

**Exhibit A.**  
**Family Safety Center**  
**ARPA State & Local Fiscal Recovery Funds**  
**Project Template**



**ACCOUNTING**  
**POLICIES AND PROCEDURES**

Legal disclaimer to users of this accounting manual:

The materials presented herein are for general reference only. Federal, state, and/or local laws, or individual circumstances, may require the addition of policies, amendment of individual policies, and/or the entire Manual to meet specific situations. These

materials are intended to be used only as guides and should not be used, adopted, or modified without the advice of legal counsel. If legal advice or other expert assistance is required, the services of a competent professional should be sought.

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## **I. Introduction**

The purpose of this manual is to describe all accounting policies and procedures currently in use at **Family Safety Center** and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

All Family Safety Center's staff with a role in the management of fiscal and accounting operations are expected to comply with the policies and procedures in this manual.

These policies will be reviewed annually and revised as needed by the staff and approved by the Board of Director's Finance Chairman and Finance Committee of the Board of Directors.

## **II. Division of Responsibilities**

The following is a list of personnel who have fiscal and accounting responsibilities:

### ***Board of Directors***

1. Reviews and approves the annual budget
2. Reviews annual, monthly, and periodic financial statements and information
3. Reviews Executive Director's performance annually and establishes the salary
4. Three members of the board, typically the Executive Committee, will be appointed by the board to be authorized signers on the bank accounts
5. Reviews and approves all grants/contracts over (\$5,000) with an aggregate of grants/contracts of \$5,000.
6. Reviews and approves all non-budgeted expenditures over (\$2,500)
7. Reviews and signs all issued checks and/or approves check signing procedures
8. Reviews and advises staff on internal controls and accounting policies and procedures
9. Determines whether the organization should have an audit and, if so, chooses and contracts with the auditor
10. Monitors grant reporting and appropriate release of temporarily restricted funds
- 11.

### ***Executive Director/Chief Executive Officer***

1. Reviews and approves all financial reports including cash flow projections
2. Sees that an appropriate budget is developed annually
3. Reviews and signs all issued checks and/or approves check signing procedures except checks issued to Executive Director.
4. Reviews and approves all grants/contracts under \$5,000 and under \$10,000 in the aggregate.
5. Reviews and approves all grant submissions
6. Approves inter-account bank transfers matching designated expenditures.
7. Is on-site signatory for all bank accounts
8. Opens all bank statements, reviews for any irregularities, and reviews completed monthly bank reconciliations
9. Oversees the adherence to all internal controls
10. Reviews all payrolls and is responsible for all personnel files
11. Reviews all incoming and outgoing invoices
12. Initiates donor thank you letter acknowledgements

### ***Finance Chairman***

1. Approves all program expenditures
2. Monitors program budgets
3. Reviews and approves all reimbursements and fund requests
4. Assists Executive Director with the development of annual and program budgets
5. Monitors all expenses to ensure most effective use of assets
6. Oversees expense allocations
7. Reviews, revises, and maintains internal accounting controls and procedures
8. Reviews all financial reports

### ***Bookkeeper/Accountant***

1. Overall responsibility for data entry into accounting system and integrity of accounting system data
2. Processes invoices and prepares checks for signature
3. Makes bank deposits
4. Processes payroll
5. Maintains general ledger
6. Prepares monthly and year-end financial reports
7. Reconciles all bank accounts
8. Mails vendor checks
9. Manages the petty cash fund
10. Reviews and manages cash flow
11. Manages Accounts Receivable
12. Monitors and makes recommendations for asset retirement and replacement

### **III. Chart of Accounts and General Ledger**

Family Safety Center has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification (program vs. fundraising vs. administration). The Executive Director is responsible for maintaining the Chart of Accounts and revising as necessary. The Chart of Accounts is attached to this manual as an addendum.

The general ledger is automated and maintained using our accounting software, Quickbooks. All input and balancing is the responsibility of the bookkeeper with final approval by the Treasurer/Finance Committee Chair and Executive Director.

