Rates, unless a lesser amount is dictated by a funding source, in which case the funder's guidelines will apply. When requesting per diem, traveler must subtract meals and provisions already provided as part of a training package, conference or event. Advances for per diem all need to be approved by the Executive Director.

Language encompasses all travelers including the BOD and is more clear on expected documentation for reimbursement.

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Cost Sharing and Matching

POLICY: One Voice for Volusia will ensure that matching or cost sharing contributions will be verifiable and necessary with proper documentation maintained.

PROCEDURE:

1. All matching or cost sharing contributions (including cash and third party in-kind) will be appropriately documented and documentation will be maintained according to the record retention policy.
2. Matching contributions will only be documented as match for one federally funded project.
3. All matching funds will be necessary and reasonable for proper and efficient accomplishment of the project objectives.
4. Matching funds may not be federal funds.
5. All matching funds will be allowable, according to the federal funding source's guidelines.

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Access to Records

POLICY: Any individual is allowed access to One Voice for Volusia's books, documents, papers and records at any time, excluding any personal/identifying information.

PROCEDURE:

Any individual or organization wishing to review One Voice for Volusia's records may request access by contacting our office by either phone, email or mail and request particular records.

One Voice for Volusia's staff will make every effort to provide the individual with access to records or copies of records in a timely manner. One Voice for Volusia reserves the right to charge the individuals requesting copies of documents a reasonable fee for the cost of copies.

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Grant/Contract Monitoring and Reporting

POLICY: One Voice for Volusia maintains individual files by funder and monitors each file monthly or quarterly, as billing schedule requires.

PROCEDURE:

1. **Grant/Contract Files:** Each grant/contract is maintained in a separate file, which includes the following:
 - a. Each grant is labeled by program, funder and grant period.
 - b. Original signed contract outlining grant restrictions, reimbursement and reporting requirements.
 - c. Any correspondence received
 - d. Any revisions to original grant contract.
 - e. Copy of reimbursement request.
 - f. Copy of required reports submitted.
 - g. Copy of payments received.
2. **Requests for Reimbursements for Cost Reimbursement Grants/Contracts:** One Voice for Volusia will request reimbursement for grant/contract related expenses as dictated by the funding agency. If the funder does not dictate a reimbursement schedule, One Voice for Volusia will request reimbursement monthly on the last day of each month.
 - a. **For SAMHSA Grants:** Payment Management System draw downs will be:
 - i. Limited to the minimum amounts needed to cover allowable project costs
 - ii. Timed in accordance with actual immediate cash requirements of carrying out the approved project; and
 - iii. Not be made to cover future expenditures.
3. **Invoicing for Fixed Price Grants/Contracts:** One Voice for Volusia will invoice for payment of all fixed price grants/contracts according to the contract stipulations with the funder.
4. **Payment Posted:** Payments are posted to the accounting system upon receipt.

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Funds Repayment Policy

POLICY: If for any reason an expenditure is determined to be unallowable or a funder discovers an overpayment has been made, One Voice for Volusia will immediately perform an audit and make arrangement for repayment according to the terms of the contract.

PROCEDURE:

1. One Voice for Volusia agrees to return any overpayment due to unearned funds or funds that are disallowed pursuant to the terms and conditions of the funder's contract.
2. In the event that One Voice for Volusia or the funder or its independent auditor discovers that an overpayment has been made, One Voice for Volusia will repay the over payment immediately upon notification (One Voice for Volusia will at this time perform their own internal audit of the said account).
3. In the event that One Voice for Volusia or the funder or its independent auditor **or the Finance Committee** discovers that an expenditure is deemed unallowable, One Voice for Volusia will repay the determined amount cited immediately upon notification (One Voice for Volusia will at this time perform their own internal audit of the said account). **Supports the role of newly created Finance Committee**

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Property/Equipment Inventory

POLICY: One Voice for Volusia maintains an inventory of property/equipment with a value of \$500.00 or more.

