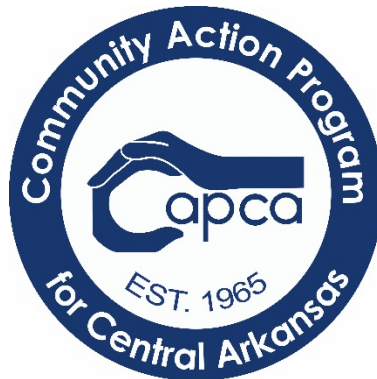


Community Action Program for Central Arkansas (CAPCA)

Administrative Manual



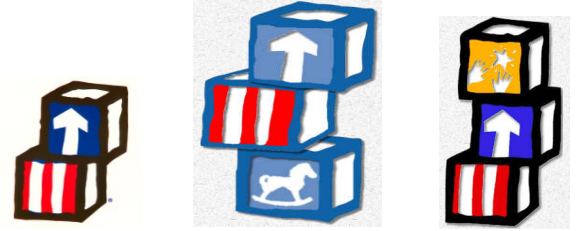
MISSION STATEMENT

In partnership with our community, CAPCA is committed to educating eligible participants by providing quality services which empower lives, expand self-reliance and increase community involvement.

These policies were approved by:
Governing Board of Directors on August 17, 2020,
Regional, Regional II, and Early Head Start Policy Council on August 18, 2020,
and Migrant Head Start Policy Council on August 19, 2020.

An Equal Opportunity Employer

The Community Action Program for Central Arkansas receives funding from multiple sources. Each funding source is unique and has specific requirements and regulations. In order for the agency to continue receiving funding, we have made every attempt to meet these requirements. Currently CAPCA receives funding from the following sources:



Office of Community Services

Commodities

Child and Adult Care Food Program

Emergency Food & Shelter Private Donations

CAPCA is a member of



INTRODUCTION

PURPOSE

To establish and provide general guidance for the administration of personnel management, compensation and benefits for the Community Action Program for Central Arkansas, herein called "CAPCA". To establish a standard and provide uniform guidance whereby all rules, regulations, and benefits will be administered on a fair and impartial basis and in accordance with Federal, State and Local statutes and regulations. This manual contains the policies approved by the CAPCA Board of Directors and the Head Start Policy Councils. These policies are final and will be implemented by the Executive Director.

CAPCA is an at will employer. This manual is not a contract guaranteeing employment for any specific duration. Either you or CAPCA may terminate this relationship at any time, for any reason, with or without cause or notice. Nothing in this manual will be construed, understood, or interpreted to mean promised, guaranteed, or implied employment of the employee by CAPCA for any definite or specific period of time.

In the event of conflict between CAPCA's Personnel Policies and Federal, State, Local statutes or regulations, such statutes or regulations will prevail. This will not be construed as to enlarge upon any provisions hereof, unless such are mandated by law.

This manual applies to all employees of CAPCA. These policies and procedures shall be administered uniformly throughout CAPCA's programs and activities. The subjects included in this manual are not all-inclusive, and situations will be encountered that are not covered by written policies. Therefore, employees must make a commitment to seek guidance and interpretation before decisions are made or actions taken in matters where the course of action is in question. CAPCA's organizational chart indicates the direction of flow communications should take.

Where Head Start is written throughout this manual, this applies to Migrant and Seasonal Head Start, Regional Head Start, and Early Head Start unless otherwise noted.

CAPCA's Personnel Policies will be revised, amended, or superseded on an as needed basis. The Board of Directors and the Head Start Policy Councils must approve changes or amendments to personnel policies. Employees will be notified of any changes or amendments to personnel policies. Should you have questions regarding any policies or changes in policies, please ask your supervisor for assistance.

Employees are encouraged to suggest changes in these policies and when feasible have an opportunity to review and comment on proposed changes and updates.

Code of Ethics

As an employee of the Community Action Program for Central Arkansas, I adopt the following principles as my personal code of ethics:

I pledge to treat every person seeking assistance with care, respect and understanding.

I am committed to helping low-income citizens to break the cycle of poverty and achieve self-sufficiency.

I agree to work with programs to meet the needs of low-income citizens.

I am committed to working with elected officials, private groups and low-income citizens to identify poverty conditions and work together to find solutions.

I agree to reach out to low-income people, attempting to enhance their lives by recognizing their needs.

I promise to conserve and protect the property and resources of CAPCA entrusted to my care.

I dedicate myself to maintaining high professional standards, safeguarding confidentiality and performing with intelligence, commitment and enthusiasm.

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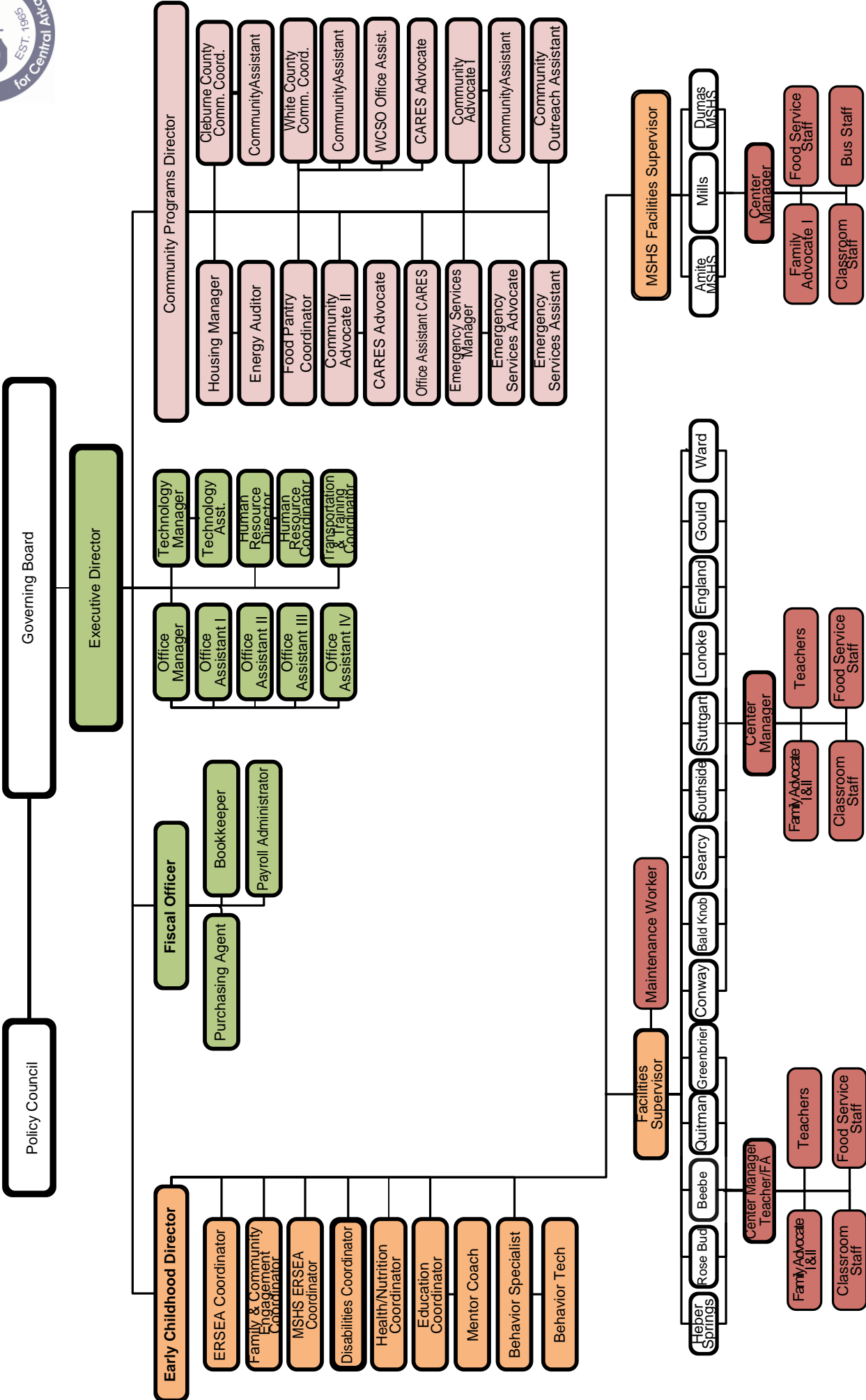
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CAPCA Organizational Chart



Governing Board
 Approved Date: 12/10/2020
 Regional Head Start
 Approved Date: 12/08/2020
 Migrant/Seasonal Head
 Approved Date: 12/01/2020

- Agency Wide Support
- Community Services
- AO Head Start Staff
- Typical Center Personnel

SECTION 100.00 GENERAL POLICIES

RESPONSIBILITIES & AUTHORITIES

BOARD OF DIRECTORS

The Board of Directors of CAPCA is the governing body that has established these personnel policies. The Board of Directors is responsible for the selection and evaluation of the Executive Director. The Executive Director is delegated the authority to select, evaluate, discipline and terminate staff, as appropriate. Accordingly, any direction provided to staff shall be by the action of the Board Chairman and only to the Executive Director. The Board does not enter into the day-to-day operation of the program, but delegates those responsibilities to the Executive Director.

There are 15 members on the Board selected from our service areas. Members are elected from public officials, the private sector and representatives of the low-income. Board members are volunteers and do not receive compensation. Board members may not be employed by the agency in any capacity during their term or for twelve months following the conclusion of their term. The responsibilities of the Board include, but are not limited to:

- Ensuring compliance with federal, state and local laws and regulations.
- Approving organization, fiscal and program policies annually or as updates occur; approving personnel policies and procedures, including policies and procedures regarding the hiring, evaluation, termination and compensation of the Executive Director, Head Start Director, Director of Human Resource, Chief Fiscal Officer and any person in an equivalent position with the agency.
- Approving the agency’s mission statement every five years or as updates occur.
- Being fiscally and legally responsible for the agency including general responsibility for guiding and directing planning, general procedures and human resources management.
- Ensuring that the agency develops internal control structures to safeguard funds, comply with laws and regulations that have an impact on financial statements, detect or prevent noncompliance, receive audit reports and direct/monitor staff for implementation of corrective action.
- Reviewing the compensation of the Executive Director annually.
- Assisting in the development of the agency’s strategic plan and reviewing annually for updates.
- Engaging in the agency’s Community Needs Assessment and approving the statement and acknowledgement of needs for submission to the Office of Community Services.
- Approving the agency wide budget annually.
- Receiving the agency wide comprehensive risk assessment bi-annually.

The Board supports the agency by:

- Identifying and developing resources to augment funds.
- Visiting or participating in program activities.
- Participating in joint training opportunities with the Head Start Policy Council.
- Assisting in obtaining feedback from the communities about the quality of services provided by the agency.

Policy 101.00 Ethics

CAPCA expects its employees to conduct themselves in an ethical and businesslike manner, and to represent CAPCA on and off duty in a manner that will not discredit them or CAPCA. It is mandatory that all employees project an image within the community that is above reproach.

Policy 102.00 Unlawful Demonstration, Rioting, and Civil Disturbances

No CAPCA employee or volunteer will use his/her position in the program to plan, initiate, participate in or otherwise aid or assist in the conduct of any unlawful demonstration, rioting or civil disturbance. Required interpretation or assistance with regard to this policy will be directed to the Executive Director or their designee. Employees who violate applicable regulations are subject to termination.

Policy 103.00 Political Activity

Employee political activity is governed by the requirements of funding sources. The employee may not use his/her official authority to interfere with the result of an election or a nomination for a party or public office.

The employee may not coerce, attempt to coerce, command or advise another employee to pay, lend or contribute personal services for anything of value for political purposes.

The use of program funds for any political purpose is prohibited. An employee permitting use of equipment or premises, which are purchased or leased with program funds for a political purpose, is prohibited.

An employee cannot discriminate against or in favor of another employee or beneficiary of the program because of his/her political beliefs. An employee cannot require another employee or beneficiary to disclose his/her political affiliation. Employment, promotion or benefits under the program cannot be offered as a reward for the support or defeat of any political party or candidate for public or party office. The law prohibits an employee from threatening, creating a disadvantage in employment or deprivation of benefits as a penalty for such support. The Hatch Act of 1839, amended in 1993, places restrictions on political activities including, but not limited to:

- No employee may hold any official position in a political party.
- Partisan political activity of any kind during working hours is strictly prohibited.
- No employee may continue their employment with pay after such employee has filed a declaration of candidacy, is nominated by a party convention or by any other means for public office.
- No employee may engage in lobbying activities for passage or defeat of legislation by congress or any other legislative body. This is not intended to limit the rights of individuals' views on public issues so long as they do so as private citizens rather than employees.

Policy 104.00 Public Statements

Employees are responsible for promoting a positive public image of CAPCA at all times. However, employees are not formal spokespersons for CAPCA in matters involving contact with the media.

No employee may speak to the press as an official spokesperson of CAPCA unless he/she has been so designated or has prior approval from the Executive Director. Inquiries from the press should be referred to the Executive Director or their designee. The Executive Director or

Program Director must approve all materials, visuals, statements, etc., intended to be used to make a statement or represent a project.

Written press releases relating to program activities or news of interest to the public must be approved by the appropriate Program Director and the Executive Director before being sent to the media.

Policy 105.00 Social Media Policy

This policy provides guidance on the use of social media for all CAPCA employees. The content of this policy should be broadly understood to include all means of communicating or posting information or content of any sort on the Internet or social media. This also includes posting to your own or another person's web log or blog, journal or diary, personal website, social networking or affinity website, web bulletin board, or a chat room, as well as any other form of electronic communication.

The same principles and guidelines found in CAPCA's policies and procedures apply to online activities. You are solely responsible for what you post online. Before creating online content, consider the risks that are involved. Any conduct that adversely affects your job performance, the performance of fellow associates, Governing Board members, clients, vendors or community partners, may result in disciplinary action up to and including termination.

The use of social media presents risks and carries certain responsibilities. These guidelines are established to assist in making responsible decisions regarding the use of social media. Violations will not be tolerated and may subject you to disciplinary action, up to and including termination of employment.

- Be aware of the effect that actions may have on your personal image, as well as CAPCA's image. The information that CAPCA employees post may be retained in the public domain for a long time.
- Be aware that CAPCA may observe content and information made available by employees through social media.
- The internet archives almost everything; therefore, even deleted postings can be searched. Although not an exclusive list, inappropriate postings include defamatory, derogatory, or discriminatory remarks, harassment, threats of violence, sexually explicit material, weapons and drugs of any kind.
- Employees are not to publish, post, or release any information that is considered confidential, including but not limited to internal reports, policies, procedures, or other internal business-related confidential communications.
- If CAPCA employees have questions about appropriate use of social media, contact your supervisor, Program Director, or the Executive Director for further clarification.
- Respect financial disclosure laws.
- Do not create a link from your blog, website or other social networking site to a CAPCA website.
- Refrain from using social media during work hours or on agency equipment, unless it is work-related as authorized by your Supervisor. Do not use CAPCA email addresses to register for social networks, blogs, or other online tools utilized for personal use.
- Do not speak to the media on CAPCA's behalf. All media inquiries should be directed to the Program Director or Executive Director.

CAPCA employees are entrusted with the welfare of our society's most vulnerable citizens. Please ensure that your use of social media reflects well upon CAPCA and our mission within the community.

Policy 106.00 Public Appearances

Any employee requested to appear as a guest speaker for an organization or company outside the agency as a representative of CAPCA must obtain prior approval from the Program Director.

Policy 107.00 Equal Employment Opportunity/Affirmative Action

CAPCA is an Equal Employment Opportunity and Affirmative Action Employer committed to ensuring that all qualified applicants and current employees are afforded an equal opportunity to exercise all rights and to participate in all benefits and privileges the agency has to offer.

CAPCA shall not discriminate either in favor of or against any person because of his/her age, religion, gender, race, color, sexual orientation, gender identity or expression, members of the LGBTQ community, national origin, disability, political affiliation or belief, genetic information, pregnancy, veteran, military status or other legally protected status with regard to employment, training, promotion, termination, client services or in granting benefits and privileges associated with employment. This agency will comply with applicable federal, state and local regulations as pertaining to Equal Opportunity. The Human Resource Director is the Equal Opportunity Officer for the agency. Retaliation against any employee for making a complaint under this policy or for providing information during an investigation is strictly prohibited, will not be tolerated and is in violation of this policy.

Policy 107.10 Whistleblower Protection Act

CAPCA employees are protected and cannot be discharged, demoted or otherwise discriminated against as a reprisal for making a protected disclosure. A disclosure is any information by an employee or applicant that he or she reasonably believes evidences a violation of a law, rule or regulation, gross mismanagement, gross waste of funds, an abuse of authority or a substantial and specific danger to public health or safety.

Policy 108.00 Limited English Proficiency (LEP)

To meet the needs of the clients of CAPCA, the following elements must be incorporated into the agency:

- *Assessment/Monitoring* – The Program Directors are responsible for assessing the language needs of the clients in the agency's service areas. Additionally, they are responsible for monitoring the policy for implementation. This may be done by reviewing census and client data as well as other data from community agencies. The Center Manager/Center Manager and community programs staff will access the language needs of the families at their site.
- The primary language spoken in the home must be recorded in the client's file.
- Resources must be identified that will be needed to provide effective language assistance.
- Identify arrangements that must be made to access resources in a timely manner.
- Ensure that a range of language assistance options are available. For example, a notice to persons in a language they can understand of the right to free language assistance. Translation of written materials as available.
- Implement the language access policy through:
 - Providing trained and competent interpreters in a timely manner.
 - Hiring bilingual staff.

- Hiring, contracting or locating volunteer interpreters who are trained and competent in the skill of interpreting.
- Arranging for the use of a telephone language interpreter as necessary.
- Ensure that written vital documents are available in the client’s primary language. (If written documents are unavailable, a notice will be provided to the client of their right to receive competent oral translation of written materials.)
- The agency will post and maintain signs in languages in facility sites of the client’s right to receive free language assistance services, provided the client identifies themselves as needing these services.
- *Training* – The Transportation & Training Coordinator is responsible for ensuring that all staff understand the policy and are capable of implementing the policy. This policy shall be accessible to all employees. It is the responsibility of the Transportation & Training Coordinator to ensure that all employees receive training on implementation of this policy during orientation. Training must include, but is not limited to:
 - Awareness of the LEP policy and procedures.
 - Working effectively with in-person and telephone interpreters.
 - Dynamics of interpretation between clients, providers and interpreters
- *Monitoring* – The Transportation & Training Coordinator is responsible for monitoring the LEP policy at least annually and for making recommendations for improvement. Monitoring must include, but is not limited to:
 - Employee training.
 - Available resources.
 - Feedback from clients on the effectiveness of the policy.

Policy 109.00 Service Delivery

CAPCA provides a wide range of services to meet the needs of low-income individuals and families. It is our goal to provide comprehensive services through assessment, case management and coordination with community partners. We believe that if we are able to alleviate financial burdens by providing a type of assistance, such as utility payments, the families can then utilize their funds to afford other necessities where no programs may exist to meet those needs such as the purchase of clothing, medication, vision care, etc. We also strive to provide education to all participants in our programs so they may be empowered and have the tools they need to transition out of poverty. Through CAPCA’s community needs assessment, we determine the needs of our community and we utilize the results to design our agency programs to meet those needs. We can also determine the services needed that may be provided by our community partners and therefore develop meaningful partnerships.

SECTION 200.00 SUBSTANCE ABUSE POLICIES (DRUG-FREE WORKPLACE)

An alcohol and drug-free environment is vital to the day-to-day operations of CAPCA as a supplier of public services and the requirement to provide these services without interruption.

Policy 201.00 Statement

CAPCA’s policy is to provide and maintain a workplace and working conditions free from the unauthorized or unlawful manufacture, distribution, dispensing, sale, possession or use of illegal or illicit drugs and the abuse of controlled substances or alcohol by any employee. Violation of this policy adversely affects CAPCA’s goals of providing quality and uninterrupted services to the public and a safe working environment for its employees. Therefore, alcohol

and drug abuse is unacceptable and will not be tolerated anywhere CAPCA employees are at work.

Policy 202.00 Testing Criteria

Drug and alcohol testing will be administered to employees in the following circumstances and in the manner mandated by the policies and by persons qualified under these policies.

- New hires (as indicated in job description) (drug testing only)
- Random (drug/alcohol testing)
- Reasonable suspicion
- Return to duty
- Follow up
- Post-accident/incident: If there is reasonable possibility that drug or alcohol use was likely to have contributed to the incident in question and a test is able to accurately identify impairment at the time of the incident.

The above tests are required and specific information pertinent to each can be obtained from the DER.

Policy 203.00 Procedures

The Executive Director or his/her DER is authorized and directed to establish and maintain procedures which ensure compliance with these policies.

Policy 204.00 Disciplinary Action

Appropriate disciplinary action including termination will be taken when an employee violates CAPCA's Drug and Alcohol Policy, including but not limited to:

1. Refusal to consent to appropriate testing or otherwise failing to cooperate with an authorized test for drugs or alcohol shall result in immediate discharge.
2. The penalty for a positive drug test result, once the time limit for requesting a second test of a split sample (the original sample is divided into two specimens prior to any testing) has expired, or upon receipt of a positive drug test result from the second test, is immediate discharge.
 - a) Employees whose initial drug test results are positive and who request a test of the second portion of the split sample will be suspended without pay until such time as the DER receives the results of the second (split sample) test. The second test will be at the employee's expense.
 - b) A negative result from the second (split sample) drug test will render the first test invalid and the employee will be reinstated with back pay and reimbursement for the costs of the second test.
3. A positive test result for alcohol will result in immediate discharge.
4. An employee suspected of unlawful use of drugs or abuse of alcohol while on the job shall be suspended immediately with pay until the results of a drug and alcohol test are received by the DER.
5. Failure of an employee to notify his/her supervisor or manager by the end of the second business day following his/her arrest for drug-related charges shall result in immediate and appropriate disciplinary action.

Policy 205.00 Other Circumstances

1. PRESCRIPTION MEDICATIONS – CAPCA recognizes that some prescription medications may impair an employee's judgment, coordination and physical ability. The employee must

report the adverse effects of such medication to his/her supervisor and provide them with a doctor's statement informing them of the adverse effects on the employees' ability to perform his/her duties. Employees do not have to disclose the medication, but rather the effects of the medication.

2. Employees with a medical marijuana card must disclose the fact to their supervisor. Supervisors will report this information to the Human Resource department. Information will be kept confidential and staff informed on a need to know basis. Medical marijuana will be treated like other prescription drugs that could impair employees and prevent them from safely and effectively performing their job.
3. Notification of Law Enforcement Officials: If illegal drugs are found on CAPCA's property, the appropriate law enforcement officials will be notified and full cooperation given them in their investigation.
4. If any provision of this policy is held invalid by a court of law or subsequent legislative actions, such holding shall in no way affect the validity of the remaining provisions or sections of this policy.
5. Rehabilitation for drug and/or alcohol abuse will not be provided for employees. However, employees who voluntarily come forward seeking help for a drug or alcohol abuse problem prior to being selected for an authorized test will receive cooperation to:
 - a. Determine benefits available from employee insurance.
 - b. Determine an appropriate leave of absence for resolving the problem.
 - c. Find out where and from whom they can obtain counseling and/or treatment for their problem.
6. Terminated employees will be provided with information as to where and from whom they can obtain assistance related to drug and alcohol abuse.

SECTION 300.00 TOBACCO, NICOTINE, SMOKE-FREE ENVIRONMENT

The use of tobacco, smokeless tobacco products, lighted and unlighted smoking materials, including electronic cigarettes and vapors, or any products containing tobacco or nicotine in any form, with the exception of FDA approved nicotine replacement products by employees, clients, participants, volunteers or visitors is not permitted within or on any property owned or leased by the agency. Smoking is prohibited in agency vehicles at all times. Program Directors are responsible for the enforcement of the provisions set forth in this policy. Compliance with this policy is a condition of employment. Employees that use tobacco at home may be offered the Arkansas Tobacco Quitline Referral and educational information on the dangers of tobacco and second-hand smoke as a stop method for tobacco and nicotine use. Failure or refusal of an employee to fully cooperate with this policy will be grounds for disciplinary action including termination. Failure of visitors, clients, participants or volunteers to abide by the policy and posted signs will result in staff requesting them to leave the premises.

SECTION 400.00 ANTI-HARASSMENT POLICY

CAPCA is committed to providing a work environment that is free of harassment. In keeping with this commitment, a strict policy prohibiting harassment, including sexual harassment and harassment based on the protected statuses listed in Policy 106.00, is maintained. This policy prohibits harassment in any form, including verbal, physical and visual harassment.

Harassment includes, but is not limited to: unwelcome sexual advances, request for favors or other verbal or physical conduct that is unlawful discrimination when submission to such

conduct is explicitly or implicitly a requirement of the individual's employment, used as a basis for any employment decision concerning that individual or when such conduct has the purpose or effect of creating an intimidating, hostile or offensive work environment. Such behavior is prohibited by the Civil Rights act of 1964, by the regulatory guidelines of the Equal Employment Opportunity Commission, and by applicable state laws and by this policy.

CAPCA employees are prohibited from engaging in any form of harassment. Any supervisor, employee, employee with authority for personnel matters, or other agent or officer of CAPCA who knows or should have known that any employee of the agency is being subjected to harassment must take immediate corrective action and inform the Program Director or the Human Resource Director.

Employees who believe they have been subjected to harassment must report the incident to their supervisor, Program Director or the Human Resource Director within three working days. All complaints will be immediately and thoroughly investigated and will be handled as confidentially as possible within ten working days. If the investigation reveals that harassment has occurred, immediate appropriate action will be taken. Retaliation towards an employee who has filed a complaint or reported harassment in good faith, is strictly prohibited. Appropriate disciplinary measures will be taken against any employee who causes, engages in, encourages, condones or otherwise permits harassment, as well as supervisory or other responsible employees who fail to take corrective action. Such conduct may be grounds for termination.

Any employee who believes that he/she has been a victim of harassment may file a complaint in accordance with the agency's Grievance Procedure (ref. Section 1300.00)

SECTION 500.00 PERSONNEL

Policy 501.00 Define hiring of key personnel for Head Start only

The Executive Director, Chief Financial Officer, Head Start Director and Human Resource Director are considered to be key personnel in each Head Start grantee's grant award. Grantees are expected to notify the regional office prior to making a job offer to any staff identified as key personnel. Included in this notification should be the name of the person being recommended to be hired, the process used to recruit for this job and why this person was determined to be the most qualified. Board and Policy Council approvals are required for key personnel.

