



Operations Protocol

Section: Accounting Number: 001

Date: February 17, 2020

TITLE: Accounting Principles and Practices

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy Center, Inc (CAC), to use resources in the most efficient and most effective way possible. Primary responsibilities of the financial management function are to:

1. Maintain accounts and prepare reports that show the financial impact of CAC activities and programs.
2. Advise and help administrators promote and accomplish the mission of CAC through the best use of financial resources.
3. Provide for the stewardship of public funds.

Procedure

A. Service Objective.

1. The primary responsibilities of the finance department is to:
 - a. Maintain accounts and prepare reports, which show the financial impact of all agency activities and programs.
 - b. Advise and help administrators accomplish the mission of GCCAC through the best use of financial resources.
 - c. Provide for the stewardship of public funds
2. Financial management provides information, which allows management to allocate and use resources (for example, money, time, employees, equipment, etc.) more effectively.
3. The Finance Department assists administrators and managers to:
 - a. Determine policies and make effective budgetary plans.
 - b. Direct, coordinate, and control financial and business operations.
 - c. Maintain records and procedures, which protect all interests of CAC.

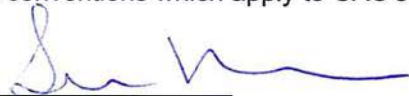
C. Control of Business and Financial Functions. The Chief Financial Officer (CFO) is responsible for business and financial administration as delegated by the Chief Executive Officer (CEO).

D. The Finance Department is governed by funding contracts, company policies and procedures, Florida Statutes, and federal regulations, and Generally Accepted Accounting Principles and Practices (GAAP).

1. All business and accounting practices conform to generally accepted accounting principles (GAAP) and as applicable, to the requirements incorporated by reference:
 - a. Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*

b. Florida Department of Financial Services Reference Guide for State Expenditures and all applicable supplements

E. Conventions. The accounting procedures given in this section are intended to outline only the more relevant conventions which apply to CAC's business and accounting practices.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 002

Date: February 17, 2020

TITLE: General Accounting information

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

The general accounting function of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), is conducted in accordance with Generally Accepted Accounting Principles, Code of Federal Regulations (CFR), Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, Chapter 215.97, Florida Statutes, (F.S.), Florida Single Audit Act, the Florida Department of Financial Services Reference Guide for State Expenditures, and other grantor contractually mandated regulations. Accounting functions consist of business processes that maintain the organizations general and subsidiary ledgers, prepare reports from these ledgers and other accounting records, and safeguard the organizations assets.

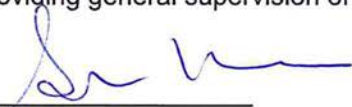
Procedure

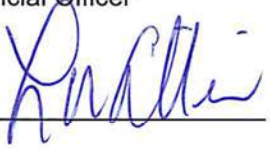
- A. GCCAC operates on the calendar year schedule of January 1st through December 31st fiscal year. Grant and/or funding sources may operate on different fiscal years, and may require reports/contracts, etc., based on their fiscal year.
- B. The accrual method of accounting is utilized by GCCAC and a computerized General Ledger system is maintained. Revenues and expenses are segregated by both program and grant source are subject to change from year-to-year, depending upon the funding source requirements.
- C. Fiscal records are within a computerized accounting software. Records are retained following the Records Retention policy, satisfying administrative, fiscal, legal and historical needs of GCCAC.
- D. The general ledger system consists of balance sheet accounts and revenue and expense accounts contained in the general ledger. These documents are the official financial record of GCCAC. This financial record contains and summarizes data needed by various units of GCCAC for information and reporting requirements. The general ledger accounting function includes the processes of maintaining these accounts and the integrity of the data in them.
- E. The Chief Financial Officer (CFO) has the authority for day-to-day operations of the general accounting function and for the processing of transactions through the general ledger system. This day-to-day authority can be delegated by the CFO.
- F. The CFO has authority to prepare and, after necessary consultations with the Board, Chief Executive Officer (CEO) and other specialists, define the responsibility for the general accounting

function and processes. The CFO or delegate also develops, installs, and oversees the operation of suitable business systems to accomplish this function.

G. The CFO or designee is responsible for:

1. Developing, issuing, and maintaining policies and procedures for general accounting processes as they apply to the organization.
2. Developing and maintaining manual and computer systems.
3. Providing general supervision of these operations.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 003

Date: February 17, 2020

TITLE: Chart of Accounts

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to maintain a chart of accounts which allows programmatic compliance to contractual, state and federal and financial reporting and permits effective and efficient management of GCCAC.

Procedure

- A. The chart of accounts provides consistent terminology and classification throughout the agency reporting entity.
- B. The structure and content of the chart of accounts will aid personnel in the preparation of the budget and preparation of periodic and annual financial reports.
- C. The chart of accounts will be used in developing program and the agency's annual budgets, structure of agency's financial accounting system, the structure of other financial reports, data and the structure of the agency's annual financial report.
- D. All GCCAC programs will adhere to the structure of the chart of accounts for agency-wide conformity and consistency, as well as the agency's cost allocation plan.
- E. The chart of accounts is utilized for all accounting entries with more summarized control levels provided through reporting capabilities.
- F. The finance staff maintains responsibility for updating and maintaining the chart of accounts as necessary as the agency's structure or program areas dictate the need to do so.

-
1. The Chief Financial Officer approves any changes or additions to the chart of accounts.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 004

Date: February 17, 2020

TITLE: Audit

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

In order to ensure that Gulf Coast Children's Advocacy Center, Inc. (GCCAC), adheres to generally accepted accounting principles the organization will contract with an independent CPA firm each fiscal year in order to ensure compliance with fiscal requirements of funding sources whether public or private. Audits will be in accordance with Code of Federal Regulations (CFR), Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and *Florida Single Audit Act*.

