



**TheCOALITION**  
Carlsbad Community Anti-Drug/Gang Coalition

# **Policies and Procedures**

**Carlsbad Community  
Anti-Drug/Gang Coalition, Inc.**

Updated April 4, 2018

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**Policies and Procedures**  
**April 4, 2018**

**FINANCIAL**

**1. Cash Management**

- Drawdowns from federal, and when required by the grantor, other grants shall be limited to the minimum amounts needed to cover allowable project costs.
- Drawdowns shall be timed in accordance with the actual immediate cash requirements of carrying out the approved project.
- Drawdowns shall not be made to cover future expenditures.

**2. Annual Audits**

- Audits shall be performed in accordance with the Circular for fiscal years (FY) with expenditures under Federal awards of \$500,000 or more.
- Reports on these audits shall be submitted to the Federal Audit Clearinghouse within the earlier of 30 days after receipt or nine months after the FY's end.

**3. Accounting System**

- The accounting system utilized shall include a format to differentiate revenue and expenditures by Federal program as well as other programs.
- The accounting system utilized shall include a Chart of Accounts.
- The accounting system utilized shall include a record of receipts and disbursements.

**4. Bank Statements**

- Bank statements shall be reconciled within 14 days by someone not authorized to sign checks.

**5. Disbursements/Procurement**

- Documentation shall be maintained to support all disbursements and procedures shall describe how and for how long.
- Blank checks shall be safeguarded with procedures to ensure safety.
- Disbursements shall be pre-approved and procedures exist regarding by whom for both small and large dollar purchases.
- Expenditures shall be reasonable and procedures developed as to how this should be accomplished (bids, quotes, etc.).
- Two signatures on all checks shall be provided by authorized designated organization officials.

- The Secretary/Treasurer or his/her unpaid designee shall review the Program Manager's approval of expenditures.
- Expenditures over \$400 shall be presented for review by the Community Board. If insufficient time necessitates, the prospective expenditures will be reviewed by two volunteer officers. A report of such action will be presented at the next Community Board meeting.
- A petty cash fund should be entrusted to a single custodian and used for all payments other than those made by check. Procedures shall exist related to use of a petty cash fund.
- Checks to vendors should be issued only in payment of approved invoices.
- There shall be a \$25 charge for all returned non-sufficient fund checks.

## **6. Matching or Cost Sharing**

- Matching or cost sharing contributions (including cash and third party in-kind) shall be verifiable from the recipient's records.
- Matching or cost sharing contributions (including cash and third party in-kind) shall be included as contributions for only one federally-assisted project or program at a time.
- Matching or cost sharing contributions (including cash and third party in-kind) shall be included only if necessary and reasonable for proper and efficient accomplishment of the project or program objectives.
- Matching or cost sharing contributions (including cash and third party in-kind) shall not be paid by the Federal Government under another award (except where authorized by Federal statute to be used for cost sharing or matching).
- Matching or cost sharing contributions (including cash and third party in-kind) shall be allowable and provided for in the approved budget.

## **7. Expenditure Analysis**

- Actual and budgeted expenditures shall be reviewed bi-monthly.
- Significant variances between actual and budgeted expenditures shall be resolved to ensure total costs do not exceed the amounts budgeted.
- An operating budget showing planned revenue and expenses by line item shall be developed annually.
- The Board of Directors or the Community Board will receive a financial report at each monthly meeting, including the results of any financial audits.

## **8. Indirect Costs**

If an indirect cost rate is established:

- A written record shall describe existing or planned indirect cost rates.
- A written record shall describe the type of rate used as well as both the content of pooled expenses and the type of allocation base used.
- If all costs are charged direct, a written record shall describe the method used to

allocate costs to cost objectives.

## **9. Credit Cards**

If a credit card is utilized:

- Written procedures shall exist describing how credit card use is controlled.
- All expenditures shall be pre-approved by board designated official or officials based on policy.
- Limit individual amounts and types of expenditures that may be incurred.
- Personal expenditures on credit cards are prohibited.
- All credit card receipts shall be submitted for review and comparison with credit card statements.

## **10. Timekeeping for Federal Awards**

- Salaried employees' wages charged to Federal awards shall be based on the actual time employees work on the Federal awards and be supported by timesheets that separately report the total time worked on each project and leave.
- Timesheets shall be certified as accurate by either the employee or a supervisor familiar with the employee's activities. Salaries and wages charged to Federal awards cannot be based on budgets or estimates.

## **11. Property Control**

- Property records shall be maintained that include a description, cost, purchase date, source of funding, location, and condition of each property item.
- Periodic physical inventories shall be conducted (every other year at a minimum).
- Property purchased with Government funds shall be tagged and safeguarded to prevent loss or theft.

## **12. Allowability of Costs**

- To be allowable under a Federal/public or private award, costs must be reasonable, allocable, and adequately documented in writing.
- A cost is reasonable if it does not exceed what a prudent person would incur under similar circumstances.
- A cost is allocable if the goods or services benefited the project.
- A cost is adequately documented if it is supported by accounting records and source documentation such as purchase orders, vouchers, invoices, etc.
- The applicable OMB cost principles and the terms and conditions of grant awards shall be followed in the implementation of public and/or private funding.
- Grant expenditure records must be at least as detailed as the cost categories indicated in the approved budget (including indirect costs that are charged to the project). Actual expenditures are to be compared with budgeted amounts.