Policy 502.00 Recruitment and Hiring Practices

The policy of CAPCA is to fill position vacancies with the best-qualified applicants who are able to perform the essential functions of the job with or without accommodations with competency and integrity. Equal Opportunity and other employment laws will be observed in all recruitment activities. Preference will be given to low-income applicants who meet the qualifications for the position. Per Head Start, a program must consider current and former parents for employment vacancies for which such parents apply and are qualified.

Applicants will be recruited and employed only for approved budgeted positions that have current job descriptions. Due to budgetary limitations, certain positions may not be filled immediately upon being vacated.

For continuity and effective programming, the Program Director may elect to restructure staffing and/or change positions in accordance with funding source requirements or to meet agency needs.

CAPCA will hire individuals who meet required qualifications as much as possible and as funds allow.

The next priority will be given to individuals who are already working towards a required Early Childhood Degree or a required credential for the position they are applying for.

In the event that CAPCA hires a person without the required degree or credential, a Professional Development Plan (PDP) will be developed on the first day of hire between the human resource personnel and the new employee.

Policy 502.10 Internal Job Announcements

When a job becomes available, Human Resources will initiate the solicitation of internal applications by circulating and posting the announcement in all site locations. Job announcements will include job title, qualifications required, summary of duties, entry salary and expiration date.

Internal applicants must inform Human Resources in writing. Applications received on or before the deadline will be considered. Applicants with the best qualifications will be selected to interview.

Policy 502.20 External Job Announcements and Recruitment

Job openings will be advertised through multiple media sources. The advertisement will contain the following: job title, qualifications required, summary of duties and deadline for applying. All advertisements will identify CAPCA as an Equal Opportunity Employer (E.O.E.).

All applications will be reviewed to select the best-qualified candidates for interviews. If no applicant is selected, the position will be re-advertised. Employment and personal references will be checked on candidates selected. Head Start employees must pass a criminal background check before hire. If references are satisfactory, an offer of employment will be made including a starting date and salary. Applicants not selected will be notified in writing.

Policy 502.30 Transfers

Transfers are made in the best interest of the agency. Attempts are made to transfer an employee to an equivalent position in lieu of termination when their position has been eliminated. CAPCA reserves the right for Program Directors, with approval from the Executive Director, to reassign individuals to other departments or sites in a given geographical area. Where such reassignment is a lateral transfer, (similar pay grade level, job responsibilities and job qualifications) no adjustment in compensation is made.

Employees may request in writing (including reason for request) to be transferred to another work site or position. All transfers must be authorized by the Program Director and approved by the Executive Director. Employees will be given written approval.

The following is considered in determining the eligibility of an employee for transfer:

- Similarity of pay grade.
- Job responsibility.

- Job qualifications.

Transferred employees undergo a 45 calendar day probationary period for performance only. During this 45 calendar day probationary period, a minimum of one performance evaluation is conducted. The accrued benefits of the transferred employee are not affected.

Policy 502.40 Rehire Policy

Purpose

CAPCA may consider rehire of former employees who voluntarily left employment or were laid off due to agency needs.

Employees who were part of an involuntary reduction in force, as well as those employees who voluntarily resigned, will be eligible for rehire if they had a satisfactory work record while employed by CAPCA.

Ineligibility for Rehire

Former employees who had a less-than-satisfactory work record will not be considered for rehire. This includes employees with a less-than-satisfactory rating on their most recent performance evaluation and/or employees who terminated employment without proper notice or with an unresolved performance improvement plan.

Employees who were involuntarily terminated by CAPCA or were selected for layoff due to less-than-satisfactory work performance will not be considered for rehire.

Service Restoration Rules for Eligible Employees

1. Former employees with less than one year's prior service who are rehired will be considered a new employee and will not be eligible for prior service recognition for years of service or benefit plan participation purposes.
2. Former employees with more than one year's prior service who are rehired prior to their annual leave payout (or being termed in the payroll system) will have their years of service and eligibility to participate in the agency benefits plans bridged.
3. Former employees who are rehired prior to annual leave payout will have annual and sick leave reinstated at the same level as at the time of separation.
4. All other former employees will be considered as new hires and follow CAPCA's new hire policy.

Rehire Service Date Adjustment

When recognition of prior years of service is granted, an employee meeting requirements in above #2 will have previous years of service recognized. For the purpose of years of service only, staff who are separated from the agency for less than 30 days may request reinstatement of year of services for recognition purposes only.

Policy 503.00 Applications

All applicants are required to complete an Application for Employment. Applications of unsuccessful applicants will be kept on file for a period of six months. Positions for temporary full-time and temporary part-time may be filled on the basis of need without using the above outlined recruitment procedure. No temporary position may last longer than six months. An

employee hired who has falsified any part of his/her application and/or resume may be discharged at any time during employment without notice. Termination of employment due to falsification of application material may not be appealed.

Policy 504.00 Eligibility for Employment
504.10 Eligibility

All CAPCA applicants hired, or individuals contracted for services both temporary and full-time, are required to submit proof of identity and work eligibility as required by the Immigration Reform Act of 1986. Failure to provide required documents within the stated requirements of the Immigration Reform Act of 1986 will result in termination of employment.

Policy 504.20 Criminal Record

CAPCA requires that all employees and applicants for employment fully disclose any criminal convictions. Applicants for employment shall not, however, be required to disclose records of any arrest which did not result in conviction unless such an arrest has resulted in formal criminal charges which are still pending at the time of application. An applicant or employee must disclose any conviction resulting from such pending charges as described above. Criminal record checks will be conducted on all employees. An unfavorable criminal record check may result in termination. A criminal record check must be completed on any Head Start employee prior to their first day of employment.

Employment of ex-offenders will be handled on an individual basis and considered in relation to the position to be filled. The following criteria will be used in reviewing records:

- Nature and seriousness of the offense.
- Circumstances under which it occurred.
- How long ago the offense occurred.
- Whether first or repeated offense.
- Age at the time offense was committed.
- Evidence of rehabilitation.

Conviction of a crime involving felony charges is considered strong evidence as failing to meet CAPCA's standards for employment. Before CAPCA employs in any such capacity a person who has been convicted of a serious crime, the Human Resource Director must conduct an investigation. The results of the investigation are submitted in writing to the Program Director and Executive Director.

The Policy Council (for Head Start Employees) and the Board of Directors will make the final determination of employment.

SECTION 600.00 PERSONNEL RECORDS

Policy 601.00 Personnel Records

A personnel record will be maintained for each employee of CAPCA. Records will be kept in the administrative office in accordance with established federal, state and local laws. The maintenance and control of personnel records is the responsibility of Human Resource.

Policy 602.00 Personnel Documents

Certain documents are required and will be maintained in each personnel record, including:

- Correspondence with regard to unemployment benefits.

The following documents will be maintained in a separate medical file:

- Workers' compensation documents
- Health related documents including but not limited to:
 - Emergency Health Information
 - FMLA and Short Term Disabilities claims
 - For Head Start employees: Initial Health Examination
Tuberculosis Screening Form

The U.S. Department of Justice Immigration Naturalization Services (Form I-9) will be maintained in a separate file.

Current driver's licenses are also maintained in a separate file.

Policy 603.00 Personnel Records Control and Review

Review of personnel files by authorized personnel must be in the presence of the Human Resource Director, Human Resource Coordinator or DER. An employee may examine his/her personnel file, by appointment, in the presence of the person mentioned above. It is the right of each employee to review his/her record and it is encouraged that records be reviewed periodically. In conjunction with the review, such items as tax exemption forms and insurance coverage should also be checked.

The individuals who have access to individual personnel files are:

- Executive Director or his/her designee
- Program Directors, for employees under their supervision and employees requesting a transfer
- Fiscal Officer
- Human Resource Director
- Human Resource Coordinator
- Center Manager
- An employee may review his/her individual file while in the administrative office

Other persons who may review personnel records are licensing specialists, auditors or funding source representatives. Personnel records are confidential. Personnel transactions that are handled by the staff are also confidential and will not be discussed with anyone without the specific approval of the Executive Director or other designee. All personnel records on individual employees, including insurance and pay records, will be kept in the strictest confidence.

Employees are responsible for submitting information for their personnel file when there are changes in address, phone, driver's license renewal, insurance and certificates within five working days of their employment or renewal of said document.

Policy 604.00 Inquiries on Employees

References and inquiries from outside agencies concerning both present and past employees must be directed to Human Resources. The following guidelines will be followed in answering verbal and written requests for information:

Telephone or Verbal Inquiries - Inform requester that all inquiries regarding CAPCA employees must be in written form for anything other than employment verification. The fax number or mailing address will be provided to the inquirer.

Written or Verbal Inquiries - Only employment verification will be given in response to an inquiry unless the employee has authorized in writing and by his/her signature, the release of other information such as salary, work performance, etc. Only the employee can authorize the release of information with regard to credit related inquiries.

Policy 605.00 Job Descriptions

Job Descriptions serve as the basis of what is expected from an employee. It is used to define the employee's responsibilities and to assist in communicating and fulfilling the mission of the agency. Job descriptions are written for all jobs at CAPCA and are written in consideration of the mission and goals. Job descriptions are reviewed a minimum of every five years or when significant revisions are made. The Board is notified. The job description is also used by supervisors, managers and Board members to assist in understanding the duties of each employee. Job descriptions shall contain:

Job Title	Essential Functions
Supervisor of Position	Non-Essential Functions
Date of Revision	Education and Experience Requirements

When an employee transfers or changes positions, the employee will be given the job description for the new position and a copy of the description will be added to the employee's personnel file.

Policy 605.10 Initial Introductory

A ninety (90) calendar day introductory period is required for the purpose of filling both full-time and part time positions with CAPCA. Employment is at will and continued employment after the ninety-day period does not change the nature of this employment relationship.

The introductory period is intended to give new employees the opportunity to demonstrate their ability to achieve a satisfactory level of performance and to determine whether the new position meets their expectations. CAPCA uses this period to evaluate employee capabilities, work habits and overall performance. The supervisor will conduct at least one performance appraisal during this period. Either the employee or CAPCA may end the employment relationship at will at any time during or after the introductory period, with or without cause or advance notice.

During this time period, the employee accrues sick leave and annual leave. If CAPCA determines that the designated introductory period does not allow sufficient time to thoroughly evaluate the employee's performance, the introductory period may be extended for a specified period, not to exceed 30 additional calendar days.

All CAPCA employees will receive New Employee Orientation upon hire and Monthly Orientation within sixty days of date of hire.

All Head Start staff must complete mandated reporter training upon hire and before being counted in ratio. Additionally, all Head Start staff must complete the online Arkansas New Staff Orientation upon hire and before being counted in ratio or left alone with children.

Policy 606.00 Classifications

The following represent CAPCA position classifications:

Policy 606.10 Exempt Employees

CAPCA adheres to Section 13(a)(1) of the Fair Labor Standards Act, as amended. Staff are considered exempt from the wage and hour provisions of the act if they meet the minimum salary requirement, are classified as Executive, Professional or Administrative and meet the “duties” test.

Policy 606.20 Non-Exempt Employees

All other positions in the agency.

Policy 606.30 Regular Full-time Employees

Full-time employees are hired to work a normal forty (40) hour week on a regular basis that have successfully completed an introductory period of ninety calendar days. Full-time employees are entitled to full employee benefits.

Policy 606.40 Regular Part-time Employees

Part-time employees are hired to work at least twenty (20) hours per week, but not more than thirty (30) hours per week, on a regular basis that have successfully completed an introductory period of ninety calendar days and will accrue sick leave and annual leave on a prorated basis per hour worked. Participation in the group insurance plan by part-time employees is limited to only those part-time employees working 30 hours per week. Retirement plan participation by part-time employees is limited to only those employees working 20 hours or more per week. Holiday pay is for employees who work at least 20 hours per week.

Policy 606.50 Temporary Employees

There is no initial introductory period for temporary positions. A temporary employee is not entitled to annual leave, sick leave, holiday compensation or participation in the group insurance plan or retirement plans. Temporary employees are covered by workers’ compensation, Affirmative Action and E.E.O. A performance evaluation is conducted at least once during the employment period for temporary employees.

Policy 606.60 Temporary Full-time

A temporary full-time employee is one who works a full eight (8) hour day and/or a forty (40) hour week, but whose duration of employment is determined at the outset by the type of job to be performed. A full-time temporary job will be for less than six months of duration.

Policy 606.70 Temporary Part-time

A temporary part-time employee is one who works less than a full eight (8) hour day and/or a forty (40) hour week, but whose duration of employment is determined at the outset by the type of job to be performed. A part-time temporary job will be less than six months duration.

Policy 606.80 Seasonal Employees

Seasonal employees are defined as employees that are hired to work 120 days or less in a year as budgeted in grant funding. Initial introductory periods, employee evaluations, annual leave, sick leave and retirement benefits will apply to seasonal employees. Holiday pay is for employees who are scheduled to work at least 20 hours per week.

Policy 606.90 Consultants

Persons hired on a consulting basis are not considered employees of CAPCA and do not participate in any benefits. Consultants are subject to the terms of their contract. Consultants cannot be hired without a signed agreement/contract with approval of the Executive Director and the Program Director. No consultant can be hired on a basis of a retainer.

SECTION 700.00 WAGES AND TIME RECORDS

Policy 701.00 Wages/Payroll Periods

Wages are payable in 26 bi-weekly periods. All employees shall be paid at least the federal minimum or state minimum wage, whichever is higher. Wage increases are based upon many factors. All changes in an employee's wage must be approved by the Executive Director and the Program Director.

It is the agency's policy to comply with the salary basis requirements of the FLSA (Federal Labor Standards Act). Deductions that violate the FLSA will not be made. Therefore, the agency prohibits all Accounting personnel from making any improper deductions from the salaries of exempt employees.

If an employee, either exempt or non-exempt, believes that an improper deduction has been made to their salary, they should immediately report this information to the Payroll Administrator. Reports of improper deductions will be investigated. If it is determined that an improper deduction has occurred, the employee will be reimbursed for the improper deduction.

Policy 702.00 Salary Increases

Salary increases are based on performance. A salary increase may be given to an employee who has performed in an exceptionally meritorious manner for a period of at least six months.

No employee will be granted more than one performance increase within one twelve-month period.

All increases must be approved by the Program Director and the Executive Director

Policy 702.10 COLA Increases

COLA increases are dependent upon availability of funding and require approval of the Program Director, Executive Director, Board of Directors and the Head Start Policy Council (when applicable). Head Start COLAs are processed once funding has been approved by OHS for each grant. Head Start COLA increases are awarded to active status employees at the time of distribution and are added to the base rate of pay per position.

Policy 703.00 Pay Periods

Employees are paid bi-weekly (26 pay periods). The workweek starts on Saturday and ends on Friday. Retirement deductions are made 26 times a year. Insurance deductions are made 24 times a year. Insurance deductions are made 24 times a year.

Policy 704.00 Garnishments

Garnishments of employee wages are withheld when court ordered, following garnishment regulations. Withholdings for garnishments will be forwarded to the court-appointed trustee the day following payroll.

Policy 705.00 Substitute Employees

Substitute employees are required to submit weekly Attendance and Activity forms, which are recorded on a daily basis. Supervisors and center managers are responsible for ensuring that Attendance & Activity forms are submitted for authorization by 5:00 p.m. on the day the pay period is scheduled to end. Supervisors will update the time and attendance software and submit all timesheets to the Accounting Department by 10:00 a.m. the following Monday.

Policy 706.00 Overtime and Compensatory Time

Only Non-Exempt staff is eligible for overtime or compensatory time. Due to budget restrictions, all overtime must have prior approval by the Facilities Supervisor and the Program Director. Supervisors will inform Accounting of approved overtime.

Policy 706.10 Exempt

EXEMPT employees are NOT ELIGIBLE for time and a half compensation either in the form of overtime or time off.

Policy 706.20 Non-Exempt

NON-EXEMPT employees are ELIGIBLE for:

Over eight hours: Flex time earned at the same hour for hour rate for time worked over 8 hours in one day, provided such time be taken prior to the expiration of the Friday work period. Work schedules will be maintained so that all flex time earned is taken in the same forty-hour week in which it was earned. NO flex time may be held over or saved from week to week.

Over forty hours: Non-exempt employees are eligible for overtime at a 1 and 1/2 normal pay rate for over 40 hours in one week. Prior approval for time worked over 40 hours must be obtained from the Program Director.

Policy 707.00 Timesheets

Employees are paid from an electronic timesheet. Timesheets must reflect time worked as well as holidays, leave time and activities. Each employee is responsible for clocking in and out daily using the electronic time keeping system. Designated employees must manually enter duties performed each day during the pay period. Electronic time sheets are produced based on this system and submitted to supervisors (or their designee) for authorization the day the pay period is scheduled to end. Supervisors will verify time and duties performed by 10:00 a.m. the following Monday. The Board has designated the Fiscal Officer to approve the electronic time sheets of the Executive Director

Policy 708.00 Payroll Deposits

Effective August 1, 2009, all employees are required to have payroll checks deposited directly into their bank account(s) or bank card(s) on each pay day. Check stubs are issued to employees. In extenuating circumstances, a paycheck may be picked up in person, providing the employee has made prior arrangements through the Accounting Department. If a person other than the employee to whom the paycheck is written is allowed to pick up a paycheck, they must have a signed note from the employee for each paycheck. If the person picking up the paycheck is unknown to the Accounting Department, proper identification is required of the person before the check is released.

SECTION 800.00

BENEFITS

Policy 801.00 Health and Other Insurances

Full-time and part-time employees having an ordinary workweek of at least 30 hours are eligible to participate in the group insurance plan.

Health, Dental, Vision, Short Term Disability, Cancer, Accident, Life insurance and other coverages are available to employees and their families at a group rate. Premiums are paid through payroll deduction. Details of available benefits and related employee costs can be obtained by contacting Human Resource or reviewing the Health Insurance Folder located in net files.

Policy 802.00 Retirement

Full-time and part-time employees having an ordinary workweek of at least 20 hours are eligible to participate in the retirement plan.

Policy 803.00 Social Security

The Federal Social Security (FICA) retirement and disability program without option covers all employees of the agency. CAPCA and the employee share the mandatory contributions to FICA in the amounts specified by the federal government.

Policy 804.00 Unemployment Compensation

CAPCA contributes to the State Unemployment Insurance Fund at the required rate for all employees.

Policy 805.00 Workers' Compensation

All employees are covered by the Workers' Compensation Act. The cost of Workers' compensation insurance is borne by CAPCA at no cost to the employee. Workers' compensation is administered by the State Insurance Fund and the amount of compensation received is determined by the Workers' Compensation Court. This insurance is applicable to on-the-job accidents or for those employees who become ill due to job related activities. If an employee suffers an occupational on-the-job injury, CAPCA may require the employee to submit to a drug and alcohol test under the Substance Abuse Policy.

Policy 805.10 Eligibility

All regular and part-time employees who sustain accidental injuries arising out of the course of their employment, which result in lost work, shall be eligible for injury leave benefits described in this section, except employees who fail to meet or comply with the qualification, policies or procedures established in this manual.

Policy 805.20 Employee's Responsibility

- Every employee who sustains an on-the-job injury, regardless of the extent, shall report the injury to his/her supervisor immediately. The Human Resource Director must also be notified the same day of the injury.
- Should an injured employee seek medical consultation and/or treatment which is not approved or prescribed, they will not be eligible for injury leave benefits for any absence related to that injury; however, emergency medical treatment obtained shall be deemed approved medical treatment.

- Any employee who performs work for any employer other than CAPCA while on injury leave shall be disqualified from receiving further injury leave payment. This also applies to employees who are self-employed and perform work in private occupations.
- Every employee returning to work subsequent to the occurrence of a job-related injury must first obtain a release to return from his/her physician which includes restrictions if applicable prior to returning to their work site.

Policy 805.30 Compensation for Injury Leave

- Injury leave shall be in effect on the day after the injury is sustained. The employee shall receive their normal pay for the actual day of the injury.
- Injury leave may be granted for such time as the injured employee is unable to return to work due to a job-related injury. While on injury leave, the employee may be paid a percentage of their normal base wage by workers' compensation.
- Employees may request the use of accrued sick leave to compensate a wage reduction as determined by workers' compensation.
- Employees on injury leave shall cease accruing other leave benefits.

Policy 805.40 Reporting Accidents

An injured employee's supervisor shall ensure that the employee receives prompt medical attention from an agency approved medical facility.

- It shall be the responsibility of the supervisor to fully investigate every employee accident, to submit all required injury reports and to promptly forward all reports of injury to the Human Resource Director.
- All work-related fatalities must be reported by employers to OSHA within 8 hours. All work-related inpatient hospitalizations, amputations and losses of an eye must be reported to OSHA within 24 hours of being notified of the accident.
- The Human Resource Director, Human Resource Coordinator or Executive Director will notify OSHA by calling the 24-hour OSHA hotline at 1-800-321-6742, calling their nearest area office during normal business hours or reporting online at 222.osha.gov/report online.
- It shall be the responsibility of the direct supervisor in conjunction with the Human Resource Director and the Program Director, whenever possible, to provide an injured employee with restricted assignments at an assigned rate of pay, which are compatible with the employee's physical condition as determined by the physician. Such assignments shall be made without regard to the employee's job classification or normal work assignment. This is a temporary assignment until the employee resumes their regular assignment.

Policy 806.00 Education Assistance

The agency offers, within budget restrictions, education assistance to full-time employees who have completed their 90 days of employment. Priority will be given to teaching staff. All agency paid education programs must be in accordance with work program goals, agency needs, and within budget. An approved Request for Course Assistance must first be obtained from the Program Director or their designee. A maximum of two classes, per semester, may be requested for education assistance. Education assistance may be used to pay for tuition, books, travel reimbursement, and/or time off work. Staff will be required to apply for a Financial Aid or other scholarships for which they may be eligible, prior to requesting assistance from CAPCA. Staff must submit a copy of financial aid correspondence.

Head Start teaching employees may request education assistance in an effort to meet requirements set by "Improving Head Start for School Readiness Act of 2007". The Transportation & Training Coordinator is responsible for providing the Human Resource Director with the original Memorandum of Education Agreement form signed by the employee requesting education assistance.

Staff who withdraw from a class(es) prior to completion (or who are dropped involuntarily) prior to completion, must notify the Transportation & Training Coordinator in written form within 3 days of withdrawing from the class(es). Failure to do so (or if payment has been made by CAPCA) will result in the staff repaying the agency in full for the tuition funds paid by CAPCA. Staff must repay the agency for funds if a "C" average is not achieved. Grades must be submitted to the Transportation & Training Coordinator after each semester. Individuals who receive financial assistance through CAPCA in pursuit of a degree shall work for the agency for a minimum of 3 years after receiving the degree. Individuals who receive financial assistance through CAPCA in pursuit of a credential/certification shall work for the agency for a minimum of 1 year after receiving the credential/certification. Staff who do not meet this requirement will repay the total or a prorated amount of the financial assistance received, based on length of service completed after receiving the degree or certification/credential. If an employee receiving education assistance is terminated, either voluntarily or involuntarily, the Human Resource Director shall notify the Fiscal Officer and Transportation & Training Coordinator of the termination date.

Policy 806.10 Collection of Tuition Assistance Funds

The amount the employee is to repay CAPCA will be determined and the following procedures implemented to collect the funds:

- The Payroll Administrator, with assistance from the Transportation & Training Coordinator, will develop the Repayment Agreement and the Program Director will approve.
- This will be presented to the employee, outlining an amount to be withheld from each payroll check and documenting the plan in the form of a written agreement signed by the employee. At a minimum, CAPCA will withhold funds from the employee's payroll check not to exceed 15% of the gross amount of the check. A written explanation of the funds withheld will be included in each payroll check.
- The original Repayment Agreement shall be submitted to the Human Resource Director to place in the employee's personnel file and a scanned copy forwarded to the employee, Transportation & Training Coordinator and to the Payroll Administrator. If the individual fails to pay the amount within 6 months, the agency may take further actions. If circumstances prevent withholding payment in any amount, i.e. the employee is terminated, voluntarily or involuntarily, the Fiscal Officer will be notified and he/she will send a formal written request for repayment to the employee via certified mail requesting payment in full within 6 months.

SECTION 900.00 LEAVE

By definition, leave is absence during regularly scheduled work hours that has been authorized by proper authority. Leave may be with or without pay. Absence without permission is considered unauthorized absence. Leave is a benefit extended to employees and should not be abused. As leave time is paid from agency funds, it is the inherent responsibility of each individual to observe these policies and procedures.

Policy 901.00 Sick Leave

It is the policy of CAPCA that sick leave be granted to all regular full-time and part-time employees in accordance with the provisions set forth in this Section. Sick leave must be used concurrently with FMLA (only for employees who are eligible for FMLA). Temporary employees do not earn sick leave. Sick leave which has not been accrued will not be granted. No employee may carry over more than 480 hours of sick leave at the end of a calendar year.

Policy 901.10 Accrual Rate for Full-Time Employees

Each full-time employee is entitled to sick leave computed at the rate of up to 4 hours per pay period (number of hours worked time 5%) for a maximum of 12 days per year (one full day for each full calendar month of service). For example, an employee that works 60 hours would accrue 3 hours ($60 \times 5\% = 3$). Sick leave benefits start to accrue on the first day of employment. Use of accrued sick leave is permissible during introductory probation period. Sick leave cannot be taken in advance of that accrued. No sick leave will be accrued for less than four hours of employment.

Policy 901.20 Accrual Rate for Part-Time Employees

Accrual rates for part-time employees working at least 20 hours per week are computed at the same rate as full-time employees.

Policy 901.30 Reporting and Using Sick Leave

If an employee cannot report to work because of illness and/or injury, he/she is required to notify their supervisor (if their supervisor is not available, then the next person in the line of supervision) at least one hour prior to scheduled work time. Employees who fail to comply with this rule will be carried as Absent without Leave and receive no pay for the day(s) absent. In cases of severe accident and/or illness/ incapacitation, a friend or relative may notify the agency for the employee. The supervisor must be contacted on each additional day of absence unless prior notification of sick days has been confirmed with the supervisor. The employee will only be paid for the number of hours/days accrued.

Eligible employees may use sick leave benefits for an absence due to their own illness or injury or that of an immediate family member. Immediate family for the purpose of sick leave is defined as spouse, child or parent. Sick leave benefits are intended solely to provide income protection in the event of illness or injury, and may not be used for any other absence. In cases where there is prior knowledge of upcoming surgery or expected extended illness, the employee will give his/her supervisor as much notice as possible. Supervisors may request prior appointment documentation.

- Paid sick leave must be used in minimum increments of one-half hour.
- Leave will be deducted according to the employee's hourly work schedule. (If the employee normally works 6 hours per day, 6 hours will be deducted to reflect a whole day off work, etc.)
- Before returning to work from a sick leave absence of three or more consecutive workdays, an employee must provide physician verification that he or she may safely return to work along with any restrictions, if applicable. If an employee fails to return to work promptly at the end of the physician's designated date, CAPCA will assume that the employee has resigned.
- Sick leave cannot be used for annual leave time.
- Employees who are separated from CAPCA will not be paid for accrued sick leave.