Procedure

- A.** The audit is to be conducted by an independent CPA firm with no ties to the agency and the auditor selected must be approved by the Finance Committee and Board of Directors. The independent CPA audit services will be competitively bid once every five (5) years.
- B.** The audit is conducted on a timely basis and a complete report, including management letter, is submitted to the Board of Directors within one hundred twenty (120) of the end of the fiscal year.
- C.** The audit is to be conducted in accordance with audit standards generally accepted in the United States of America and the standards applicable to the financial audits contained in the Government Auditing Standards issues by the Comptroller General of the United States.
- D.** The fiscal staff will make available the financial records during the course of the fiscal year to permit preliminary work, if applicable. Schedules and analyses are prepared to facilitate the auditor's work and help reduce the cost of the audit.
- E.** The independent auditor presents the audit findings and management letter to the Chief Financial Officer (CFO) and the Chief Executive Officer (CEO). Recommendations are discussed by the Board of Directors for corrective action.
- F.** The CFO or designee prepares responses to the management letter if necessary.
- G.** The independent auditor presents the audit and management letter to the Board of Directors and the Board gives final approval.
- H.** It is the responsibility of the Board of Directors to review the audit report and provide direction to the administrative staff regarding recommendations contained therein, if any.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 005

Date: February 17, 2020

TITLE: Internal Controls

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy, Inc. (GCCAC), to implement internal accounting control objectives, procedures and monitoring tools to ensure the integrity of the financial information and to safeguard against theft or loss.

Procedure

A. The following corporate officers oversee and implement policies, procedures and protocols for the Accounting Department:

1. Chief Executive Officer (CEO);
2. Chief Financial Officer (CFO).

B. Authorization.

1. GCCAC requires signatory authority before any employee may execute financial transactions.
2. Budgets, vendor purchases and invoices, pay rates, and journal entries require an authorized signature from a program's Supervisor, Director, and/or Corporate Officer. This ensures that management directives are carried out.

C. Recording. All financial transactions are recorded to permit preparation of financial statements in conformity with generally accepted accounting principles and to maintain asset accountability.

D. Access to Assets. Management establishes through policy, procedure and protocol, responsible authority for use of GCCAC assets, including: facilities, vehicles, bank accounts, equipment, inventory, etc.

E. Asset Accountability.

1. The recorded accountability for assets is compared with the existing assets at regular intervals.
2. GCCAC will investigate and correct discrepancies between recorded assets and physical assets.
3. Cash accounts are reconciled monthly and reviewed by the CFO or designee.
4. GCCAC uses a tracking system to track fixed assets.
5. Assets purchased with state and federal funds are tracked as required by contract.
6. Data of a financial nature are backed-up routinely and stored in accordance with GCCAC computer back-up procedures.

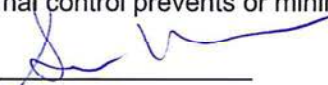
F. Separation of Duties. Duties are assigned so no one (1) individual can control all phases of the processing of a transaction. Specific protocols in each department outline positions, their function, separation of duties, and oversight/review to ensure sufficient internal controls.

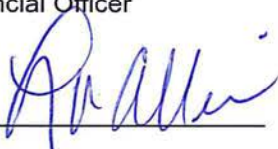
1. The CFO or designee reviews all budgets, invoices, pay rates and financial reports.
2. The CFO or designee subsequently reports to the CEO and Chairman of the Finance Committee.

G. Independent Audit. The independent auditors of the Agency conduct an annual audit in accordance with Generally Accepted Government Auditing Standards, Florida Single Audit Act, and Title 2, Part 200, Code of Federal Regulations (C.F.R.), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The independent auditors report to the CEO, the Finance Committee, and the Board of Directors.

H. Senior Management Review.

1. The CFO produces monthly financial statements as part of the month end close process. The CFO presents the monthly financial reports to the CEO, Finance Committee, and the Board of Directors at their regularly scheduled meetings, to ensure GAAP compliance is being maintained. This oversight process helps reassure the full Board that the books of GCCAC are in good financial order.
2. The staff of the finance department is structured to permit adequate segregation of duties. This internal control prevents or minimizes errors and theft.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 006

Date: February 17, 2020

TITLE: Budget

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), that a budget will be prepared and adjusted on an annual basis and expenditures will be tracked accordingly. Any variances between actual expenditures and budgeted amounts will be reviewed by the Chief Financial Officer (CFO) and reported to the Finance Committee, Executive Board and Chief Executive Officer (CEO).

Procedure

A. GCCAC prepares financial budgets annually for the purpose of managing financial resources on a current and year-to-date basis. The budget report serves as the plan to coordinate and manage the agency's financial resources, provides the basis for performance evaluation and renders the ability to take corrective action in the event actual revenue and expense do not match budgeted revenue and expense.

B. During the last quarter of the fiscal year the CEO and other staff of the organization designated by the CFO will meet to acquire input for the following year's budget report.

C. The budgets are prepared, in collaboration with the Accounting staff, starting at the program and funding level. The CFO or designee(s) will provide necessary direction, information and training to staff responsible for preparing budgets as necessary.

D. Budgets are prepared to meet the overall mission of the Agency.

1. The program priorities of the Agency are considered.
2. The anticipated funding is reviewed.
3. Direct and indirect costs to operate the program are analyzed through prior year actual trends and future projections.
4. The potential for changing costs and conditions are researched and are projected in the budget.

E. A line item budget report shall be prepared that is based on historical data, the most current projections of deviations from the historical data through input from the Board of Directors, the CEO, the CFO and other relevant sources available including, but not limited to, the most current annual cost report, contract awards, and current cash collections.

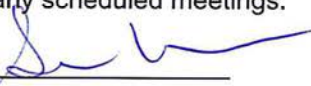
F. The budget report shall be prepared on an annual basis and adjusted accordingly.


1. The line item expenditures shall be compared on a current and year-to-date basis to the budgeted line item amount.
2. The CFO will review variances between expenditures and budgeted amounts for reasonableness and appropriateness.
3. A reconciling summarized report is then prepared for distribution to the CEO, the Finance Committee and Board of Directors.

G. Budget details are prepared individually by program or department and by funding sources, then consolidated for the organization utilizing current and historical data.

H. The annual budget report is reviewed by the CFO, approved by the CEO and submitted to the Finance Committee for review. The CFO presents the budget report to the Board of Directors for approval.

I. Once the budget is approved, it is monitored on a monthly basis by the CFO. Budgets versus actual revenue and expenses are reported to the CEO, Finance Committee and Board of Directors on a monthly basis at regularly scheduled meetings.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 007

Date: February 17, 2020

TITLE: Financial Statements

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to prepare complete and accurate financial statements in accordance with generally accepted accounting principles.

Procedure

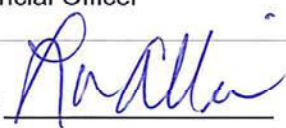
A. The financial statements shall consist of a balance sheet, income statement and budget to actual expenditures

B. Monthly, the CFO analyzes and prepares financial reports as part of the month end close. Financial statements are distributed monthly to the CEO, the Finance Committee, Executive Committee and Board of Directors. The financial statements are presented by the CFO to the CEO, Finance Committee and Executive Committee. The chair of the Finance Committee presents the approved financial statements to the Board of Directors at regularly scheduled meetings for its approval as well.