### **13. Program Income**

The use of program income relating to projects financed with Federal/public or private funds shall be limited to one or more of the following:

- When furthering the eligible project or program objectives;
- When financing the non-Federal share of the project or program; and/or
- Deducting it from the total Federal share of project or program allowable costs.
- Expenditures not specifically tied to a program objective must fall under the Mission and/or Vision of the organization or serve to enhance its sustainability.

## **PERSONNEL**

### **14. Consultants and Subcontracts**

- The nature and scope of services to be provided by outsourced consultants shall be described in writing.
- In-house capabilities shall be evaluated before obtaining external assistance.
- The selection process shall be determined by the President and one other officer.
- The selection process shall be described in writing.
- A written record shall exist of the method for ensuring costs and fees are reasonable.
- Staff will be oriented within 30 days of hiring and documentation of such will become a part of the personnel file.
- Written permission to contact references will be secured from applicants and, if hired, will become a part of the personnel file.

### **15. Travel**

- Travel, within or outside of city limits, can be used as a cash equivalent “matching” donation by any member or staff traveling on any Coalition business.
- Staff and volunteers traveling outside city limits may be reimbursed for travel when such travel is required of grant-funded activities or for activities approved by the Community Board.
- The per diem rate which covers meals and incidental expenses (M&IE’s) will be reimbursed for the city of travel as stated on the GSA.gov web site. Lodging will be reimbursed at the actual cost with a receipt not to exceed \$120.00 unless approved by Executive Board. When using per diem, meal and incidental expense receipts are required in order to be reimbursed. Partial days are to be reimbursed according to IRS guidelines, available at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). Coalition staff will be reimbursed at Federal IRS mileage rate when traveling outside of the city limits.
- When travelers plan lodging at accommodations at a location other than those identified as the host for a meeting or conference, lodging selection must be pre-approved by Executive Board. When selection is priced higher than the host facility, rationale for that choice must be included in approval request. Coalition officers reserve the right to pay up to, but not in excess of, the host facility rate including tax, on a case by case basis.
- Airfare shall be limited to coach and car rental to mid-sized.

- Reimbursed travel costs shall be based on travel vouchers, expenditures reports or the like listing each cost individually along with original receipts.
- Coalition staff and volunteers traveling to meetings within the city limits of Carlsbad are not to be reimbursed for travel.
- The Coalition is not obligated to provide a means of transportation for any individual or group. However it may opt to do so on a case by case basis.
- Expenses related to airfare and use of rental cars, taxi, bus, and paid parking services will be reimbursed with receipts at actual rate.
- Anticipated expenses for travel may be funded in advance but the staff or volunteer must return any unused funds within 14 days of return. Airfare, car rentals, taxi, bus, and parking expenses may be used as cash equivalent donations.

## **16. Conflict of Interest**

### Article One: Purpose

The purpose of this Conflict of Interest policy is to protect organizational interests when there are pending decisions regarding transactions or arrangements that might benefit the private interests of Coalition personnel, an officer or a member, or might have the appearance of possible excessive benefits. This policy is intended to supplement, not replace, any state or federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

### Article Two: General Rule

As a general rule, no Coalition personnel, officer or member shall participate in the selection, award, or administration of a contract supported by Coalition funds if a real or apparent conflict of interest would be involved. Such a conflict of interest would arise when the personnel, officer or member or any member of their immediate family, a partner, or an organization which employs or is about to employ any of the parties indicated here has a financial or other interest in the entity selected for an award.

The personnel, officers, members of the Coalition shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subagreements. However, the Coalition may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct shall provide for disciplinary action to be applied for violation of such standards by personnel, officers or members of the Coalition.

## **17. Drug Free Workplace**

The following policies apply to all paid personnel:

- The unlawful manufacture, distribution, dispensing, possession, or use of controlled substances is prohibited in the workplace.
- Employees must notify management, as a condition of employment, in writing within five calendar days, if they are convicted of violating a criminal drug

statute.

- Appropriate personnel action must be taken, within 30 calendar days, against any employee convicted of violating a criminal drug statute up to and including termination, or require the employee to participate satisfactorily in a Federal, State, Local, or Law Enforcement approved drug abuse assistance or rehabilitation program.
- Federal agencies must be notified in writing, within 10 calendar days, if any employee engaged in the performance of an award is convicted of violating a criminal drug statute.
- An employee will comply immediately with any request to engage in drug testing, and also agrees to maintain a lifestyle free of illicit drug use, and the inappropriate use of legal and prescription drugs. The employee agrees to be subject to drug testing, without notice, at any time during employment.