- Paid holidays falling during periods of sick leave shall be considered as holidays with pay and will not be included in sick leave time.
- Sick leave shall not be used during periods of suspension or lay off.
- Sick leave that is not requested at least 3 days in advance will be classified as Unplanned Sick Leave and will be used in calculating absenteeism percentage.

Fraudulent use of sick leave will be cause for disciplinary action, including termination.

Exempt employees are expected to work at least 40 hours per week. Sick leave may be reduced when an exempt employee works less than ½ day.

Policy 902.00 Bereavement Leave

Employees are granted up to three working days for the death of an immediate family member. Immediate family for the purpose of bereavement is defined as parent, spouse, child, sibling, current mother or father-in-law.

Policy 903.00 Annual Leave

903.10 Accrual Rate

Annual leave benefits start to accrue on the first day of employment. Use of annual leave is permissible during introductory probation period. Annual leave cannot be taken in advance of that accrued. Regular full-time employees earn annual leave (vacation time) at the rate of 5% per hour worked, up to 40 hours per week. Part-time employees working at least 20 hours per week accrue at the same rate as full-time employees. For example, an employee that works 80 hours in a pay period would accrue 4 hours (80 x 5% = 4).

- Temporary employees do not earn annual leave.
- Accrued leave is posted to the payroll records twice per month.
- On the third pay date in a month, leave will not be accrued.
- No annual leave will be accrued for less than four hours of employment time.
- No employee may carry over more than 240 hours of annual leave at the end of a calendar year.
- Annual leave will not be accrued by an employee while on suspension.
- Annual leave will not be granted to employees who are receiving worker’s compensation benefits.
- Annual leave which has not been accrued will not be granted.
- Annual leave that is not requested at least 3 days in advance will be classified as Unplanned Annual Leave and will be used in calculating absenteeism percentage.

Policy 903.20 Reporting and Using Annual Leave

Three days advanced notice to staff’s supervisor is recommended so that plans can be made to conduct agency business in the employee’s absence. Annual leave must be used in minimum of ½-hour increments.

If an employee is sick while taking annual leave, sick leave up to the amount accrued may be used to cover days of illness only. CAPCA should be notified on the day the illness occurs that the employee is taking sick leave rather than annual leave.

In the event of death, accrued leave will be paid to the employee’s estate. CAPCA has the right to withhold payment of accrued leave pending settlement of a legal debt to the employer.

Paid holidays falling during periods of annual leave shall be considered as holidays with pay and will not be included in annual leave time.

Staff may not request LWOP (Leave Without Pay) until all annual leave has been used. All accrued annual leave must be taken before LWOP is allowed with the exception of late, tardiness, early departure or disciplinary actions. Nonexempt staff are paid for actual time worked. Clocking in late or leaving early may result in LWOP up to the ½-hour mark where after annual leave may be used. Sick leave may not be used to replace annual leave when accrued annual leave has been exceeded. Exempt employees are expected to work at least 40 hours per week. Annual leave may be reduced when an exempt employee works less than ½ day.

Annual leave must be used concurrently with FMLA.

Upon separation from the agency, an employee is paid the unused portion of accrued annual leave not to exceed 240 hours.

During a lay-off, staff may request to use annual leave. The request must begin the first day of the lay-off period and run until either the balance is depleted or the request ends.

Policy 904.00 Family and Medical Leave Act

Family and Medical Leave Act of 1993 (FMLA) requires covered employers to provide up to 12 weeks of job protected leave per year in a twelve-month period to eligible employees for the following reasons:

- For incapacity due to pregnancy, prenatal medical care or childbirth.
- To care for the employee's child after birth or placement for adoption or foster care.
- To care for the employee's spouse, (which means a husband or wife as defined or recognized under state law for purposes of marriage in the state where the employee resides, including common law marriage in states where it is recognized), son, daughter (as defined by blood, marriage or adoption) or parent who has a serious health condition.
- For a serious health condition that makes the employee unable to perform the essential functions of the employee's job.
- Military Caregiver Leave: Entitles eligible employees to take up to 26 work weeks during a single 12-month period to care for a spouse, child, parent or next of kin of a covered service member (current member or veteran of the National Guard, Reserves or Regular Armed Forces) with a serious injury or illness incurred or aggravated in the line of duty.
- Qualifying Exigency Leave - entitles eligible employees to take up to 12 workweeks of FMLA leave in a 12-month period for a "qualifying exigency" related to the foreign deployment of the employee's spouse, child or parent.

Eligibility Requirements

Employees are eligible if they have worked for at least 12 months, have 1,250 hours of service over the previous 12 months and work at a location where the company employs 50 or more employees within 75 miles.

A serious health condition is an illness, injury, impairment or physical or mental condition that involves either an overnight stay in a medical care facility or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions

of the employee's job or prevents the qualified family member from participating in school or other daily activities.

FMLA leave must run concurrently with accrued paid leave. Employees must comply with normal paid leave policies. Sick leave will be exhausted before using annual leave.

Advance Notice and Medical Certification

The employee must provide 30 days' advance notice of the need to take FMLA when the leave is foreseeable. When 30 days' notice is not possible, the employee must provide notice as soon as it is practical and generally must comply with an employer's normal call-in procedures. As soon as eligible employees become aware of the need for a family leave of absence, they should request leave immediately from the Human Resource Director.

CAPCA requires a medical certification to support a request for leave for a serious health condition and may require a second or third opinion (at CAPCA's expense) and a Fitness for Duty report to work.

Job Benefits and Protection

For the duration of FMLA leave, it is the employee's responsibility to pay his/her portion of the monthly health insurance premium. CAPCA will maintain the employee's group health coverage as long as the employee submits his/her portion of the monthly premium payment.

Upon return from FMLA leave, employees will be restored to their original or equivalent positions with equivalent pay, benefits and other employment terms.

Under certain limited circumstances, the agency may refuse FMLA. This can only be done where such denial is necessary to prevent substantial and grievous economic injury to the operation of the agency and where the employee is among the highest paid 10% of the employees.

The use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

Leave on an intermittent basis may be when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operations. If intermittent leave is requested, CAPCA may require the employee to transfer temporarily to an equivalent position that can better accommodate the recurring periods of leave. If the employee refuses the transfer, intermittent leave can be denied.

If the employee does not return to the job other than for a continuation, recurrence or onset of serious health condition and circumstances beyond the employee's control, CAPCA can recoup the premium costs for employer-paid benefits under the group health plan during the period of leave.

FMLA makes it unlawful for any employer to interfere with, restrain or deny the exercise of any right provided under FMLA; discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

Policy 905.00 Administrative Leave

Administrative leave is leave which is authorized for an excused absence without loss of pay or change to leave status when such action is in the best interest of the agency.

The Executive Director is the only person authorized to grant administrative leave. When and if to grant administrative leave is at the sole discretion of the Executive Director.

The Board of Directors may grant administrative leave for the Executive Director.

Administrative leave may be authorized only under the circumstances outlined in this policy and is only for employees who would otherwise be in duty status or on authorized leave with pay.

Policy 905.10 Reason for Authorizing Administrative Leave

Site closing: It becomes necessary to close the site for a brief period when:

- The normal operations of the site are interrupted by events beyond the control of the Executive Director such as emergency conditions caused by fire, flood, extreme weather, or health epidemic. Conditions are so severe that opening or continued operation of the agency would endanger the health, safety and wellbeing of employees or others.
- Machines break down, power failures or structures need to be repaired or rebuilt.
- Closings due to unusual work conditions created by temporary disruption of air conditioning or heating systems should be rare. Employees are expected to work if conditions in the workplace are reasonably adequate. Alternate locations may be identified as optional work settings.
- Before administrative leave is granted, it must be clearly established by reasonable standards of judgment that the conditions are such as to actually prevent working.

Policy 906.00 Holiday Leave

CAPCA will observe the following holidays:

- New Year's Day
- Martin Luther King, Jr., Birthday
- President's Day*
- Good Friday
- Memorial Day
- Independence Day
- Labor Day
- Columbus Day *
- Veteran's Day
- Thanksgiving (2 days)
- Christmas (2 days)

*Louisiana center will observe two days for Marti Gras in lieu of Columbus Day & Presidents Day.

Holidays falling on Saturday will be observed on the preceding Friday; those falling on Sunday will be observed on the following Monday. Holidays falling within a period of an unauthorized leave will not be charged to the period of leave.

In order to receive pay for a legal holiday, an employee must be in at work or on paid leave status for their full scheduled workday immediately preceding and immediately following the holiday, and must not have been absent without leave either the work day before and after.

Part-time employees will receive holiday pay for their regularly scheduled workday. To receive holiday, the corresponding holiday must be a normally scheduled workday for the employee.

If an employee is scheduled to work on an official agency holiday, prior arrangements must be made by the Program Director to re-schedule the holiday within the pay period if at all possible or within the following pay period.

Policy 907.00 Court and Jury Duty

Authorized for all categories of employees, who in obedience to a subpoena or direction by proper authority, appears as a witness or a jury member.

Policy 907.10 Jury Duty

Employees required to serve on jury duty will receive compensation from CAPCA equal to their regular straight time rate or such lesser amount if the employee would not have otherwise worked an eight-hour day. In order to be eligible for such pay, employees required to serve on jury duty will give CAPCA, within 5 days of receipt of payment, any pay received from the governmental entity requiring his or her attendance. The employee may retain specific reimbursement for designated expenses by the court. Employees who are released from jury duty three hours before the end of their regular workday will immediately report to work. Failure to report will relieve the agency from any duty to pay that employee for that day's jury duty. Employees are requested to notify their supervisor ahead of time for scheduling and other purposes.

Policy 907.20 Witness Duty

An employee who is subpoenaed or required by proper authority (federal government, State of Arkansas or this agency) to appear as a witness in any work related litigation will be entitled to be paid at his/her regular straight time rate for all hours which the employee was actually required to be absent from work pursuant to the subpoena or direction by proper authority. Any witness fee received from the governmental unit requiring the employee's attendance will be turned over to CAPCA within 5 days of receipt of fees.

When a CAPCA employee is subpoenaed on private litigation by some party other than those outlined or due to the employee's own conduct, the time absent shall be taken as annual leave or leave without Pay (LWOP). This policy does not apply to employees who are making claims against CAPCA.

Policy 908.00 Military Leave

Any employee who is a member of a United State Reserve Force may be granted leave with pay for field-training or equivalent annual active duty requirements. Such leave with pay will not exceed fifteen (15) working days per calendar year.

CAPCA complies with the Uniformed Services Employment and Reemployment Rights Act (USERRA), which protects applicants and employees who serve in the military from discrimination in the areas of hiring, job retention and advancement. USERRA provides job and benefit protection for employees who serve in the military, and it provides certain reemployment rights to any employee who has been absent from work due to service in the United States uniformed services.

CAPCA will grant military leaves of absence to employees who are required to miss work because of services in accordance with USERRA. You must notify CAPCA if you receive notice

that you will require a military leave of absence unless providing such notice is precluded by military necessity, impossible or unreasonable. You should provide CAPCA with a copy of your official orders.

Policy 909.00 Attendance and Leave Without Pay (LWOP)

CAPCA requires all employees to complete their assigned duties on time with the expected level of quality. Even if an employee has annual leave and/or flextime, they must arrange with their direct supervisor to be away from work. Leave must be arranged so that it does not interfere with the operation of the program. If an employee's promptness and/or attendance interferes with those responsibilities, CAPCA will take appropriate disciplinary action including but not limited to reprimand, probation, suspension or termination.

LWOP occurs whenever an employee is absent from work without proper authority; he/she will be determined as Absent Without Leave (AWOL), and will therefore, be unable to receive pay for the period of absence. An employee who is absent from duty for three consecutive working days without proper notification or authorization shall be deemed to have resigned his/her position effective the last ½ hour on the job on the third consecutive day and will be terminated. Such termination action may not be appealed by the employee.

Leave without pay (LWOP) is applicable to all categories of employees. LWOP may be charged or granted for the following:

- For suspension administered in accordance with established personnel policies.
- For temporary or other categories of employees who do not accrue annual or sick leave under this policy.
- For employees who require an absence and have utilized all accrued annual leave and (or sick, as defined by Policy 901.00) and other leave is not applicable. The Executive Director, with a recommendation from the Program Director and the Policy Council, if applicable, may terminate an employee who continuously abuses the leave system by exhausting all types of accrued leave and continuously using leave without pay. Ten days without pay in any twelve-month period is considered excessive.

An employee may request a leave of absence without pay for a period not to exceed one year in writing to the Program Director at least five working days prior to the requested starting date of such leave. The request shall specify the reason for leave, the date of leaving and the date of return to the job. The Program Director will submit his/her recommendation in writing to the Executive Director. The Executive Director in his/her sole discretion, may grant the requested leave, but shall not be required to do so. Annual leave, holiday and sick leave benefits shall not accrue during a leave of absence without pay. It is the employee's responsibility to pay the full monthly health insurance premium during the leave of absence without pay. This includes the employers share as well as the employees. Failure on the part of an employee to report upon the expiration of a leave of absence will be cause for dismissal. During the employee's approved leave of absence, the position may be filled by temporary appointment, by temporary promotion or detail by another employee.

The following are considered authorized tardy/absences/early departures:

- Sick leave
- Jury duty
- Bereavement leave
- Annual leave scheduled in advance

- Military leave
- Time off for workers' compensation
- Voting
- Unforeseen emergencies

CAPCA requires documentation of some of the above duties and may verify the documentation where appropriate.

Excessive absenteeism is defined as missing more than 5% of work time. The absenteeism percentage is calculated by adding the number of unplanned leave hours taken to the number of LWOP hours taken. That number is then divided by the total number of hours worked in calendar year.

Policy 910.00 Wellness Leave

Beginning in August 2020, CAPCA implemented a Wellness Day Program. Any employee who has completed their 90-day probationary period will have their name submitted for a drawing for time off with pay. The Human Resource Director is responsible for drawing five (5) names on the first working day after the close of each quarter. The five employees will receive a full day off with pay. The full day is determined by the employee's normal working schedule (i.e. if the employee is part-time and works 4-hour days, the employee will receive one 4-hour day off with pay). The hours must be approved in advance by their supervisor and taken together. Time off must be used within that quarter. Employees selected are not included in the drawing again until three quarters have passed. The wellness leave allows selected staff a stress-free day away from work to unwind and have a mental health break.

SECTION 1100.00 PERFORMANCE

Policy 1101.00 Evaluation

Employee evaluation is a process of appraising job performance and involves an analysis of the employee's work by the employee and his/her supervisor. Evaluations are an essential part of professional development. Through this process, the employee's interest and the supervisor's attention are directed toward developing the skills and abilities of the employee. Evaluation affords an opportunity for the supervisor and the employee to review progress. Evaluation will be as follows:

During the initial 90 calendar day introductory period, each employee will receive a performance appraisal from his/her supervisor. A statement at the end of the evaluation will address the successful or unsuccessful completion of the introductory period by the employee. The employee will either gain regular status, probationary period will be extended or the employee will be discharged. Annual Employee Performance Evaluations will be conducted thereafter. Bus Drivers will receive an On-Board Observation annually in conjunction with their annual performance evaluation.

Noted exception: The Executive Director, who serves at the pleasure of the Governing Board, will receive an annual evaluation on the anniversary of his/her hire date as Executive Director. This evaluation will be conducted by the Personnel and Executive committees of the Governing Board, and approved at the next Governing Board meeting. The Governing Board has the authority to evaluate the Executive Director at any time.

Employees do not automatically receive a salary increase for passing the initial introductory period. Please refer to Policy 702.00 Salary Increases.

All performance evaluations must be based on the employee's job description. Information revealed in an evaluation should represent a cumulative or overall perception of job performance. Performance evaluations do not replace day-to-day supervision of personnel.

Supervisors may conduct additional evaluations when an employee's job performance warrants documentation of exceptional meritorious service or may be conducted in response to poor or unsatisfactory performance.

The Supervisor and Program Director will review and approve all evaluations prior to sharing with employee. Evaluations will be reviewed with the employee and he/she will be afforded the opportunity to comment on the evaluation form. If the employee refuses to sign an evaluation, the supervisor will note this fact in the section where the employee would normally sign. Each employee is furnished a copy of the completed evaluation form. The signed employee performance evaluation becomes part of the employee's personnel file.

Policy 1101.10 Professional Development

All Head Start staff must complete a minimum of 15 clock hours of professional development within the scope of their job responsibilities per year.

A Professional Development Plan (PDP) will be developed for all full-time Head Start employees who provide direct services to children and education coordinators in consultation with their supervisor. Supervisors and Education Coordinator(s) shall ensure that professional development plans are regularly evaluated for their impact on teacher and staff effectiveness. PDP's will be developed as follows:

- New Employees will develop PDP goal during initial 90-day Employee Performance Evaluation.
- The PDP goal will be evaluated and a follow-up provided during the mid-year PDP review on this section of the form.
- The PDP goal will be updated annually by providing follow-up in the Year-End section of the form during the annual Employee Performance Evaluation.
- A new PDP goal will be developed annually during the annual Employee Performance Evaluation and the process will repeat.

All other CAPCA staff may develop a goal in consultation with their supervisor during their initial 90-day Employee Performance Evaluation and annually thereafter.

Policy 1102.00 Performance Probation

An employee may be placed on performance probation based on an unsatisfactory job performance evaluation. The Executive Director, upon recommendation of the Program Director, can place an employee on performance probation. Performance probation must last a minimum of 30 working days and may not exceed 90 days. The employee will, at the end of his/her performance probation period, be reinstated to a non-probationary status, have their employment terminated or have the performance probation extended. In addition, a letter notifying an employee of placement on performance probation will contain:

- Specific reason for the probation action.
- Effective date and length of probation.
- Expected criteria to be met to satisfactorily complete performance probation.

At the end of the stated performance probation period, the employee will be given performance feedback based on the criteria described in the letter placing the employee on performance probation.

The supervisor of an employee on performance probation is expected to provide intensive supervision and document such supervision.

Policy 1103.00 Promotions, Voluntary Demotions, Demotions, Transfers and Reduction in Work Force

The policy of the agency is to provide deserving and qualified employees with upward mobility, progression opportunities and the latitude to change positions. These categories are applicable to all personnel except employees on disciplinary suspension, probation or AWOL.

All employees changing positions will be required to serve a 45 calendar-day probation period. Employees who have been selected for a promotion will undergo a 45 calendar day probationary period for performance only.

Policy 1103.10 Promotions

Promotions from within CAPCA are practiced to the degree possible in filling vacancies. CAPCA is committed to providing opportunities for upward mobility of employees. Only employees who have performed their job tasks at a high level of competence, who have participated in professional development (obtaining advanced degrees as required by the funding source), whose attendance rate meets expectations and who show evidence of being able to perform at a higher level of responsibility will be recommended for a promotion. The Program Director, with input from other appropriate staff, will take action (approval or disapproval) on all recommendations or requests for promotion.

In filling vacant or new positions, CAPCA will first give consideration of promotion of qualified persons already employed. Promotions are to be given without discrimination on such basis as age over 40, gender, race, color, sexual orientation/gender identity or expression, members of the LGBTQ community, religion, disability, national origin, political affiliation or belief, genetic information, pregnancy, veteran, military status or other legally protected status. Promotions are based on evaluation of past performance, capacity for the position to be filled and meeting job qualifications as specified in job descriptions. When these factors are relatively equal for two or more employees, seniority may be considered the decisive factor. Employees wishing to be considered for promotion to a new or vacant position, in response to an announced position vacancy, are expected to communicate their interest in writing to the Human Resource department.

An unfavorable performance evaluation during this period may result in disciplinary action, transfer to another position or termination.

Policy 1103.20 Voluntary Demotions

An employee may voluntarily request to apply for an open position which would be considered a demotion. Refer to Policy 502.00 Recruitment and Hiring Practices.

Policy 1103.30 Demotions, Transfers

Wages may be set at the current rate before demotion or at a lower rate applicable to the position to which demoted, but in no case, shall be higher. An employee may be demoted to an

unfilled position in a lower paying position for which they are qualified under the following set of requirements:

- When the employee would otherwise be laid off because the position is being abolished, the position is reclassified to a lower paying position, there is lack of funds, lack of work or
- When the employee voluntarily requests such demotion in writing.

Demotions may be recommended in the situation above by the employee's supervisor or Program Director. The Executive Director, along with a written recommendation from the Program Director, makes the final decision regarding the demotion. Demotions may be appealed through the grievance procedure.

Policy 1103.40 Reduction in Work Force/Lay offs

A reduction in workforce is defined as the need to reduce the workforce because of lack of funding or a termination/reduction/change in grant or funding. When a reduction in workforce becomes necessary, the following steps will be taken:

- The Program Director will recommend to the Executive Director the revision of the structure of the program that is necessary to carry out the mission of the program/project.
- The recommendation from the Program Director will include which position(s) to eliminate, combine, or lay off, the date of lay off/termination and expected recall date (if applicable).
- The Program Director will make recommendations to relevant job descriptions accordingly.
- The Program Director will determine which position(s) will accommodate the workload of the eliminated or combined position(s).
- The Executive Director will approve or disapprove the Program Director's recommendation and share the decision with the Human Resource Director.
- The Human Resource Director will prepare and distribute written lay off or employment termination letters. The Executive Director and Program Director will sign the letters.

Decisions on employee positions to be laid off or eliminated will be based on the following factors:

- A reduction in work force necessitated by the limitation, reduction, or termination of a general grant will only affect those persons who are working for and paid under that program/grant.
- The order of the reduction by type of appointment will be temporary, probationary, regular part-time, regular full-time.
- Temporary employees will be laid off or terminated before regular status employees.
- Employees will be laid off or terminated based on current and past work performance, promotional potential and transferability of skills to other positions within the program/agency.

If a reduction in force is necessary, the agency will endeavor to provide the affected employee(s) with as much advance notice as conditions permit. Only employees who are in good standing are eligible for re-call.

Policy 1103.50 Salary

Salary of positions in respect to promotions, voluntary demotions and transfers will be addressed in respect to the salary range of the position and the qualifications of the individual. Normally, a promotion would mean an increase in salary, a demotion would mean a decrease in salary and a lateral transfer, a salary lower or at the same level. Salary increases, decreases or decisions must be recommended by the Program Director and approved by the Executive

Director. Supportive factual information must be provided. Salaries of all positions will be dependent on the budgets incident to individual programs.

SECTION 1200.00 DISCIPLINARY ACTION

When a group of people come together for a common undertaking, there must be rules either written or unwritten to control the activities of the persons involved and to ensure the success of their common mission. The adherence to rules and regulations is of the utmost importance. CAPCA employees are expected to conduct themselves in a professional manner at all times. Supervisors and management personnel have the responsibility to ensure that employees are made aware of all established rules and regulations, and to enforce them. The employee is required to adhere to established rules and regulations. Disciplinary action results from failure to abide by these established rules and regulations. When warranted, disciplinary action will be fair, equitable and consistently administered in accordance with these personnel policies.

As the basic standard of justice, employees are informed of the behavior expected of them and the rules, regulations, policies, procedures and practices by which they must abide. Examples of cause for disciplinary action include but are not limited to:

- a) Intentionally enrolling ineligible clients.
- b) Absence from work without permission.
- c) Being habitually absent or tardy.
- d) Failure to perform assigned work in an acceptable manner.
- e) Being wasteful or not taking proper care of material, property or work time.
- f) Inability to get along with co-workers so that work is hindered or not up to required standards.
- g) Using or bringing illegal drugs or alcohol to work or appearing for work under the influence of either.
- h) Rudeness in dealing with the public, clients, vendors or other employees.
- i) Conduct unbecoming of an employee, which adversely reflects upon the agency.
- j) Public misconduct, which adversely reflects upon the agency.
- k) Failure to comply with leave policies.
- l) Failure to comply with Purchase Order Procedures.
- m) Conduct which undermines the morale of other employees.
- n) Violating a health or safety rule.
- o) Harassment.
- p) Carelessness.
- q) Improper dress.
- r) Using threatening or abusive language.
- s) Insubordination.
- t) Unreported accident.
- u) Possessing firearms or weapons of any kind during work time or when representing the agency.
- v) Any other conduct on the job not in keeping with acceptable standards of behavior generally associated with employment or violations of policies and procedures.

CAPCA reserves the right to terminate an employee immediately. Progressive discipline does not alter the at-will nature of employment. Depending on the severity of the offense or repeated violations on the same or unrelated offense, an employee will be disciplined in one of the following ways:

Policy 1201.00 Corrective Action

When an employee violates an agency rule or regulation, or for some other reason requires supervisory attention, the first step takes the form of corrective action unless the violation warrants a more severe disciplinary action. The employee’s supervisor must discuss clearly and frankly with the employee the reason(s) necessitating the corrective action. The supervisor must offer the employee specific suggestions for corrective action on the part of the employee. The employee is to be made aware that repeated or continuation of the violation will result in a more severe disciplinary action. Written documentation is required.

Policy 1202.00 Probation

This is a severe warning issued in writing by the direct supervisor with approval of the Program Director and Executive Director. The written notice explains clearly the reasons for the probationary action, stipulates the duration of the probation period and the action to be taken (usually suspension or termination) if the deficiencies are not corrected within the probationary period. No probationary period will exceed ninety (90) working days. Probation occurring twice within a consecutive 12-month period may be grounds for termination.

Policy 1203.00 Suspension

Suspension is a specific period of time in which an employee does not work and is placed on leave either with or without pay. A supervisor, with approval from the Program Director, may recommend to the Executive Director that an employee be suspended until such a time that a final form of disciplinary action be applied in the specific case can be determined. The recommendation must state whether the employee will be placed on suspension with or without pay. Employees will be notified in writing of the disciplinary action. No suspension period may exceed thirty (30) working days.

Policy 1204.00 Involuntary Termination (Dismissal)

When circumstances so warrant or procedures have been exhausted, an employee may be involuntarily terminated (dismissed). Such action must be recommended by the employee’s supervisor and approved by the Program Director and Executive Director.

The employee will be notified in writing which states the reason(s) for dismissal, effective date of the action and the employee’s right to appeal. The Program Director and Executive Director will sign the notice of dismissal. A copy of the notification will be retained in the employee’s personnel file.

