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POLICIES AND PROCEDURES MANUAL

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A. FINANCIAL MANAGEMENT AND REPORTING

The following policies and procedures shall govern the financial management systems and reporting of the Foundation and shall constitute the Foundation's Policies and Procedures Manual, as the same may be updated from time to time ("Manual") to be maintained in the Foundation's books and records.

1. Internal Controls

The Foundation's system of internal controls includes the following combination of procedures, specified job responsibilities, human resource policies and records, which together are designed to create accountability in the Foundation's financial system and safeguard its cash, property, and other assets:

- The Foundation shall maintain an organizational chart setting forth the actual lines of responsibility of officers and employees in approving and recording financial transactions and operations of the Foundation. The organizational chart, along with a summary of the duties of key employees shall be prepared and updated from time to time by the President and Executive Director and included in the Manual.
- The Board of Directors of the Foundation ("Board") or the Executive Committee of the Board of Directors of the Foundation ("Executive Committee") shall have the power to appoint the President and other Board officers of the Foundation to direct, supervise and manage the day-to-day conduct of the Foundation's business and activities, implement the decisions of the Board or Executive Committee, serve as custodian of the books, records, and funds of the Foundation, and perform such other acts as may be contemplated by the Bylaws, all in accordance with the terms and provisions of the Bylaws, as the same may be amended from time to time (incorporated by this reference). The President shall have the power to appoint the Executive Director, who shall have the same duties, and shall exercise the same authority, as the President; provided however in case the Executive Director and President fail to agree on any decision or course of action, the decision and action of the President shall control and bind the Foundation. All references hereafter to the term "President/Executive Director" hereafter shall mean one or both, but in case the Executive Director and President fail to agree, the decision and action of the President shall control. The President, Executive Director and other officers shall have all the powers and duties as are set forth in the Bylaws and such additional powers and duties may be conferred by resolutions of the Executive Committee or Board from time to time. The President, Executive Director and Board officers shall endeavor in good faith to perform such duties, supervision and management of the Foundation's business and activities and custodianship of the books, records and funds of the Foundation in accordance with this Manual.
- The President/Executive Director shall have the power to further appoint a Director and one or more additional Interim Directors (hereinafter also referred to as Director), Deputy Directors, Finance Director/Chief Financial Officer, Chief Operating Officer,

General Counsel (in addition to serving as co-General Counsel), Program Directors and Controller, designating for each such duties and responsibilities as the President/Executive Director elects from time to time, to assist in directing, supervising and managing the day-to-day business and activities of the [REDACTED]. [REDACTED] serve as additional custodians of the books, records, and funds of [REDACTED] and Foundation, all in accordance with the Manual, and otherwise implement the decisions of the President/Executive Director, Executive Committee and/or the Board, and perform such other acts as may be deemed necessary or appropriate by the President/Executive Director, Executive Committee and/or the Board. If the President/Executive Director does not appoint a Director, Finance Director/Chief Financial Officer and/or Chief Operating Officer, the Executive Director or Director shall act in their stead. As determined by the President/Executive Director, the President/Executive Director, Director, Finance Director/Chief Financial Officer, Chief Operating Officer and Deputy Directors shall have the authority to execute, acknowledge and deliver any and all documents and instruments to effectuate any and all decisions and actions by the President/Executive Director, Director, Executive Committee and/or the Board on behalf of the Foundation. No person dealing with the Foundation shall be required to investigate the authority of the President, Executive Director or Director to act on the Foundation's behalf in respect to any action by the Foundation. Any document or instrument to effectuate any action taken by the President, Executive Director, Director, and/or the Executive Committee or Board on the Foundation's behalf, if executed by the President, Executive Director or Director, shall bind the Foundation.

- The Foundation will utilize the following system of authorization and supervision to provide accounting control over assets, liabilities, income and expenses.
 - o The Foundation shall maintain this Manual, which has been approved by the Board, specifying policies and procedures for the financial management and reporting of the Foundation, including without limitation (i) approval authority for financial transactions and guidelines for controlling expenses, and (ii) written procedures for the recording of transactions, accounting and maintenance of accounting records, as more particularly specified in the accounting records section below. The accounting records shall be maintained in accordance with generally accepted accounting principles, consistently applied and applicable to the Foundation's non-profit status. The President/Executive Director and Director shall review the Manual annually and make recommendations to the Board or Executive Committee for updates as may be necessary or desirable.
 - o The President/Executive Director and Director of the Foundation shall be responsible for the hiring, management and termination of all employees, on behalf of the Foundation; provided however, no Board officer of the Foundation may be an employee of the Foundation without the prior approval of the Board and/or Executive Committee to ensure an adequate separation of duties. If the President/Executive Director has appointed a Director, Chief Operating Officer and/or Deputy Director(s) for [REDACTED] the Director, Chief Operating Officer and/or Deputy Directors shall have the responsibility to manage (but shall not hire or terminate without the consent of the President/Executive Director or