The Executive Director should review the general ledger on a periodic basis for any unusual transactions. The Executive Director is also responsible for assuring weekly back up of the Quickbooks system, on an off site location or back up disk file.

## **IV. Cash Receipts**

Cash receipts generally arise from:

1. Contracts and Grants
2. Direct donor contributions
3. Fundraising activities

The principal steps in the cash receipts process are:

The Receptionist receives incoming mail and forwards it unopened to the Administrative Assistant. The Administrative Assistant, date stamps, and distributes the mail. The Executive Director reviews, endorses and stamps all checks “for deposit only,” and returns check to Administrative Assistant for deposit to bank. AA makes two (2) copies of each check. The checks are deposited on the day received.

The Executive Director reviews and initials the deposit receipt and the AA submits the following to the Bookkeeper for processing: the deposit receipt, copy of checks, and the correct account allocation for each deposit. The deposits are put in a file to attach to the bank statement.

All cash received will be counted, verified, and signed off by the Executive Director and another available staff member. The cash will immediately be posted using the appropriate allocation. A receipt will be given to the paying party and a copy kept for internal purposes. The cash will be kept in a locked, secure location and deposited within 24 business hours.

See section XIV. End of Month and Fiscal Year-End Close for a detail of the activities performed to reconcile all bank accounts.



## **V. Inter-Account Bank Transfers**

The Executive Director monitors the balances in the bank accounts to determine when there is a shortage or excess in the checking account. The Executive Director recommends to the Finance Chair when a transfer should be made to maximize the potential for earning interest. A copy of the transfer is given to the Bookkeeper to keep with the banking account reconciliations.

When we inter transfer from the Investors account to the Checking account, we transfer those funds from one account to another. FSC will periodically transfer funds from that account to the checking account. The transfers are reviewed monthly when the Finance Chair reviews the books. Some foundations automatically deposit FSC grant funds via wire to the FSC fund at the TCF. It is FSC responsibility to transfer those funds to checking when needed. Normally those transfers will be over \$4000 depending on the grant guidelines for expenditures.

## VI. Cash Disbursements & Expense Allocations

Cash disbursements are generally made for:

1. Payments to vendors for goods and services
2. Taxes/license fees
3. Staff training and development
4. Memberships and subscriptions
5. Meeting expenses
6. Employee reimbursements
7. Marketing/promotional materials

Checks are processed every two weeks. Invoices submitted to the Executive Director are reviewed by the bookkeeper every other week on Thursdays when a payable report is printed for review and approval by the Executive Director who signs and dates the payable report.

Once approved the checks are printed for signature on Wednesday. Checks are prepared manually within one day. All checks require two signatures. The Executive Director is available to sign checks and is one onsite check signer but every effort check should have two signatures.

Requests for cash disbursements are submitted to Accounting in three ways:

1. Original invoice
2. Purchase request (submitted on approved form)
3. Employee expense report or reimbursement request

All invoices must have the account code written on them and approved by the Executive Director prior to being submitted to accounting.

Every employee reimbursement or purchase request must be documented on the approved form with travel authorization, receipts, nature of business, program allocation, and funding source (if applicable) before approving for reimbursement as follows:

**Lodging** - an itemized receipt from the hotel detailing all charges, the person(s) for whom the lodging was provided, and the specific business purpose.

**Meals and Entertainment** - a receipt must be provided showing the cost of food, beverage, and gratuities, including the names of every person for whom food or beverage was provided, and the specific business purpose.

**Other Expenditures** - a receipt from the vendor detailing all goods or services purchased (including the class of service for transportation) and the specific business purpose.