SECTION 1300.00 GRIEVANCE

CAPCA policies and procedures shall be uniformly interpreted, applied and enforced. All employees will be treated fairly and in accordance with established policies and procedures. When complaints and/or grievances occur, the employee should attempt to resolve the matter verbally with his/her supervisor. Grievances which cannot be resolved between the employee and the direct supervisor will be processed as follows:

- Complaints and/or grievances regarding any type of discrimination in the area of age over 40, gender, race, color, national origin, sexual orientation, gender identity or expression, members of the LGBTQ community, religion, disability, political affiliation or belief, genetic information, pregnancy, veteran, military status or other legally protected status shall be brought to the Equal Opportunity Officer. All employees have the right to bring complaints and/or grievances regarding discrimination to the Executive Director.
- (Ref. Section 400 ANTI-HARRASSMENT)

- Complaints and/or grievances other than those regarding discrimination may be filed.

All written response and appeals regarding any grievance will become part of a grievance file.

Procedures below must be taken in sequence for non-discrimination complaints and/or grievances.

Policy 1301.00 Grievance

An employee with a grievance must present it in writing to his/her direct supervisor within 10 working days of the event. The statement of grievance must set out the events complained about, the requested remedy, specify the policy and/or procedure which is alleged to have been violated and must be signed by the employee.

The direct supervisor will respond to the employee in writing within ten working days upon receipt of the employee's written grievance.

A copy of the grievance and response will be transmitted to the Human Resource Director, who will set up a grievance file.

If the employee's immediate supervisor does not resolve the grievance to the satisfaction of the employee, the aggrieved employee may appeal the grievance in writing to the Program Director within five working days after the response from their supervisor. All contents of the grievance file shall be accessed by Program Director.

The Program Director has ten working days upon receipt of the grievance appeal by the employee in which to submit a written reply to the employee.

If the matter is not resolved, the employee may appeal the grievance to the Executive Director in writing within ten working days after the response from the Program Director. The Executive Director shall review the grievance file and may interview all persons concerned in the grievance. The Executive Director has ten working days to submit a written response to the aggrieved employee provided, however, such may be extended an additional ten working days at the opinion of the Executive Director if additional time is necessary. The decision of the Executive Director is final. This decision will be submitted to the employee in writing.

In the event the Executive Director is also the direct supervisor or if a grievance is filed against the Executive Director, the grievance must be submitted to the Governing Board Personnel Committee. The Governing Board Personnel Committee will appoint two additional Governing Board members to join the Personnel Committee to create a "Grievance Committee," who will investigate and make a decision. The decision of the Grievance Committee is final and will be submitted to the employee in writing.

SECTION 1400.00 OTHER RELATED

Policy 1401.00 Telephone/Fax Machine/Cell Phones

The use of CAPCA telephones for personal long distance calls is specifically prohibited. Use of the agency telephone, in general, for personal matters will be limited.

Cell phones are not to be used while driving an agency vehicle. Cell phones may be used if the vehicle is equipped with hands free device or the driver is using a hands free device. If there is

an employee or passenger in the vehicle, they may answer the phone or make a call, or you may find a safe location and answer or make the call.

- If agency employees are assigned a cell phone for business use, they will use these to make all long distance calls.
- Only authorized agency cell phones will be used for text messaging.
- Personal cell phones are to be turned off or put on silent when entering agency facilities, attending meetings or trainings on behalf of the agency.

The agency's telephone, fax and cell phone are for business use only. This includes cell phone data plans and text messages. Please ask friends and family to avoid calling at work to chat. If a personal phone call is received, unless it is an emergency, the name and number will be taken and staff may return the call at lunch or on break. Non-business calls are limited. Personal cell phone use during work hours should occur only during break periods or for emergency purposes.

Personal long-distance calls may be made only in emergency situations using an agency cell phone. No personal long-distance calls should appear on the agency's bill. This policy applies to all paid employees and volunteers.

The telephone is an important business tool. It is the first impression most people will have of us as an agency. The telephone answering policy for answering the telephone and relaying messages to the appropriate personnel is as follows:

- All calls will be handled in a courteous and professional manner. Messages will be delivered and responded to on the day of the call, if at all possible.
- Telephone answering script i.e.: "CAPCA, Searcy Center, Joan speaking."
- Take the message, ask the necessary questions and write the information on a message pad.
- Reassure the caller by saying, "I'll deliver the message," or whatever is appropriate. The last words are "Thank you for calling."
- At Head Start center locations, emergency calls or messages should go directly to the Center Manager/Center Manager or person in charge who will then relieve the person involved so they may respond.
- If a personal phone call is received, unless it is an emergency, the name and number will be taken and staff may return the call at lunch or on break.

Policy 1402.00 Dress Code

CAPCA believes every employee should be dressed appropriately and comfortably, with emphasis on safety, for his/her position. To achieve this goal, the Agency has instituted a dress code for all employees, which will be followed by all employees in accordance to the terms and conditions below.

Appropriate dress and hygiene are important in promoting a positive agency image, both internally and externally. It is important that you represent neat and proper appearance to the general public. A well-groomed employee immediately creates a favorable impression of the agency. It is important that you attend to your personal hygiene, cleanliness and odor. The use of cosmetics should be no more than moderate.

Teachers, Assistant Teachers, Center Aides:

Plain t-shirts with no writing, CAPCA t-shirts, School or Education T-shirts

Conservative casual tops

Food Service Staff:

Close toed / Slip resistant shoes (Crocs are not permitted)
Apron (hair nets are required when in kitchen area)

AO, Support Offices, Center Managers, Family Advocates:

Business Casual attire

Maintenance, Bus Drivers:

Khaki pants or jeans in good repair
Work boots or tennis shoes

If you are conducting or attending meetings, trainings, conferences, etc. where you come in contact with other business professionals, you are expected to represent CAPCA in a professional manner and dress appropriately for conducting such business. Know your audience, remember what you represent, and dress accordingly.

Friday or the last day of the workweek has been designated as "Casual Day". Casual Day means appropriate jeans may be worn with a business casual top. At the administrative office, an announcement will be made if Casual Day will not be observed. Reasons for not observing Casual Day may include monitors in the building, training taking place in the building or other events requiring professional dress.

Not Permitted (this list is not all inclusive):

- Shorts.
- Skin-tight or form fitting apparel.
- Clothing that allows a bare midriff or backside to be seen.
- Clothing that does not cover the abdomen or lower back or shoulders
- Mini-skirts
- Clothing that is too low, revealing, strapless or has spaghetti straps.
- Clothing that depicts concerts, tobacco, alcohol, drugs or otherwise inappropriate content or material.
- Undergarments worn as outer garments.
- For safety reasons, slide shoes or dangling jewelry is prohibited while working with children.
- Ear gauges and/or facial piercings.
- Tattoos/body art/brands located anywhere on the body that are prejudicial to good order, discipline and morale, or are of a nature to bring discredit upon the Community Action Program for Central Arkansas are prohibited. In addition, tattoos/body art/brands that symbolize affiliation with gangs, supremacist or extremist groups, or advocate illegal drug use are prohibited.

Any employee who believes he/she needs accommodation on account of race, religion, sexual orientation, gender identity or expression, members of the LGBTQ community, national origin or disability should contact the Human Resource Director.

Policy 1403.00 Gifts and Gratuities

Employees, including volunteers, and members of an employee’s immediate family are prohibited from accepting gifts, favors, money and gratuities from persons in a position to benefit from an action of the agency.

Employees of CAPCA and members of any board or policy-making body (and its agents) are prohibited from accepting gifts, favors, money or gratuities from persons receiving benefits or service under CAPCA or performing services under contract otherwise in a position to benefit from an employee or Board member action. The recipient’s officers, employees or agents shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors. The penalty for violation of this policy will be some form of disciplinary action up to and including termination.

- a) Any person or agency performing services under contract,
- b) Any person or persons who are otherwise in a position to benefit from the actions of any employee, board or policy-making member.

Members of an employee’s immediate family include any of the following persons: spouse, child or parent.

Unsolicited items of nominal value (less than \$50) may be accepted on behalf of the agency.

Policy 1404.00 Outside Employment

Employees of CAPCA are permitted to engage in outside employment activities and/or business pursuits and to accept compensations for such activities and/or pursuits within specified limits. The following restrictions apply:

Outside employment shall not:

- Be a conflict of interest or conflict with employee’s duties.
- Adversely affect the operations of the agency.
- Compete with or cause to undermine the agency.
- Conflict with employee’s required work hours by CAPCA.
- Impair the employee’s job efficiency.

Employees desiring to accept any type of outside employment must first have the written permission of their supervisor, Program Director, Executive Director and a completed request which describes the type of work to be done, employer’s name, address, days and hours to be worked. The form will be forwarded to the Program Director and Executive Director for approval/disapproval prior to securing outside employment. Outside employment is limited to two other employers.

Policy 1405.00 Conflicts of Interest/Nepotism

Conflict of interest is a conflict between the private interests and the official responsibilities of a CAPCA employee. Conflict of interest could include outside employment, direct profit from a firm or organization doing business with the agency or any other activity which would afford an advantage to an employee that he/she would not receive were he/she not an employee of CAPCA. No employee, officer, or agent of the agency shall participate in the selection, award, or administration of a contract involving CAPCA if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, or any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties specified herein, has a financial or other interest in the firm selected. The penalty for violations of this conduct will be some form of disciplinary action up to and

including termination. Nepotism is defined as using power or influence to grant favoritism to relatives regardless of merit.

Rules Governing Conflict of Interest and Nepotism

A. No person shall hold a position of employment of any kind, including contractual services, while at the same time he/she or a member of their immediate family, serves on a board or committee of the agency if that board or committee has authority to authorize personnel actions affecting his job.

B. No person shall be employed by CAPCA where a member of his/her immediate family supervises that position or may recommend personnel actions.

C. With the exception of the HUD program: An immediate family member shall include any of the following persons:

Parents	Mother-in-law (current)	Sibling
Spouse	Son-in-law (current)	Niece
Children	Sister-in-law (current)	Nephew
Stepchildren	Father-in-law (current)	
Stepparents	Daughter-in-law (current)	
Brother-in-law (current)		

For HUD programs, the definition of immediate family is extended to include: Aunt, Uncle, grandchildren, grandparent, half-brother, half-sister, First Cousins or legal guardian.

Policy 1406.00 Cronyism

CAPCA will not by-pass qualifying procedures when hiring or entering into a business relationship with a close friend/associate of an agency employee or Board member. CAPCA requires full disclosure of the close relationship with any agency employee, Board member or Policy Council member, and prohibits the close associate at the agency (employee, Board member or Policy Council member) from participating in any hiring, selection or supervisory role with regard to the individual.

CAPCA’s application for employment contains language that specifically inquires if friends or relatives work for the agency and if so, their name and relationship to the applicant.

Policy 1407.00 Fraternalization

To avoid potential conflict of interest, outside fraternization between employees of the agency and client families (children and/or parents) is strictly prohibited and may result in immediate termination of the employee involved. Fraternalization is understood to be any social or professional contact taking place outside work hours.

Policy 1408.00 Service on Boards, Councils or Commissions

Employees who volunteer or are selected to serve on any board, council or commission outside the agency must complete the Service on Board, Council or Commission Form and submit it to their Program Director for approval prior to volunteering or accepting the position. The Program Director will then submit the form to the Executive Director for approval.

Policy 1409.00 Babysitting Policy

It is CAPCA's policy that employees do not take care of children enrolled in Head Start or any other programs at night or on weekends. We ask parents/clients not to ask employees for this service because our insurance does not cover employees off premises. Furthermore, the job demands are high and we feel the professional stance is to avoid this conflict. Family members are exempt from this policy.

Policy 1410.00 Bulletin Boards/Message Center for Employees

Each site will have a bulletin board for the use of the employees. Notices and general information for and from employees should be placed there. Also, individual program/position boxes are used in the administrative office . Employees are expected to check this box when they arrive and before they leave each time they visit the administrative office.

Policy 1411.00 Computer and Network Policy

The computers and computer accounts used by employees are provided to assist them in the performance of their job. The computer and network systems belong to CAPCA and should be used primarily for agency business purposes.

The following policy, rules and conditions apply to all users of CAPCA's computer and network resources and services wherever the users are located. Violations of this policy may result in the loss of computer and network access and/or disciplinary action, up to and including termination and/or legal action.

Computer users are governed by the following provisions, which apply to all use of computer and network resources and services. Computer and network resources and services include, but are not limited to the following: host computers, file servers, workstations, standalone computers, laptops, software, and internal or external communications networks (i.e. the internet, intranet, commercial online services, web site and portal, bulletin board systems (BBSs), and e-mail systems) that are accessed directly or indirectly from CAPCA computer facilities. The term "users", as used in this policy, refers to all employees, volunteers, parents, family members, independent contractors and other persons or entities accessing or using CAPCA's computer and network resources and services.

All computer users have the responsibility to use computer resources in an efficient, effective, ethical and lawful manner, and in a manner that is consistent with CAPCA's policies and procedures.

- **Confidentiality.** All information about children, families and clients receiving services from CAPCA is confidential. No information may be shared with any person or organization outside the agency without prior written permission of the family or client. Staff and volunteers should strive to protect the privacy of children, families and clients in the program, and should view or print confidential information only when it is necessary to do so to better serve the family or client.
- **Security.** Users are responsible for safeguarding their passwords for the system. Users are responsible for all transactions made using their passwords.
- **Privacy.** Users grant permission to CAPCA to include their name, Internet address, business address and business telephone number in publicly accessible directories, databases and documents, including on the World Wide Web. All other personal information will be considered confidential and will not be published or released in any form without written permission.

- **Appropriate Use.**
 - Fraudulent, harassing, embarrassing, indecent, profane, obscene, intimidating, violent or unlawful material may not be sent by e-mail or other form of electronic communication or displayed on or stored in CAPCA's computers. Users are expected to edit or delete any such material found on any computer or network.
 - The computer and network resources and services of CAPCA may not be used for display, transmission or storage of commercial advertisements, solicitations, promotions, destructive programs, political material or any other unauthorized purpose. Use of the electronic mail systems to distribute advertisements, jokes, chain letters or any other personal notices or messages to distribution lists or other groups either inside or outside of CAPCA is prohibited.
 - Users must exercise reasonable care to prevent loss or damage to computer hardware, software and information in their possession. This includes, but is not limited to, the use of reasonable care to prevent the spread of computer viruses, worms or other malicious messages.
 - Users may not use or install software of any kind onto their individual computers or onto the network without first receiving prior express authorization to do so from the Technology Manager or their designee. Users must comply with all software licenses, copyrights and all other state and federal laws governing intellectual property.
 - Users must restrict personal use of CAPCA's computer systems and network resources, except with the permission of their supervisor. This includes, but is not limited to, the use of computer games, chat rooms, IRC, ICQ, or instant message channels, and the non-work-related use of internet e-mail, the World Wide Web and Usenet newsgroups. No commercial or other use of computer and network resources for personal financial gain is permitted.
- **Responsibility.** CAPCA is not responsible for the actions of individual users. CAPCA has the right, but not the duty, to monitor any and all aspects of the computer system, including employee e-mail, to ensure compliance with this policy. Employees should not have the expectation of privacy in anything they create, send or receive on the computer. Users should use the same care in drafting e-mail and other electronic documents that they would for any written communication. Anything created on the computer may, and likely will, be reviewed by others.

CAPCA has the right to take any actions that it believes are necessary to ensure the integrity of its computer and network resources. It also has the sole right to determine the appropriate content for the web site and portal, and to edit or delete any material posted there.

Policy 1412.00 Conduct

Employees are expected to be ready for work at the time their day starts. Breaks are to be scheduled so that the program can continue uninterrupted and they are to be taken in a designated area. Leaving the work site without authorization is grounds for disciplinary action. Employees are never to sit in classrooms, offices, etc. and visit during working hours.

Personal visits from friends or families are discouraged at any agency site.

All clients, children, parents and visitors should be treated with kindness, friendliness, patience and respect. Employees should refrain from gossip, loud talking and other unnecessary noise and forms of conduct which could disturb the program and detract from the professionalism of the agency. Yelling is not permitted.

The Executive Director of the agency or their designee has been requested by the Board of Directors to represent employees at Board meetings. Therefore, employees are asked to give any input to their direct supervisor who will, in turn, share this with the Program Director rather than contacting the Board of Directors directly.

Policy 1413.00 Confidentiality Policy

During work at the agency, employees may have occasions to learn things which are confidential. It is their ethical obligation to consider all information as privileged and to keep such knowledge in strict confidence. Never discuss agency business, whether inside or outside of the agency, where it could be heard by an unauthorized person. Information regarding children, parents, clients and other employees is confidential and must not be shared with other parents, clients, volunteers or employees. Routine agency information is kept in a file at each program site. This information may be made available to monitors, consulting or treating professionals. Records are not accessible to unauthorized persons. Because of the confidential information in the records, they must remain out of sight and in a locked file cabinet, except when employees are working on them.

It is of the utmost importance that all information concerning clients, parents or children remain confidential and be discussed only with the employees who have a responsibility to know. Information must not be released to insurance companies or other inquiring agencies without written consent of the employee, client, child's parents or guardian. Depending on the nature of the information requested, a court order may be required. This must be coordinated through the Human Resource Director.

The agency will comply with all HIPAA (Health Insurance Portability and Accountability Act) requirements as it pertains to confidentiality of protected medical records or information. The Human Resource Director is the agency's privacy officer. Information regarding HIPAA is located in the Human Resource Director's office.

The greatest break in confidentiality occurs between agency colleagues. Informal conversations, talking in front of employees with differing degrees of responsibility or in front of outsiders (visitors) can be a violation of confidentiality and privacy of the clients or families.

Policy 1414.00 Extensions

Any Federal, State or local reporting extension requests must be approved by the Executive Director prior to request. Failure to do so may result in disciplinary action.

Policy 1414.10 Facility Security/Safety Check

An opening and closing procedure is in effect in all sites. Employees who open or close must follow this procedure every day. All agency sites are to be locked when not in use. All windows are to be closed and secured, and all doors locked at the close of the workday. If employees have a need to remain at the work site after regular work hours or at other times, they must notify their supervisor.

A security camera system has been installed at all CAPCA Sites. (Refer to Section 3000.00 Health and Safety Procedures for more information.)

Policy 1415.00 First Aid Kits

All sites will have a first aid kit(s) on the premises located in a specific area(s) and in each agency vehicle, as well as on playgrounds.

Policy 1416.00 Inclement Weather Policy

All decisions concerning agency closings or cancellations will be made by the Executive Director and in consultation with Program Directors.

Supervisors may excuse employees for a period of time required to permit safe travel to work. The period of time will not exceed two hours in length and will not be charged to the employee's accrued leave time. Any period of absenteeism or tardiness exceeding the approved time will be deducted from the employee's available accrued paid leave. If the employee does not have any accrued leave, the period of absenteeism or tardiness exceeding the approved and excused travel time will be considered leave without pay. Employees who fail to report to work will receive leave without pay for each day absence.

If a public school in the area (county) of a Head Start center is closed due to inclement weather, the center will also be closed upon notification to the center's supervisor. The administrative office and Community Programs support offices will close upon the decision of the Executive Director.

Policy 1417.00 Keys/Swipe Cards/Security Fobs

Agency keys are issued to employees on an as needed basis. Program Directors are responsible for determining which employees receive keys and are responsible for determining which key(s)/swipe cards are issued to them (i.e. facility, vehicle, file cabinets, etc.). A record of the key(s)/swipe cards issued, date of issue and a signed statement from the employee are kept on file in the administrative office. Management reserves the right to re-assign keys on an as needed basis.

An employee who loses an assigned key(s)/swipe card(s)/fob(s) belonging to the agency is subject to replacement costs for the key(s)/swipe card(s), as well as, replacement costs for other affected employees key(s)/swipe card(s)/fob(s) if applicable. The cost of replacement will vary.

Swipe cards are issued on an as needed basis. Program Directors identify employees who need a swipe card. Swipe cards are only issued to persons who will potentially become a regular employee. Essential personnel are issued a card that allows them to set/remove security from the administrative office. All other administrative employees are issued a card that allows them to enter and exit during times when the security is not activated and the building is not open to the general public.

Agency keys will not be duplicated without authorization of the Office Manager or designee upon approval of Program Director. The Office Manager or designee will maintain a current list of keys that are issued to employees, including documentation of receipt of keys from employees as they leave employment.

Policy 1418.00 Lunch Period and Breaks

Lunch periods and breaks will vary. Employees are expected to cooperate with their supervisor in taking lunch periods and breaks at a time where there will be no interference with the program.

Policy 1418.01 Breaks for Nursing Mothers

CAPCA will provide a reasonable amount of break time and a space to express milk as frequently as needed by the nursing mother, for up to one year following the birth of the employee's child. The frequency of breaks needed to express breast milk as well as the duration of each break will vary. The space provided by the employer cannot be a bathroom, and it must be shielded from view and free from intrusion by coworkers or the public.

Policy 1419.00 Staff Meetings

Staff meetings are one of the best avenues for the exchange of ideas and the sharing of information. It is important that all employees attend. Suggestions for changes, improvements, etc., are always welcomed and interpreted as positive input.

Policy 1420.00 Visitors

Many visitors come to our sites. Sometimes they have an appointment, but often they just drop by. If it is known in advance of visitors coming into the site, the administrative office will advise the Center Manager/Center Manager or Community Services Coordinator, but employees need to be prepared for people coming at any time. It is the responsibility of the employees to know who is in the facility at all times. Employees are expected to greet all visitors, obtain the visitor's name and their purpose for being in the facility.

Head Start visitors can include parents who are considering enrollment or who come to observe in the center. Employees are to continue their normal daily routine in order to afford the parent/visitor the opportunity to see what occurs in a typical classroom, playground or office situation.

Policy 1421.00 Individual Training Record (ITR)

All staff are required to submit a monthly Individual Training Record by the 5th of every month to the Transportation & Training Coordinator. Employees who request copies after leaving their employment with agency will be charged copying and mailing costs at current rates.

Policy 1422.00 Agency Services for Employees

The Executive Director must sign off on all employee applications for any and all services for which they have applied for through the agency before services are approved.

Policy 1423.00 Volunteers

A volunteer shall be 18 years of age unless the volunteer is under the direct supervision of a person in charge of a group, or if in a childcare center, under the direct supervision of the director or person in charge and has been approved on an individual basis by the Child Care Licensing Unit.

Volunteers who have routine contact with children will complete a Volunteer Packet and have on file:

- Proof of tuberculosis screening.
- Arkansas Child Maltreatment Central Registry Check.
- Criminal Record Check.
- Reference Checks.
- Acknowledgement of Standards of Conduct Form.

All other volunteers shall complete an Emergency Health Information form, an Oath of Confidentiality form and a volunteer application. A sex offender check must be completed prior to volunteering.

Policy 1424.00 Equipment

All CAPCA equipment or property is for specific program use and should not be used for personal business. All equipment assigned to staff is the responsibility of the staff. Staff is responsible for any lost, stolen or damaged equipment which resulted due to staff negligence. Please ensure all precautionary measures are taken to protect CAPCA property and equipment. Please do not use any equipment whose operation you do not fully understand. Ask for assistance.

Policy 1425.00 Community Participation/Linkages Report

All staff that have community participation are required to submit a monthly Community Participation/Linkages report by the 5th of every month to the Community Programs Director.

SECTION 1500.00 TERMINATION OF EMPLOYMENT

Policy 1501.00 Voluntary Resignation

All employees have the right to voluntarily cease their employment with the agency. Unless extenuating circumstances exist, to resign in good standing, an employee should give proper notice as follows:

Executive Director	6 weeks advance notice
Program Directors	4 weeks advance notice
Administrative personnel & managers	4 weeks advance notice
All other employees	2 weeks advance notice

Policy 1501.10 Exit Interview

Employees who separate from employment may be given an exit interview by their Program Director and/or the Human Resource department or their designee. This is done to promote positive and helpful feedback.

A statement will be taken from the separating employee on any suggested changes or improvement that could be made by management in helping program participants. The reason for the separation may be outlined. The exit interview will not serve in any way as part of an appeal process.

Keys and other agency equipment or property will be turned in at this time.

Policy 1502.00 Involuntary Termination

If an employee submits a letter of resignation after he/she has been notified that they are being discharged for cause, the termination action will continue to be processed and the records will officially show that separation was involuntary.

SECTION 1600.00 CLIENT SATISFACTION POLICY

Clients will be surveyed at the end of the program or upon repeat service delivery to determine client satisfaction.

Each director will review and analyze survey results. Results will be reported in the CSBG Annual Report and presented to the Governing Board. The Management Team will utilize results in strategic and program planning.

In the event of a client/community member complaint, the client/community member will complete the Client or Community Complaint form and submit to a staff member; the staff member will then submit the completed form to their supervisor.

SECTION 1700.00 CHILD SUPPORT REFERRAL

When one or both parents are not living in the home with the child, or when legal paternity has not been established, the person receiving assistance for the child must comply with the child support enforcement requirements unless it would be against the best interests of the child. The purpose of the Child Support Enforcement Program is to promote greater financial responsibility of parents to their children and to provide child support collection services to reduce dependency upon public assistance. To make an eligible referral Community Action Program for Central Arkansas (CAPCA) staff must:

- Inform custodial parents in single-parent families that participate in programs, activities, or services carried out or provided under this chapter about the availability of child support services; and
- Refer eligible parents to the child support offices of State and local governments.

SECTION 1800.00 FREEDOM OF INFORMATION ACT

Freedom of Information Act under the Arkansas Freedom of Information Act, all public records shall be open to inspection and copying by any citizen of the State of Arkansas during the regular business hours of the custodian of the records. Community Action Program for Central Arkansas (CAPCA) must make public records available upon request unless the records are in active use or storage, in which case, Community Action Program for Central Arkansas (CAPCA) must do so within three working days. Disclosures are subject to various exemptions under federal and state law. Info@capcainc.org receives and responds to all Freedom of Information Act requests. In conjunction with the above guidelines, the following guidelines should also be followed at all times:

- The presence of the Community Programs Director or DER is required when reviewing client documents
- All copies of client documents will be made by the Community Programs Director or DER.
- The cost of this service is \$0.25 per page

AFFIRMATIVE ACTION PLAN

SECTION 2000.00 AFFIRMATIVE ACTION PLAN

No person shall on the ground of race, color, gender, sexual orientation, gender identity or expression, members of the LGBTQ community, national origin, age, religion, qualified individuals with disabilities under Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, political affiliation, beliefs, genetic information or other legally protected status be denied employment or excluded from participation in, denied

benefits or services or otherwise be subjected to discrimination under any program or activity sponsored by the Community Action Program for Central Arkansas (CAPCA).

CAPCA will recruit, hire, train and promote persons in jobs without regard to the protected populations listed.

CAPCA will base decisions on employment to further the principle of equal employment opportunity.

CAPCA will ensure that promotion decisions are in accord with the principles of the equal employment opportunity by imposing only valid requirements for promotional opportunities.

CAPCA will ensure that all personnel actions such as compensation benefits, transfers, layoffs, return from layoffs, agency sponsored training, education, tuition assistance, and social and recreational activities will be administered without the protected population listed above.