Director) all employees of [REDACTED] other than employees reporting directly to the President/Executive Director, in which case the President/Executive Director shall be responsible for hiring, supervising, managing, setting compensation and benefits, and terminating such employees. Compensation for individual employees and positions shall be approved on an annual basis by the Board or Executive Committee pursuant to the normal budget process, as amended with approval of the Board or Executive Committee. The President/Executive Director and Director shall have the authority to hire and compensate employees at salary rates not to exceed the designated salaries and compensation specified by the Board or Executive Committee in the budget, as amended with approval of the Board or Executive Committee. except as hereinafter provided. Further, the President/Executive Director and Director shall have the authority to compensate an employee or prospective employee at a salary in excess of the range specified in the Budget, unless doing so will cause the annual budget to be exceeded, in which case the President/Executive Director or Director shall seek approval. If and to the extent the President/Executive Director or Director elects to hire any employee whose salary and benefits (other than benefits offered to all employees) exceeds \$150,000, it shall conduct a review of functionally comparable positions at similarly situated organizations to confirm that the salary proposed is not excessive. The President/Executive Director or Director shall have the authority to hire and terminate employees and to add, eliminate and modify positions in carrying out the business of the Foundation, including without limitation, as may be necessary, appropriate or desirable for new or amended gifts, grants and government funding and otherwise to further the business of the Foundation in their discretion, subject to complying with the overall annual budget approved by the Board or Executive Committee, as amended with Board or Executive Committee approval. No Board member or Board officer shall be entitled to compensation, other than reimbursement of out-of-pocket expenses incurred in the ordinary course of the Foundation's business.

- o Authority to enter into contracts, agreements, and otherwise bind the Foundation shall be limited to the President and/or Executive Director and other Board officers of the Foundation in accordance with the Bylaws of the Foundation and as otherwise authorized by resolutions of the Board or Executive Committee, provided however if the President/Executive Director has appointed a Director of [REDACTED], the Director shall have the power to enter into contracts, agreements, and otherwise bind the Foundation as necessary or appropriate for conducting the ordinary course of the business and operations of [REDACTED] so long as such contracts and agreements are either for a stated contract amount payable by the Foundation of less than \$250,000 or are otherwise in accordance with the business plan and annual budget approved by the Board or Executive Committee, as amended with Board or Executive Committee approval. No employee, other than the Executive Director or Director as aforesaid, shall have authority to enter into any contracts, agreements or otherwise bind the Foundation without the written authorization of the President/Executive Director or Director. Absent special resolution of the Board or Executive Committee to the contrary, the President/Executive Director shall be authorized to enter into any

contract or agreement under which the stated contract amount payable by the Foundation is either less than a stated contract amount of \$500,000 or are otherwise in accord with the business plan and budget authorized by the Board or Executive Committee, as amended with Board or Executive Committee approval; if such amount payable by the Foundation exceeds \$500,000 or is outside the approved business plan and annual budget, the President/Executive Director will submit the matter for approval of the Board or Executive Committee. Check writing authority for the Foundation shall be limited to the President/Executive Director, Vice President and Treasurer, unless otherwise authorized by resolutions of the Board or Executive Committee, provided however if the President/Executive Director has appointed a Director for [REDACTED], the Director and such other employees as may be determined by the President and Executive Director shall have the authority to write checks under \$500,000 (above \$500,000 shall require a counter-signature of the President, Executive Director, Vice President or Treasurer). All checks for expenses funded through the Foundation's [REDACTED] contracts will be signed by two (2) authorized check signers.

- o The Employee Manual included in this Manual sets forth policies and procedures pertaining to the hiring, management and termination of all employees and shall include a procedure for grievances to be reported and resolved. The duties of each employee hired by the Foundation shall be specified in such employee's employment offer letter, which must be signed by such employee as a condition to employment. Further, each employee shall sign the Employee Manual as a condition to employment. Personnel files for each employee shall include their resume, references provided for employment and such additional information pertaining to such employee's qualifications as may be pertinent to their duties (e.g., licenses, certificates, background checks and special educational accomplishments). The employment offer letter and signature page of the Employee Manual, signed by each employee evidencing their consent thereto, along with other standard documentation relating to the hiring of new employees and/or termination of an employee, shall be included in such employee's personnel file with the Foundation. The President/Executive Director and Director, Chief Operating Officer, Human Resources Director and Deputy Director(s), with the assistance of staff with record keeping authority, shall be responsible for maintaining personnel files for employees of the Foundation.
- o To ensure a consistently high level of professional competency and adequate separation of duties, as well as cost efficiency, the Foundation may utilize the services of one or more third party bookkeeping and payroll services for the processing, payment and reporting of payroll and taxes for employees on behalf of the Foundation. Reporting of payroll information for payment of wages to employees (other than the Executive Director) shall be performed by the Executive Director, Director, and Human Resources Director and/or Finance Director/Chief Financial Officer, and in the case of the Executive Director, by the President. The Executive Director, Director, Finance Director/Chief Financial Officer, Human Resources Director and Controller, with the assistance of such

contractors and staff with recording keeping authority, shall be responsible for maintaining payroll and payroll tax records, reports and filings of the Foundation.