C. The CFO (or designee) prepares financial reports to accommodate requests from funding sources and other inquiring sources.

D. Financial Statements are routinely analyzed at the program and funding source level to determine unit costs and income levels. The fiscal staff works closely with program staff to best utilize resources and analyze financial performance.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 008

Date: February 17, 2020

TITLE: Journal Entries

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to prepare and make regular and accurate journal entries into the automated financial records in order to record transactions, required accrual basis adjustments, corrections, or reclassifying entries for the month as per the supporting documentation or explanation.

Procedure

A. At the end of each month or when deemed necessary, designated accounting staff enters journal entries into the general ledger accounting system.

B. The monthly journal entries regularly consist of, but are not limited to:

1. Interest income and bank fees;
2. Accounts receivable entries for all the billings of the month;
3. Vendor invoice accruals;
4. Prepaid expense entries;
5. Administration and direct support entries;
6. Fair share accruals; and
7. Other adjusting entries.

C. The Chief Financial Officer and/or their designee approves and posts/updates all journal entries.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 009

Date: February 17, 2020

TITLE: Record Retention

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

In order to preserve the integrity and ensure the integrity and confidentiality of accounting records, it is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to:

1. Maintain all accounting records in a secure and safe environment;
2. Ensure only authorized individuals are able to access to accounting records; and
3. Maintain all fiscal records in accordance with granting entity, IRS standards or State requirements.

Procedure

A. The Chief Financial Officer (CFO) or designee oversees maintenance of all business accounting records.

B. The Accounting Department will maintain a lockable cabinet for valuable documents such as, but not limited to:

1. Registrations, titles, mortgage documents,
2. Other similar items.

C. Keys to secure files are maintained by the Chief Financial Officer (CFO) and/or their designee.

D. The Accounting Department staff will ensure that only authorized individuals are afforded access to accounting records and documents.

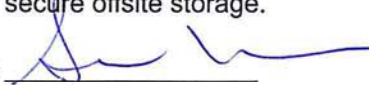
E. **Confidentiality.** For government funding, authorized parties may have full access and the right to examine all records and documents as long as the records are retained. Information regarding financial records and client records is strictly confidential in nature unless stipulated in the grant agreement.


F. Vendor files, employee reimbursement, documentation, current year bank statements and other supporting documentation are maintained in a secured location on a fiscal year basis. A reasonable effort shall be made in the filing of these records in an accessible, organized manner.

G. Records Retention.

1. Agency files or documents are retained in accordance with the records retention schedule.

2. GCCAC maintains the most recent year of documents on premises until annual financial audit performed by independent CPA is finalized. Older articles are maintained in locked, secure offsite storage.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 010

Date: February 17, 2020

TITLE: Cash Receipts and Deposits

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to accurately and consistently record and track all funds received and record them to the appropriate accounts/general ledgers.

Procedure

Receipts of checks in the office. Checks are received by the designee of the Executive Director. The designee of the Executive Director opens and dates all incoming mail. All checks received are immediately given to the Executive Assistant and stamped "For Deposit Only" by the Executive Assistant.

Receipts of cash. Only employees designated by Administration may accept cash. The person accepting cash must provide a written receipt from a pre-numbered receipt book with a carbon duplicate copy if the cash is received inside the office. The receipt will be completed with the person's name, date of receipt, amount of cash received, purpose of the payment. Receipt book shall be kept securely by designee of Chief Financial Officer. Cash shall immediately be given to designee of Chief Financial Officer and locked securely until deposit is made. Two designees of the Chief Financial officer will count the cash together to ensure accuracy.

Occasionally checks and cash are received outside of the agency at fundraising/special events. At least two individuals should have custody and oversight of the cash at all times. At the end of the event cash proceeds should be counted by two individuals. The total should be noted and both individuals should sign a log verifying the total count. This total will later be compared to the amount actually deposited into the bank account. Checks and cash shall immediately be returned to the office and be processed for deposit following the deposit procedures stated below.

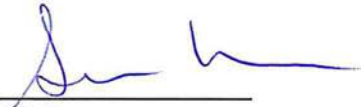
Deposits Via Remote Capture: Designee of Chief Financial Officer logs onto banking system to make remote deposit. Login information is not shared. Once logged into remote deposit banking system, total amount of deposit is entered, each check is scanned into the system and the system verifies checks total amount of deposit manually entered by designee. System also prints "deposit only endorsement" memo on computer version of check not check itself. System will notify user if there is a problem reading information on the check. User will clear any errors and proceed with deposit. If unable to clear error then check will be manually deposited at the bank using procedures below. Once deposit has been


submitted, user prints deposit information which includes copies of checks deposited and gives to accountant for posting in accounting system. Designee also scans and files deposit information to network.

Deposit via bank: Designee of Chief Financial Officer completes the deposit slip. An original and a carbon copy are made for each deposit. Each slip contains the following information: date of deposit, name on check and amount. The original is torn out and accompanies the cash/checks to the bank. Designee of the Chief Financial Officer takes the deposit to the bank. The carbon remains intact in the deposit book. Copies of each check and deposit slip are made (if allowed by copy machine) and attached to final deposit receipt. This is forwarded to the accountant for posting in the accounting system. Designee also scans and files deposit information to network.

All checks are deposited at least twice weekly to the proper accounts. All monies shall be maintained in a secure manner prior to deposit.

Payments received via Electronic Funds Transfers (EFT). A designee of the CFO will check for EFTs that are transmitted via the State of Florida Controller or grantor on a weekly basis. These items are recorded in the general ledger as of date of receipt.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 011

Date: February 17, 2020

TITLE: Bank Account Reconciliation

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

In order to maintain a system of regular bank reconciliation to the general ledger cash balance reports, it is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), that regular reconciliations will be made to bank statements received and final book balances will be verified and records will be maintained by the Accounting Department.

Procedure

A. All bank accounts are authorized by the Board of Directors of GCCAC. Appropriate forms are completed by the Chief Executive Officer (CEO) or designee(s) as required by the financial institution.


1. Separate accounts may be maintained if designated by funding sources, public or private.
2. All checks require dual signatures.
3. Bank accounts are maintained within the local community.
4. The closing of bank accounts requires a written approval from two (2) signers on the bank account.