It is the agency policy that employees advocate for low-income people particularly in the area of civil rights. Furthermore, the agency will ensure as much as possible that all vendors and suppliers of goods and services to the agency are equal opportunity employers.

Responsible officials that fail to adhere to this policy are subject to disciplinary action. The CAPCA Board of Directors expects all employees to become familiar with the agency's Affirmative Action Plan. Each manager and supervisor will be held accountable for ensuring equality of opportunity and for fostering employment and program participation practices which are compatible with the agency's Affirmative Action Plan and Civil Rights Regulations.

Policy 2001.00 General Statement

The Community Action Program for Central Arkansas hereby declares that no person listed as a protected population, which includes race, color, gender, sexual orientation, gender identity or expression, members of the LGBTQ community, age, religion, national origin, disability, political affiliation or belief shall be discriminated against in employment by any program or activity or in any way to be excluded from participation in or be denied the benefits of any program or activity administered by the agency.

The Community Action Program for Central Arkansas will continue to investigate, define and attempt to improve the opportunities of low-income persons to participate in the institutions of the area. The attempts at institutional changes will be directed towards those institutional practices, laws and regulations which serve to restrict the opportunities for the low-income and disadvantaged. Discrimination, whether based on race, color, gender, sexual orientation, gender identity or expression, members of the LGBTQ community, age, religion, national origin, disability, political affiliation or belief will be addressed.

Realizing that discrimination in employment practices has been an important contributing factor, and has in effect, constituted a significant barrier to many who have attempted to raise themselves from poverty. CAPCA pledges to continue to set an example for its area as an equal opportunity employer and that no person shall be denied employment by CAPCA or any of its delegates on the basis of a protected population. CAPCA does not have the legal right or authority to enforce applicable laws or to "force" a seller "into compliance" with applicable laws. However, CAPCA does have the right to shift its purchase of goods and services from those who do not practice equal opportunity to those who do practice equal opportunity.

Therefore, CAPCA pledges that it will use its buying and bargaining power to further the practice of equal opportunity among those whom it buys and those with whom it negotiates.

Policy 2002.00 Plan for Implementation Affirmative Action

A. The Board of Directors of the Community Action Program for Central Arkansas shall establish and select a Personnel/Affirmative Action Committee. Membership of this committee will reflect the composition of the board in regard to representation of the public, private, and low-income sectors.

B. Duties of the Personnel/Affirmative Action Committee:

1. Review the determination of the Equal Opportunity Officer regarding complaints of discrimination and oversee the enforcement of the Affirmative Action Plan.
2. Become familiar with the Affirmative Action Plan.
3. Assist the Equal Opportunity Officer (Human Resource Director) in identifying problem areas and recommend Board corrective action.

Policy 2003.00 Formal Complaints

A. General: Employees must be treated fairly in all respects. Employees who feel that they have been subjected to unfair treatment of discrimination have the right to present their grievance(s) following the Grievance Procedures. A grievance, as recognized by these procedures, is defined as an employee's unresolved dissatisfaction with any aspect of working conditions or working relationships which is brought to the attention of their immediate supervisor. Any person filing a grievance should be free from restraint, coercion, discrimination or reprisal. When grievances arise, they should be considered as an employee's expressed right. All employees must follow the four-step grievance procedure described in the agency's personnel policies.

B. Resolution and Decision by CAPCA: The Equal Opportunity Officer shall inform complainant of the right to file a formal complaint with any other appropriate federal, state and local Civil Rights agencies. Nothing in this section should be construed to mean that a complainant cannot file a complaint directly at any time.

C. Reports on Efforts at Resolution

1. When attempts to resolve the complaint have been completed, the Equal Opportunity Officer shall prepare a report including a summary of the complaint, the preliminary inquiry and the disposition of the complaint indicating the basis for that position.
2. Copies of the report shall be given to the Board of Directors and complainant.

Policy 2004.00 Women and Minorities

A. CAPCA takes positive action to ensure equal opportunity for groups traditionally recognized as suffering discrimination. Particular emphasis will be placed on the employment of women and persons over the age 55. Special efforts will be made to break stereotyped job roles.

B. CAPCA will work towards eliminating job discrimination against women and gender stereotyping of job roles.

C. CAPCA will assist, when possible, persons over the age of 55 in overcoming employment discrimination.

D. Staff recruitment policies will continue to encourage application for employment from persons representing all eligible groups in the community. All positions not filled by in-house promotions will be advertised. All such advertisements shall carry the notice that

CAPCA is an equal opportunity employer. Positions for which in-house promotions are considered will be made known to all CAPCA staff.

Policy 2005.00 Monitoring of Affirmative Action

The Equal Opportunity Officer shall work with the Executive Director and Program Directors on an on-going basis to insure that the provisions of this plan are implemented.

HEALTH AND SAFETY PROCEDURES

SECTION 3000.00 HEALTH AND SAFETY PROCEDURES

Policy 3001.00 Safety Policy Statement

It is the policy of this agency to work continually toward improving the Health and Safety Procedures.

It is the Agency's intent to provide a safe and healthy working environment in all areas, for all employees. Controlling the work environment and the actions of employees prevents accidents, injuries and illnesses. Safety will take precedence over expediency or shortcuts. Every attempt will be made to reduce the possibility of accidents, injuries or illnesses. Protection of employees, the public and agency property and operation is paramount. Management considers no phase of the operation more important than the health and safety of the employees.

Employee health and safety is to be the first consideration in the operation of all programs. Safe work practices on the part of the employees must be part of all operations. Employees must understand their personal responsibility for the prevention of workplace injuries or illnesses. Injury and illness prevention go hand-in-hand with efficiency. All workplace injuries and illnesses should be prevented!

Management will continue to be guided and motivated by this policy, and with the cooperation of all employees, will actively pursue a safe and healthy working environment throughout the agency.

Assignment of Responsibilities

Supervisors are the primary persons responsible for the implementation and enforcement of the agency's Health and Safety Procedures. The Human Resource Director is responsible for maintaining all records and documentation for the Health and Safety Procedures. These records will include, but are not limited, meeting minutes, training, accident/incident investigations, site inspection and hazard identification reports.

Policy 3002.00 Injury Analysis

The Executive Director, Early Childhood Director, Head Start Facilities Supervisor, Human Resource Director and Health Coordinator will review all accident investigation forms, hazard reports, accident reports, incident reports and inspection reports, on an annual basis or as needed, to identify any trends in accidents/incidents or hazards.

The Executive Director will recommend corrective actions to be taken to prevent recurrence of similar accidents/incidents or hazards. The supervisors are responsible for implementing corrective actions.

The Human Resource Director will retain documentation of these reviews for a period of no less than 12 months.

Policy 3003.00 Work Related Record Keeping

The Human Resource Director is responsible for maintaining staff incident/accident reports, OSHA logs, hazard reports and any other documentation incidental to implementation of the Health and Safety Procedures.

Illness/Injury Records - The Human Resource Director will maintain documentation of all work-related injuries or illnesses. All work-related injuries or illnesses will be recorded on the log within 24 hours from the time management was notified of their occurrence. The summary portion of the OSHA 300 log will be posted from February 1st to April 31st each year in all sites in a place where employee notices are normally posted. Illness/Injury records will be retained for a period of seven (7) calendar years or for as long as the employee is employed.

Policy 3004.00 Education and Training

The Transportation & Training Coordinator is responsible for maintaining all documentation of training and for arranging identified training on health and safety topics which will be conducted at least annually or as needed.

Training topics may include, but are not limited to:

Hazard Communication/Chemicals	Fire Safety
Safety Equipment	Transportation Safety
Housekeeping	Ergonomics
First Aid	CPR
Equipment Guarding	Exposure Control/Blood Borne Pathogens
Personal Protective Equipment	Violence Prevention

Forklift training will be provided to employees whose job responsibilities include operating forklifts.

Training will be documented and records maintained for a period of 5 years or as required by law or directives.

Documentation will include:

- Date of training
- Name of trainer
- Subject(s) covered
- Attendance with employee's signatures
- Certificates/Certification, if awarded

All required training will be per OSHA or other directing guidelines. Specialized training, such as Forklift and Hazard Communication, will be provided and documented before employees are required to perform tasks that could potentially expose them to health and safety concerns.

Employees are required to use all personal protective equipment as dictated by job tasks.

Policy 3005.00 Safety Inspections

The Health Coordinator is responsible for conducting and documenting the quarterly health and safety check lists for all Head Start facilities. For all other CAPCA sites, the Site-Inspection Form is to be completed quarterly by the Facilities Supervisor or their designee. The Community Program

Director/designee or Health Coordinator will keep records of the Health & Safety Checklists, including recommendations for corrective actions for 3 years.

All employees are responsible for inspecting their work areas/sites for potential hazards. Supervisors are responsible for correcting any identified hazards and completing a Safety Hazard Report.

All agency vehicles will be inspected thoroughly by the driver before use.

Policy 3006.00 Accident Investigation

An accident is defined as any occurrence that interrupts or interferes with the orderly progress of the job, and usually occurs suddenly and unexpectedly. Some accidents involve human injury. Accidents arise from a combination of unsafe acts and unsafe conditions. ***An accident requires off site medical care. An incident does not require off site medical care.***

The intent of an accident investigation is to determine what basic condition or act caused the accident to occur so corrective measures can be taken to prevent a reoccurrence. The intent of an accident investigation is not to identify a guilty party. Accidents should be investigated as soon as possible and at least within the first 24 hours of the occurrence. The sooner information is gathered, the more accurate the facts will likely be.

Accident Investigation Procedures

1. CAPCA Staff Accident Investigation Forms will be forwarded to the Human Resource Director. Accident investigation forms for children enrolled in the Head Start program will be submitted by the center manager/Center Manager to their Facilities Supervisor.
2. All staff accidents are to be investigated and documented by the Program Director and direct supervisor of the employee involved. All Head Start children accidents are to be investigated and documented by the Program Director and the Facilities Supervisor of the site where the accident occurred. Investigations will be conducted as soon as possible, but no later than 24 hours after the accident.
3. The Human Resource Director will file written Staff Accident Investigation Forms. The Facilities Supervisor will file written Child Accident Investigation forms. The accident investigation process is documented and will be retained for a period of 7 years or as required by law or directives.

Steps for a thorough and effective investigation include:

1. Gather facts about the accident: what happened, who was involved, where it occurred, when it occurred, how it happened, why it happened.
2. Interview the employee(s) involved, if possible.
3. Have the involved employee(s) explain, step-by-step, the sequence of events leading up to the accident.
4. Locate, interview and obtain statements from any witnesses.
5. Take pictures or draw diagrams of the accident scene, if applicable. Do not rely on memory; the accident scene may change.
6. Evaluate any evidence found at the scene and reconstruct the events leading up to the accident.
7. Do not disturb the accident scene until you are satisfied that all information has been gathered and recorded.
8. Before leaving the scene of the accident, take any steps necessary to prevent another accident.

9. Re-interview involved employee(s) or witnesses, if necessary.
10. Determine what corrective actions are needed.
11. Prepare a written, detailed report including recommendations for corrective actions.
12. Determine if the same or a similar accident could occur in other areas of the facility with conditions, practices, procedures, etc., similar to those in which the accident occurred.
13. Follow up on recommended corrective actions to make sure they are implemented and effective.

Once the investigation is complete, the report and recommendations for corrective actions must be submitted to the Human Resource Director for review.

Policy 3007.00 Emergency Procedures

As a preventative and safety measure, the Health Coordinator is responsible for posting emergency procedures at all CAPCA sites. The Office Manager is responsible for conducting drills at the administrative office once every quarter. Center Managers/Center Managers are responsible for conducting drills at the early childhood centers monthly. Community Services Coordinators are responsible for conducting drills at the Support Offices once every quarter. Emergency Preparedness Guides are available to assist in the event of disasters. These are updated annually.

Policy 3008.00 Pandemic Response

Each county in Arkansas is required to have a written plan to address a pandemic flu event. These plans follow the basic outline for the Arkansas Influenza Pandemic Response Plan developed in August 2006, by the Division of Health (DOH) within the Arkansas Department of Health & Human Services. In addition, CAPCA has developed this plan to include any local, national or worldwide pandemics. CAPCA will cooperate and coordinate with state, county, parish and city government agencies in response to any pandemic event. Guidance and direction from the CDC and these authorities will be implemented in each facility operated by CAPCA.

The Health Coordinator is designated by the Executive Director to watch for public health warnings regarding flu or other pandemics, school closings and other actions taken to prevent the spread of a pandemic. The Health Coordinator will ensure that the most current pandemic plan for the state and/or county is readily available. The Executive Director may elect to designate one employee in each county/parish served to assist the Health Coordinator with these tasks. The Executive Director and Program Directors will provide information or reports requested by any funding source.

As part of the HSPP and the agency administrative manual, infection control procedures are routinely practiced. In the event of a pandemic, these may be adjusted to follow steps recommended or required by state, county, parish or local officials.

Client Services

CAPCA will provide services to clients to the extent possible in a pandemic event. CAPCA will offer clients informational documents (i.e. Pandemic Flu Planning Checklist for Individuals & Families and the Family Emergency Health Information Sheet) or any other resources available at www.PandemicFlu.gov or www.cdc.gov. Information and resources will also be shared from each state's department of health website.

Communications

Communication with employees will be implemented utilizing the Agency Emergency Contact List. Communication with clients and the public will be implemented by phone, radio and/or television announcements, social media and postings on the agency website as needed.

The Executive Director and Program Directors will provide information or reports requested by any funding source.

COVID-19

CAPCA will follow directives, guidance and recommendations from the CDC, AR. and LA Depts. of Health and state and local governments regarding COVID 19. During a COVID 19 Pandemic, all person entering any CAPCA facility must abide by the screening and PPE requirements in order to enter.

All staff are required to report to their supervisor if they have had any possible exposure, testing or positive test results ASAP and no later than within 24 hours and follow the COVID 19 Notification Procedure. Supervisors are responsible for ensuring all policies and procedures are followed to ensure the health and safety of all staff, clients and volunteers.

Policy 3009.00 Temporary Telecommuting Policy

In the event of an emergency such as a weather disaster or pandemic, CAPCA may allow or require employees to temporarily work from home to ensure business continuity.

The Executive Director must approve staff to telecommute. The Executive Director or their program director will advise employees of such requirements. Employees and supervisors should prepare well in advance to allow remote work in emergency circumstances. Preparation includes determining appropriate equipment needs, such as hardware, software, phone, and data lines. The IT department is available to review these equipment needs with employees and to provide support to employees in advance of emergency telework situations. Program Directors and direct supervisors will approve equipment needs for each employee on a case-by-case basis. Equipment supplied by the organization is to be used for business purposes only.

The employee, their direct supervisor, or their program director can initiate a temporary telecommuting agreement during emergency circumstances. The employee and their direct supervisor will discuss the job responsibilities and determine if the job is appropriate for a telecommuting arrangement, including equipment needs, workspace design considerations, and scheduling issues.

The Human Resource Director will prepare a telecommuting agreement. The Executive Director and Program Director will approve the agreement before the employee and his or her direct supervisors' signature.

The employee will establish an appropriate work environment within his or her home for work purposes. CAPCA will not be responsible for costs associated with the setup of the employee's home office, such as remodeling, furniture or lighting, nor for repairs or modifications to the home office space.

Consistent with the organization's expectations of information security for employees working at the office, telecommuting employees must ensure the protection and confidentiality of agency and customer information accessible from their home office.

Employees should not assume any specified time frame for emergency telework arrangements, and CAPCA may require employees to return to regular, in-office work at any time.

Policy 3010.00 Exposure Control

In accordance with the OSHA Blood Borne Pathogens Standard, 29 CFR 1910.1030, the following Exposure Control Plan has been developed:

POLICY STATEMENT

It is the policy of the agency to provide a safe and healthy environment for staff, children and volunteers, and to safeguard them from reasonably anticipated occupational exposure to blood and other potentially infectious materials/pandemic.

Purpose

The purpose of this exposure control plan is to:

1. Provide staff with a program to eliminate or minimize occupational exposure to blood and/or certain other body fluids.
2. To meet or exceed OSHA Blood Borne Pathogens Standard, 29 CFR 1910.1030.

Exposure Determination

An exposure determination is required to identify job descriptions in which all staff may be expected to incur occupational exposure to blood or other potentially infectious materials, regardless of frequency. Anyone in the agency may conceivably have to administer first aid in an emergency. Job descriptions reflect that first aid is a collateral duty of all employees via the following statement:

“CAPCA personnel and volunteers may be called upon to administer first aid at any time in the program. The incidental nature of this circumstance effectively establishes first aid as a collateral duty rather than a primary one.”

Tasks or procedures performed during visits to work sites for the following job descriptions are included in this section: Executive Director, Program Directors, Coordinators, Specialists and any other staff. This fact, under OSHA ruling, eliminates any kind of “routine” staff vaccination against Hepatitis. The exposure determination is made without regard to the use of personal protective equipment. All center staff and volunteer job descriptions are in this category.

Methods of Compliance

Universal precautions will be observed by everyone at the agency to prevent contact with blood or other potentially infectious materials (i.e. discarded gloves, gauze or bandages). All human blood and other potentially infectious materials are treated as if known to be infected with HIV, HBV or other blood borne pathogens.

The following work practice control procedures will be utilized to eliminate or minimize exposure to staff, clients and volunteers:

- Sharps (i.e. scissors, knives and forks) must be safely secured when not in use.
- First Aid Supplies and Personal Protective Equipment must be easily accessible.
- Hazard waste containers must be marked and placed out of the reach of children.
- The Center Manager/Center Manager is responsible for completing the First Aid Supplies Checklist monthly to ensure that materials are available. The Health Coordinator is responsible for the administrative office. Community Services Coordinators in Cleburne and White counties are responsible for their offices.

Hand Washing

Hand washing facilities are located throughout the sites and are accessible to staff, volunteers and children. The following hand washing procedures will be followed by staff, volunteers and children:

- Wet hands with water.
- Apply soap.
- Run hands together vigorously for 15 – 20 seconds.
- Wash all surfaces including backs of hands, wrists, between fingers and under fingernails.
- Rinse hands well under running water.
- Dry hands thoroughly with a disposable towel.
- Use towel to turn off the faucet.
- Avoid excessive use of hot water because repeated exposure to hot water may increase the risk of dermatitis.

Gloves

Gloves made of latex or other synthetic material resistant to blood borne pathogens must be worn when there is a reasonable anticipation for contact with blood or other potentially infectious materials, non-intact skin, mucous membranes (nose, eyes, mouth) and when handling or touching contaminated items or surfaces. Gloves are not to be reused and are to be replaced between each person being assisted and/or as soon as practical when they become contaminated with blood or body fluids. Gloves should be replaced immediately if they are torn, punctured or when their ability to function as a barrier is compromised. Gloves are made available to all staff and volunteers.

Washing and Disinfecting Surfaces

All surfaces contaminated with blood or other body fluids must be thoroughly cleaned. The contaminated surface must be cleaned with a bleach solution or a commercial disinfectant. Disinfecting is only effective if surfaces are thoroughly washed first. Gross particles must be removed first and then the area must be disinfected.

Surfaces in early childhood center restrooms such as faucet handles, toilet seats and sinks must be washed and disinfected at least once a day and as needed. Surfaces, including toys that children touch, must be washed regularly as scheduled.

In locations where sinks are not available (i.e. playground, vehicles, etc.), towelettes or an alcohol-based rub must be available. This is an intermittent measure which does not eliminate the need to wash hands.

When decontaminating with an alcohol-based rub:

- Apply product to palm of one hand.
- Rub hands together, covering all surfaces of hands and fingers, until hands are dry.
- Follow manufacturer's recommendations regarding the volume of product to use (CDC Guidelines 2002).

Personal Protective Equipment

All personal protective equipment will be provided to all work sites. Personal protective equipment will be chosen based on anticipated exposure to blood or potentially infectious materials. The protective equipment will be considered appropriate only if it does not permit blood or other potentially infectious material to pass through or reach the clothing, skin, eyes,

mouth or other mucous membranes under normal conditions of use and for the duration of time with which the personal protective equipment will be used.

Personal Protective Equipment Use

Supervisors or their designee will ensure that all staff and volunteers use appropriate personal protective equipment when faced with possible exposure to blood or other potentially infectious materials.

Personal Protective Equipment Accessibility

Supervisors or their designee will ensure that the appropriate personal protective equipment is readily accessible at the work site.

Personal Protective Equipment Disposal

The agency will be responsible for costs incurred to dispose of all personal protective equipment and all replacements of personal protective equipment. All personal protective equipment, which is contaminated by blood or other potentially infectious material, will be removed immediately, or as soon as possible, and placed in a bleach solution for thirty minutes before disposal into the regular waste. All contaminated equipment **MUST** be removed before leaving the area.

Housekeeping

All equipment and contaminated work surfaces will be cleaned and disinfected after any spill of blood or other potentially infectious material with bleach solution or commercial disinfectant to manufacturer's specifications. Any broken glass or other broken objects which may be contaminated will not be picked up directly with the hands. Broken objects and glass will be picked up using gloves and/or a dust pan and broom, then soaked in a bleach solution (1/4 cup of bleach to 1 gallon of water) for thirty minutes, drained of liquid and discarded as regulated waste.

Regulated Waste Disposal

Regulated waste is any waste that has to be treated (soaked in a bleach solution) before being disposed of in regular waste. This includes all contaminated materials including gloves, gauze, cotton balls, bandages, Band-Aids, paper towels or other materials used in cleaning blood or other potentially infectious spills, broken glass or other broken objects.

All of these materials must be soaked for thirty minutes in bleach solution in containers that are closeable, constructed to contain all contents and prevent leakage of fluids. Once the excess liquid has been drained, the contents must then be discarded in the regular waste and taken to the dumpster. The used bleach solution is poured down the sink for disposal and the sink is cleaned.

Hepatitis B Vaccination

Hepatitis B vaccination and vaccination series, as well as a post exposure evaluation and follow up, is available to staff who have had an exposure incident to any unprotected exposure to blood or other potentially infectious material. This exposure can happen even if personal protective equipment is in use.

The Human Resource Director will ensure that all medical evaluations and procedures, including the Hepatitis B vaccination series and post exposure follow-up, are:

- Made available at no cost to staff.

- Made available to staff at a reasonable time and place.
- Performed by or under the supervision of a licensed physician or by or under the supervision of another licensed health care professional.
- Conducted by an accredited laboratory at no cost to staff.
- Provided according to the recommendation of the U.S. Public Health Service.

All staff or volunteers who decline the Hepatitis B vaccination must sign the OSHA required waiver indicating their refusal.

Post Exposure Evaluation and Follow-Up

Any exposure must be reported to the Human Resource Director so that it can be investigated and documented. Following a report of an exposure, the exposed individual will immediately receive a confidential medical evaluation and follow-up. At a minimum, the following will be included:

- Documentation of the route of exposure and circumstances under which the exposure incident occurred.
- Identification and documentation of the source individual, unless it can be established that identification is not feasible or prohibited by state or local law.
- The source individual's blood will be tested as soon as feasible and after consent is obtained in order to determine if that individual is infected with HBV or HIV. If consent is not obtained, the Human Resource Director or their designee will establish that the legally required consent cannot be obtained.
- When the source individual is already known to be infected with HBV or HIV, testing for the source individual's known HBV or HIV status need not be repeated.
- Results of the source individual's testing will be made available to the exposed staff and staff will be informed of applicable laws and regulations concerning disclosure of the identity and infectious status of the source individual.
- A log will be maintained of all exposures by the Human Resource Director.

Communication of Hazards

Labels and Signs

The Health Coordinator is responsible for ensuring that biohazard labels are on the containers for decontamination of personal protective equipment. The universal biohazard symbol must be used. Red bags or containers may be substituted for labels.

Education and Training

The Transportation & Training Coordinator is responsible for maintaining all documentation of training and will ensure training on exposure control is conducted on an annual basis for all staff. The training will include, but is not limited to, the following information:

- Access to copies of regulatory standards and explanation of contents.
- General explanation of epidemiology and symptoms of blood borne diseases.
- An explanation of the agency's exposure control procedures.
- How/where to obtain explanation of methods for recognizing tasks and other activities that may involve exposure to blood.
- Use of personal protective resources and preventive measures.
- Information on HBV vaccine, including benefits of the vaccine.
- Procedure to follow in the event of exposure, methods of reporting the incident and medical follow up.
- Post-exposure follow up.

- Explanation of signs.
- Question and answer period.

Record Keeping

Medical Records

The Human Resource Director is responsible for maintaining medical records for each employee after an exposure. These records will be kept in the Human Resource Director's office in a locked file cabinet. Medical records will be kept confidential and must be maintained for at least the duration of employment, plus 30 years. Records will include the following:

- Name and social security number
- A copy of staff's HBV vaccination status, including the dates of vaccination.
- A copy of all results of examinations, medical testing and follow up procedures.
- A copy of the information provided to the health care professional, including a description of the staff's duties as they relate to any exposure incident and documentation of the routes of exposure and circumstances of the exposure.
- Training records for an exposure control incident must be maintained for the duration of employment, plus 30 years from the date of training. The following information must be documented:
 - Dates of the training sessions.
 - A summary of training sessions.
 - Names and qualifications of persons conducting the training.
 - Names and job titles of all persons attending the training sessions.

Training Records

The Transportation & Training Coordinator is responsible for maintaining training records on exposure control.

Availability

Each employee's health record is made available to that person upon request. Upon hiring, employees are informed of their right of access to any medical and exposure records concerning them. They are informed of the existence, location and availability of any records, all done in accordance with HIPAA.

All employee records will be made available to the Assistant Secretary of Labor for the Occupational Safety and Health Administration and the Director of the National Institute for Occupational Safety and Health upon request.

Transfer of Records

If this agency is closed, the successor employer will be given the records. If there is no successor employer to receive and retain the records for the prescribed period, the Director of the National Institute for Occupational Safety and Health will be contacted.

TERMINOLOGY

Barrier Kit: Contains gloves, gauze, non-stick pads, paper towels, band-aides, adhesive tape, small plastic bags for waste and a sealable plastic bag for storage of materials.

Blood: Human blood and human blood components and products made from human blood.

Blood borne Pathogens: Pathogenic microorganisms that are present in human blood and can cause disease in humans. The pathogens include, but are not limited to: Hepatitis B Virus (HBV) and Human Immunodeficiency Virus (HIV).

Contaminated: The presence, or the reasonable anticipated presence, of blood or other potentially infectious materials.

Contaminated Laundry: Laundry which has been soiled with blood or other potentially infectious materials on an item or surface.