PROCEDURE:

1. Any nonexpendable tangible property having a useful life of more than one year with a cost of over \$500 shall be considered property/equipment and will be included on the agency's inventory.
2. The inventory is maintained and updated with each purchase of non-consumable items with a value of over \$500.00 using the Property Inventory Form. An annual inventory review is conducted by the Executive Director.
3. All computers shall be considered equipment if the sum of the value of the CPU and the monitor is over \$500.00, even if purchased separately, and shall be documented using the Property Inventory Form.
4. All property located at One Voice for Volusia work location shall remain locked to safeguard against loss or theft and shall be adequately insured.

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

SUBJECT: Consultants and Contractors

POLICY: One Voice for Volusia consultants/contractors shall comply with all the terms and conditions in the contract for services.

PROCEDURE: One Voice for Volusia may use contractors/consultants for professional services from time-to-time, as deemed appropriate by the Executive Director. The Executive Director may identify appropriate contractors/consultants through referrals, professional networks, and public advertisements.

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

1. Contract: All contractors/consultants shall sign a standard contract that includes the following language and details:

- H. TERMINATION OF THIS AGREEMENT.** One Voice for Volusia or the Independent Contractor may terminate this agreement with 15 days written notice.
- I. ENTIRE AGREEMENT.** This Agreement constitutes the entire understanding and agreement between One Voice for Volusia, Inc. and the Independent Contractor with Regard to all matters herein. There are no other agreements, conditions, or representations, oral or written, express or implied, with regard thereto. This Agreement may be amended only in writing, signed by both parties.

Attachment 1

A. SCOPE OF WORK:

1. General Description:

B. MANNER OF SERVICE PROVISION:

1. Service Tasks. The Independent Contractor will:

C. COMPENSATION:

1. Rate of Payment and Payment Schedule: Adds clarity

2. Invoicing:

stages of development, shall be and remain the sole and exclusive property of One Voice for Volusia, Inc.

- E. INDEMNIFICATION.** Independent Contractor shall indemnify, defend, and hold One Voice for Volusia directors and officers, employees, and staff harmless from and against any and all liabilities, claims, losses, lawsuits, judgements, and/or expenses, including attorney's fees through appellate levels, arising either directly or indirectly from any and all negligent acts or omissions or out of the performance of this agreement by Independent Contractor or its employees.
- F. INSURANCE.** The Independent Contractor is solely responsible for their own medical and liability coverage. The Independent Contractor agrees that will be held harmless for any injury or illness that may occur during the course of providing services under this Agreement during the entire term of the Agreement.
- G. TERMS OF AGREEMENT.** The Agreement will begin on the ____ day of ____, ____, and will expire on the ____, day of ____, ____.

2. Contractor/Consultant File: A file will be maintained for all consultants/contractors and shall include:

- Signed Contract and Attachments
- Completed W-9 form
- Resume or vitae
- Reports submitted

One Voice for Volusia, Inc

Policy & Procedure

Draft proposal 5-03-17 and Revision Date: April 14, 2014

3. Compensation of Contractors: The Executive Director shall determine the appropriate compensation for all contractors based on contract deliverables, time requirement estimates and current fair and reasonable compensation for comparable duties.

4. Board Approval: ~~Nonrecurring contracts~~ Expenditures over \$15,000 \$7500 or contracts over a year in duration will be submitted by the Executive Director for review and approval by an active standing committee (Executive Committee or Finance Committee,) as determined by the Board Chair. Further engages the BOD in decision making, acknowledges new committee structure and provides flexibility for review if time is of the essence. 5-3-17 Finance Committee changed language to expenditures and added contracts over a year to the language and requested comparable language added to page 12 on Revenue.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

SUBJECT: Equal Employment Opportunity/Civil Rights

POLICY: One Voice for Volusia complies with the United States Equal Employment Opportunity Commission (EEOC) and with the State and Federal guidelines as established by law pertaining to the Civil Rights Act of 1964, the Rehabilitation Act of 1973, the Education Amendment of 1972, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990 and the Equal Pay Act of 1963.