- o The President/Executive Director and/or Director shall have the power to appoint a Finance Director/Chief Financial Officer and/or Controller and engage one or more third-party service providers for bookkeeping and/or accounting services to be responsible for accurate, complete and timely financial reporting, accounting, budgeting, cash management, collection and deposit of receipts and receivables, processing of payables, record keeping for the assets, liabilities, income and expenses, and grant reporting of the Foundation. To ensure a consistently high level of professional competency and adequate separation of duties, the Foundation may, as needed, utilize the services of one or more independent third-party accountants to review annually the accounting and reporting of the assets, liabilities, income and expenses of the Foundation and preparation of such reports as may be otherwise specified in this Manual and/or as additionally requested from time to time by the President/Executive Director or Director. The President/Executive Director and Director, Finance Director/Chief Financial Officer and Controller, with the assistance of such contractors, shall be responsible for causing monthly and annual financial reports to be prepared for the Foundation, reflecting the assets, liabilities, income and expenses of the Foundation.
- o To ensure a consistently high level of professional competency and adequate separation of duties, as well as cost efficiency, the Foundation will utilize the services of specialized third-party accountants for the preparation of annual state and federal tax reports and filings on behalf of the Foundation. The President/Executive Director and Director and Finance Director/Chief Financial Officer and Controller, with the assistance of such contractors and staff with record keeping authority, shall be responsible for filing such state and federal tax reports and filings on behalf of the Foundation, and the federal tax report shall be circulated to the members of the Board or Executive Committee upon completion.
- o The President/Executive Director and Director, Finance Director/Chief Financial Officer and Controller, with the assistance of such contractors and staff with record keeping authority, shall be responsible for maintaining the financial books and records of the Foundation, including without limitation records, blank forms, receipts, cash, and other assets. Such books and records shall be maintained at the offices of the President/Executive Director, Director and/or the main offices of the Foundation with access limited to the Board, President/Executive Director and Director, Deputy Directors, Finance Director/Chief Financial Officer and Controller, and authorized staff, and with contractors with record keeping and/or supervisory responsibility as shall be necessary or desirable for the proper maintenance of the books and records and operations of the Foundation, and otherwise as required to comply with applicable law.
- o To provide for periodic comparisons of financial records to actual assets and liabilities, the Foundation will utilize the services of a further separate specialized third-party contractor for purposes of conducting and preparing an annual,

independent audit of the books and records of the Foundation. The President/Executive Director and Director, Deputy Directors, Finance Director/Chief Financial Officer and Controller, with the assistance of such contractors and staff with record keeping authority, shall be responsible for providing such information as may be requested for preparation of the annual audit, which shall be circulated to the members of the Board upon completion. The President/Executive Director and Director, Deputy Directors, Finance Director/Chief Financial Officer and Controller, with the assistance of such contractors, shall cause such corrective action as may be recommended by such auditors to be carried out promptly thereafter.

- o The Foundation shall perform an inventory from time to time (and at least annually on or about March 1st) of fixtures, furnishings, and equipment to verify its assets and determine those items of loss and breakage requiring replacement. The Foundation will also inventory loaned fixtures, furnishings and equipment. At least annually, the President/Executive Director and Director, Deputy Directors, Finance Director/Chief Financial Officer, and Chief Operating Officer will, with the assistance of the Foundation's insurance agent, assess the appropriateness of insurance coverages, given the costs and budgetary constraints of the Foundation.

2. Accounting Policies and Records

The accounting records of the Foundation shall be maintained in accordance with generally accepted accounting principles, consistently applied and applicable to the Foundation's non-profit status, and adequately identify the source and application of all income and expenses (by grant source), assets and liabilities of the Foundation. To that end, the accounting system of the Foundation shall include at least the following elements:

- A chart of accounts, including a list of names and numbering system for individual accounts that contains the basic information about particular classifications of financial transactions for the Foundation;
- A cash receipts journal or equivalent, documenting chronologically the amounts, sources and dates of funds received by the Foundation;
- A cash disbursements journal or equivalent, documenting chronologically the amounts, purposes, payees and dates of expenditures by the Foundation;
- A payroll journal, documenting the Foundation's expenses for salaries and benefits in accordance with regulatory requirements;
- A general ledger, summarizing chronologically the activity and financial status of all accounts of the Foundation, in a manner sufficient to cross-index recorded transactions for audit purposes;
- A trial balance, testing the mathematical accuracy of the ledger and for preparation of a monthly statement of financial position;

- A monthly set of financial statements, setting forth the income, expenses, assets and liabilities of the Foundation in accordance with the accounting records; and
- An annual set of financial statements, setting forth the income, expenses, assets and liabilities of the Foundation in accordance with the accounting records.

The accounting records shall include such additional information about the sources and uses of funds as may be required for the regulatory purposes of applicable grant programs under which the Foundation receives funding, including as applicable: Federal, state and other grant awards (or subgrant allocations); current authorizations and obligations of grant funds; unobligated balances (funds remaining available for distribution); assets and liabilities; program income; actual outlays or expenditures, with further breakdowns by grant program from which funds are derived and eligibility classifications for restricted program funding. The financial reports of the Foundation should be accurate, timely, current and represent a complete disclosure of the financial activity and status of the Foundation under each grant program source from which the Foundation receives funding.

Further such records shall include such additional reports and detail as shall be deemed necessary or desirable by the Board or Executive Committee, President/Executive Director, Director, Deputy Directors, Finance Director/Chief Financial Officer, Chief Operating Officer and/or contractors and staff with record keeping authority.

3. Source Documentation

All accounting records should be supported by source documentation (purchase orders, invoices, canceled check copies, etc.). Supporting documentation is necessary to show the expenses incurred, dates incurred, amount of expenses, payment of the expenses, and approval by the President/Executive Director and/or Director, Deputy Directors, Finance Director/Chief Financial Officer and Controller, of the Foundation, together with such other information as may be required for regulatory purposes under any grant programs providing funding to the Foundation.

Such source documentation should explain the basis of the expenses incurred as well as the actual dates and amounts of expenditures.