Decontamination: The use of physical or chemical means to remove, inactivate or destroy blood borne pathogens on a surface or item to the point where they are no longer capable of transmitting infectious particles and the surface or item is rendered safe for handling, use or disposal.

Disposal Container: Must be puncture resistant, leak proof on the sides and bottom and be labeled with a biohazard label or color-coded.

Engineering Controls: Controls (i.e. sharps disposal containers, use of gloves) that isolate or remove the blood borne pathogens hazard from the workplace.

Exposure Incident: A specific eye, mouth, other mucus membrane, non-intact skin or parenteral contact with blood or other potentially infectious materials that result from the performance of an employee's duties.

Hand washing Facilities: A facility providing an adequate supply of running potable water, soap and single use towels or hot air drying machines.

HIPAA: Health Information Portability and Accountability Act of 1996 sets rules and limits on who can look at and receive your health information. Your health information cannot be used or shared without your permission.

Licensed Health Care Professional: A person whose legally permitted scope of practice allows him or her to independently administer the Hepatitis B vaccination and conduct post-exposure evaluation and follow up.

Occupational Exposure: Reasonably anticipated skin, eye, mucous membrane or parenteral contact with blood or other potentially infectious materials that may result from the performance of a staff's duties.

Parenteral: Piercing mucous membranes or the skin barrier through such events as human bites, cuts and/or abrasions.

Personal Protective Equipment: Specialized clothing or equipment worn by an employee for protection against a hazard. General work clothes not intended to function as protection against a hazard are not considered to be personal protective equipment.

Regulated Waste: Liquid or semi-liquid blood or other potentially infectious materials; contaminated items that would release blood or other potentially infectious materials in a liquid or semi-liquid state if compressed; items that are caked with dried blood or other

potentially infectious materials and are capable of releasing these materials during handling; contaminated sharps; and the pathological and microbiological wastes containing blood or other potentially infectious materials. Note: Any item that releases blood when squeezed or flakes dried blood when handled or scratched is a regulated waste.

Sharps: Any item that could puncture or break the skin.

Universal Precautions: An approach to infection control. According to the concept of Universal Precautions, all human blood and certain human body fluids are treated as if known to be infectious for HIV, HBV and other blood borne pathogens.

Work Practice Controls: Controls that reduce the likelihood of exposure by altering the manner in which a task is performed (i.e. washing hands when gloves are removed).

Policy 3011.00 Violence Prevention

What is workplace violence?

Workplace violence is unique as a workplace hazard because, unlike other hazards, it does not involve work process, but instead, an act committed by a person. Because workplace violence is committed by a perpetrator, the definition has been grouped into one of the following categories when a violent act is committed in the workplace or while an individual is performing their job:

- An individual that has no legitimate relationship with an employee or the employer (i.e. a robber of a convenient store).
- An employee.
- An ex-employee.
- An individual that is or has been a client, contractor, vendor or other legitimate relationship with the employer.
- An individual that has an intimate, family or other relationship with an employee.
- Keep in mind that in order for a workplace violence incident to occur, three factors must come together:
 - A violence prone individual.
 - A stressful or triggering event.
 - A violence prone work environment.

CAPCA follows the Emergency Procedures Manual specifically designed for each individual location. This manual is updated annually for each location.

Staff Training

CAPCA staff should be briefed, at least on an annual basis, as to “What is work place violence”, “What signs to look for” and “How to respond to an incident”.

Directors, Managers and selected Supervisors are trained to respond to a specified area of coverage, should they be made aware of a potential problem.

Security / Warning Equipment

A security System is installed to warn of any intrusion into the administrative office and support offices during periods when the office is normally closed.

A swipe card system is installed to limit access to the CAPCA administrative office. This system is monitored electronically and a record is kept of who is in the administrative office at all times.

A strobe light system is installed in strategic locations at the administrative office, which silently alerts the occupants of a potential violent threat. Activation of this system is done by any staff member who becomes aware of a problem. The system can be activated at strategic locations throughout the facility, as well as, by two remote switches carried by persons working in areas with a higher potential for violence.

A security camera system has been installed at all CAPCA sites to monitor common public areas, playgrounds, limited visibility areas and classrooms. This system provides the ability to monitor and record center and playground activities.

Policy 3012.00 Health and Safety Procedures Review

The Executive Director, Fiscal Officer, Human Resource Director, Community Programs Director, Early Childhood Director, Health Coordinator, Transportation & Training Coordinator and Head Start Facilities Supervisor will review the Health and Safety Procedures annually.

The Health Coordinator, along with the respective Health Services Advisory Committee, is responsible for reviewing and updating the Health and Safety Procedures. This review will determine if all areas of potential hazard and/or exposure are addressed. Any new hazards identified during the review will be included in the Health and Safety Procedures. Employees will receive training when required. Annual reviews will be documented showing the date of review, any new areas of exposure identified, and the name and title of the reviewers.

This document was initially developed in October 2000. Revisions have been made annually. **Current forms are located in the agency Net Files, Forms Database, General Purpose.**

TRANSPORTATION PROCEDURES

SECTION 4000.00 TRANSPORTATION POLICIES

Policy 4001.00 Transportation / Vehicle Policy

Vehicles purchased and maintained by the agency are to be used in the accomplishment of specific program missions. Vehicles will not be used for any of the following purposes:

- To further personal or pleasure purposes under any circumstances.
- To enable persons to participate in any form of direct action that is designed with the intent to involve physical violence, destruction of property or physical injury to persons.
- To take voters to and from polls to vote in any election.
- To transport persons to and from registration centers to register to vote.
- To conduct any of the lobbying activities prohibited by law.
- To commute on a regular daily basis between residences and place of business.
- To conduct or assist any other activity forbidden by Federal guidelines, grant conditions or provisions which are in violation of Federal, State, or local law or an outstanding injunction of any Federal, State or local court.
- To transport program participants without proper authorization.

Employees who violate the above vehicle use restrictions will be subject to disciplinary actions.

All vehicles must be parked in the designated location when not in use.

Up-to-date records on maintenance, mileage and traffic incidents must be presented on time.

All accidents and traffic violations or citations involving agency vehicles and participants must be accurately documented and reported appropriately in accordance with applicable traffic laws. A copy of the accident report, traffic violations and citations will be kept in the driver's personnel file. (Refer to Health and Safety Procedures).

In keeping with state laws, all employees and passengers transported are required to wear seat belts while conducting agency business.

The use of privately-owned vehicles is allowed for travel on official business of the agency under certain conditions. (Refer to Local Travel in the Accounting Policies and Procedures Manual.)

Policy 4002.00 Travel

Travel policies are designed to be generally consistent with federal travel regulations issued by the General Service Administration.

All paid travel is subject to availability of budgeted funds or reimbursement from a sponsoring entity other than CAPCA.

Procedure for Requesting Travel

- The requesting Program Director completes the travel information form and submits it to the Executive Director. The Executive Director submits the signed/dated form to the Transportation & Training Coordinator.

- The Transportation & Training Coordinator will complete the Request for Advance Per Diem.
- Meal and travel advances will be based on the current Meals and Incidental Expense (M&IE) city rate as listed in the General Services Administration (GSA) regulations. The 75% first and last day limits will apply.
- Actual lodging expense will be paid direct to hotel whenever possible.
- If a meal is furnished by the hotel or in the registration fee, the M&IE rate must be reduced by the appropriate amount stated in the GSA regulations for that meal. This will also be deducted from the 75% limit on the first and last day, if a meal is provided either of these days. The reduction does not affect the allowance for incidentals.
- Employees will stay at the location where the meeting or conference is being held when available.
- Day Expenses: - M&IE for travel not involving overnight lodging are not allowable.
- The Governing Board Chairperson or designee shall approve all out-of-state travel for the Executive Director.

Reporting on Travel Expense Voucher

When travel funds have been advanced to an employee, the final report related to the travel advance must be filed on a Travel Expense Voucher within three business days after the travel is completed.

Should an employee be called away from the conference, any unused meal advances, along with lodging expenses, shall be refunded by the employee.

Travel Expense Vouchers must be approved by the Transportation & Training Coordinator, Program Director and Executive Director or his/her designee.

Receipts are required for parking, ground transportation, baggage, lodging and other expenses. Meal receipts are not required.

If the travel expense results in a balance due to CAPCA (as a result of receiving a travel advance greater than actual business expenditures), the employee must reimburse the agency within 10 days. Should the agency owe money to the employee, the employee will be reimbursed after the Transportation & Training Coordinator, Program Director and Executive Director or his/her designee approves the Travel Expense Voucher and the Transportation & Training Coordinator submits requisition for reimbursement. The advance check or voucher number will be referenced on the payment voucher or cash receipt journal.

LOCAL TRAVEL

Authorization

Local travel occurs when employees use their own vehicle on official business of the agency. Travel must conform to the agency's work program and must be approved by the employee's supervisor or DER by the Program Director. The use of privately owned vehicles must have prior supervisor approval and such use is approved only when it benefits the agency and agency vehicles are unavailable.

Employees who use their own vehicle because an agency vehicle is unavailable will be reimbursed at the current travel rate of \$0.42 per mile. Travel reimbursement paid with CSBG funds must not exceed .42 per mile. Employees who choose to use their own vehicle and an agency vehicle is available will not be reimbursed. The rate for local travel may be adjusted

because of budgetary limitations, if necessary. When deemed feasible and for budgetary reasons, the Executive Director may impose restrictions upon the number of miles traveled by agency personnel.

Employees are expected to coordinate and consolidate travel to site locations as much as possible. The agency will not reimburse employees for the use of their own vehicle for out of town travel when an agency vehicle or other carpool option has been provided, unless there is a clear business reason for the employee to have their own vehicle. The agency is not responsible for damages occurring to personal vehicles used for agency business.

No employee will be paid for travel between his/her home and regular work place.

Reporting on Local Travel

A Travel Reimbursement Form must be completed and forwarded through supervisory channels to the Accounting Department after the end of the month. Claims not submitted on time will not be processed until the next regular processing period.

Incomplete or incorrect claims will be returned to the employee for correction. Center Managers/Facilities Supervisor are responsible for verifying their staff's mileage reimbursement requests to ensure accuracy.

Beginning and ending odometer readings must be furnished for each segment of travel, along with the destination and purpose of the travel.

Policy 4003.00 Transportation / Vehicle Safety Policy

The purpose of this policy is to ensure the safety of those individuals driving Agency owned vehicles or personal vehicles used for conducting agency business. It is the driver's responsibility to operate the vehicle in a safe manner and to drive defensively to prevent injuries and property damage. As such, the agency endorses all applicable state motor vehicle regulations relating to driver responsibility. Each driver is expected to drive in a safe and courteous manner pursuant to CAPCA policies and procedures. The attitude taken when behind the wheel is the single most important factor in driving safely.

Policy 4004.00 Driver Eligibility

- Authorized drivers will not be under the age of 21.
- Drivers transporting clients will not be under the age of 25.
- Drivers must have appropriate class license for driving vans, school buses or larger trucks.
- Drivers of agency vehicles must be paid employees.
- To become an authorized agency driver, employees must:
 - Be employed at least 90 days or with special exception by the Executive Director.
 - Be recommended by their direct supervisor and approved by the Program Director and the Executive Director.
 - Submit the Driving Record Request Release form.
 - Complete the Agency Vehicle Operators Test.
 - Satisfactorily complete the On-Board Driving Observation.
- Agency vehicles are to be driven by authorized employees only, except in emergencies or for repair testing by a mechanic. Spouses and other family members are not authorized to drive an agency vehicle.

- Any employee who has a driver's license revoked or suspended shall immediately notify their direct supervisor and discontinue operation of agency vehicles. Failure to do so may result in disciplinary action, including dismissal. The direct supervisor shall notify the Transportation & Training Coordinator and the Human Resource Director of the revocation or suspension.
- All accidents, regardless of severity, must be reported to the police and to the employee's direct supervisor. Failing to stop after an accident and/or failure to report an accident may result in disciplinary action, including dismissal. The direct supervisor shall notify the Transportation & Training Coordinator.
- All authorized agency drivers must immediately report all summonses/tickets received for moving violations to their direct supervisor. The direct supervisor shall notify the Transportation & Training Coordinator.
- All CDL drivers must comply with all applicable Department of Transportation (DOT) regulations, including successful completion of a DOT physical exam, pre-employment test, and random drug/alcohol test as required by DOT and by agency policies.
- A traffic violation report will be conducted prior to any employee being authorized to drive an agency vehicle. Authorized drivers are requested to submit traffic violations to the Transportation & Training Coordinator each time a record is received. At a minimum, a traffic violation report will be conducted every three years on all authorized drivers.
- An unfavorable record will result in a loss of the privilege of driving an agency vehicle and may affect the ability of the employee to effectively carry out their job responsibilities. The following system is used to determine eligibility to operate an agency vehicle:
 - Any employee showing one of the following will be restricted from driving agency vehicles:
 - More than two accidents in the past three years.
 - More than two moving violations in the past three years
 - More than one accident in any one year.
 - More than one speeding ticket over 15 miles above the speed limit in any one year.
- All drivers will be approved only after reviewing a current satisfactory Traffic Violation Report (TVR) and an onboard driving observation.

All Type 'A' Violations (as defined below) will result in termination of an employee's privileges of driving an agency vehicle and will disqualify any potential employee or applicant from driving an agency vehicle.

Policy 4004.10 Type 'A' Violations

Any drivers with any of the following are unacceptable:

- Suspension or revocation for other than failure to pay fines.
- Driving under the influence of alcohol or drugs.
- Careless driving.
- Negligent homicide arising out of the use of a motor vehicle.
- Operating a vehicle during a period of revocation or suspension.
- Using a motor vehicle for the commission of a felony.
- Aggravated assault with a motor vehicle.
- Operation of a motor vehicle without owner's authority.
- Operating a motor vehicle while unlicensed.
- Speeding contests.
- Any other criminal use of a motor vehicle.
- Permitting an unlicensed person to drive.

- Hit and run (bodily injury or property damage).

Policy 4004.20 Type 'B' Violations

All moving violations not listed as Type 'A' Violations.

Policy 4005.00 Driver Training

- Bus Drivers and Bus Monitors will participate in training as required by the Office of Head Start, federal and state regulations.

Policy 4006.00 Driver Safety Rules

- The use of an agency vehicle or a private vehicle for agency business while under the influence of intoxicants or illegal drugs is forbidden and is sufficient cause for discipline, including dismissal.
- No driver shall operate an agency vehicle or private vehicle on agency business when his/her ability to do so safely has been impaired by illness, fatigue, injury or prescription medication.
- All drivers and passengers operating or riding in agency vehicles must wear seat belts or child restraint systems as prescribed by laws or regulations, even if air bags are available.
- No unauthorized passengers (e.g. hitchhikers) are allowed to ride in agency vehicles or private vehicles while in use for agency business.
- Drivers are responsible for the security of agency vehicles assigned to them. The vehicle engine must be shut off, ignition keys removed and vehicle doors locked whenever the vehicle is left unattended. If the vehicle is left with a parking attendant/mechanic, only the ignition key is to be left.
- Whenever possible, park in well-lit areas.
- Never leave valuable items inside the cabin of the vehicle.
- Headlights shall be used 1/2 hour before sunset and 1/2 hour after sunrise, during inclement weather or at any time when a distance of 500 feet ahead of the vehicle cannot be seen clearly.
- All other state laws, local laws, applicable DOT Motor Carrier Safety Regulations, applicable Head Start Transportation Performance Standards or any other applicable federal laws or regulations must be obeyed.
- Cell phones, unless hands free, are not to be used while driving an agency vehicle. If there is another passenger in the vehicle, they may answer the phone or make a call, or the driver can find a safe location to stop and answer or make a call. Bus drivers or cargo van drivers are not allowed to use cell phones while the vehicle is moving.
- Employees who violate the driver's safety rules are subject to disciplinary actions which may include verbal and written warnings, suspension of vehicle privileges, termination and legal action.

Policy 4007.00 Defensive Driving Rules

- In an effort to reduce accidents and follow safe driving practices, employees should not drive for more than two hours without stopping. Employees should switch off driving with other employees after two hours driving time has occurred. If an employee is traveling alone, they should stop and take a break for a minimum of five (5) minutes every two (2) hours.
- Drivers are required to maintain a safe following distance at all times. To estimate your following distance, pick a stationary object ahead of you. As the vehicle in front of you

passes the object, begin counting 1001, 1002, 1003, etc. until you reach the same object. This counts the number of seconds between you and the vehicle ahead of you.

- Drivers of passenger vehicles should keep a two-second interval between their vehicle and the vehicle immediately ahead. During slippery road conditions, the following distance should be increased to at least four seconds.
- Drivers of heavy trucks or buses should keep a minimum of a three-second interval when not carrying cargo and at least four seconds when fully loaded. Following distance should also be increased when adverse conditions exist.
- Drivers must yield the right of way at all traffic control signals and signs requiring them to do so. Drivers should also be prepared to yield for safety's sake at any time. Pedestrians and bicycles in the roadway always have the right of way.
- Avoid driving in other driver's blind spots. Attempt to maintain eye contact with the other driver, either directly or through mirrors.
- Drivers must honor posted speed limits. In adverse driving conditions, reduce speed to a safe operating speed that is consistent with the conditions of the road, weather, lighting and volume of traffic. Tires can hydroplane on wet pavement at speeds as low as 40 MPH. Cruise control will not be used on wet or icy roads. Turn signals must be used to show where you are heading while going into traffic and before every turn or lane change.
- When passing or changing lanes, view the entire vehicle in your rear view mirror before pulling back into that lane.
- Be alert of other vehicles, pedestrians and bicyclists when approaching intersections. Never speed through an intersection on a caution light. Approach a green light with your foot poised over the brake to reduce your reaction time should it be necessary to stop. When the traffic light turns green, look both ways for oncoming traffic before proceeding.
- When waiting to make left turns, keep your wheels facing straight ahead. If rear-ended, you will not be pushed into the lane of oncoming traffic.
- When stopping behind another vehicle, leave enough space so you can see the rear wheels of the car in front. This allows room to go around the vehicle if necessary and may prevent you from being pushed into the car in front of you if you are rear-ended. Avoid backing where possible, but when necessary, keep the distance traveled to a minimum and be particularly careful.
- Check behind your vehicle. Operators of heavy trucks or buses should walk around their vehicle before backing and/or have someone guide you.
- Back to the driver's side. Do not back around a corner or into an area of no visibility.

Policy 4008.00 What to Do In Case of an Accident

In an attempt to minimize the results of an accident, the driver must prevent further damages or injuries and obtain all pertinent information and report it accurately.

- Secure accident scene -- pull onto shoulder or side of road, redirect traffic, set up road reflectors, etc. as necessary.
- Call the police. All accidents, regardless of severity, must be reported to the police. If the driver cannot get to a phone, he should write a note giving the exact location to a reliable appearing motorist and ask him to notify the police.
- Write down the following information from the other driver involved in the accident:
 - Full Name
 - Address and Phone Number
 - License Number
 - Insurance Company and Policy Number
 - Make, Year, Model and License Plate

- Pictures of Damage to the Vehicle
- Take a picture of the accident scene, damages of the vehicles involved and note the street names and locations of traffic signs, signals, etc.
- Do not discuss the accident with anyone at the scene except the police. Do not accept any responsibility for the accident. Do not argue with anyone.
- Provide the other party with your name, address, phone number, driver's license number and insurance information.
- Immediately report the accident to your direct supervisor. The direct supervisor shall notify the Program Director who will then notify the Transportation & Training Coordinator, Human Resource Director and Executive Director.
- On the same day of the accident, or within 24 hours, complete the Vehicle Accident Form and provide a copy of the accident record, pictures, and/or your written description of the accident to your direct supervisor. The direct supervisor will provide a copy to the Program Director, who will then provide the original form to the Transportation & Training Coordinator. The Transportation & Training Coordinator will scan the Vehicle Trip Form to the Program Director, Human Resource Director and Executive Director.
- Cooperate fully with any follow-up from insurance claims personnel.

Policy 4009.00 Maintenance of Agency Vehicles

Proper vehicle maintenance is a basic element of any fleet safety program, not only to ensure a safe, road worthy vehicle, but also to avoid costly repair expenses and unexpected breakdowns.

- Registration is the responsibility of the Transportation & Training Coordinator.
- Bus Drivers are required to inspect their bus prior to usage utilizing the Bus Safety and Maintenance Check, documenting and notifying the Center Manager/Center Manager and/or Transportation & Training Coordinator of deficiencies found.
- Drivers of other agency vehicles are to inspect the vehicle prior to using it and complete the CAPCA Vehicle Trip Form. Submit the form to the Transportation & Training Coordinator.
- In addition to inspections required by law for passenger vehicles, routine inspections of critical items such as brakes, lights, tires, wipers, etc., must also be completed by drivers of passenger vehicles.
- The vehicle is to be cleaned (interior & exterior) regularly to help maintain a good appearance for you and the agency. A clean vehicle makes a good impression on clients and the public.
- The vehicle manufacturer's maintenance schedule should be referenced regarding recommended maintenance intervals.

Policy 4010.00 Maintenance and Repair Responsibilities

- Bus drivers are responsible for the maintenance of the bus assigned to them. The Bus Driver will complete a requisition for any maintenance needed on the bus. The Center Manager will assist in seeing that required maintenance and repairs are made.
- Repairs covered under vehicle warranty are to be made by a company authorized by the manufacturer to make the repairs.
- Repairs not covered under warranty are to be made by a vendor approved by the Transportation & Training Coordinator.
- Agency vehicles are to be serviced (oil and oil filter changed and lubrication) every 4,000 miles for gas engines and 6,000 miles for diesel engines.
- Engine tune-ups are to be conducted as warranted by the performance of the vehicle.
- Windshield wiper blades are to be replaced as necessary.

- Tires are to be inflated to the recommended pressure. Rotation is to be done on agency vans and trucks at least every 10,000 miles. Proper wheel alignment is to be maintained to prevent excessive wear and for safety reasons. Tire replacement will be made as needed based upon the condition of the tire – i.e. amount of remaining tread, pattern of wear on the tire and dependent upon “weather rotting” of the rubber.
- Gas engines will use regular unleaded gas unless the manufacturer recommends another grade.
- Diesel engines will use only diesel fuel.
- The Transportation & Training Coordinator reviews all CAPCA agency vehicle/bus related requisitions.
- Approved drivers are expected to keep the agency vehicle in a clean and tidy condition at all times. Kept in good order, the vehicle will reflect a good image of both you and the agency. The vehicle trip form will acknowledge that the vehicle was received by you in a clean, tidy and roadworthy condition and will have agreed to return the vehicle in the same condition.
- Smoking is not permitted in agency vehicles at any time.
- If any damage is caused to an agency vehicle due to neglect, CAPCA reserves the right to take disciplinary action against the employee, which could include holding financially responsible for repairs.

Policy 4011.00 Vehicle Expenses and Record Keeping

- Mileage for each agency vehicle is to be maintained by documenting the date, destination, beginning, and ending odometer readings for the trip on the CAPCA Vehicle Trip Form. Bus Mileage will be recorded on the Bus Safety and Maintenance Form for buses.
- The Bus Maintenance Record is used to document maintenance and repairs (even if under warranty) for buses. Positions responsible are as follows:
 - Buses: Bus Drivers, Center Manager/Center Manager, Transportation & Training Coordinator.
 - All other agency vehicles: Transportation & Training Coordinator
- Only authorized employees may charge gas for agency vehicles at approved vendors. Should it be necessary for an employee to purchase gas as an out-of-pocket expense, the employee is to obtain a receipt and submit as a cost for the trip either on a Travel Expense Voucher or through a requisition.
- Agency vehicles are to be used for agency related business. The vehicles will be stored at the agency site to which they are assigned, with the exception that an employee may take an agency vehicle to their residence in preparation (or upon return) for an authorized agency trip upon prior approval by the Executive Director or their designee.
- Bus Drivers will maintain records of all vehicle maintenance, invoices and gas receipts related to buses.
- Fuelman Gas Card Usage:
 - Fuelman cards are to be kept in:
 - Administrative office : office 5
 - Community department: housing office
 - Centers: Center Manager office
 - Support offices: Community Service Coordinator’s office
 - Fuelman cards are signed in and out on a daily log sheet
 - Fuelman cards will only be used for the purchase of unleaded fuel with the exception of vehicles requiring diesel.
 - Approved drivers are issued a driver ID pin which is required when fueling and to be used with the vehicle’s Fuelman Card. The driver ID pin identifies the authorized

person's name on the Fuelman statement; therefore, that person is accountable for all transactions made using his/her driver ID.

- Center and support office staff: Tape gas receipt(s) to a blank sheet of paper, staple to the vehicle trip form and keep at center/site.
 - If an original gas receipt is missing for a Fuelman transaction, the individual will request a duplicate receipt from the vendor. In the absence of a duplicate receipt, the employee must submit a signed statement, approved by their immediate supervisor.
 - Employees who frequently fail to submit required receipts will be advised that they agree subject to loss of Fuelman card privileges.
 - Any unauthorized use of the Fuelman card will be considered justification for termination.
 - When sites are not in session, all Fuelman cards and vehicle keys are turned into the Transportation & Training Coordinator. They will be locked until the site(s) reopen.

ACCOUNTING POLICIES

SECTION 5000.00 GENERAL POLICIES

Introduction

This manual shall document the financial operations of the Organization. Its primary purpose is to formalize accounting and financial policies and selected procedures for all staff who have a role in accounting processes and to document internal controls. Every position that is assigned a task or responsibility in these policies and procedures has a back-up staff person. Back-up staff shall be designated to fulfill a particular position's responsibilities as needed.

If a particular grant or award has provisions that are more restrictive than those in this manual, the more restrictive provisions will be followed only for that grant or award.

Policy 5001.00 Governing Board

BOARD OF DIRECTORS

The Board of Directors of CAPCA is the governing body that has established these personnel policies. The Board of Directors is responsible for the selection and evaluation of the Executive Director. The Executive Director is delegated the authority to select, evaluate, discipline and terminate staff, as appropriate. Accordingly, any direction provided to staff shall be by the action of the Board Chairman and only to the Executive Director. The Board does not enter into the day-to-day operation of the program, but delegated those responsibilities to the Executive Director.

There are 15 members on the Board, selected from our service areas. Members are selected from Public Officials, the private sector and representatives of the low-income.

CAPCA is governed by its Governing Board, which is responsible for, but not limited to:

- Ensuring compliance with Federal, State and local laws and regulations.
- Approving policies organization, fiscal and program policies annually or as updates occur.
- Approving the agency's mission statement every five years or as updates occur
- Being fiscally and legally responsible for the agency, including general responsibility for guiding and directing planning, general procedures, and human resource management.
- Ensuring that the agency develops internal control structures to safeguard funds, comply with laws and regulations that have an impact on financial statements, detect or prevent noncompliance, receive audit reports and direct/monitor staff for implementation of corrective action.
- Hire, evaluate, terminate and set compensation of the Executive Director, and approve policies and procedures for hiring and termination of the Fiscal Officer, Early Childhood (Head Start) Director and Human Resource Director.
- Assist in the development of the agency's strategic plan and review annually for updates.
- Engage in the agency's community needs assessment biannually & approve the statement and acknowledgement of needs for submission to the Office of Community Services.