B. All bank accounts shall be reconciled monthly.

1. Bank statements are received at the Administrative office and via online banking. forwarded to the CFO or designee to open and cursory review of unusual items.
2. The CFO forwards to a designated Accountant who clears the appropriate checks in the accounting system software. This includes all accounts payables, EFT transactions, and payroll checks. A cleared checklist and an outstanding checklist are generated from the system software.
3. Each bank account is reconciled within a reasonable period of the "statement received" date.
4. Bank reconciliations are forwarded to the CFO for final review and approval (initial).
5. The original approved bank reconciliation and a copy of the bank statement are saved on the agency network.

C. Outstanding checklists are reviewed at least annually by the CFO or Designee.

1. Correspondence is made with vendor or employee requesting they process their check or notify agency if it has been lost. If lost notification is received the check will re-issued.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 012

Date: February 17, 2020

TITLE: Cash Contributions, Pledges and Donated Goods or Services

(X) This is a new procedure.

() This procedure: () Supersedes () Rescinds () Amends

Policy


It is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to record contributions of services, materials and equipment after assessing fair market value and issuing appropriate receipts accordingly.


Procedure

A. Cash contributions and pledges are received by the Accounting Department and a copy of the check, credit card transaction and accompanying information is filed in order to track donor information.

B. Donated goods and services are recorded in the general ledger on a timely basis. Details of the donations are attached to the deposit/journal entries.

C. The CEO or designee sends out an acknowledgement letter for each contribution, pledge or donated good or service in accordance with agency policy.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 013

Date: February 17, 2020

TITLE: Accounts Receivable and Payment Posting

(X) This is a new procedure.

() This procedure: () Supersedes () Rescinds () Amends

Policy

It is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to assure uniformity in billing, follow-up and posting of accounts by:

1. Billing accounts in accordance with any and all contractual arrangements;
2. Post payments to the proper accounts as soon as they are received;
3. Reconcile remittance statements as soon as the statement is received.

Procedure to record accounts receivable

A. The accounting staff will prepare and record entries for all contracted services as required by each contract. These services will be billed within the time frame specified with appropriate attachments.


B. Adjusting journal entries are prepared by the accounting staff.

In order to ensure proper accounting of funds received, it is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to apply payments to client or grantors' accounts in an accurate and timely manner.

Procedure to post payments against accounts receivable

A. Contracts and Grants. The Executive Director or Designee opens mail and deposits cash in accordance with policies and procedures identified in *GCCAC OP Acctg 010, Cash Receipts and Deposits*.

B. All payments are posted to the appropriate Receivable account by client or funding source by designated Accountant. Receivable balances are reviewed on a monthly basis for reasonableness and collectability as part of the monthly close process by the CFO or designee.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 014

Date: February 17, 2020

TITLE: Collection and Bad Debt Write-Offs

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to not charge for its services. Therefore, collection of self pay balances is not a concern within our agency. From time to time, GCCAC will have delinquent balances from fundraising events or unpaid balances from grantors as a result of expense/service denial by grantor.


Procedure

- A. Agency makes every effort to collect payment prior to event. Payments not timely received usually results in participant's forfeiture of ticket/seat etc at event and ticket/seat is offered to another paying patron. From time to time agency has outstanding balances from grantors due to expense and/or services denials. Every effort is made to rebill outstanding balance, rectify grantor denial or move service to another eligible funding source to receive payment.

By the end of the fiscal year, outstanding accounts receivable deemed uncollectible will be written-off after all collection efforts have been exhausted.

- B. In the event that a deposited check is returned for non-sufficient funds:

1. Returned checks and notifications from the banks are sent to the administrative office, date stamped, and then forwarded to the CFO or designee.
2. A first time return is re-deposited, unless the reason is the account has been closed.
3. Notices received regarding an item returned due to a closed account or items denied for a second time are researched and a copy forwarded to the appropriate department for collection. The cash receipt transaction is reversed via journal voucher.
4. The appropriate department will proceed to collect on the NSF check, credit card or bank draft.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 015

Date: February 17, 2020

TITLE: Accounts Payable/Payment of invoices

(X) This is a new procedure.

() This procedure: () Supersedes () Rescinds () Amends

Policy

To ensure the timely processing of invoices, it is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to accurately manage the accounts payable system, maintain accounting of all checks written for expenditures and reimbursements, maintain up-to-date vendor files and produce accurate monthly reports.

Procedure

The payment for all goods and services is disbursed by the designee of the CFO under the direction of the Executive Director or CFO. The accountant shall maintain the bank accounts and record all receipts to and disbursements from those accounts. A checking account is maintained that includes all disbursements and all receipts.

The designee of the Chief Financial Officer is responsible for payment of all obligations of the Agency in a timely manner. Before payment is made, the invoice shall be reviewed to determine that the obligation is a liability of the Agency. Proper authorization is required for all disbursements. The disbursing of monies shall be accomplished by the following procedures:

1. Invoices will come to the office via the appropriate means (i.e., telephone bills, utility bills, contracted services, travel and per diem, etc.).
2. Invoices received are matched with receiving slips or PO's if applicable.
3. The following information is required on the invoice:
 - a. Date – Date service provided or goods purchased
 - b. Check stub includes check number
 - c. Date Paid – Date check was disbursed
 - d. Total amount disbursed – the total of all line items of distribution and also amount of check
 - e. The payee name and address
 - f. Invoice or statement number if applicable and provided
 - g. General ledger account assignment is made by the accountant.
4. The supporting documents (purchase orders, packing slips, etc.) are attached to the back of the invoice.
5. The Accountant reviews the invoice to determine:
 - a. Allowability and the availability of funds for the expenditure
 - b. Distribution to appropriate provider
 - c. Supporting documentation agrees with invoice
 - d. Invoice transactions are accurate
6. For contract payments, the contract is reviewed to determine correct payment.
7. Utility bills, telephone bills and other monthly type expenditures not requiring a purchase order

are reviewed for location of services, prior payment and reasonableness of amount. Bills are also reviewed for the detail charges to see if anything looks unusual.

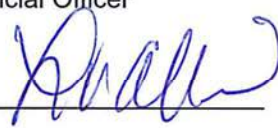
8. After the invoice is reviewed and determined to be ready for payment, the invoice information is entered into the computerized accounts payable system by the accountant
9. An unpaid accounts payable report is created and forwarded together with invoices to the CFO for approval. CFO reviews unpaid accounts payable report and invoices. Approved invoices are noted on the unpaid accounts payable report and the report and unpaid invoices are returned to accountant for payment.
10. Checks will be distributed as needed and the accounts payable are reviewed daily to ascertain any invoices that need immediate attention.
11. The check and completed invoice is given to the approved check signor for a signature. Checks and invoices are presented in sequence to a second check signors for second signature and approval.
12. The signed checks are then returned to the Executive Assistant for distribution.
13. A duplicate check stub is attached to the invoice and filed to show that it has been paid.