Source documentation should be maintained in the books and records of the Foundation, in an orderly fashion reasonably accessible for inquiry and review. Source documentation should further include related contracts and agreements with vendors supporting expenditures

- o With respect to payroll, payroll files should be maintained for all employees including employment offers, authorizations for rates of pay, benefits and employee withholdings, reimbursement requests, and evidence of payment of salaries, wages, reimbursements and taxes for such employees.
- o With respect to space costs and utilities, space costs should be supported by documentation such as lease agreements or property ownership documentation,

invoices for rent, taxes, utilities and other space costs, and evidence of payment, either to the lessor, government or applicable vendor.

- o With respect to supplies, documentation should include invoices from vendors and/or receipts for such expenses, initials or signature evidencing approval and the purpose of such expenses from an authorized officer, and evidence of payment. Debit/credit card receipts shall be maintained in a separate debit/credit card file by month for ease of inquiry and review. For all other expenses, vendor files should be maintained for the third-party payees including invoices and evidence of payment.

If a Foundation credit or debit card is used to make any charges, purchases or payments, the staff member who has primary responsibility for use of that card as identified by the Director or President/Executive Director (“cardholder”) is responsible for ensuring that the source documentation required by this Manual is obtained and turned in in accordance with the policies and procedures in this Manual. The cardholder is responsible for repayment to the Foundation for the amount of all charges, purchases or payments on their Foundation credit or debit card for which source documentation is missing or not identified, or otherwise supported in a manner approved by the President/Executive Director or Director upon reconciliation of the Foundation’s expenses.

All receipts shall be deposited promptly in accordance with regular banking procedures in the accounts of the Foundation and properly recorded in the accounting records. Source documentation of such cash depositories shall include a full and complete record of all deposits, including copies of deposit slips, receipts, and donor and/or grant program checks. The Foundation’s files shall include all original bank statements together with monthly reconciliations.

The Foundation will provide annual letters for tax reporting purposes to donors contributing more than \$100 to the Foundation promptly following the close of each fiscal year, or earlier upon request.

4. Budget Control

Commencing with the first full year of the Foundation’s operation of [REDACTED], the President/Executive Director, Director and Finance Director/Chief Financial Officer shall prepare a budget, anticipating the income and expenses of the Foundation, at least annually and more often if necessary or appropriate, which shall be submitted for the review and approval of the Board or Executive Committee.

The President/Executive Director, Director, Finance Director/Chief Financial Officer, Chief Operating Officer, General Counsel, Deputy Directors, Program Directors and Controller shall use their good faith efforts to endeavor to operate the Foundation in accordance with the approved budget, but it is acknowledged that income may not be forecasted with precision and expenses may not be controllable. The President/Executive Director shall have discretion to modify, exceed or re-allocate income and expenses under the approved budget as circumstances warrant and/or they deem reasonably necessary or appropriate. The financial

statements of the Foundation shall reflect variances to the Foundation's then current Board or Executive Committee approved budget for purposes of disclosure.

All expenditures of the Foundation shall be subject to the review and approval of the President/Executive Director and/or Director, Finance Director/Chief Financial Officer and Controller and shall, to the extent deemed feasible by the President/Executive Director and Director, be in accordance with the approved budget, as the same may be modified or updated from time to time.

The Foundation shall additionally seek to monitor obligations and expenditures against approved budgets for purposes of regulatory compliance with grant program funding. To that end, the Foundation's accounting records and monthly financial statements will endeavor to include all amounts budgeted for eligible activities under grant programs, unexpended balances for budgeted categories, and expenditures for such purposes. Additionally, on a monthly basis, such statements should compare actual obligations and expenditures to such dates against planned obligations and expenditures and against projected accomplishments for such outlays.

5. Cash Management

The Foundation will endeavor to minimize the time elapsed between the receipt and disbursement of the actual funds received from grant program sources. To that end, the Foundation will seek, through its budget process and regular updates, to forecast accurately what its project expenses are going to be. To the extent possible, the Foundation will seek to use its previous month's financial activity as a starting point for its estimate of current period cash needs and maintain sufficient cash balances in reserve to ensure that fluctuations in expenses do not create liquidity crisis in operations or result in unnecessary draw-downs of funds from grant program sources. It is the goal of the Foundation to establish and maintain by the end of each year an emergency cash reserve equivalent to one-third year's anticipated ordinary operating expenses and capital needs, which amount may be increased or decreased by the Board or Executive Committee.

6. Procurement Policies

The following policies and standards shall apply to all expenditures to be made by the Foundation from and after the date of this Manual:

- Expenditures shall be supported by the required source documentation described above and accounted for in accordance with generally accepted accounting principles, consistently applied and applicable to the Foundation's non-profit status.
- Expenditures shall be incurred in arms-length transactions only, except as may be fully disclosed to and expressly approved by the Board or Executive Committee in accordance with the Bylaws. Notwithstanding the foregoing, it is acknowledged that the Foundation shall be obligated to reimburse officers and employees for expenses incurred in accordance with the policies and procedures set forth herein to the extent reasonably practicable, or as otherwise provided under the terms and provisions of the Bylaws.