The Board supports the Agency by:

- Identifying and developing resources to augment funds.
- Visits or participates in program activities.

- Participates in joint training opportunities with the Head Start Policy Council.
- Assists in obtaining feedback from the communities about the quality of services provided by the agency.

Executive Director

The Executive Director is responsible for the day-to-day oversight and management of the agency, which includes hiring and supervising the Fiscal Officer, the Early Childhood Director and Human Resource Director. The Executive Director shall make every effort when hiring these persons to verify that they are honest, competent, (either through experience or training), and innovative in financial/programmatic/personnel management.

Fiscal Officer

The Fiscal Officer is responsible to the Executive Director. He/she is responsible for the day-to-day operation of the Accounting Department. He/she shall make every effort to employ honest and competent staff in the Accounting Department.

The agency organizational chart outlines the accounting staff.

Accounting Department

General Responsibilities

Budgeting	Insurance
Grants and Contracts Administration	Retirement
Compliance with Government Reporting Requirements	
General Ledger	
Cash Management	
Cash Receipts	
Asset Management	
Accounts Receivable and Billing	
Accounts Payable	
Cash Disbursements	
Bank Reconciliation	
Purchasing	
Payroll and Benefits	
Financial Statement Processing	
External Reporting of Financial Information	
Annual Audit	
Leases	

Policy 5002.00 Fiscal Year of Agency

CAPCA shall operate on a fiscal year that begins on April 1 and ends on March 31. Any changes to the fiscal year of the agency must be approved by the Governing Board.

Policy 5003.00 Accounting Records

Fiscal transactions of Community Action Program for Central Arkansas, Inc. (CAPCA) shall be fully documented and traceable through the accounting records maintained in the administrative office located at 707 Robins Suite 118, Conway, AR.

Accounting records shall be kept orderly and available for unrestricted access by awarding agencies or any of their duly authorized representatives in order to make audits, examinations, excerpts, transcripts and copies of such documents. This right also includes timely and

reasonable access to CAPCA personnel for the purpose of interview and discussion related to such documents.

Policy 5004.00 Record Retention

All financial records, supporting documents, statistical records, and all other records pertinent to a Federal award must be retained for a period of 7 years from the date of submission of the final expenditure or annual financial report (as applicable).

The exceptions are the following:

- Any litigation, claim, or audit started before the expiration of the 3-year period, and held until the action has been resolved or final action taken.
- Agency is notified in writing of extended retention period.
- Records for real property and equipment acquired with Federal funds retained 3 years after final disposition.”
- Records classified as permanent shall be kept indefinitely.

Financial records for the current fiscal year are maintained in the agency’s administrative office. Records from prior fiscal years shall be stored in the dead file room located in the administrative office.

Permanent Records

Following is a list of financial records that shall be maintained in permanent files:

- Financial Reports to funding sources (Form 425)
- Financial Assistance Awards
- Articles of Incorporation/By-laws
- Governing Board Minutes
- Tax Returns and work papers
- Audit Reports
- Annual Report
- Property records deeds, and appraisals
- Legal Documents
- Retirement Plan Documents

Record Destruction

It is the policy of the agency to retain records as required by law and to destroy them when appropriate. The destruction of accounting records must be approved by the Fiscal Officer.

The formal records retention policy is as follows:

Record	Retention
Audit reports	Permanent
Correspondence – Legal and important matters	Permanent
Deeds, mortgages, and bills of sales	Permanent
Financial statements – Year-end	Permanent
General ledgers/year-end trial balance	Permanent
Minute books of directors, bylaws, and charters	Permanent
Retirement and pension records	Permanent
Tax returns and worksheets, examination reports and other documents relating to tax filings	Permanent
Trademark registrations and copyrights	Permanent

Accident reports/claims (settled Cases)	7 Years
Accounts payable ledgers and schedules	7 Years
Accounts receivable ledgers and schedules	7 Years
Contracts, mortgages, notes, and leases – expired	7 Years
Garnishments	7 Years
Insurance claims	7 years
Inventories of products, materials, and supplies	7 Years
Invoices (to customers, from vendors)	7 Years
Notes receivable ledgers and schedules	7 Years
Payroll records and summaries	7 Years
Personnel records (terminated)	7 Years
Property records (incl. depreciation schedules)	7 years
Purchase orders	7 Years
Sales records	7 Years
Subsidiary ledgers	7 Years
Timesheets/cards	7 Years
Withholding tax statements	7 Years
Employment applications	5 Years
Bank statement & reconciliations	3 Years
Chart of accounts	3 years
Insurance policies (expired)	3 Years
Internal audit reports	3 Years
Internal reports	3 Years
Petty cash vouchers	3 Years
Correspondence – General	2 Years

Exception for Investigations

In connection with any ongoing or anticipated investigation into allegations of violations of federal laws or regulations, provisions of government awards, or violations of the Organization’s Code of Conduct, the following exceptions are made to the preceding scheduled retention and/or destruction of records:

- All records related to the subject of the investigation or allegation shall be exempt from any scheduled record destruction.
- The term “records” shall also apply to any electronically stored record (e.g., documents stored on computers, email messages, etc.), which shall also be protected from destruction.

Policy 5005.00 Internal Control

Accounting duties shall be separated among employees in the Accounting Department, when reasonable, to insure maintenance of a good internal control structure and minimize opportunities for fraud or misuse of funds. Other controls that are in compliance with the COSO model of internal control are included in these procedures. Examples of such controls are requirements for reviews and approvals, and procedures that protect the assets of the Organization.

Policy 5006.00 Basis of Accounting

The financial statements shall be reported in accordance with generally accepted accounting principles or federal regulations.

**Policy 5007.00 Business Conduct
Practice of Ethical Behavior**

Unethical actions, or the appearance of unethical actions, are unacceptable under any conditions. The policies and reputation of the agency depend to a very large extent on each employee following the agency's Code of Ethics. It is each employee's responsibility to apply common sense in business decisions where specific rules do not provide guidance.

Conflicts of Interest

No employee, officer, or agent of the agency shall participate in the selection, award, or administration of a contract involving CAPCA if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, or any member of her or his immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicted herein, has a financial or other interest in the firm selected.

Disciplinary Action

Failure to comply with the standards contained in this policy will result in disciplinary action that may include termination, referral for criminal prosecution, and reimbursement to the agency or to the government, for any loss or damage resulting from the violation.

**Policy 5008.00 Fraud Policy
Scope**

This policy applies to any fraud or suspected fraud involving employees, officers or directors, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with CAPCA. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship with the agency.

Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur with his or her area of responsibility, and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the Fiscal Officer, Executive Director or Member of the Executive Committee of the Governing Board. Employees reporting fraud or any other activity, which is in violation of the agency fraud policy, are protected by the Whistleblower Policy, which can be found in Section 100.00, Policy 106.10 in this manual.

Actions Constituting Fraud

The terms fraud, embezzlement, misappropriation, and other fiscal irregularities referred to, but are not limited to:

- Any dishonest or fraudulent act including intentionally enrolling ineligible clients
- Forgery or alteration of any document or account belonging to the agency.
- Forgery or alteration of a check, bank draft, or any other financial document.
- Misappropriation of funds, securities, supplies, equipment, or other assets.

- Impropriety in the handling or reporting of money or financial transactions.
- Disclosing confidential and proprietary information to outside parties.
- Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to CAPCA. Exception: unsolicited items of nominal value (less than \$25).
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment.

Investigation Responsibilities

The Finance Committee of the Governing Board has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Finance Committee may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Finance Committee will issue reports to appropriate designated personnel. As appropriate, the full Governing Board will receive these reports.

Decision to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final dispositions of the case.

Employees who intentionally enroll ineligible clients will be subject to Disciplinary Action as described in Section 1200.00 of the Administrative Manual.

If suspected fraud or other wrongdoing involves programs funded in whole or in part with federal funds, additional responsibilities, such as special reporting and disclosure to the awarding agency, may apply to the agency. It is the policy of CAPCA to fully comply with all additional reporting, disclosure and other requirements pertaining to suspected acts of fraud as described in award documents.

Policy 5009.00 SECURITY

Accounting Department

Accounting Department office doors shall be closed and locked in the evenings and whenever staff are offsite. Blank check stock shall be stored in a locked and secure location in the Accounting Department. Keys shall be in the possession of the Fiscal Officer or his/her designee. When checking accounts are closed, remaining checks will be audited, remaining check numbers verified and signed off by the Executive Director before destruction.

Access to transfer funds from CAPCA's PayPal account to the bank account is limited to the Fiscal Officer or, in his or her absence, designee. Use of PayPal account for purchases will follow procurement procedures.

Policy 5009.10 Access to Electronically Stored Accounting Data

It is the policy of CAPCA to utilize passwords to restrict access to accounting software and data. Only duly authorized accounting personnel with data input responsibilities will be assigned passwords that allow access to edit data within the system. Secured data includes protected personally identifiable information (PII).

Program Directors and/or their designees have access to view but not to edit accounting data. The Human Resource Director has access to view but not edit payroll data.

Individual users create their own password. The Fiscal Officer or Payroll Administrator gives users access to view, edit or delete information as needed to perform their duties.

Immediately upon termination of an employee in the Accounting Department, the Fiscal Officer or Assistant inactivates their user identification, thus blocking access to the system. Each password enables a user to gain access to only those software and data files necessary for each employee's required duties.

Storage of Back-Up Files

It is the policy of CAPCA to maintain back-up copies of electronic accounting data files and store these off-site in a secure environment. The Purchasing Agent is responsible for daily back-ups and the Accounting Specialist and the Payroll Administrator are the alternates.

Policy 5010.00 GENERAL LEDGER AND CHART OF ACCOUNTS

General Ledger

The general ledger is defined as a group of accounts that supports the information shown in the major financial statements. The general ledger is used to accumulate all financial transactions of the agency, and is supported by subsidiary ledgers that provide details for certain accounts in the general ledger. The general ledger is the foundation for the accumulation of data and reports.

Chart of Accounts Overview

The chart of accounts is the framework for the general ledger system, and therefore the basis for CAPCA's accounting system. The chart of accounts consists of a 10-digit code divided into 3 parts. The digits represent the following coding:

XXXXX-XXX-XX
First 5 – General Ledger Code
Next 3– Program Code
Last 2- Function

Account numbers and categories are grouped as follows:

Account	Type	Category
10,000-10,999	XXX	Cash
12,000-12,999	XX	Receivables
13,000-13,999	XX	Prepays
15,000-15,999	XX	Fixed Assets
20,000-29,999	XXX	Payables
30101		Fund Balance
40,000-49,999	XXX	Revenue
50,000-89,999	XXXX	Expenses
90101		Transfers

Control of Chart of Accounts

CAPCA's chart of accounts is monitored and controlled by the Fiscal Officer. He/she ensures that the chart of accounts is consistent with the organizational structure and meets the needs each funding source, and must approve any additions or deletions of accounts.

Journal Entries

All general ledger entries that do not originate from a subsidiary ledger shall be supported by journal entries, which shall include a reasonable explanation of such entry. Examples of such journal entries include, but not limited to:

- Recording of non-cash transactions
- Corrections of posting errors
- Cash receipts

It is policy that all journal entries not originating from subsidiary ledgers shall be reviewed in writing by the Fiscal Officer or his/her designee.

Accounting Estimates

CAPCA utilizes certain estimates in the preparation of its interim and annual financial statements. Some of those estimates include:

- Useful lives of property and equipment
- Fair market value of donated assets
- Values of contributed services
- Cost allocation calculations

The Fiscal Officer will reassess, review and approve all estimates yearly. All conclusions, bases, and other elements associated with each accounting estimate shall be documented in writing. All material estimates and changes in estimates from one year to the next shall be disclosed to the Finance Committee and the external audit firm.

Standards for Financial Management Systems

In accordance with 2 CFR Part 200.302(b), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, CAPCA maintains a financial management system that provides for the following. Specific procedures to carry out these standards are detailed in the appropriate sections of this manual.

- a. Identification, in all its accounts, of all Federal awards received and expended and the Federal programs under which they were received. (2 CFR Part 200.302(b)(1))
- b. Accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements of 2 CFR Parts 200.327, *Financial Reporting*, and 200.328, *Monitoring and Reporting Program Performance*, and/or the award.
- c. Records that identify adequately the source and application of funds for federally funded activities. These records must contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest and be fully supported by source documentation.
- d. Effective control over and accountability for all funds, property, and other assets. Sample Organization must adequately safeguard all such assets and ensure they are used solely for authorized purposes.
- e. Comparison of expenditures with budget amounts for each award.
- f. Information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources. (2 CFR Part 301, *Performance Measurement*)
- g. Written procedures to minimize the time elapsing between the transfer of funds and disbursement by CAPCA. Advance payments must be limited to the minimum amount

needed and be timed to be in accordance with actual, immediate cash requirements. (2 CFR Part 200.305 Payment)

Written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the 2 CFR Part 200 Subpart E, Cost Principles, and the terms and conditions of the award.

SECTION 5100.00 REVENUES AND CASH RECEIPTS

Policy 5101.00 Revenue

Revenue Recognition Policies

CAPCA receives revenue from several types of transactions. Revenue from each of these types of transactions are recognized in the financial statements in the following manner:

- Grant Revenue – Recognized as income based on incurrence of allowable costs (for cost-reimbursement awards), or based on other terms of the award.
- Food Service – Recognized as income when service is provided.
- Contributions – Recognized as income when received.

Classification of Income

All income received is classified as “unrestricted,” with the exception of the following:

- Special endowments, bequests, legacies and foundation grants requesting that these funds be restricted for specific purposes.

From time to time, the agency may raise other forms of contribution income, which carry stipulations that CAPCA utilize the funds for a specific purpose or within a specified time period identified by the donor of the funds.

The Governing Board may determine that it is appropriate to set funds aside for specific projects. To the extent these set-asides result from a Board action, rather than a donor-imposed requirement, the resulting set-aside shall be classified as “unrestricted”.

Policy 5102.00 Revenue Through Monthly Reimbursements

The following is a list of services billed monthly and reimbursement received by the agency with the frequency that each should be billed:

Monthly Billings

1. USDA – All families enrolling in CAPCA Head Start Programs are categorically eligible for the USDA Program and will receive free status. The total number of children enrolled by category (free, reduced, or paid) is summarized by the Payroll Administrator monthly and entered on the USDA claim.

The claim is reviewed by the Early Childhood Director or Fiscal Officer and electronically submitted for reimbursement.

Funds are received by direct deposit and used to reimburse food costs, food supply, food service salaries and other food expenses for the Early Childhood programs.

2. Community Service Block Grant - The Department of Human Services/Office of Community Services will be billed for reimbursement of monthly expenditures. The monthly billings will be

prepared by the Fiscal Officer or his/her designee. The Executive Director and preparer are authorized signers.

Funds are normally received by direct deposit to the bank. The notification from the bank and the disbursement warrant from Auditor of State are matched to the billing and a cash receipt is prepared by the Payroll Administrator.

Any discrepancies are investigated and resolved by the Fiscal Officer.

3. Weatherization Assistance Program - A monthly billing based on monthly expenditures and projected expenses is submitted to the Arkansas Department of Environmental Quality. The Fiscal Officer or his/her designee will prepare the billing. The Executive Director and Preparer will be the authorized signatures.

Funds are normally received by direct deposit to the bank. The disbursement warrant from the Auditor of State are matched to the billing and a cash receipt is prepared by the Payroll Administrator.

Weekly Billings

Low-Income Home Energy Assistance Program

When the LIHEAP Program is in operation, Weekly Data Reports OCS Form-2065 are submitted to the Arkansas Energy Office. Funds may be requested in advance or monthly. Advance request must be submitted two weeks prior to the month funds are desired.

It is the overall responsibility of the Bookkeeper to see that Weekly Data reports requesting funds are submitted in a timely manner. The funds are direct deposited into the LIHEAP bank account. The bank, along with Office of Community Services, will notify the agency that a wire transfer is being made. The Accounting Specialist or his/her designee will be responsible for recording the transaction.

PAYMENT MANAGEMENT SYSTEM

Head Start/Migrant and Seasonal Head Start/Early Head Start – Normally payable checks are written once a week and payroll checks are written every other week. The following procedures apply when requesting federal funds to make these disbursements.

- The Payroll Administrator or Accounting Specialist requests the total funds necessary for the weekly check run through the Payment Management System (PMS) via the Internet. Access to PMS is limited to the Payroll Administrator, Accounting Specialist and the Fiscal Officer. For security purposes, pass codes will be changed periodically or when either the Payroll Administrator or Accounting Specialist leaves CAPCA. The Payroll Administrator keeps a log of all funds requested.
- The next business day, the Accounting Specialist verifies receipt and transfers any funds needed to cover the Head Start programs into that account, before the checks are released. Once verification and transfers made, the checks are mailed or distributed.
- Electronic fund totals are recorded on the Cash Receipts Journal by the Payroll Administrator or Accounting Specialist.
- The electronic funds transfers are reconciled to the quarterly PMS report by the Payroll Administrator or Accounting Specialist.
- CAPCA will strive to minimize the time between the receipt and disbursement of funds from the PMS system by disbursing these funds within 3 days of receipt.

Policy 5103.00 Cash Receipts

Cash (including checks payable to the agency) is the most liquid asset of CAPCA. Therefore, it is the objective of the agency to establish and follow the strongest possible internal controls in this area.

Processing of Checks and Cash Received

Office Assistant I in the administrative office receives and logs all checks and cash received by the agency.

Funds received directly by CAPCA staff shall be immediately turned into the Office Assistant I to log.

Mail is opened by an office assistant daily in an open area. The Office Assistant shall not be involved in the accounts receivable or accounts payable process. All cash/checks shall be logged on an incoming cash log by Office Assistant I or designee and forwarded to the Payroll Administrator daily to complete the deposit slip. All money or checks are deposited the same day if received by 2:00 p.m. If funds are received after 2:00 p.m., they are placed in a locked cabinet in the Accounting Department until the next day. The deposit slip will be submitted to the Payroll Administrator to reconcile to cash log entries and to complete the cash receipts journal entry. The Accounting Specialist will complete the monthly bank reconciliations.

Deposit of Checks

It is the policy of CAPCA that all checks received shall immediately be restrictively endorsed by Office Assistant. The restrictive endorsement shall be a stamp that includes the following information:

- For Deposit Only
- CAPCA, Inc.

Numbered, two-part cash receipts are prepared by the Payroll Administrator. The Executive Director/Office Manager or designee (who does not receive or record cash receipts) will make deposits.

All deposits are to be made intact; in no case should a check be endorsed for cash or a partial amount of cash returned from a deposit.

The Fiscal Officer or assignee shall review all deposits before they are taken to the bank. The Payroll Administrator shall record all cash receipts in the Cash Receipts Journal.

On a monthly basis, the Accounting Specialist who does not prepare the initial cash receipts listing or bank deposit, shall reconcile the listings or receipts on the Cash Receipts Journal to bank deposits reflected on the monthly bank statement. Any discrepancies shall be immediately investigated by the Fiscal Officer.

Reconciliation of Deposits

The incoming cash log shall be reconciled against the General Ledger on a monthly basis by the Payroll Administrator to verify that all recorded receipts were deposited. The Fiscal Officer will review, initial and date this reconciliation.

SECTION 5200.00 EXPENDITURES AND DISBURSEMENTS

Policy 5201.00 Procurement Policies

It is the policy of CAPCA to follow a practice of ethical, responsible and reasonable procedures related to purchasing, agreements, contracts, and related forms of commitment. The policies in this section describe the principles and procedures that all staff shall adhere to in the completion of their designated responsibilities.

Requisitions and Purchase Orders

1. A requisition is completed for goods or services and submitted to his/her supervisor for approval. Each Program Director or designee must review and approve the request for reasonableness, allowability and allocability, before a purchase order can be created. The Director codes the requisition according to program to be charged. The requisition is forwarded to the Fiscal Officer for final approval. He/she makes a cost analysis to determine funding availability and ensures program codes are allowable and accurate.
2. A properly completed requisition shall contain the following information, at a minimum
 - Specifications or statement of services required.
 - Vendor name and address.
 - Source of funding.
 - Delivery, packing and transportation requirements (if necessary).
 - Special conditions (if applicable).
 - Catalog number, page number, etc. (if applicable).
 - Net price per unit, less discount, if any.
 - Total amount of order (including shipping and handling fees, taxes).
 - Authorized signatures.
 - Date requisition prepared.
 - Requisition for medical/dental services should be accompanied by medical/dental insurance documentation.
 - Requisitions for equipment (\$5,000 and over) should be accompanied by bid information and funding source approval.
3. To avoid purchasing unnecessary or duplicate items, the agency will use a purchase order system for the acquisition of items and services. The approved purchase order indicates an obligation on behalf of the agency.
4. The Purchasing Agent prepares purchase orders for all purchases with the exception of rent, utilities, pest control, telephone, and other expenses as these or an agreement or contract.
5. The Purchasing Agent will process purchase orders at least twice a week. The Purchasing Agent will sign all purchase orders. The Executive Director will approve all purchase orders over \$5,000. Single item purchases over \$10,000 require Board approval.
6. The signed purchase order is distributed as follows: The Accounting Department will file with purchase requisition and invoice when paid. The Purchasing Agent will email P.O. numbers to requesting employee & their supervisor.
7. In emergency situations, employees may call in for a purchase order number. In these situations, staff must submit an authorized requisition, which is to include the issued purchase order number written in the upper right corner of the form. The requisition must be sent to the Purchasing Agent on the day of the emergency. (Examples of emergency situations: plumbing, medication resulting from an exam, etc.)
8. A list of outstanding purchase orders shall be prepared monthly and reviewed by the Purchasing Agent and appropriate Program Director to ensure all purchase orders are current and closed or void purchase are removed.

Policy 5201.10 DOWN PAYMENT POLICY

A request to purchase goods or services requiring a down payment must be approved by the Program Director, Fiscal Officer, and Executive Director prior to the initiation of the purchasing process. If any form of down payment is required, a contract must be obtained and signed by the vendor and the CAPCA official before a purchase order is created. Down payments should not exceed 25% of the total purchase price. The Executive Director must approve any required down payments that exceed the given threshold before funds are obligated.

Policy 5201.20 Procedures for credit card usage are as follows:

1. Credit cards are kept in a locked, central location on site, under the supervision of the person in charge at the field locations or Accounting Specialist or their designee at the administrative office.
2. Credit cards are signed in and out on a daily log sheet, which states the card taken, date of sign-out, name of individual taking the card, and date the card was returned. Logs are submitted monthly to the Accounting Specialist.
3. An authorized purchase order number must be presented to the vendor, along with the credit card, at the time of purchase. Any unauthorized use of the credit card will be considered justification for termination and could result in funds being reimbursed from the purchaser.
4. The credit card receipt must be scanned and emailed to accounting@capcainc.org within one business day. The Purchasing Agent may request receipts earlier if needed to complete reconciliation of statements. . Staff will write the purchase order number and type of card used on receipt.
5. Credit cards are issued to site managers when applicable. Site managers complete a custody receipt prior to receiving card. When sites are not in session, all cards are returned to the Accounting Department and custody receipt is resigned. Cards will be locked in the safe until the sites re-opens.
6. When an employee leaves the agency, any credit card issued to that employee shall be returned at their exit interview.

Credit Cardholder Responsibilities

CAPCA recognizes that certain job functions or locations may need credit cards on hand to facilitate purchasing. Supervisors of these staff members or locations may request a credit card by contacting the Fiscal Officer.

Upon issuance, cardholders will be required to sign a statement acknowledging the following:

- The card shall be used exclusively for legitimate Organization-related business purposes.
- The cardholder will follow CAPCA’s procurement procedures, which require an approved requisition and purchase order for each purchase.
- The cardholder agrees to take reasonable precautions to protect the card from loss or theft by storing it in a secure location, and understands the actions to take in case of theft or loss.
- The cardholder will follow all required procurement policies and procedures.
- The cardholder understands and agrees to disciplinary procedures for misuse of the card.

If the Fiscal Department is missing a receipt when the monthly statement is reconciled, the Purchasing Agent will follow up with the employee to get the receipt.

The Executive Director must approve any new credit card accounts prior to opening of any account. The Fiscal Officer completes the credit card application and submits it to the Executive Director for approval. Once approved, the application is sent to the credit card company for

final approval. All credit cards are issued in the agency's name with the Executive Director and Fiscal Officer listed as authorized signers. Any new cards are stored in a locked cabinet in the Accounting Department along with all other credit cards. Any fraudulent or other unauthorized charges shall be immediately pointed out to the Fiscal Officer for further investigation with the card provider.

Personal use of corporate credit cards is strictly prohibited. Any personal use will subject the employee to the Organization's disciplinary actions discussed earlier in this manual.

Cardholders shall report the loss or theft of a corporate credit card immediately by notifying the credit card company as well as the Fiscal Officer.

Revocation of Corporate Credit

Failure to comply with any of these policies associated with the use of corporate credit cards shall be subject to possible revocation of card privileges. The Fiscal Officer, with the approval of the Executive Director, shall determine whether credit cards are to be revoked.

Code of Conduct

Ethical conduct in managing the Organization's purchasing activities is absolutely essential. Staff must always be mindful that they represent the Board of Directors and share a professional trust with other staff and funding sources.

- Staff shall discourage the offer of, and decline, individual gifts or gratuities of value in any way that might influence the purchase of supplies, equipment, and/or services.
- Staff shall notify their immediate supervisor if they are offered such gifts.
- No officer, board member, employee, or agent shall participate in the selection or administration of a contractor if a real or apparent conflict of interest would be involved. Such a conflict would arise if an officer, board member, employee or agent, or any member of his or her immediate family, his or her spouse or partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in the contractor selected.
- Officers, board members, employees, and agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to sub-agreements.

Unsolicited items of nominal value (less than \$50) may be accepted on behalf of the agency.

Competition

Necessary procurement transactions shall be conducted in a manner to provide open and free competition. Positive efforts shall be made to utilize small business, minority-owned business, labor surplus area firms and women's business enterprises.

In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop a draft of specifications, requirements, statements of work, invitations for bids/and or request for proposals shall be excluded from competing for such procurements.

Solicitations for goods and services shall be based upon a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such a description shall not contain features that unduly restrict competition.