Check signers are approved by the Board. Authorized check signers are the Executive Director, Chief Financial Officer, Chief Operating Officer, President of the Board, Vice President of the Board, and the Treasurer. For purposes of good internal controls, the aforementioned individuals may sign checks.

Checks are also prepared on an as needed basis. The Board's policy is to pay all invoices as soon as possible after receipt. The Board places a premium on CAC's positive community image. Therefore, at any point in time, accounts payable are nominal.

Created by: 

Suzanne Kenyon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 016

Date: February 17, 2020

TITLE: Credit Cards

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy, Inc. (GCCAC), to maintain a credit card account to pay for or reserve travel and other expenditures when the other methods of payment are not acceptable to the vendor.

Procedure

A. Credit card account(s) are to be established, changed and managed by the Chief Financial Officer (CEO) or their designee.

B. The agency authorizes program managers, executive administration and others deemed necessary to maintain credit cards. Authorized employees are to maintain credit card.

C. Each credit card charge will be supported by supporting documentation such as receipt and a purchase order when necessary and is retained to reconcile with the monthly card statement.

D. Use of Corporate Credits Cards.

1. Credit Cards cannot be used:

a. To obtain cash advances.

b. For expenses other than those incurred for the program and its operations.

2. Credit Cards are to be used only for official agency business expenditures, not personal expenses. Charging personal transactions to Corporate Cards is not acceptable under any circumstance.

3. Breaching of this Policy can lead to disciplinary action against the team member up to and including termination. In all cases of misuse, the agency reserves the right to recover any monies from the identified team member.

4. Credit cards may not be used to obtain cash advances from banks, building societies, credit unions or automatic teller machines.

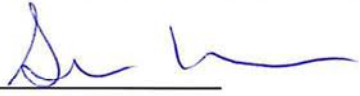
5. Transactional evidence must be retained to support all charges. An acceptable receipt for reimbursements of claimable business expenses on the credit card is an original receipt.

6. Reimbursement for the return of goods and/or services must be credited directly to the specific card account.

7. In the event that the agency card is misplaced or stolen or the account number is believed to be compromised, it must be reported to the Accounting Department for the card to be cancelled immediately.

8. Employees using the corporate credit card are in a position of trust in regards to use of public funds. Improper or unauthorized use of the card may result in the cardholder being held liable for expenditures, legal/disciplinary action being brought against the team member, and/or termination from the agency.

9. The CFO or their designee is required to verify all transactions each month and ensure the transactions are business related and the team member has supplied supporting documentation. Any unusual transactions must be followed up with the team member immediately. Suspected breaches of policy must be referred to the CFO and CEO without exception.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 017

Date: February 20, 2020

TITLE: Independent Contractor

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to ensure maximum effectiveness of expenditures through the use of independent contractors. GCCAC will comply with Internal Revenue Service (IRS) compliance guidelines.

Procedure

A. General Procedures.

1. The organization follows the IRS Guidelines in determining independent contractor status.
2. Payment of independent contractors include:
 - a. The completion of IRS Form W-9.
3. All independent contracts may be reviewed by the designated Accountant, or the Chief Financial Officer (CFO) to assure that the independent contractor meets the IRS requirements, the contract does not place the organization at financial risk and the expense is an approved budget item.
4. Necessary background checks and proof of professional license should be submitted with a signed contract as determined applicable by the Executive Director (ED).
5. Contractual agreements are signed by the ED or their designee.
6. The Executive Assistant maintains a contract file with the expiration dates of all contracts to ensure timely negotiation/renewal.
7. Paid consultants are prohibited from having direct or indirect financial interest in the assets, leases, business transactions, or professional services of the agency.

B. Payment and Year-End Processes.

1. CFO or designee completes the Accounts Payable Month End procedures.
2. The report in AP for 1099's is printed. The CFO or designee verifies that the list is accurate and complete. The process for ensuring IRS 1099 reporting requirements are met are as follows:

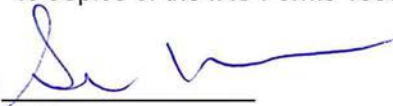
a. All vendors are requested to provide a signed W-9 form. In the event a signed W-9 form cannot be obtained, a report from the State of Florida Division of Corporations Sunbiz website with the vendor's FEI number is obtained. These forms are maintained on file by Accounts Payable.

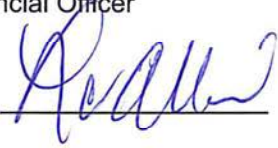
b. At the end of each calendar year, IRS Forms 1099 are generated for the specific nonincorporated vendors and providers. The AP 1099 report lists these vendors and providers. From this list, the vendors and providers with payments greater than Six Hundred Dollars (\$600.00) are selected and printed.

c. IRS Forms 1099 and 1096 are completed in accordance with IRS instructions and distributed to the vendors, providers, and IRS no later than January 31st of each year, unless otherwise specified by the IRS.

d. IRS Forms 1099 and 1096 are completed by the CFO designee and reviewed by the CFO prior to distribution.

e. Copies of the IRS Forms 1099 and 1096 are maintained in the accounting department.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Administration Number:

Date: February 20, 2020

Updated: July 31, 2020

TITLE: Procurement of Goods and Services

This is a new procedure.

This procedure: Supersedes Rescinds Amends protocol dated 2/20/20

Policy

Gulf Coast Children's Advocacy Center, Inc.'s (GCCAC's) purchasing policy is to promote sound purchasing management and to render the greatest value for GCCAC purchasing dollars in a manner that is motivated by fair and open competition. GCCAC strives to accomplish this as economically as possible, within acceptable standards of quality and service, while utilizing professional ethics and best business practices throughout the process.

Procedure

A. Scope.

1. GCCAC will seek to procure commodities and/or services that are responsive to the needs of the children, adults and families in care. Procurement of these items will be in accordance with state and federal laws.
2. GCCAC will plan and coordinate purchases to ensure that quality products and/or services are obtained in a timely manner from responsible agencies on a competitive basis. GCCAC recognizes that fair and open competition is a basic tenet of public procurement and that competition reduces the appearance and opportunity for favoritism and inspires public confidence.
3. All procurements must be allowable and necessary for GCCAC operations. GCCAC will avoid purchasing unnecessary or duplicative commodities or services.