PROCEDURE: One Voice for Volusia shall not discriminate based on race, color, sex, religion, national origin, age, disability, and prohibits retaliation for opposing job discrimination, filing a charge, or participating in proceedings under these laws:

- a. **Title VII of the Civil Rights Act of 1964 (Title VII)** prohibits race, color, religion, sex, and national origin discrimination. *Title VII applies to: employers with fifteen (15) or more employees.*
- b. **Age Discrimination in Employment Act of 1967 (ADEA)** prohibits age discrimination against individuals who are forty (40) years of age or older. *The ADEA applies to: employers with twenty (20) or more employees.*
- c. **Title I of the Americans with Disabilities Act of 1990 (ADA)** prohibits employment discrimination against qualified individuals with disabilities. *The ADA applies to: employers with fifteen (15) or more employees.*
- d. **Equal Pay Act of 1963 (EPA)** prohibits wage discrimination between men and women in substantially equal jobs within the same establishment. *The EPA applies to: most employers with one or more employees.*
- e. **Rehabilitation Act of 1973 (Section 504)** prohibits discrimination against individuals who are handicapped.

Anyone who believes that his or her employment rights have been violated because of race, color, sex, religion, national origin, age, disability or because of retaliation may file a charge of discrimination with EEOC. By law, EEOC must accept the filing of a charge.

Any employee who feels that their rights have been violated shall follow the One Voice for Volusia grievance policy and procedure outlined in the One Voice for Volusia Employee Handbook. It is the policy of One Voice for Volusia that employees have an opportunity to present their work-related complaints and to appeal management decisions through a dispute resolution or grievance procedure.

Independent Contractors are not considered employees of One Voice for Volusia.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

Please note One Voice for Volusia **currently does not** meet the minimum standard requirement for the Title VII of the Civil Rights Act of 1964 (Title VII); Age Discrimination in Employment Act of 1967 (ADEA); and Title I of the Americans with Disabilities Act of 1990 (ADA). **DJ questions having these standards in here if we do not currently have the staff capacity.**

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

SUBJECT: Invention Agreement

POLICY: This policy outlines One Voice for Volusia Invention Agreement between One Voice for Volusia and employees.

PROCEDURE: All One Voice for Volusia employees agree to assign all inventions related to One Voice for Volusia goals, at all stages of development, shall be and remain the sole and exclusive property of One Voice for Volusia.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

SUBJECT: Personnel Procedure

POLICY: The Executive Committee of the Board of Directors shall hire and supervise the Executive Director. The Executive Director shall hire all other staff and any private contractors, as needed.

PROCEDURE:

Hiring: The Executive Committee of the Board of Directors shall be responsible for the hiring of the Executive Director and shall ensure that their knowledge, skills and abilities are appropriate for the position requirements.

Dismissal: Every One Voice for Volusia employee has the status of “employee-at-will”, meaning that no one has a contractual right, express or implied, to remain in One Voice for Volusia’s employ. One Voice for Volusia may terminate an employee’s employment, or an employee may terminate his/her employment, without cause, and with or without notice, at any time for any reason. No representative of One Voice for Volusia (except the Executive Director and/or Board President) has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above.

Change in Employee Status: Any changes (hours worked, benefits received, salary increase or position change) will be detailed on a Personnel Change form with signatures from both the Executive Director and the Employee and placed in the employee’s permanent record.

Termination Letter: If an employee is terminated either voluntarily or involuntarily, a letter of termination will be submitted prior to issuance of a final paycheck. The final check will be released only after all property of One Voice for Volusia, Inc. has been returned. This would include keys, cellular phone, credit cards or any other items. An exit interview will be conducted by the Executive Director as close to the employee’s last day as possible.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

SUBJECT: Employee Classification and Work Schedule

POLICY: This policy ensures that all One Voice for Volusia employees are completely informed of the employee classification and work schedule.

PROCEDURE:

Employee Classification Definitions: All One Voice for Volusia employees are classified in one of the following categories:

- Full-Time Exempt
- Full-Time Non-Exempt
- Part-Time Hourly
- ~~Temporary Hourly~~
- Dually Employed

Full-Time Exempt Employee – are those employees, by classification and law, not subject to the FLSA minimum wage and overtime pay requirements. At One Voice for Volusia, “salaried employee” is equivalent to “exempt employee”.

Full-time Exempt Employees are expected to work until a particular task is completed or the goal is accomplished; be that forty hours in a week or sixty hours in a week.

There are five (5) types of exempt job classification an employee maybe categorized in. The Executive Director will determine if an employee meets the definition of an Executive, Administrative, Professional (learned or creative), Outside Sales, or Computer Professional he/she deemed Exempt.