- No officer or employee shall solicit or accept any gift, gratuity, favor, compensation, or anything of value, in cash or in kind, from any existing or prospective contractor or recipient or beneficiary of expenditures of the Foundation, except for a gift that is an unsolicited item of nominal value or as otherwise may be fully disclosed to and expressly approved by the Board or Executive Committee. No officer, employee or agent may participate in the selection, award or administration of a contract supported by grant program funds from governmental sources if a real or apparent conflict of interest would be involved. Such a conflict may arise when any of the following parties has a financial or other interest in the firm selected for the award: an employee, officer or agent of the Foundation; any member of an employee's, officer's or agent's immediate family; an employee's, agent's or officer's partner; or an organization which employs or is about to employ any of the parties in the preceding sections. See Appendix A for *Supplement to Conflict of Interest Policies* for Board and Staff.
- The Foundation will not to hire or contract with any person who is a related (defined in this context as a relationship by blood, marriage, adoption, domestic partnership, or of a romantic or sexual nature with an existing employee of the Foundation. Examples of romantic or sexual relationships are people living together (other than solely as friends or roommates), dating, and/or intending to marry or forming a domestic partnership) to an existing employee if such employee is in a position to exercise direct supervision over the potential hire or approval or performance of the contract. In addition, the Foundation will not hire or contract with any person who is related to an existing employee if such employee is in a position to exercise indirect supervision or influence, or there is potential for perceived impropriety, over the potential hire or approval or performance of the contract, unless the Executive Director or Director determines that the potential for conflict is remote, de minimis and/or other controls, as determined by the Executive Director or Director, may be implemented to address any potential for actual or potential conflict or perception of impropriety.
- It is incumbent upon each employee of the Foundation to immediately notify the Executive Director or Director if: 1) They are Related to any potential hire or contractor or 2) Circumstances arise that may cause them to be related to an existing employee or contractor of the Foundation, and in such circumstances, to immediately disclose sufficient detail regarding the relationship to allow the Executive Director or Director to make a determination of the nature and extent of any potential conflict of interest or perceived impropriety, in their sole discretion. Any allowance or waiver of these provisions by the Executive Director and Director is in their sole and absolute discretion.
- No expenditures may be made for political activities from grant program funds funded by governmental sources, nor shall such funds finance the use of facilities or equipment for political purposes or to engage in other partisan political activities, such as sponsoring candidate forums, distributing brochures, voter transportation, or voter registration.
- The following procurement policies and procedures are intended to ensure that expenditures for supplies, equipment and other services are made (i) as efficiently and economically as possible given the budgetary constraints and staffing and facilities

limitations of the Foundation, and (ii) in a manner that provides for open and free public competition to the maximum extent practical.

- o To the maximum extent practicable, procurement of supplies, equipment and other services shall be made by through a centralized process, with staff submitting purchase order requests via internal protocol established by the President/Executive Director and/or Director, who will then authorize the Finance Director/Chief Financial Officer, Chief Operating Officer, Deputy Directors, Program Directors and Controller and their designated staff to make the purchases in accordance with this policy. It is acknowledged that certain purchases—including without limitation parking, gasoline, vehicle maintenance, guest prescription medication, birth certificates and others—cannot be made by purchase order request. Such purchases will otherwise be made in accordance with the procedures and guidelines set forth in this Manual.
- o Procurement of groceries, food and supplies for breakfasts, lunches, snacks and general cleaning and operating supplies for the [REDACTED] facility shall be made on a daily, weekly and/or monthly basis, by the President/Executive Director, Director, Finance Director/Chief Financial Officer and Controller and their designated staff, through direct purchases from readily available public sources subject to the following order of priority: wholesale suppliers (including on-line sources) and/or catering contractors, as described in the next paragraph; food banks (to the extent feasible to procure available items); whole sale discount grocery and supply stores, such as Costco (to the extent feasible to procure available items); and local public grocery, drug and discount stores, such as Winn Dixie, Publix, Target, Walgreens, CVS, Dollar Store, etc., preferably situated within a five mile radius of the Foundation's operations. The Director, Finance Director/Chief Financial Officer, Chief Operating Officer, General Counsel, Deputy Directors, Program Directors and Controller and their designated staff will be instructed to be cost, health and environmentally conscious, to the extent feasible, in making such purchases, bearing in mind the mission of the Foundation. Source documentation should include invoices and/or receipts from each vendor showing food and supplies purchased. All invoices and/or receipts shall be reviewed and approved by the President/Executive Director and/or Director, Finance Director/Chief Financial Officer and Controller and their designated staff and retained as source documentation.
- o Procurement of office and other program supplies for the [REDACTED] facility shall be made on a daily, weekly and/or monthly basis, by the President/Executive Director, Director, Deputy Directors, Program Directors, Finance Director/Chief Financial Officer and Controller and their designated staff, through purchase orders and/or direct purchases from readily available public sources (including where feasible on-line internet sources), given the small size of the purchases and unique human service activities at the shelter. The President/Executive Director, Director, Finance Director/Chief Financial Officer, Chief Operating Officer, General Counsel, Deputy Directors, Program Directors and Controller and their designated staff will be instructed to be cost, health and environmentally conscious, to the extent feasible, in making such purchases,

bearing in mind the mission of the Foundation. To ensure the purchase of unnecessary or duplicate items is avoided and given the storage limitations of the facility, the inventory of items should not exceed a 120-day supply at any one time (except for medical and other supplies, where cost efficiencies militate to the contrary, and in respect of items that may not be readily procured in such time frame or as are needed for emergencies). Source documentation should include purchase orders, invoices and/or receipts from each vendor showing office and other program supplies purchased. All purchase orders, invoices and/or receipts shall be reviewed and approved by the President/Executive Director, Director, Finance Director/Chief Financial Officer and Controller and their staff and retained as source documentation.