## **18. Cultural Competence**

\*This policy was approved by Coalition officers in August 2008:

The problems associated with substance abuse and gang activity affect people of every ethnic background, socioeconomic status, age, sexual orientation and religion. The Coalition therefore will seek the active involvement of representatives of these community groups in all aspects of governance, planning, and activities. Coalition leadership will demonstrate commitment to this promise by their own efforts to learn and incorporate perspectives and participation by all segments of the community. Strategic planning will provide written evidence of the ongoing process of improving cultural understanding and competence by the Coalition.

\*Additional specific wording is due to be provided by the New Mexico Office of Substance Abuse Prevention in early 2009. The current Cultural Competence policy will be revised/modified accordingly to accommodate that wording.

## **19. Grievance Policy**

All members of the Coalition shall follow the guidelines described below when grounds for a complaint or grievance are encountered:

- A. Purpose: The purpose of this procedure is to secure at the lowest possible level equitable solutions to problems that may arise during a member's involvement in the Coalition.
- B. Definition: A grievance shall be defined as a member regarding a problem situation pertinent to Coalition operations.
- C. Procedure:
  - Any matter regardless of severity shall be discussed between the member and any officer Or paid personnel prior to submission under this procedure.

- The aggrieved (member) may consult with any coalition officer or paid personnel to secure help in following the procedure. It is important that the aggrieved is fully informed of all rights.
- The aggrieved must file a written grievance within thirty (30) calendar days of the act that caused the grievance.
- The aggrieved may withdraw his/her grievance at any time.

#### Level 1:

The aggrieved shall submit his or her grievance in writing to a Coalition officer or paid personnel. The receiving party must respond in writing within ten (10) working days following receipt of a written grievance. In case of failure to respond within the time limit, the grievance will automatically move to Level 2.

#### Level 2:

The aggrieved may submit his/her grievance to the President if the aggrieved is not satisfied with the outcome at Level 1. The grievance must be submitted in writing within ten (10) working days of the written decision of the initially contacted individual. The President must respond in writing within ten (10) working days following receipt of the written grievance.

#### Level 3:

If the aggrieved is not satisfied with the decision of the President, he or she may appeal the decision to the Board of Directors.

### **20. Non-Discrimination**

The Carlsbad Community Anti-Drug/Gang Coalition, Inc. prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information and political beliefs.

### **21. Confidentiality**

Personnel shall not disclose or use for the benefit of any other than the Coalition, any or all written or tangible information provided to her without the express written permission of the Coalition. However, personnel shall have no obligation hereunder for that portion of such information which is public knowledge.

### **ACCOMODATION TO SAMHSA REGULATIONS**

### **22. Use of the SAMHSA Logo (Per Drug Free Communities Program Officer, Luisa Pollard)**

Based on the responses from SAMHSA’s Office of Communications, you can use either the SAMHSA Wordmark symbol or the SAMHSA Iron man symbol. Also, specific language for acknowledgement of SAMHA and a disclaimer should state the following:

"This paper/report/etc. was developed [in part] under grant number XXXX from the Substance Abuse and Mental Health Services Administration (SAMHSA), U.S. Department of Health and Human Services (HHS). The views, policies, and opinions expressed are those of the authors and do not necessarily reflect those of SAMHSA or HHS."

The following is information from the “SAMHSA Identity Guide: Guidelines for the use of SAMHSA symbols:

## SAMHSA SYMBOLS

There are two official SAMHSA Symbols—The SAMHSA Wordmark and the SAMHSA Iron Man.

### SAMHSA WORDMARK SYMBOL

The SAMHSA Wordmark consists of five components:

1. The Iron Man graphic ([www.samhsa.gov](http://www.samhsa.gov))
2. The SAMHSA acronym
3. “A Life in the Community for Everyone” text
4. “Substance Abuse and Mental Health Services Administration” text
5. “U.S. Department of Health and Human Services” text

### SAMHSA IRON MAN SYMBOL

The SAMHSA Iron Man consists of five components:

1. The Iron Man graphic
2. “A Life in the Community for Everyone” text
3. “U.S. Department of Health and Human Services” text
4. “Substance Abuse and Mental Health Services Administration” in circular text
5. A set of stars to complete the circle.

### Using the SAMHSA Symbols

Use the SAMHSA Symbols for all materials developed for conferences, exhibits, meetings, handouts, and leave-behinds that do not require HHS clearance, for example:

- PowerPoint presentations
- Flyers or handouts—50 copies or less
- Memos
- Promotional items (e.g., pens, magnets, key chains)

### Size

- The minimum size of the SAMHSA Wordmark Symbol is 1 inch in height when sized for print- or Web-based materials.
- The minimum size of the SAMHSA Iron Man Symbol is 1½ inches in height when sized for print-or Web-based materials.
- Line breaks in either Symbol are not permissible.

### Design Elements

- The individual components of each Symbol can be used as design elements at 45 percent saturation or less.
- Sample Color Palettes
- Whatever color you select for SAMHSA Symbols, all five components must print the same color.
- All components in the SAMHSA Iron Man Symbol should be at 100 percent saturation of designated color.

All components in the SAMHSA Wordmark Symbol should be at 100 percent saturation of designated color, except for the words “Substance Abuse and Mental Health Services Administration,” which should be at 45 percent saturation