The Executive Director reviews all requests for payment and:

1. Verifies expenditure and amount
2. Approves for payment if in accordance with budget
3. Provides or verifies appropriate allocation information

4. Provides date of payment taking into account cash flow projections
5. Submits to the Bookkeeper for processing

The Bookkeeper processes all payments and:

1. Immediately enters them into the Accounts Payable module
2. Prints checks according to allocation and payment date provided by the Executive Director
3. Submits checks, with attached backup documentation, to Executive Director for approval and signature. All checks require a second signature from an authorized board member; checks in excess of \$2,500 must be authorized by the Board of Directors
4. Stamps invoice “paid”
5. Mails checks and appropriate backup documentation
6. Files all backup documentation in the appropriate file
7. Runs an accounts payable aging at the middle and end of each month and submits to the Executive Director to assure timely payment of all invoices

### **Expense Allocations**

Most non-salary expenses that benefit more than one cost center (administration, fundraising, and program) are spread across centers using a shared cost method. Under this method, the number of full-time equivalents (FTEs) within a department are divided by the total number of FTEs at the organization to determine the percentage of shared costs they should bear. This is done on a monthly basis by the Executive Director. Occupancy expenses may be split between departments based on the percentage of square footage that is used by each department.

See section XIV. End of Month and Fiscal Year-End Close for a detail of the activities performed to reconcile all cash disbursement and expense accounts.

## **VII. Credit Card Policy and Charges**

All staff members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations, and the entities from which Family Safety Center receives funds.

The receipts for all credit card charges will be given to the Executive Director within two (2) weeks of the purchase along with proper documentation. The Executive Director will verify all credit card charges with the monthly statements. A record of all charges will be given to the Bookkeeper with applicable allocation information for posting. A copy of all charges will be attached to the monthly credit card statement when submitted to the Executive Director for approval and signing.

The Executive Director's credit card usage will be provided to the Finance Committee Chair with the monthly credit card charges for payment. The Chair approves Executive Directors expense account. Credit card limits will be \$6,000.00

## **VIII. Accruals**

To ensure a timely close of the General Ledger, Family Safety Center may book accrual entries. Some accruals will be made as recurring entries.

Accruals to consider:

1. Monthly interest earned on money market accounts, certificates of deposits, etc.
2. Recurring expenses, including employee vacation accrual, prepaid corporate insurance, depreciation, etc.

See section XIV. End of Month and Fiscal Year-End Close for a detail of the activities performed to reconcile and true up all accrual accounts.

## **IX. Bank Account Reconciliations**

1. All bank statements are given unopened to the Executive Director. The Executive Director reviews the statements for unusual balances and/or transactions.
2. The Executive Director signs and dates the statements then gives them to the Bookkeeper for timely reconciliation as follows: a comparison of dates and amounts of deposits as shown in the accounting system and on the statement, a comparison of inter-account transfers, an investigation of any rejected items, a comparison of cleared checks with the accounting record including amount, payee, and sequential check numbers.
3. The Bookkeeper will verify that voided checks, if returned, are appropriately defaced and filed.
4. The Bookkeeper will investigate any checks that are outstanding over six months.
5. The Bookkeeper will attach the completed bank reconciliation to the applicable bank statement, along with all documentation.
6. The reconciliation report will be reviewed, approved, dated, and initialed by the Executive Director.

See section XIV. End of Month and Fiscal Year-End Close for a detail of the activities performed to reconcile all bank statements.

## **X. Petty Cash Fund**

Petty cash funds are maintained by the organization. The funds are to be used for miscellaneous or unexpected purchases and the same approval procedures apply as mentioned in the cash disbursement section.

1. The petty cash fund will not exceed \$250 and is kept in a locked file cabinet at all times.
2. The Executive Director oversees the petty cash fund.
3. All disbursements made from petty cash are acknowledged in writing by the receiving party.
4. All money returned to the petty cash fund is counted and verified by the Executive Director and another staff member. Receipts for items purchased with petty cash must be included with the return and should include appropriate account allocations as well as supervisor approval.
5. The Executive Director and the Bookkeeper together will periodically count the cash in the petty cash fund.
6. No checks will be cashed by the petty cash fund.
7. Petty Cash fund will be reconciled monthly by the bookkeeper.

## **XI. Property and Equipment**

Property and equipment includes items such as:

1. Office furniture and equipment
2. Computer hardware
3. Computer software
4. Leasehold improvements

It is the organization's policy to capitalize all items which have a unit cost greater than one thousand dollars (\$1,000.00) Items purchased with a value or cost less than one thousand dollars (\$1,000.00) will be expensed in the period purchased.