The ~~Executive Director~~ **Corporation** will use the Fair Labor Standards Act (FLSA) the guideline to determine exemption status for an employee. FLSA has a three (3) guideline test to determine exemption status. The guidelines are:

1. The Salary Test – paying a salary verses hourly.
2. The Salary Level – paying an employee at least \$455 per week - paying an employee below this amount automatically makes the employee non-exempt.
3. The Duties Test - If an employee meets the definition of an Executive, Administrative, Professional, Outside Sales, or Computer Professional he/she is deemed Exempt.

Full-Time Non-Exempt— are employees working at least 32 hours per week (hourly employees) not exempt from overtime regulations of the FLSA. “Hourly employee” is equivalent to “non-exempt employee”. In the case where a full-time employee works more than the 40 hours in a single week, the employee must be paid overtime

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

rate of time-and-one-half of the regular hourly rate for all hours worked over 40. All overtime work and pay must be approved by the Executive Director prior to an employee working over their normal hours per week.

Part-Time /Temporary Hourly – are employees not exempt from overtime regulations of the FLSA. At One Voice for Volusia an “hourly employee” or “temporary employee” are **is** equivalent to “non-exempt employee”.

Part-time employees are expected to work at least twenty (20) hours per week. The specific hours per week of work and work schedule will be determined by the employee and the Executive Director. The Executive Director has the final decision on the work schedule.

~~A Temporary Employee’s work schedule will be determined by the employee and the Executive Director.~~
Congruent with the language in the Employee Handbook

A Dually Employed staff’s work schedule and benefits package will be determined by the employee and the Executive Director.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

SUBJECT: Workers' Compensation

POLICY: One Voice for Volusia employees shall comply with the workers' compensation policies while conducting One Voice for Volusia business. One Voice for Volusia is covered under statutory state Workers' Compensation Laws.

PROCEDURE:

1. **First Report of Injury** – The Executive Director **must** immediately be notified should an employee sustain a work-related injury.
2. **Emergency Medical Attention** - In the case of an emergency, the employee should go or be taken to the nearest hospital emergency room for treatment and then utilize the Medical Service Provider if additional treatment is necessary. The Worker's Compensation Carrier and service provider's telephone number are located inside the Employee Resource File cabinet.
3. **Non-Emergency Medical Attention** – Should an employee sustain a work-related injury requiring non-emergency medical attention, refer to the list of approved physicians by calling the Workers' Compensation Carrier's Medical Service Providers (the Executive Director will give you the Medical Service Providers listing).
4. In the event the Executive Director is not present when a non-emergency medical accident or injury occurs Employees may access the Worker's Compensation Carrier and Medical Service Provider's telephone number located inside the Employee Resource File cabinet. The employee **must** contact the Executive Director by cell phone and report the accident or injury.
5. **Accessing Benefits** – The Executive Director shall notify the Workers Compensation Carrier within 24 hours of the injury. The carrier shall investigate and determine the compensability of the injury, provide an authorized doctor, pay for all medically necessary care and treatment related to the injury. For additional information, the employee shall contact the Executive Director.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

SUBJECT: Drug/Smoke Free Workplace

POLICY: It is One Voice for Volusia's desire to provide a drug-free, smoke free, healthful, and safe workplace. To promote this goal, employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner. One Voice for Volusia prohibits manufacture, distribution, dispensation, possession, or use of any illegal drug, alcohol, or controlled substance while on One Voice for Volusia work location, or while on duty.

These activities constitute serious violations of rules, jeopardize One Voice for Volusia and can create situations that are unsafe or that substantially interfere with job performance. Employees in violation of the policy are subject to appropriate disciplinary action, up to and including termination and/or required participation in a substance abuse rehabilitation or treatment program.

No employee shall drive any vehicle of One Voice for Volusia, or any other vehicle for One Voice for Volusia related business, while under the influence of alcohol or illegal drugs. No employee shall drive any vehicle of One Voice for Volusia, or any other vehicle for One Voice for Volusia related business, while impaired as a result of using prescription or over the counter medications.

Illegal drugs for the purpose of this policy include (a) drugs that are not legally obtained and (b) drugs that are legally obtainable but have been obtained illegally.