- o Except to the extent expressly authorized by a grant, grant program funds from governmental sources shall not be utilized to purchase non-expendable personal property, such as equipment, fixtures, furnishings or otherwise tangible personal property having a useful life of more than one year and an acquisition cost of \$300 or more per unit; nor (except to the extent expressly authorized by a grant) shall such funds be used for the purchase, repair or improvement of real property owned by the Foundation. To further ensure the purchase of unnecessary or duplicate items is avoided, the President/Executive Director, Director, Finance Director/Chief Financial Officer and Controller and their designated staff shall endeavor to ensure that the inventory of supplies purchased with grant program funds from governmental sources shall not exceed \$100,000 at any one time.

7. Financial Risk Management Procedures

The Foundation is a public charity sheltering impoverished women, youth and children, who have extremely low or no incomes. As a homeless shelter dedicated to serving those most in need, the Foundation provides its services free of charge and does not accept payment from participants. As such, the Foundation relies on revenue from grants and donations to operate. The primary risk identified that would affect the Foundation's financial operations is the loss of grant or donation revenue. Like other identified risks, the Foundation endeavors to minimize this risk proactively. The actions implemented to do so are: 1) thorough budgeting process based on prior year revenues and expenses and projected revenue and expenses, both relatively certain and uncertain sources; 2) monthly monitoring of financials, including budget to actual revenues and expenses; 3) adjustments to service levels based on expenditures and projected revenues; 4) long term sustainability campaign by [REDACTED] formed to help ensure the long term viability of [REDACTED]. The President/Executive Director, Director, General Counsel, Deputy Directors, Finance Director/Chief Financial Officer and Controller are the primary staff members who monitor these risk management activities.

8. Additional Financial and Operational Procedures and Codes of Conduct

Annually, the President/Executive Director, Director, and/or General Counsel, or staff appointed to do so by these staff members, shall file registrations with the state of [REDACTED] necessary for the solicitation of donations. The Foundation shall comply with all applicable laws related to the solicitation of donations. Further, the Foundation shall adhere to high ethical standards and integrity in its fundraising activities, outreach and marketing. All fundraising materials will comply

with any application registration disclosure requirements related to written fundraising materials. Donors of in-kind items to the Foundation are responsible for providing the valuation of in-kind donations; staff of the Foundation and any subsidiaries shall not endeavor to estimate the value of in-kind goods. All monetary donations shall be recorded via standardized accounting and bookkeeping software in accordance with the policies in this Manual and pursuant to applicable accounting principles. Written donation letters and receipts to donors shall include information about the Foundation's tax-deductible status as required by applicable laws and regulations.

While all staff may have a role in community outreach, the primary persons responsible for the Foundation's fundraising efforts, including without limitation donor solicitation, communication and recognition, are the President/Executive Director and/or Director, with such assistance as they request from community outreach directors and coordinators as may from time to time be employed by the Foundation. The Foundation's volunteer Board of Directors also contribute to the Foundation's fundraising efforts, and it is acknowledged that one of the critical roles of the Board of Directors is its building of friends, donors, allies, and networks that support the Foundation's mission. The President/Executive Director and Director, with such assistance as they request from community outreach directors and coordinators as may from time to time be employed by the Foundation, determine the Foundation's primary methods, frequency and content of donor communications (email blasts, social media posts, website content and printed collateral materials being some of the primary vehicles for donor communication), as well as methods and strategy for donor solicitation, and recognition as necessary or desired. Financial donations to the Foundation are recorded in the Foundation's accounting software, as well as in a cloud-based donor database utilized to track donor contributions throughout the Foundation's history. Donations are utilized in accordance with donor intent to the extent required by agreements, agreed upon with the Foundation or practicable. Donations are accounted for in accordance with the procedures outlined in this manual. Donors may be recognized on the Foundation's website, social media platforms, event or collateral materials or other media outlets, though personal donor information beyond names and business association will not be shared on such platforms without donor request or permission. Donors who wish to remain anonymous will only be recognized with the phrase "anonymous" in any public materials, though for accounting and donor tax acknowledgements, their identifying information may be maintained in the Foundation's financial accounting software and donor database, and name may be shared with the Foundation's Board of Directors if the anonymous donation is of significant note in amount. The President/Executive Director and Director, with such assistance as they request from community outreach directors and coordinators as may from time to time be employed by the Foundation, provide the primary donor, community outreach, public relations and marketing oversight and implementation management for the Foundation. No staff member is authorized to issue any press releases, statement or other communications in a public forum or to any form of mass media or communication (including without limitation print media, radio, television, wireless or internet) regarding the Foundation and its activities (including without limitation information regarding guests of [REDACTED]), without the prior written consent of the President/Executive Director or Director, and each employee is advised of this in their employment letter.

Annually, the President/Executive Director, Director, and/or General Counsel shall file the corporate status annual reports with the state of Florida as required by applicable law. The Foundation's sales tax exemption as a non-profit organization shall be renewed at the appropriate interval and in the matter established by the [REDACTED] Department of Revenue. Any

alleged violations of organizational fundraising laws, regulations and procedures will be investigated by the Director and/or President/Executive Director and General Counsel.