The depreciation period for capitalized assets is as follows:

Computer Hardware	36 months
Office Equipment	60 months
Office Furniture	60 months
Computer Software	36 months
Leasehold improvements	Length of lease

1. A Fixed Asset Log is maintained by the Bookkeeper including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, identification number, life of asset.
2. The Log will be reviewed by the Executive Director.
3. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances.
4. The Executive Director shall be informed in writing of any change in status or condition of any property or equipment.
5. Depreciation is recorded at least annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Any impaired assets discovered during the inventory will be written down to their actual value.

See section XIV. End of Month and Fiscal Year-End Close for a detail of the activities performed to reconcile the fixed asset ledger and record depreciation monthly.



## **XII. Personnel Records**

1. All personnel files contain the following documents: an application and/or resume, date of employment, position and pay rate, authorization of payroll deductions, W-4 withholding authorization, termination data where applicable, a signed confidentiality agreement, a signed acknowledgement of receipt of Employee Handbook, an emergency contact form, and other forms as deemed appropriate by the Executive Director.
2. All employees will fill out an I-9 form and submit the allowable forms of identification to the Executive Director.
3. The completed I-9 forms will be kept in a secure location separate from the personnel files.
4. All personnel files are to be kept in a secure, locked file cabinet and accessed only by authorized personnel.

### **XIII. Payroll Processing**

1. Timesheets are completed electronically through Paychex Payroll Services and submitted every two weeks for review and payment.
2. Any corrections to timesheets are to be made by making a single line through the error and writing in the correction. Correction fluid and/or tape are not allowable.
3. Timesheets are to be signed and dated by the employee and the employee's supervisor for submission to the Executive Director.
4. Any changes to the standing information of the payroll register from the prior period including addition of new employees, deletion of employees, or changes in base pay rate must be accompanied by an Employment Information Form and signed by the Executive Director before the change can be made.
5. Paychex Payroll Services will process payroll in a timely manner and record vacation time, holiday hours, sick time, and any other information deemed necessary to properly reflect time worked.
6. Paychecks are distributed to employees through direct deposit by Paychex Payroll Services every two weeks. The paycheck is distributed directly into the designated account on the payroll date. The employee receives a verification stub. If the employee requests that his/her check be turned over to a third party, the request must be made in writing prior to distribution.
7. The Executive Director will review payroll expenditures and allocations monthly.
8. All quarterly federal and state payroll reports will be prepared and filed appropriately by Paychex Payroll Services..
9. All W-2 statements are issued to employees prior to January 31<sup>st</sup> of the following year for the prior calendar year.

FSC contracts with PAYCHEX Services for all payroll services, timesheets, and quarterly federal and state payroll and tax reports. Employees' timesheets are electronic and require daily entries. Payroll is every two weeks, weekly work periods begin on Sunday and end on Saturday. Timesheets are reviewed on the Monday following the end of the pay period, individual timesheets and the aggregate are printed out on Monday, confirmed and signed by employees on Monday. Signed timesheets are filed with each pay period documentation. PAYCHEX calls and confirms for hours on Tuesday at 10:00. Funds are encumbered on Thursday, tax funds on Friday and direct deposits are made. PAYCHEX mails hard copies of all docs and financial records along with check stubs, received by ED on Thursday and ED delivers check stubs on Friday. Financials are placed in binder.