1. **Engaging** - Any employee or contractor engaging in the sale, purchase, transfer, possession, or use of illegal drugs while on One Voice for Volusia work location or on duty is subject to disciplinary action, up to and including termination.
2. **Jeopardizing** - Any employee or contractor engaging in the sale, purchase, transfer, possession, or use of illegal drugs which could jeopardize the safety of other employees or contractors, the public, or equipment while on One Voice for Volusia work location or on duty is subject to disciplinary action, up to and including termination.
3. **Arrested** - Any employee or contractor arrested for the sale, purchase, transfer, possession, or **illegal** use of **illegal** drugs **or prescriptions** off-the-job may be considered in violation of this policy is subject to disciplinary action, up to and including termination. Employees and contractors must within five (5) days notify the Executive Director of any convictions of drug-related offenses, including nolo contrende or violations occurring in the work place or while on duty.

Employees with questions or concerns about substance dependency or abuse are encouraged to discuss these matters with the Executive Director in order to receive assistance or referrals to appropriate resources in the community. Employees may raise these concerns with the Executive Director without fear of reprisal. Employees with drug or alcohol problems that have not resulted in, and are not the immediate subject of, disciplinary action are encouraged to seek rehabilitation or treatment.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

PROCEDURE:

One Voice for Volusia does not test applicants, as part of the employment application process, for the presence of illegal drugs. One Voice for Volusia may request an employee take a test for drug and alcohol use based upon reasonable suspicion that the employee has violated the One Voice for Volusia Drug-Free Workplace Policy. Reasonable suspicion testing may be based upon, but not limited to, the following:

- a. Observable phenomena, such as an employee's behavioral pattern and physical manifestations, or direct observation (a confidential eyewitness account from another credible employee, consumer or family member) of drug use or possession, and/or the physical symptoms of being under the influence of a drug.
- b. A pattern of abnormal conduct or erratic behavior; being emotionally or physically unfit for duty.
- c. Arrest or conviction for a drug-related offense, or the identification of an employee as the focus of a criminal investigation into illegal drug possession, use or trafficking.
- d. Information provided by reliable and credible source.
- e. Evidence the employee has tampered with a previous drug test.
- f. Information an employee has caused or contributed to an accident while at work.

PROCEDURES FOR THE EXECUTIVE DIRECTOR:

If an employee is suspected of illegal drug use or alcohol use, the Executive Director will:

- a. Document all information, facts and circumstances leading to and supporting this suspicion.
- b. Report such facts immediately to the Board President or designee.
- c. If the Executive Director and the Board President or designee determine upon their review that a reasonable suspicion exists, the Executive Director and the Board President may ask the employee to provide a urine specimen and/or blood sample to an approved licensed and certified laboratory for the testing to be conducted.
- d. If an employee refuses to submit to such a test, they will forfeit all Workers' Compensation medical and indemnity benefits and will be terminated. An employee who has been tested will be suspended without pay and may not return to work until the test results are received by the Executive Director. The employee will receive any back wages that would have been earned while suspended if the results are negative. The employee must submit the drug test result within five (5) working days of the request for drug testing.
- e. Follow-up testing: the employee may be asked to submit to a follow-up drug test on a quarterly, semiannual, or annual basis for up to two (2) years thereafter. All test results must be received by the Executive Director within five (5) working days of the request for drug testing.
- f. All final results and action taken will be documented in the employee's personnel file.

One Voice for Volusia recognizes drug and alcohol abuse is a serious problem that is not always easy for a user to control. As a result, employees who voluntarily come forward prior to a request they be tested and report their drug or alcohol abuse problem to the Executive Director or Board President, will be given a single opportunity to

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

remain employed by One Voice for Volusia by agreeing to the terms of rehabilitation/treatment. If an employee is convicted of a drug-related crime, pleads guilty or nolo contendere, the employee may be terminated.