B. Procedure.

1. General Considerations for All Procurement.

- a. Whenever possible, products or materials with recycled content will be procured in accordance with the provisions of Section 403.7065, F.S.
- b. Whenever possible, products or materials should be procured with Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE) in accordance with Chapter 946, F.S.
- c. When goods and/or services are available from minority businesses and/or small businesses, these vendors will be included in the competitive bidding process. Consideration will be given to the procurement of products or materials with recycled content.
- d. Contracts shall be made only with responsible sub recipients/vendors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement. Consideration shall be given to such matters as sub recipient/vendor integrity, record of past performance, financial and technical resources or accessibility to

other necessary resources essential to deliver the service(s) or product(s) being procured. GCCAC reserves the right to make this determination based on its staff's expertise, contract requirements, etc.

e. Where appropriate, an analysis is made of lease and purchase alternatives to determine which would be the most economical and practical procurement.

f. All lease/rental agreements required the approval of the Chief Financial Officer and/or the Chief Executive Officer of the Agency.

g. All sub recipients are required to verify the employment eligibility of all current and prospective employees through the E-verify system. E-Verify is a federal program administered by the Department of Homeland Security and the Social Security Administration that allows employers to electronically check the identity and work eligibility of hired employees.

h. If formal or informal solicitations result in the availability of goods and services from a single vendor, purchasing records must document the unavailability of competition

i. All officers, employees or agents are prohibited from soliciting or accepting gratuities, favors, or anything of monetary value from contractors/vendors, except during bona-fide Agency fund- raising activities. In order to prevent conflicts of interest, no officer, employee or agent shall participate in the selection, award, or administration of a purchase or contract with a vendor, where to his/her knowledge, any of the following has a financial interest in that contract or purchase:

1. The officer, employee, and agent of an affiliated agency.
2. Any member of his or her immediate family.
3. His or her partner.
4. An organization in which any of the above is an officer, director or employee
5. A person or organization with whom any of the above individuals is negotiating or has any arrangement concerning prospective employment.

Violations may result in disciplinary action up to and including suspension and termination of employment.

C. Purchase Orders.

a. Requests for goods require a Purchase Order Request to be submitted to the Office Manger. The office manager will review the form to ensure all necessary information is provided including the date, source of the supplier, the quantity, stock numbers when available, the quoted price, the program/department requesting the purchase and the appropriate approvals.

i. Any GCCAC employee (a requestor) may originate a Purchase Order Request Form.

The requestor completes the Purchase Order Request and the Program Director or designee must approve the request by signing and dating the form. All purchases are based on valid, budgeted, approved requests that are properly executed as to price, quantity, quality and selected vendor.

ii. The requestor submits the approved Purchase Order Request form to the Office Manager who then generates an electronic Purchase Order in the accounting system. The accounting system assigns a sequential number to each PO.

iii. The Office Manger then submits the PO to the vendor to initiate the order. The office manager maintains the PO until goods are received. Once goods are verified to be received, the PO is submitted to accounting pending receipt of the invoice. Once the invoice is received it is matched with the PO and processed for payment or credit card charge is booked in accounting system.

D. Purchases greater than \$5,000

Purchases exceeding \$5,000 require prior Executive Board approval, unless the expense is recurring such as the mortgage. These proposed expenditures must presented with documentation of a bid process for services or goods and reasonable explanation for

expense.

E. Emergency Situations

In case of an emergency situation, where a threat to the Agency and/or its facility exists, the Executive Director is hereby authorized to take whatever action is in the best interest of the Agency and to notify the Board as soon as possible.

F. Leases

All leases will be negotiated, approved and signed by the Executive Director. Leases will correspond to the program/funding period whenever possible. Original signed leases will be filed in the general administrative files. A copy of the lease will be attached to the initial check request for payment processing.

Lease versus purchase price comparisons and other cost comparisons are to be used to determine the reasonableness of costs.

G. Bids

Competitive bids will be solicited by mailing requests for proposals to qualified vendors or by advertising in one or more newspapers with circulation in the area(s) which offer the greatest availability of qualified vendors. The Executive Director will be responsible for the handling, negotiation, evaluation and award of all bids, subject to final approval by the Board of Directors. All actions relative to competitive bidding will be documented and will be retained as part of the Agency's purchasing record files.

Formal sealed bid procedures are required for single item purchases of \$100,000 or more. The following procedure is to be followed:

1. Equipment/item specifications are to be typed for distribution.
2. An advertisement is placed in the newspaper under public service notices, and includes:
 - Invitation to bid
 - Equipment/item specifications and details
 - Deadline for submission of bids
 - Time, place and date for opening of sealed bids
3. A copy of the advertisement may be sent to vendors notifying them of the bidding process.
4. Unopened bids will be stamped indicating the date/time of receipt at the central office located at 210 East 11th Street, Panama City, FL 32401.

H. Opening of Bids

Bids will be formally opened at the time, place and date specified in the formal invitation to bid. Sealed bids will be opened in order of receipt with the first bid received opened first. The following will be present for the opening of bids:

- Executive Director and his or her designee
- Executive Assistant

- The Executive Assistant will record the minutes of the meeting. The Executive Director and his or her designee will open each bid and review bid submissions to ensure the proposal meets the bid specifications. The minutes will reflect:

- Vendor submitting bid

- Specification Compliance
- Price
- Selection of Vendor

After all bids have been opened and bids recorded, a vendor will be selected based on the following criteria:

- Competitive price
- Quality of goods and services

Whenever possible, priority will be given to small businesses / minority owned businesses.

Parties wishing to protest an award should do so in writing to the Executive Director and Board of Directors.

I. Use of Sole Source

The Agency may elect to contract for goods/services without formal bid procedures when only one source is available for procurement. However, extreme caution is to be followed when utilizing the sole source clause and adequate documentation must accompany contracts verifying that:

- No other vendor is available for purchase of goods and services, and
- The cost of goods and services is both reasonable and necessary.

J. Procurement of Professional Services

The Agency will contract for professional services as defined by Agency needs. When professional services are sought, the costs for services must be competitive with other available sources. Professional fees will vary depending on the types of services sought by the Agency. A community comparison should be made to survey rates for similar services. Every effort should be made to secure in-kind services first before contracting payments are made.