## **XIV. End of Month and Fiscal Year-End Close**

1. The Executive Director will review and sign off on all month- and year-end journal entries. They will be printed and filed for audit trail purposes.
2. Prior to the Finance Committee meeting the Finance Committee chair or qualified designee will review and perform the following monthly/quarterly:
  - a. Detailed list of all journal entries verifying all are in accordance with GAAP
  - b. Verify the fixed asset ledger is current and includes all assets purchased over \$1000
  - c. Verify the monthly depreciation based on the fixed asset ledger has been properly recorded
  - d. Verify the prepaid insurance amortization expense was properly recorded
  - e. Verify, if at the quarter, the PTO accrual has been updated with the current calculated expense amount
  - f. Verify all grant and donation revenue has been posted in the proper period
  - g. Verify, by reviewing the detailed general ledger, that all necessary accruals for expenses not received have been properly recorded
  - h. Verify the bank reconciliations were performed and accurately recorded
  - i. Verify the Accounts Payable and Accounts Receivable detail tie to the General Ledger
3. By the 5<sup>th</sup> business day of each month the prior month period will be closed.
4. At the end of each month prior to the 10<sup>th</sup> of the month and fiscal year end, the Finance Committee will review all financial reports including balance sheet, statement of income and expenses, budget versus actual report for each program which has an established budget, a budget versus actual report for the organization, accounts receivable aging, accounts payable register and aging, cash flow projection, and any other requested reports.
5. Once the final monthly and fiscal year-end financial statements are run, reviewed, and approved by the Executive Director and Finance Committee Chair, no more entries or adjustments will be made into that month or year's ledgers.
6. At the end of the fiscal year, the Executive Director or outside CPA will prepare the annual Return for Organization Exempt from Income Tax (IRS Form 990). The return will be presented to the CEO, the Board Finance Committee, and the Board Chair for their review and approval. The Executive Director will then file the return with the Internal Revenue Service by the annual deadline.
7. All other appropriate government filings including those required by the state tax board and attorney general's office will be completed and filed with the appropriate agency.

## **XV. Financial Reports**

The Bookkeeper will prepare the monthly and annual financial reports for distribution to the Executive Director. The reports will include: balance sheet, statement of income and expenses, budget versus actual report for each program which has an established budget, a budget versus actual report for the organization, accounts receivable aging, accounts payable register and aging, cash flow projection, and any other requested reports.

Monthly and annual financial reports will be submitted to the Finance Committee and Board of Directors for review and approval.

## **XVI. ESG Funds**

In July 2018 FSC received funds for the Hope Project through the City of Tulsa as an Emergency Solutions Grant for rental housing subsidies and utility payments for victims of domestic violence who are at risk of homelessness. Funds will be used to provide homeless preventions services, as outlined in CFR 576.103 and in accordance with the City of Tulsa Subrecipient Agreement.

1. Navigators will assess potential applicants for qualification for ESG assistance and are responsible for obtaining appropriate documentation from applicants who qualify including rental contracts, bills and invoices, and any other required documents.
2. These funds are utilized by qualified individuals/families according to ESG definition of At-Risk of Homelessness defined in 24 CFR 576.2 and Article (X)(A)(B) of the Subrecipient Agreement with the City of Tulsa.
3. These funds will be called upon in emergencies only and may include rental assistance and service.
4. All requirements of ESG will be followed in documenting and assuring ESG funds are used in accordance with the requirements specified by the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11271-11378) subtitle B of title IV and the City of Tulsa's Written Standards for Provision of Emergency Solutions Grant Assistance.

Copies of all intake, applications, contracts, payments, and other required documents will be retained in a secure location by the FSC for a period of seven (7) years, respecting confidentiality of identifying personal information of applicants and access to housing and services.

### **XVI-1. ARPA/SLFPS Funds**

In late 2021 FSC received approval for funding from City of Tulsa and Tulsa County through ARPA funds for public safety and public health projects. Funds will be used to design and construct a new 65,000 sf facility for FSC and collaborative partners. Processes for acquisition of the funds are different with each governmental body, and with the type of ARPA funding approved.

As a subrecipient for SLFPS funds, FSC is required to comply with federal compliance, reporting, and contract requirements, including the Uniform Guidance ([2 CFR Part 200](#)). Among other requirements of the Uniform Guidance, we have:

- A financial management system capable of separately tracking individual Federal programs, and providing accurate, current, and complete information
- Written procedures regarding compensation and benefits, procurement (including a conflict-of-interest policy), and allowability of costs
- Established and will maintain effective internal controls over each Federal award to provide reasonable assurance that such awards are managed in compliance with Federal statutes, regulations, and the terms and conditions of the award

If FSC expends more than \$750,000 total in Federal funds during their fiscal year we will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements.