The Foundation will comply with all legal, contractual and reporting requirements. To the extent any licensing or regulatory scheme applies to the Foundation's operations, the Foundation shall comply with all applicable licensing and regulatory requirements. At this time, there is no license that applies to the Foundation's operations at its primary facility, [REDACTED], although the Foundation's activities are reviewed and audited by numerous governmental and non-governmental funding sources.

B. RECORD-KEEPING REQUIREMENTS

The Foundation will establish and maintain accurate, complete and orderly records of its operations and activities, including at a minimum each of the following categories of records:

- Administrative records applicable to the overall administration of the Foundation's activities, including: personnel files; property management files; general program files (pertaining to grant programs under which the Foundation receives funds); and contracts and agreements. Personnel, property management, and general program files shall be maintained for a period of at least seven years.
- Financial records including the accounting records described above, this Manual, accounting journals and ledgers, source documentation, procurement files, bank account records, financial reports, audit files, etc. Financial records shall be maintained for a period of at least ten years. Audited financial statements and tax returns and filings shall be retained permanently.
- Project/case files documenting the activities undertaken with respect to specific individual beneficiaries, namely the guests of the [REDACTED] facility, and other projects of the Foundation. Case files should include demographic information and characteristics and location of beneficiaries, eligibility of activities, compliance with special program requirements, and status of cases where possible. An efficient method of compiling cumulative data on the activities of the Foundation for inclusion in periodic reports should be developed and included in such files, as required for grant programs funded by governmental sources. Such records shall be maintained for a period of at least seven years.
- Development files including fundraising activities and special events. Such records shall be maintained for a period of at least seven years.
- Corporate and organizational books and records, including organizational documents, bylaws, board meeting minutes, resolutions, corporate filings, corporate maintenance, and other legal documents. Such records shall be permanently retained.

To the maximum extent possible, all files and records shall be maintained in a secure, cloud-based, electronic format, or if in paper form, scanned and transformed to electronic format as soon as reasonably practicable, and at all time compliant with HIPAA and other applicable laws. Such files and records shall be structured, insofar as is reasonably practicable, to comply

with the regulatory requirements of grant programs under which the Foundation receives funds and to facilitate preparation of progress and other reports.

Files and records shall be maintained for such a longer period of time as may be required for any governmental source for grant programs under which the Foundation has received funding and further until completion of any litigation, claim, audit, negotiation, or other actions involving such records if commenced prior to expiration of such period.

C. SERVICE POLICIES AND PROCEDURES

1. Guest Feedback, Evaluations and Grievance Procedures

The Foundation will proactively solicit input, evaluations and feedback from the guests of [REDACTED] shelter through (i) quarterly (or more frequently) “house meetings” at which guests will be provided updates on the activities of [REDACTED] and given an opportunity to provide feedback, questions, complaints or concerns; (ii) a formal review process in which guests are asked to complete evaluations of staff and operations, at least once annually; and (iii) establishment of “consciousness raising” (or grievance) procedures by the President/Executive Director and Director, Chief Operating Officer, Deputy Directors and Program Directors to allow guests to submit additional feedback, questions and complaints or concerns for consideration and resolution, to the extent deemed reasonable and feasible by the President/Executive Director and Director, Chief Operating Officer, Deputy Directors and Program Directors. Such procedures will be prepared and may be revised from time to time by the President/Executive Director and Director, Chief Operating Officer, Deputy Directors and Program Directors and posted at all times in a conspicuous location at the shelter. The results of the evaluations will be compiled, summarized and circulated for review by the Board or Executive Committee. Where deemed reasonable and feasible by the President/Executive Director and Director, General Counsel, Chief Operating Officer, Deputy Directors and Program Directors, the results of the evaluations and consciousness raising feedback/questions/concerns/complaints shall be incorporated into future operations, policies and procedures. Further, such evaluations will be given substantial weight in the management (including possible additional training) and retention of employees.

In addition to the formal procedures above, the President/Executive Director, Director, Chief Operating Officer, Deputy Directors and Program Directors will endeavor in good faith to maintain an “open door” policy permitting regular opportunities for guest feedback, input and questions, as well as the resolution of complaints and concerns.

2. Non-Discrimination

The Foundation is non-denominational and provides services without regard to race, color, religion, sex, gender identity or sexual orientation (other than gender specific programs), national origin, age, disability, or status as a veteran, provided however it reserves the right to establish special criteria for eligibility related to gender specific programs, services and facilities where such criteria are inimical to the safe, effective service delivery for such clients and customers, in accordance with applicable federal laws. Subject to the foregoing, the Foundation complies with applicable state and local laws governing nondiscrimination in employment in every location in which it has facilities.

This policy also applies to all terms and conditions of employment, including but not limited to hiring, placement, promotion, termination, layoff, recall, transfer, leave of absence, compensation, and training.

3. No-Abuse Reporting Policies

The Foundation seeks to promote a safe, trauma informed, and respectful environment for the women, youth and children served by [REDACTED]. To that end, the President/Executive Director and Director have prepared and implemented comprehensive No-Abuse Reporting Policies pertaining to the services provided at the [REDACTED] facilities. The No-Abuse Reporting Policies shall be reviewed and updated annually by the President/Executive Director, Director, General Counsel, Chief Operating Officer, Deputy Directors and Program Directors, as well as the staff of [REDACTED] and regular staff trainings shall be provided in accordance with its provisions.