K. Procurement of Travel

1. Air travel

- Air Travel for long distance (more than 8-hour drive) business trips is often the most efficient method of travel. CAC staff are to reserve coach seats when traveling by air.
- Employee's supervisor shall assist employee in booking air travel tickets directly from the airline and provide immediate payment with agency issued credit card. If agency issued credit card is not available employee or supervisor may pay for the ticket personally and submit a request for expense reimbursement. The original passenger receipt must be submitted with the Employee Travel and Expense Reimbursement Form. No payments will be made from an itinerary. If a personal credit card is used to purchase the tickets, the expense must be included on the reimbursement form with receipts.
- If employee chooses to drive instead of fly, reimbursement will be for the lower amount of airfare or actual mileage reimbursement.

2. Lodging.

- When staying overnight, the employee must select a motel or hotel that is adequate and related in nature to the business involved and within grant travel guidelines if applicable.
- Lodging arrangements should be made in advance of travel if possible.

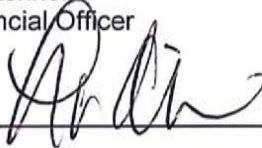
- Employee's supervisor will assist in booking lodging arrangements. If deposit is required at time of booking supervisor will pay for deposit using agency issued credit card. If agency credit card is not available supervisor or employee may personally pay the deposit and request reimbursement.
- Lodging reservations are required to be communicated to accounting department so the accounting department may arrange to pay the remaining balance of the lodging expenditure prior to the employee's check in date. If lodging reservations are not provided to accounting department 1 week prior to the travel start date, the employee is at risk of not having lodging paid for prior to arrival and may have to pay for lodging personally and request reimbursement.
- A traveler may not claim reimbursement for lodging for overnight travel within fifty (50) miles of the employee's normal work location or residence, unless the circumstances necessitating such overnight travel are fully explained and approved in advance. These documented reasons must also be fully documented on the travel reimbursement request form.

3. Rental Cars

- Rental cars shall be used instead of employee incurring mileage on personal car when the cost of the rental car and related gas is less than mileage reimbursement. Employee shall coordinate with Executive Assistant to determine the estimated cost of the rental car and gas versus mileage reimbursement. Employee shall choose the lessor option.
- Rental cars shall be reserved by Executive Assistant. Traveler shall complete a rental car request form and submit form to Executive Assistant or his/her designee at least 1 week prior to travel.
- If employee chooses to drive personal car, reimbursement will be the lower of the rental car fee or mileage reimbursement.

Created by: 
Suzanne Kerinon
Chief Financial Officer

7/31/20

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 018

Date: February 20, 2020

TITLE: Procurement of Goods and Services

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

Gulf Coast Children's Advocacy Center, Inc.'s (GCCAC's) purchasing policy is to promote sound purchasing management and to render the greatest value for GCCAC purchasing dollars in a manner that is motivated by fair and open competition. GCCAC strives to accomplish this as economically as possible, within acceptable standards of quality and service, while utilizing professional ethics and best business practices throughout the process.

Procedure

A. Scope.

1. GCCAC will seek to procure commodities and/or services that are responsive to the needs of the children, adults and families in care. Procurement of these items will be in accordance with state and federal laws.
2. GCCAC will plan and coordinate purchases to ensure that quality products and/or services are obtained in a timely manner from responsible agencies on a competitive basis. GCCAC recognizes that fair and open competition is a basic tenet of public procurement and that competition reduces the appearance and opportunity for favoritism and inspires public confidence.
3. All procurements must be allowable and necessary for GCCAC operations. GCCAC will avoid purchasing unnecessary or duplicative commodities or services.

B. Procedure.

1. General Considerations for All Procurement.

- a. Whenever possible, products or materials with recycled content will be procured in accordance with the provisions of Section 403.7065, F.S.
- b. Whenever possible, products or materials should be procured with Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE) in accordance with Chapter 946, F.S.
- c. When goods and/or services are available from minority businesses and/or small businesses, these vendors will be included in the competitive bidding process.

Consideration will be given to the procurement of products or materials with recycled content.

d. Contracts shall be made only with responsible sub recipients/vendors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement. Consideration shall be given to such matters as sub recipient/vendor integrity, record of past performance, financial and technical resources or accessibility to other necessary resources essential to deliver the service(s) or product(s) being procured. GCCAC reserves the right to make this determination based on its staff's expertise, contract requirements, etc.

e. Where appropriate, an analysis is made of lease and purchase alternatives to determine which would be the most economical and practical procurement.

f. All lease/rental agreements required the approval of the Chief Financial Officer and/or the Chief Executive Officer of the Agency.

g. All sub recipients are required to verify the employment eligibility of all current and prospective employees through the E-verify system. E-Verify is a federal program administered by the Department of Homeland Security and the Social Security Administration that allows employers to electronically check the identity and work eligibility of hired employees.

h. If formal or informal solicitations result in the availability of goods and services from a single vendor, purchasing records must document the unavailability of competition

i. All officers, employees or agents are prohibited from soliciting or accepting gratuities, favors, or anything of monetary value from contractors/vendors, except during bona-fide Agency fund- raising activities. In order to prevent conflicts of interest, no officer, employee or agent shall participate in the selection, award, or administration of a purchase or contract with a vendor, where to his/her knowledge, any of the following has a financial interest in that contract or purchase:

1. The officer, employee, and agent of an affiliated agency.
2. Any member of his or her immediate family.
3. His or her partner.
4. An organization in which any of the above is an officer, director or employee
5. A person or organization with whom any of the above individuals is negotiating or has any arrangement concerning prospective employment.

Violations may result in disciplinary action up to and including suspension and termination of employment.

C. Purchase Orders.

a. Requests for goods require a Purchase Order Request to be submitted to the Office Manger. The Office Manager will review the form to ensure all necessary information is provided including the date, source of the supplier, the quantity, stock numbers when available, the quoted price, the program/department requesting the purchase and the appropriate approvals.

i. Any GCCAC employee (a requestor) may originate a Purchase Order Request Form. The requestor completes the Purchase Order Request and the Program Director or designee must approve the request by signing and dating the form. All purchases are based on valid, budgeted, approved requests that are properly executed as to price, quantity, quality and selected vendor.

ii. The requestor submits the approved Purchase Order Request form to the Office Manager who then generates an electronic Purchase Order in the accounting system. The accounting system assigns a sequential number to each PO.

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D. Purchases greater than \$5,000

Purchases exceeding \$5,000 require prior Executive Board approval, unless the expense is recurring such as the mortgage. These proposed expenditures must presented with documentation of a bid process for services or goods and reasonable explanation for expense.

E. Emergency Situations

In case of an emergency situation, where a threat to the Agency and/or its facility exists, the Executive Director is hereby authorized to take whatever action is in the best interest of the Agency and to notify the Board as soon as possible.