SMOKE FREE:

One Voice for Volusia is a smoke free workplace which means employees are not permitted to smoke during One Voice for Volusia work hours, while representing One Voice for Volusia, regardless of location where services are being provided. is a smoke free environment. Smoking is permitted outside of the building in designated areas only. Smoking is not permitted inside the building or office space at any time. All employees should serve as role models and external events attended or put on by One Voice for Volusia should fall under the smoke free environment.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

SUBJECT: Conflict of Interest (Board of Directors) and Board Orientation

POLICY: The purpose of the conflict of interest policy is to protect One Voice for Volusia's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of One Voice for Volusia or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

This policy will be provided and Conflict of Interest forms will be signed and submitted annually at a designated Board of Directors Meeting. New Board members will receive a copy of the By-laws and Policies and Procedures as part of their Board Orientation and sign a Conflict of Interest form within 30 days of joining the Board.

Provides additional direction and standardization and addresses removal of page 4, Section 3.10 Orientation language of by-laws on 6-27-16.

PROCEDURE:

Interested Person: Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

Financial Interest: A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which One Voice for Volusia has a transaction or arrangement,
 - b. A compensation arrangement with One Voice for Volusia or with any entity or individual with which One Voice for Volusia has a transaction or arrangement, or;
 - c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which One Voice for Volusia is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Procedures, 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.
1. **Duty to Disclose:** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

2. **Determining Whether a Conflict of Interest Exists:** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. **Procedures for Addressing the Conflict of Interest**
 - a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
 - b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
 - c. After exercising due diligence, the governing board or committee shall determine whether One Voice for Volusia can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
 - d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in One Voice for Volusia's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. **Violations of the Conflicts of Interest Policy**
 - a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
 - b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

5. **Compensation**
 - a. A voting member of the governing board who receives compensation, directly or indirectly, from One Voice for Volusia for services is precluded from voting on matters pertaining to that member's compensation.
 - b. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from One Voice for Volusia, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

6. **Annual Statements:** Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:
 - a. Has received a copy of the conflicts of interest policy,
 - b. Has read and understands the policy,
 - c. Has agreed to comply with the policy, and
 - d. Understands One Voice for Volusia is a charity and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

7. **Periodic Reviews:** To ensure One Voice for Volusia operates in a manner consistent with its charitable purpose and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:
 - a. Whether compensation arrangements and benefits are reasonable.
 - b. Whether partnerships, joint ventures, and arrangements with management organizations conform to One Voice for Volusia's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction. **Consideration for role of Finance Committee?**

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

SUBJECT: Conflict of Interest (Employee, Contractors & Consultants)

POLICY: Employees, contractors, and consultants will disclose any conflict of interest and excuse themselves on matters where their objectivity would be compromised. No employee, contractor or consultant will use their relationship with One Voice for Volusia for personal gain.

One Voice for Volusia prohibits all employees, contractors or consultants from having direct or indirect financial interest in the agency's assets, leases, or business transactions.

PROCEDURE: This procedure outlines One Voice for Volusia employee, contractor and consultant's conflict of interest responsibilities and is consistent with Section 42 of 45 CFR Part 74.

Employees, contractors, and consultants shall comply with this Conflict of Interest policy and procedure to avoid any conflict of interest situation, or the appearance of any conflict of interest.

Although employees, contractors and consultants are not excluded from employment with another agency or organization, factors that may give rise to a conflict of interest include:

- The outside interest places one in a position of representing (or appearing to represent) the corporation;
- The outside interest involves services substantially similar to those offered by the corporation or is considering making available;
- The outside interest lessens the efficiency, alertness or productivity normally expected of employee, contractor or consultant in their jobs;
- The outside interest is with an individual or entity whose services are employed by the corporation.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

SUBJECT: Work Related Grievance Procedure

POLICY: One Voice for Volusia has an open door policy for employees to bring work related conflicts or grievances to the Executive Director's attention by requesting a meeting and the Executive Director will make every effort to resolve the conflict or grievance during an informal meeting process within 5 business days of being notified of the conflict or grievance.

When grievances or conflicts cannot be satisfactorily resolved in an informal setting, the Executive Director will request that the employee submit a formal grievance and will meet the employee within 5 business days of receiving the grievance in writing. All grievance related meetings will be documented.

PROCEDURE: If informal attempts fail, an employee may file a formal grievance. The grievance must be in writing, signed by the employee, and submitted to the Executive Director within 5 working days of the incident causing the grievance, or within 5 working days from the date the employee had reason to know of the incident. The grievance must identify the policy that is alleged to have been violated, provide details of the facts and outline the remedy sought. Grievances that do not include these criteria will be rejected.