4. Other Service Policies and Procedures

The President/Executive Director and Director shall be authorized to prepare and implement such other rules, policies, procedures and protocols for the management, operation, programming, resource coordination, services delivery, reporting and other matters pertaining to the [REDACTED] facilities and/or business of the Foundation, as they deem necessary, appropriate or desirable from time to time.

D. CONFIDENTIALITY

It is the policy of the Foundation that board members, officers, employees, volunteers, and contractors may not disclose, divulge, or make accessible confidential information belonging to, or obtained through their work for or affiliation with, the Foundation to any person, other than to persons to whom Foundation has authorized disclosure, as determined by the President/Executive Director or Director. Information regarding the Foundation, its business and operations, including information regarding individual guests of the [REDACTED] shall be treated in strict confidence and may not be disclosed unless such disclosure is consented to by the individual guest or required by applicable law and pre-approved by the President/Executive Director or Director. Where permitted to be disclosed, confidential information shall be used solely as necessary or appropriate to carry out the business of the Foundation, including the operation of the [REDACTED] provision of services, funding, accounting and compliance with legal or reporting obligations, taking care to preserve the confidentiality of the individual identity of persons involved, and in accordance with applicable law.

To that end, all board members and employees, as well as contractors and volunteers having access to confidential information of the Foundation, will be required to hold such information in a confidential manner. Further, board member commitments shall include an express obligation to hold confidential matters in confidence, noting that all information regarding individual guests of the [REDACTED] should be treated in strict confidence and must not be disclosed unless such disclosure is pre-approved by the President/Executive Director or Director. Employment agreements shall expressly require employees to treat all information obtained in the course of their employment on behalf of the Foundation (including, without limitation information,

regarding guests at the [REDACTED] as well as other women, youth and children served by [REDACTED] in a strictly confidential manner and shall not disclose such information to any third party, without the prior written consent of the Foundation, as determined by the President/Executive Director or Director. All hard copy guest records are to be kept in a secure facility and/or locking filing cabinet and all electronic files related to guests of the [REDACTED] are password protected. Finally, as necessary or appropriate as determined by the President/Executive Director or Director, volunteers and contractors with access to confidential information shall be required to agree to hold all such information in confidence and not disclose such information to any person, other than to persons to whom Foundation has authorized disclosure.

In furtherance of the Foundation's commitment to preserve the safety, confidentiality, and integrity of information pertaining to the women, youth and children served at [REDACTED] and compliance with all laws applicable to the delivery of its services, the President/Executive Director and Director shall prepare and implement a comprehensive HIPAA Manual at the [REDACTED] facilities. The HIPAA Manual shall be reviewed and updated annually by the President/Executive Director, Director, Chief Operating Officer, and General Counsel, as well as the staff of [REDACTED] and regular staff trainings shall be provided in accordance with its provisions.

No one, other than the President/Executive Director or Director, is authorized to issue any press releases, statement or other communications in a public forum or to any form of mass media or communication (including without limitation print media, radio, television, wireless or internet) regarding the Foundation (including without limitation information regarding guests at the [REDACTED] [REDACTED] as well as other women and children served by [REDACTED]), without the prior written consent of the President/Executive Director or Director.

E. STAFF TRAINING

The Foundation will provide regular staff meetings and trainings covering the Policies and Procedures of the Foundation and such other matters as the President/Executive Director and Director determine necessary or appropriate pertaining to the mission of the Foundation and the operation and business of the [REDACTED]. Such trainings shall be conducted by the President/Executive Director, Director, Finance Director/Chief Financial Officer, Chief Operating Officer, General Counsel, Deputy Directors, and Program Directors specialized service directors, and/or where possible, other professionals and consultants, subject to budgetary constraints. Staff will also be encouraged to network with and attend free trainings offered by other agencies on matters pertinent to the activities and business of [REDACTED]. Continuing education is encouraged for all staff, however reimbursement for such training is in accordance with the Foundation's Employee Manual and subject to the budgetary constraints.

F. JOINT VENTURE AND EXEMPT STATUS POLICY

The Foundation will not enter into any joint venture or similar arrangements through which there is an agreement to jointly undertake a specific business enterprise or investment activity with taxable entities. The Foundation will take appropriate actions to safeguard its exempt status and ensure it is protected at all times.

**APPENDIX A
SUPPLEMENT TO CONFLICT OF INTEREST POLICIES**

1. [REDACTED] Board of Directors members are prohibited from voting on matters relating to County Agreements which may result in the board member directly or indirectly receiving funds paid by the provider under the County Agreement.
2. [REDACTED] Board of Directors members are prohibited from voting on any matters in which they are related to the person or entity seeking a benefit as an officer, director, partner, of counsel, consultant, employee, fiduciary, or beneficiary.
3. [REDACTED] Board of Directors members are prohibited from directly or indirectly receiving any funds paid by the County to the Provider under a County agreement.
4. [REDACTED] employees are prohibited from directly or indirectly receiving any funds paid by the County to the Provider under a County agreement, with the exception of the employee's salary and fringe benefits or portion of the employee's salary and fringe benefits included in an approved budget agreement with the County.
5. [REDACTED] will immediately disclose and justify in writing to the [REDACTED] any business transactions between [REDACTED] on one side, and Board members or staff, on another side as well as all related-party transactions with officers, directors, or employees of any entity that is doing business with [REDACTED]

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