F. Leases

All leases will be negotiated, approved and signed by the Executive Director. Leases will correspond to the program/funding period whenever possible. Original signed leases will be filed in the general administrative files. A copy of the lease will be attached to the initial check request for payment processing.

Lease versus purchase price comparisons and other cost comparisons are to be used to determine the reasonableness of costs.

G. Bids

Competitive bids will be solicited by mailing requests for proposals to qualified vendors or by advertising on agency website or social media pages or in one or more newspapers with circulation in the area(s) which offer the greatest availability of qualified vendors. The Executive Director will be responsible for the handling, negotiation, evaluation and award of all bids, subject to final approval by the Board of Directors. All actions relative to competitive bidding will be documented and will be retained as part of the Agency's purchasing record files.

Formal sealed bid procedures are required for single item purchases of \$100,000 or more. The following procedure is to be followed:

1. Equipment/item specifications are to be typed for distribution.
2. An advertisement is placed in the newspaper under public service notices, and includes:

- Invitation to bid
 - Equipment/item specifications and details
 - Deadline for submission of bids
 - Time, place and date for opening of sealed bids
3. A copy of the advertisement may be sent to vendors notifying them of the bidding process.
 4. Unopened bids will be stamped indicating the date/time of receipt at the central office located at 210 East 11th Street, Panama City, FL 32401.

H. Opening of Bids

Bids will be formally opened at the time, place and date specified in the formal invitation to bid. Sealed bids will be opened in order of receipt with the first bid received opened first. The following will be present for the opening of bids:

- Executive Director and his or her designee
- Executive Assistant

- The Executive Assistant will record the minutes of the meeting. The Executive Director and his or her designee will open each bid and review bid submissions to ensure the proposal meets the bid specifications. The minutes will reflect:

- Vendor submitting bid
- Specification Compliance
- Price
- Selection of Vendor

After all bids have been opened and bids recorded, a vendor will be selected based on the following criteria:

- Competitive price
- Quality of goods and services

Whenever possible, priority will be given to small businesses / minority owned businesses.

Parties wishing to protest an award should do so in writing to the Executive Director and Board of Directors.

I. Use of Sole Source

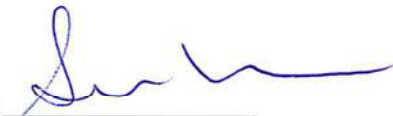
The Agency may elect to contract for goods/services without formal bid procedures when only one source is available for procurement. However, extreme caution is to be followed when utilizing the sole source clause and adequate documentation must accompany contracts verifying that:

- No other vendor is available for purchase of goods and services, and
- The cost of goods and services is both reasonable and necessary.

J. Procurement of Professional Services

The Agency will contract for professional services as defined by Agency needs. When

professional services are sought, the costs for services must be competitive with other available sources. Professional fees will vary depending on the types of services sought by the Agency. A community comparison should be made to survey rates for similar services. Every effort should be made to secure in-kind services first before contracting payments are made.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 019

Date: February 20, 2020

TITLE: Capitalization

This is a new procedure.

This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to establish and record all assets designated as capital expenditures, capital lease purchases, or expendable supplies and utilize a straight line method of depreciation for these items. These assets and depreciation will be recorded appropriately in the financial accounting system.

Procedure

A. Individual assets with an original cost of One Thousand Dollars (\$1,000.00) or more and a useful life in excess of one (1) year shall be recorded as a capital expenditure and subsequently recorded as an asset on the balance sheet. A repair or maintenance on a capital asset that is expected to materially extend the life of an asset will be recorded as a capital expenditure and subsequently recorded as an asset on the balance sheet. A depreciation schedule shall be maintained that includes property description, date, cost or other basis, and accumulated depreciation presentation on an annual basis that reconciles with the year-end financial statements.

B. Capital lease purchases shall be recorded in accordance with generally accepted accounting principles and amortized over the life of the asset at the date of inception of the lease.

C. The straight-line method of depreciation shall be utilized over the useful life of each asset.


D. Individual assets acquired with a purchase value of less than One Thousand Dollars (\$1,000.00) shall be recorded as expendable equipment purchases.

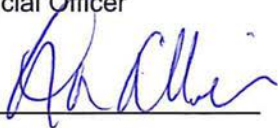
E. Retirement, sale, or disposition of capitalized assets shall be recorded according to generally accepted accounting principles with the approval of the Chief Financial Officer. Capital items purchased under contract will be retired, sold or disposed of in accordance with that contract.

If an item that appears on the inventory list becomes inoperable or obsolete, a note is made on the depreciation schedule. This must be approved by the Executive Director. The Agency follows State of Florida guidelines for the disposal of all property purchased with State funds. For the disposition of non-expendable property acquired under a grant or contract, title rests with the department upon completion or termination of the grant or contract, and will be disposed of according to the contract manager's instructions. If any item owned by CAC but purchased through grant funds is sold, the proceeds are returned to the original funding source, unless otherwise indicated.

Anyone discovering missing or damaged property must report this to their supervisor as soon as the loss is noticed. Documentation regarding the loss / theft / damage should include a description of the item, the circumstances of its disappearance or damage, and the security measures in place to protect the property, and the results of the investigation as to why these failed, and a description of what steps were taken to prevent a recurrence.

For damage to CAC owned vehicles, an accident report must be completed and the Executive Director must be notified immediately. The insurance card and registration for CAC owned vehicles are maintained in the glove box of that vehicle.

Created by: 
Suzanne Kennon
Chief Financial Officer

Approved: 

Lori Allen
Executive Director



Operations Protocol

Section: Accounting Number: 020

Date: February 20, 2020

TITLE: Employee Loans

This is a new procedure.

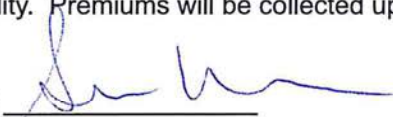
This procedure: Supersedes Rescinds Amends

Policy

It is the policy of Gulf Coast Children's Advocacy Center, Inc. (GCCAC), to not provide loans to employees.

From time to time meal per diem advances are given to employees prior to travel. Employee shall complete a travel voucher upon travel completion with actual meal per diem based on travel times and note the advance on the voucher.

A due from employee may also exist for the collection of employee's portion of insurance benefits. This may occur if the employee has missed a pay period due to approved leave of absence such as Short Term disability. Premiums will be collected upon the employees return to work when their pay resumes.

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