Within 5 working days from receipt of the written grievance, the Executive Director will schedule a meeting with the employee. The meeting will take place within 5 working days from receipt of the written grievance. The Executive Director will provide the employee with a written response within 10 working days from the date of the meeting and forward a copy to the One Voice for Volusia Executive Committee.

SUBJECT: Work Related Grievance Procedure

POLICY: One Voice for Volusia is committed to successfully and quickly resolving work related conflicts or grievances using the methodology outlined in the Employee Handbook.

PROCEDURE: Employees with a grievance will consult the Employee Handbook and utilize the steps outlined to successfully resolve their grievance/s.

Finance Committee requested this Policy be removed from P&P and kept in the Employee Handbook on May 03, 2017 for monitoring purposes Julie is leaving some language in the P&P indicating that we have a methodology.

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

SUBJECT: Records Retention

POLICY: To ensure One Voice for Volusia record retention policy is in compliance with all relevant federal and state laws.

PROCEDURE: All records shall be retained for a minimum of seven (7) years. All records shall be retained in compliance with all federal and state laws.

1. **Records** - from the ending year or ready for retention shall be stored in a file box with cover.
2. **Label** – a label shall be placed on top of the boxes labeling all contents located inside the box.
3. **Electronic File** - an electronic file will be maintained that list all contents contained in each box for quick reference.
4. **Storage** - all properly stored retained records are maintained in the file room.
5. **Employee File** – all employee files will be stored in a labeled box for three (3) years.
6. **Destruction Process for Confidential Information-** files no longer required for retention containing confidential information will be shredded. DJ recommended adding to this section

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

SUBJECT: Fraud Prevention

POLICY: This policy is established to promote the detection and prevention of fraud, waste or abuse of resources belonging to One Voice for Volusia, Inc.

PROCEDURE:

This policy applies to any actual or suspected fraud, waste or abuse of resources involving One Voice for Volusia employees, agents, consultants, vendors, contractors, and/or any other parties with a business relationship with One Voice for Volusia. Any investigative activity will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to One Voice for Volusia.

Fraud is a willful act intentionally committed by an individual, by deception, suppression, cheating or any other fraudulent or any other illegal means, thereby, causing wrongful gains to self or any other individual and wrongful loss to others.

The following are some examples that constitute fraud:

- Falsification of expenses and invoices, forgery or alteration of any check, bank draft or any other financial document;
- Theft of cash or fixed assets;
- Failure to account for monies collected;
- Utilizing company funds for personal use;
- Destruction, disposition, removal of records or any other assets of the company with an ulterior motive to manipulate and misrepresent the facts as to create suspicion/suppression/cheating as a result of which objective assessment/decision would not be arrived at

Reporting of fraud or corruption:

1. Concerns can be reported from various sources such as employees, vendors, members of the public, or as a result of an internal or external audit review.
2. All employees and officers have a duty to report concerns they have regarding any possible fraudulent activities. All reports of fraud or suspected fraud will be handled with the utmost speed and vigilance.
3. Any concerns of fraud should be reported promptly to the Executive Director. If the concern involves the Executive Director, then it is permissible to proceed directly to the President, or any member of the One Voice for Volusia Board of Directors. *Directors are listed on the website at www.ovfv.org.*

One Voice for Volusia, Inc

Policy & Procedure

Revision Date: April 14, 2014

4. Final determination regarding action against an employee, vendor, recipient or other person found to have committed fraud will be made by the Board of Directors. Offenders at all levels of One Voice for Volusia will be treated equally regardless of their position, title or years of service.
5. Determinations will be made based on a finding of facts in each case, actual or potential damage to One Voice for Volusia, cooperation by the offender and legal requirements by the State of Florida. Depending upon the seriousness of the offense and the facts of each individual case, action against an employee can range from written reprimand and a probationary period to legal action, either civil or criminal.
6. Any and all information pertaining to the reported concern is to be held in strict confidence during the investigation. The Executive Director, the Board President, or any other person investigating the concern are to discuss it only with those individuals who have a need to know about it or who are needed to supply necessary background information.
7. To ensure adequate internal controls, the Executive Director has limited access to the accounting records and cannot make any changes to the general journal.