FSC will follow all provisions of the US Treasury Final Rule regarding the use of State and Local Recovery Funds for capital expenditure, including the requirement to complete a written justification, including an alternatives analysis for capital expenditures of more than \$1 million in SLRF funds. See 87 Fed. Reg. 4450, Sec. 35.6(b)(3)(ii)(E)(4)(January 27, 2022)

FSC administrative staff have read and understand fully the real property provisions, laid out under 2 CFR 200, specifically, 2 CFR 200.310 – 2 CFR 200.316 and 2 CFR 200.330.

FSC assures due diligence to ensure that the project will comply with all applicable federal and state laws, and including, but not limited to, environmental, siting and permitting laws and regulations.

information regarding required programmatic data will be provided upon request (pg. 27-33, US Treasury State and Local Fiscal Recovery Funds Compliance and Reporting Guidance version 4.0)

## **XVII. Fiscal Policy Statements**

1. All cash accounts (except petty cash) owned by Family Safety Center will be held in financial institutions which are insured by the FDIC. No bank account will carry a balance over the FDIC insured amount.
2. All capital expenditures which exceed one thousand dollars (\$1,000.00) will be capitalized.
3. Employee or public personal checks will not be cashed through the petty cash fund.
4. No salary advances will be made under any circumstances.
5. No travel cash advances will be made except under special conditions and pre-approved by the Executive Director.
6. Reimbursements will be paid upon complete expense reporting and approval using the official Family Safety Center form. Reimbursements to the Executive Director will be authorized by the Board Chair.
7. Any donated item with a value exceeding (\$50) will be recorded and a letter acknowledging the donation will be sent to the donor within two weeks of the receipt of the donation.
8. All volunteer time shall be recorded as in-kind donations.
9. The Executive Director and at least three designated Board members are the signatories on Family Safety Center bank accounts. All checks will have two signatures on them with the exception of emergency funds requested at the last minute. Back up information and the copy of the check will be sent to finance committee chair electronically for approval.
10. Items that are NOT included in the existing approved budget over \$2500 go through the Finance Committee for approval (even if budget is NOT affected by the additional expenditure)  
  
Expenditures that may arise that affect an INCREASE in the approved budget go through the Finance Committee and then the entire Board BEFORE expenditure happens.
11. Regular contracted expenses included in the approved budget over \$2500 don't require finance committee or board approval for payment. Bank statements will be reconciled monthly. All bank statements will be given unopened to the Executive Director for review.
12. Correction fluid and/or tape will never be used in preparing timesheets or any accounting documents.
13. Accounting and personnel records will be kept in locked file cabinets in the finance office and only parties with financial and/or HR responsibility will have access to the keys.

## **XVIII. Financial Document Retention and Destruction Policy**

The Finance Department of the Family Safety Center retains and destroys financial records in accordance with local, state, and federal governing regulations.

### **Document Retention:**

- 1.) Documents can either be paper or electronic. Electronic documents can include e-mail and voice-mail. Either type of document will follow the same policy.
- 2.) Retention of documents varies based on importance of material. Attached to this policy is a listing that provides retention periods.
- 3.) It is the responsibility of the Board of Directors to determine the length of time based on federal regulations.
- 4.) FSC will use seven (7) years as the maximum retention period for accounting and financial records.
- 5.) Documents such as, contracts, tax returns, audit reports, year end financials, etc. are to be permanently retained.
- 6.) Documents that are stored should be clearly labeled with contents, date of information, and date documents can be destroyed.

### **Document Destruction:**

- 1.) At the end of each fiscal year accounting staff in compliance with FASB Standards will determine which documents are to be destroyed.
- 2.) Accounting staff will complete a certificate of destruction form with recommendations for documents to be destroyed to the Executive Director who will review the retention policy to determine the retention period has passed.
- 3.) The Certificate of Destruction form will be approved by the Executive Director.



## **XIX. De Minimis/Indirect Costs**

The Family Safety Center of Tulsa is a 501 (c) (3) non-profit funded by grants and donations. As an organization, the Family Safety Center of Tulsa does not pay in excess of 20% in indirect costs on contracts with individuals, organizations or institutions for higher education.