The types of procuring instruments used are as follows:

- Purchase Order
- Fixed Price Contract – large purchases of products or major services based on price competition
- Cost Reimbursable Contract – purchase of services based on factors other than price competition
- Lease (Lease/Purchase Agreement-Lease/Service Agreement-Rental Agreement-Installment Contract) – Used for rental or installment purchases of both products and services.

All contracts for procurement of property and/or services must be in writing. Contracts will be signed between the Program Director or their designee and the owner of the company providing property and/or services or their designee.

The cost-plus-a-percentage-of-cost and Cost-Plus-a Percentage of construction cost methods of contracting will not be used.

Bids

Purchases of less than \$10,000 (\$2,000 when Davis Bacon applies) total (that is, the total of the invoice) (called “micro-purchases” in Uniform Guidance) may be made without competitive quotes in accordance with the following procedures:

1. Price must be considered reasonable based on past purchases;
2. Whenever possible, the purchase should be made from a supplier used in the past;
3. If a past supplier cannot be used, a minimum of 2 price quotes are required; and
4. As much as possible, micro-purchases should be spread among qualified suppliers as long as the price is comparable.

Purchases that in total exceed \$10,000 but less than \$250,000 require at least three (3) informal quotes. These may be verbal, written or online quotes. A Bid Request and Acceptance Form AD0004 will be used to document prices quoted. The Fiscal Officer and Program Director approve the bid request, and the Executive Director will sign the bid request & acceptance form.

Purchases of \$250,000 or more will be made only after receiving bids (sealed bid are required for all weatherization projects) or responses to requests-for-proposals (RFPs). When required by funding source, bids must be in response to an advertised request, which will be published at least one (1) time in a local newspaper or one with general circulation in the state.

Weatherization sealed bids will be processed as such:

Bid opening will not be less than five (5) calendar days nor more than thirty (30) days following the date set for the bid opening. Bids shall be opened publicly in the presence of one (1) or more witnesses at the time and place designated in the invitation for bids.

Each bid, together with the name of bidder, shall be recorded and open to public inspection. All documentation will be kept in the procurement file.

The Bid Request and Acceptance Form, AD0004 will be approved by the Program Director and the Fiscal Officer. The Executive Director will sign the bid and acceptance form.

For Head Start, all equipment purchases \$5,000 and over must be approved by the Office of Head Start. For Weatherization, all equipment purchases \$5000 and over must be approved by Weatherization and all purchases (\$500 and over must be approved for OCS purchases).

For sealed bids, written justification must be in the file if the lowest bid is not accepted. For RFPs, when considering an award, several factors are considered other than price. These factors include, but are not limited to, quality, service availability, vendor integrity, record of past performance, and discounts.

Any and all bids/offers may be rejected when it is in the agency's best interest to do so. Every procurement action with a total cost of \$5,000 or more will be reviewed by the Fiscal Officer, Program Director and Executive Director. This review will help determine reasonableness, allocability, and allowability.

NON COMPETITIVE PURCHASES (SOLE SOURCE)

EMERGENCIES:

Where equipment, materials, parts, and/or services are needed, quotations will not be necessary if the health, welfare, safety, etc., of staff and protection of Organization property is involved. The reasons for such purchases will be documented in the procurement file.

SINGLE DISTRIBUTOR/SOURCE:

Sole source purchases may be made when one or more of the following circumstances apply:

- The item or service is only available from a single source
- The situation is an emergency and will not permit a delay resulting from competitive solicitation
- The awarding agency expressly authorizes a noncompetitive proposal in response to a written request or
- After solicitation, competition is deemed inadequate (insufficient bidders).

Where CAPCA proposes to enter into a sole-source contract, or a contract where only one bid or proposal is received, such contract will be subject to prior approval by Office of Community Services (OCS), if the aggregate expenditure for all items procured from the contractor exceeds \$5,000 in a twelve (12) month period.

The Executive Director shall approve non-federal contracts.

CAPCA maintains records sufficient to detail the significant history of procurement. These records include, but are not necessarily limited to, information pertinent to the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the cost or price.

The Executive Director and Program Directors ensure that contract administration is maintained. Contractors will conform with terms, conditions and specifications of the contract. Timely follow-up of all purchases and/or services are conducted.

Davis-Bacon Act: The Davis Bacon Act applies to federal grants and programs when it is written into the act that created the program. For CAPCA, it applies to Head Start and Early Head Start. In all construction, alteration, or repair of facilities/houses owned, rented, contracted, or operated by the agency in excess of \$2000, the advertised specification will contain a provision stating the wages to be paid shall be no less than locally prevailing wages and benefits, as determined by the Secretary of Labor, in accordance with the Davis-Bacon Act of 1931. The successful bidder in response to an advertised bid will submit weekly wage statements to the agency for all laborers employed on said project.

A. REQUEST FOR PROPOSALS PACKAGE

PURPOSE: To establish the process for development of a standard bid package for goods and services.

PROCEDURES

Program Director/Designee

1. Prepare the scope of work statement and/or specifications of materials/services to be solicited.

Fiscal Officer/Program Director/Designee

2. Establish the solicitation timeframe which includes:

- Date and time period for advertisement.
- Closing date for receipt of bids/proposals.
- Opening date of bids/proposals.

Program Director/Designee

3. Establish minimum requirements.
4. Establish evaluation criteria, if applicable.

Fiscal Officer/Program Director/Designee

5. Prepare the bid package which includes:

- Cover sheet
- Statement of work specifications or materials to be purchased.
- Minimum requirements
- Evaluation criteria
- Work quality standards
- Proposal format
- Sample contract
- Date of bidder's conference
- Right of the agency to accept or reject all bids
- Period of contract

ADDITIONAL INFORMATION

1. Minimum requirements must include:

- Certification regarding debarment and suspension.
- Lobbying
- Drug Free Workplace

2. Affirmative Action Steps must include:

- Giving preference to each of the following:
 - Minority Firms
 - Women Business Enterprises
 - Labor Surplus Area Firms: : *A list of labor surplus areas can be found at: www.doleta.gov/programs/lisa.cfm*
- Small Business (defined as any business whose gross are \$2,000,000 or less per year)

3. Agency shall make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of proper procurement. Consideration must be given to such matters as contractor integrity, compliance with public policy, record of past performance and financial and technical resources.

4. Minimum requirements cannot be unreasonable or excessive.

FORMS:

- Certification regarding debarment and suspension/Certification regarding lobbying/Drug Free Workplace Certification (Appendix C)

B. SOLICITATION OF REQUEST FOR PROPOSALS

PURPOSE: To establish a standard method of advertising procurement activities to assure maximum open and free competition.

PROCEDURES

Program Director/Designee

- Prepare the advertisement for newspaper.
- Prepare notice to be posted.

Fiscal Officer/Program Director/Designee

Submit advertisement to newspaper.

- Secure documentation of advertisement, i.e. newspaper

Program Director/Designee (Weatherization Only)

- Prepare technical information for bidder's conference.
- Facilitate bidder's conference.

Office Manager/Designee

- Provide sign-in sheet for bidder's conference and ensure all individuals sign.
- Record minutes of bidder's conference.

ADDITIONAL INFORMATION (For Weatherization, sealed bids only)

- *No verbal information about the solicitation will be provided to anyone.*
- All prospective bidders' are strongly encouraged to attend a mandatory bidder's conference to be eligible and to obtain a bid packet.

C. RECEIPT OF BIDS/PROPOSALS

PURPOSE: To establish procedures that will be followed to assure equal treatment to all perspective bidders.

PROCEDURES

Office Manager/Designee

- All sealed bids/proposals will be logged into the bid/proposal control sheet.
- Each bid will be stamped, dated, time of bid received, initiated by person receiving bid.

Fiscal Officer/Designee

- Bids/proposals will be maintained in a secured location until time of opening.
- Conduct public bid opening. (for weatherization only)
- Return all bids received/submitted after closing date, unopened to bidder including letter of explanation as to the reason it was returned.

D. EVALUATION OF BIDS/PROPOSALS AND CONTRACT AWARDS

PURPOSE: To evaluate the bids/proposals submitted, select the contractor and award the contract.

PROCEDURES

Fiscal Officer/Program Director/Designee

Schedule a private meeting of evaluation panel.

Evaluation Panel which is typically made up of the Fiscal Officer and appropriate Program Director. Other relevant staff, including the Executive Director may also participate depending on the nature of the purchase.

- Evaluate bids/proposals for compliance with all requirements.
- Evaluate the responsive bids/proposals based on cost of criteria established in the bid package.
- Prepare summary of points/costs for all of the responsive bidders.
- Submit the name, bid amount and justification for selection of the individual/firm selected for contract award to administration for approval.
 - Include Cost Estimate and Description form (appendix A) or
 - Include Cost Quotation Form (appendix B)

Program Director/Designee

- Send the notice to contract to select contractor and secure the following information.
 - Certification of insurance, if applicable.
 - Review and approve suppliers list, if applicable.
 - Secure a copy of all required licenses, if applicable.
 - Certification regarding suspension and debarment from suppliers and subcontractors.
- Verify that insurance meets requirements, if applicable.
- Secure fully executed contract.
 - Provide written notification to unsuccessful bidder.

E. PROTEST PROCEDURES

PURPOSE: To provide specific actions which will be taken should a protest be filed by an unsuccessful bidder.

PROCEDURES

Protester

- File a written complaint using the agency specified format within ten (10) working days after notice of rejection.

Contracts Officer

- Notify contractor that a complaint of protest has been filed.

Administration

- Schedule the meeting of protest committee to review complaint.

Protest Committee

- Conduct meeting to evaluate protest within ten (10) working days of the filing of the receipt of protest.
 - Record minutes of evaluation of protest committee meeting.
- Issue a decision to agency administration within five (5) working days of the meeting of the protest committee.
- Notify protester of the decision of the protest committee.

ADDITIONAL INFORMATION

Protest format will contain the following:

- Notice of protest and specific reasons for filing the protest.
- Statement stating this is a protest letter.
- A detailed statement of the grounds for protest.
- A specific request for a ruling by the protest committee and a statement of the relief requested.

*If this information is not furnished, the agency may refuse to consider the protest.

- Protests must always be provided in writing.
- The individuals who sit on the protest committee must be identified in writing prior to commencement of all procurement activities.
- The contracting officer and Program Director should not be involved in the protest procedures other than to provide technical support to the protest committee.

F. RECORDS MANAGEMENT

PURPOSE: To detail the required information that must be maintained in the bid process, contract, and protest (if applicable) to ensure proper documentation.

PROCEDURES

Fiscal Officer/Program Director/Designee

1. Establish and maintain the bid file(s) which includes:
 - Cost estimated and approval to proceed with the procurement.
 - Documentation of advertisement.
 - Bid/proposal package.
 - List of individuals attending the bidder's conference (sign-in sheet).
 - Minutes of the bidder's conference.
 - List of evaluation panel members.
 - Bids received.
 - Summary sheet and work papers.
 - Rejection letters.
2. Establish and maintain contractor files which include the following information:
 - Bid/Proposal
 - Notice to Contract
 - Certificate of Insurance
 - Licenses, if applicable
 - Payment Requests
 - Performance Evaluations
 - Change Order, if applicable
 - Contract
 - Certifications
 - Suspension and Debarment
 - Lobbying
 - Drug Free Workplace

Administration

3. Protest File
 - a. List of protest committee members.
 - b. Copy of the protest committee correspondence, meeting minutes, and work papers.

ESTIMATE AND DESCRIPTION

SERVICES/GOODS TO BE PURCHASED:

ESTIMATED COST:
BASIS FOR ESTIMATION

APPROVED

Executive Director's Signature

Fiscal Officer's Signature

COST QUOTATION

DATE:	
DESCRIPTION OF ITEM TO BE	
VENDOR'S NAME	
PERSON PROVIDING QUOTE	
ITEM (BRAND NAME & MODEL)	
QUOTE	\$
ADDITIONAL INFORMATION:	
DATE:	
DESCRIPTION OF ITEM TO BE	
VENDOR'S NAME	
PERSON PROVIDING QUOTE	
ITEM (BRAND NAME & MODEL)	
QUOTE	\$
ADDITIONAL INFORMATION:	
DATE:	
DESCRIPTION OF ITEM TO BE	
VENDOR'S NAME	
PERSON PROVIDING QUOTE	
ITEM (BRAND NAME & MODEL)	
QUOTE	\$
ADDITIONAL INFORMATION:	

DECISION

VENDOR CHOSEN	ITEM CHOSEN (Brand and Model)	QUOTE (Justify if Quote is not the lowest)	LOWEST

REQUESTED BY

APPROVED BY

Executive Director's Signature Date

Fiscal Officers Signature Date

Appendix C

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature of this form provides for compliance with certification requirements under 34 CFR Part 82, "New Restrictions on Lobbying," and 34 CFR Part 85, "Government-wide Debarment and Suspension (Non-procurement) and Government-wide Requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Weatherization Assistance Program sub recipient determines whether to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 34 CFR Part 82, for persons entering into a grant or cooperative agreement over \$100,000, as defined at 34 CFR Part 82, Sections 82.105 and 82.110, the applicant certifies that:

- (a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;
- (b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions;
- (c) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-grants, contracts under grants and cooperative agreements, and subcontracts) and that all sub-recipients shall certify and disclose accordingly.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

As required by Executive Order 12549, Debarment and Suspension, and implemented at 34 CFR Part 85, for prospective participants in primary covered transactions, as defined at 34 CFR Part 85, Sections 85.105 and 85.110.

- A. The applicant certifies that it and its principals:
 - a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency
 - b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public

(Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property

- c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (2)(b) of this certification
- d) Have not within a three-year period preceding this application had one or more public transaction (Federal, State, or local) terminated for cause or default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

3. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 CFR Part 85, Subpart F, for grantees, as defined at 34 CFR Part 85, Sections 85.605 and 85.610 -

A. The applicant certifies that it will or will continue to provide a drug-free workplace by:

- a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition
- b) Establishing an on-going drug-free awareness program to inform employees about:
 - 1) The dangers of drug abuse in the workplace
 - 2) The grantee's policy of maintaining a drug-free workplace
 - 3) Any available drug counseling, rehabilitation, and employee assistance programs
 - 4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace
- c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a)
- d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will:
 - 1) Abide by the terms of the statement
 - 2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction
- e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Director, Grants Policy and Oversight Staff, U.S. Department of Education, 400 Maryland Avenue, S.W. (Room 3652, GSA Regional Office Building No. 3), Washington, DC 20202-4248. Notice shall include the identification number(s) of each affected grant
- f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:
 - 1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended or
 - 2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local

health, law enforcement, or other appropriate agency; (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, state, zip code)

Check [] if there are workplaces on file that are not identified here.

4. DRUG-FREE WORKPLACE (GRANTEES WHO ARE INDIVIDUALS)

A. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant; and

B. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to Director, Grants Policy and Oversight Staff, Department of Education, 400 Maryland Avenue, S.W. (Room 3652, GSA Regional Office Building No. 3), Washington, DC 20202-4248. Notice shall include the identification number(s) of each affected grant.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with all of the above certifications.

Printed Name

Title

Provisions Included in All Contracts
(2 CFR Part 200 Appendix II)

CAPCA includes all of the following provisions, as applicable, in all contracts charged to federal awards (including small purchases) with contractors and subgrants to grantees:

1. Contracts for more than the simplified acquisition threshold currently set at \$150,000, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
2. All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.
3. Equal Employment Opportunity: All contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with E.O. 11246, “Equal Employment Opportunity,” as amended by E.O. 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and as supplemented by regulations at 41 CFR Part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”
4. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148): When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by Sample Organization and its sub recipients must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144 and 3146-3148) and as supplemented by Department of Labor regulations (29 CFR part 5, “Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction”).

5. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR part 3). The Act provides that each contractor or sub recipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled.
6. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include provisions concerning overtime pay and working conditions in compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
7. Rights to Inventions Made Under a Contract or Agreement: If the Federal award meets the definition of “funding agreement” under 37 CFR 401.2(a) and the recipient or sub recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, the recipient or sub recipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organization and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the award agency.
8. Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended: Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251-13287). Violations must be reported to the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
9. Debarment and Suspension (E.O.s 12549 and 12689): A contract award must not be made to the parties listed on the government-wide exclusions in the System for Award Management (SAM), in accordance with E.O.’s 12549 and 12689, “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than E.O. 12549
10. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352): Contractors the apply or bid for an award exceeding \$100,000 must file the required certification that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. 1352.

Receipt and Acceptance of Goods

Upon receipt of any item from a vendor, the following actions shall be taken:

1. Verify the quantity of boxes/containers received with the bill of lading (if applicable).
2. Examine boxes/containers for exterior damage.
3. Note on the bill of lading any discrepancies (missing or damaged boxes/containers, etc.).
4. Remove the packing slip from each box/container.
5. Compare the description and quantities of goods received to the packing slip, and note any discrepancies on the packing slip.
6. Sign packing slip and forward to the Purchasing Agent for matching with the purchase order.

It is the policy of the agency to perform the preceding inspection procedures in a timely manner in order to facilitate prompt payment or return of goods and/or communication with vendors.

Policy 5202.00 Cash Disbursements

Check Preparation

It is the policy of the agency that invoices shall be paid in a timely manner, therefore, CAPCA will print vendor checks and expense reimbursement checks on a weekly basis. It is important that the agency maintains a good credit rating as well as avoid any finance charges for late payments. For this reason, it is important that any invoices received at a location other than the Administrative office be forwarded/scanned to the Administrative office immediately after being initialed for goods received or services performed.

All vendor and expense reimbursement checks shall be produced in accordance with the following guidelines:

1. All invoices for goods and services are received by the Bookkeeper and/or Purchasing Agent to determine that the charges are actually due and payable. All invoices shall be checked for accuracy and matched to a purchase order, if applicable.
2. A check authorization form is prepared, allocating the cost to the appropriate program accounts. The completed form with all supporting documentation is submitted to the Fiscal Officer for approval before the check is prepared.
3. Checks shall be prepared by accounting personnel who are independent of those who initiate or approve expenditures, as well as those who are authorized check signers.
4. All checks shall be utilized in numerical order.
5. Generally, all vendors shall be paid within 30 days of submitting a proper invoice after the delivery of requested goods or services.
6. Total cash requirements associated with each check batch is monitored by the Accounting Specialist in conjunction with the available cash balance in the bank prior to the release of any checks.
7. Checks shall never be made payable to "bearer" or "cash"
8. Checks shall never be signed prior to being prepared.
9. Upon the preparation of a check, vendor invoices and other supporting documentation shall be marked "paid" in order to prevent subsequent reuse.
10. All disbursements shall be made by check or direct deposit.
11. No advance payments shall be made for goods or services, unless it is absolutely required by the contract, for pre-paid subscriptions, or pre-payment would allow the agency to save money.
12. Two signatures are required for each check. The Governing Board has the authority to designate or change the authorized check signers. Authorized check signers are Executive Director, Early Childhood Director, Office Manager, Human Resource Director, Community Programs Director and Governing Board Chairperson.
13. Each check signer should check supporting documentation for all checks written. If at all possible, checks shall be placed in the mail the same day they are signed.
14. The check stub shall be attached to the invoice, purchase order, requisition and any other supporting documentation. These records shall be kept and filed in alphabetical order according to vendor, then by date written.
15. After obtaining signatures, checks are returned to the Bookkeeper to mail.
16. Individuals who authorize expenditures shall not mail checks.

Voided Checks and Stop Payments

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "Void" and removing the signature lines. All voided checks shall be retained to aid in preparation of the bank reconciliation.

If a check is reported lost, stolen or was not received, the Accounting Specialist or Payroll Administrator will verify with the bank that the check has not cleared. A stop payment will be issued and a new check authorized. The replacement check number will be documented on the voucher.

Record Keeping Associated with Independent Contractors

CAPCA shall obtain a completed Form W-9 from all vendors except for national chains such as Walmart and Home Depot. A record shall be maintained of all vendors to whom a Form 1099 is required to be issued at year-end. Payments to such vendors shall be accumulated over the course of a calendar year.

Policy 5203.00 Cost Allocation

Overview

As one of its financial management objectives, CAPCA strives to determine the actual costs of carrying out each of its programs. It is the policy of the agency that only costs that are reasonable, allowable and allocable to a program shall be charged to that program. All unallowable costs shall be appropriately identified in order to assure that unallowable costs are not charged to Federal and State awards.

Segregating Unallowable from Allowable Costs

The following steps shall be taken to identify and segregate costs that are allowable and unallowable with respect to each program.

The budget and grant or contract for each program shall be reviewed for costs specifically allowable or unallowable.

1. Accounting personnel shall be familiar with the allowability of cost provisions found in 2 CFR Part Section E, 400-475, Cost Principles, for federal programs particularly:
 - a) The list of specifically unallowable costs such as alcoholic beverages, bad debts, contributions, fines, penalties, finance charges, lobbying, etc.
 - b) Those cost requiring advance approval from Federal or State agencies in order to be allowable such as foreign travel, equipment purchases, etc.
2. All items of miscellaneous income or credits, including the subsequent write-offs of uncashed checks, rebates, refunds, and similar items, shall be reflected for grant accounting purposes as reductions in allowable expenditures if the credit relates to charges that were originally charged to a Federal or State award or to activity associated with Federal or State award. The reduction in expenditures shall be reflected in the year in which the credit is received (i.e., if the purchase that results in the credit took place in prior period, the prior period shall not be amended for the credit.)

Criteria for Allowability

All costs must meet the following criteria found in 2 CFR 200.402-411 Basic Considerations, in order to be treated as allowable direct or indirect costs under a Federal award:

1. The cost must be "reasonable" for the performance of the award, considering the following factors:

- a) Whether the cost is of a type that is generally considered as being necessary for the operation of the agency or the performance of the award;
 - b) Restraints imposed by such factors as generally accepted sound business practices, arm's length bargaining, Federal and state laws and regulations, and the terms and conditions of the award;
 - c) Whether the individuals concerned acted with prudence in the circumstances;
 - d) Consistency with established policies and procedures of the agency, deviations from which could unjustifiably increase the costs of the award.
2. The cost must be "allocable" to an award by meeting one of the following criteria:
 - a) The cost is incurred specifically for a Federal award;
 - b) The cost benefits both the Federal award and other work, and can be distributed in reasonable proportion to the benefits received; or
 - c) The cost is necessary to the overall operation of the agency, except where a direct relationship to any particular program or group of programs cannot be demonstrated.
 3. The cost must conform to any limitations or exclusions of 2 CFR 200.421-475; Selected Items of Cost or the Federal award itself.
 4. Treatment of costs must be consistent with policies and procedures that apply to both federally financed activities and other activities of the agency.
 5. Costs must be consistently treated over time.
 6. The cost must be determined in accordance with generally accepted accounting principles.
 7. Costs may not be included as a cost of any other federally financed program in the current or prior periods.
 8. The cost must be adequately documented.

Direct Costs

Direct costs include those costs that are incurred specifically for a program. Each expense shall be coded with the appropriate program number reflecting which program received direct benefit from the expenditure.

Shared Costs

Shared costs are those costs that either benefit more than one program or that is necessary for the overall operation of the agency.

Basis for Allocating Specific Costs

Salaries and Wages – Salaries and wages shall be charged based on an after the fact accountability of the activities performed by each employee. This may be done through an after the fact determination based on a logical method for accounting for time and duties. For Head Start centers, program and administrative staff that work in all Head Start programs, this is based on actual enrollment adjusted throughout the year.

Direct costs – The majority of the employees of CAPCA charge their time directly since their work is identifiable to a specific program.

Shared costs – The following staff's salaries are classified as administrative (serving all programs) and are allocated to programs based on accounting transaction counts and or number of employees.

- Executive Director
- Fiscal Officer
- Accounting Specialist
- Payroll Administrator

- Purchasing Agent
- Human Resource Director
- Human Resource Coordinator
- Office Manager
- Technology Manager

Mixed Charges- the following employees may charge their salary cost to both direct and shared costs.

- Transportation & Training Coordinator
- Bookkeeper
- Technology Assistant

Compensated absences (annual leave, sick leave, and holiday pay) are considered part of salary costs. The accounting system of CAPCA records salaries associated with compensated absences as a direct cost.

Employee Benefits – CAPCA incurs cost for the following benefits:

- FICA
- Unemployment Insurance
- Workers' Compensation
- Health Insurance
- Retirement
- Life Insurance

The payroll accounting system of the agency allocates benefits associated with each employee in the same manner that salary cost for that employee is allocated.

Administrative office Costs – Those cost which are required to manage and administer the agency and which benefit all programs include but are not limited to:

- Copier
- Telephone
- Postage from postage meter
- Office supplies
- General supplies
- Equipment maintenance
- Equipment rental
- Printing
- Minor building maintenance
- Rent (common areas)
- Utilities

These costs shall be allocated directly or based on ratio of the number of transactions processed per month for each program. CAPCA labor costs are a direct indicator of a program's activity level and are a reasonable basis for allocation. Allocation percentages are adjusted when significant changes occur in direct labor percentages.

Administrative office Rent – Monthly rent expense shall be allocated based on approximate square footage of space utilized, as follows:

Direct Costs – The cost of space occupied by staff whose salaries are directly charged to programs is charged directly to those same programs.

Shared Costs – The cost of space will be allocated using a ratio of square feet occupied. The costs of space associated with common areas, such as hallways, restrooms and conference rooms, shall be accounted for as a shared cost based on direct number of transactions.

Center Costs - These costs shall be allocated by program based on the actual number of children enrolled.

These costs include but are not limited to:

- Rent
- Utilities
- Telephone
- Licenses
- Minor building maintenance

Local center allocation percentages are updated based on actual enrollment and completed on a quarterly basis.

Equipment, Major Renovation and Construction Costs – These cost will be charged to specific programs based on prior approval from funding sources.

Vehicle Maintenance – These costs are charged to the program that originally purchased the vehicle.

Supplies and Building Maintenance Costs - These costs are charged using the Center or Administrative office allocation, unless designated for a specific program or approved by the funding source.

Food Service Costs – CAPCA records cost associated with the agency's food service program to the USDA Fund. These costs include but are not limited to salary and fringe of food service personnel, food costs, and supplies used in food preparation, and maintenance, etc. Any reimbursements received for food service are also recorded in the USDA Fund. Excess costs over the reimbursements received are allocated to programs receiving benefits from the USDA program in the same percentage as revenues associated with specific programs. These costs are allocated by program or fiscal year to achieve proper cutoff.

Food costs for adults associated with the agency's programs, which are unallowable cost to the USDA program, are charged to agency programs based on the benefits received by that program. Meals served to adults in center-based programs are recorded on the meal count form prepared by the local food service personnel. A meal count spreadsheet is updated on a monthly basis and reviewed on a quarterly basis to determine the percentage of child versus adult meals.

Training, Travel, Other Expenses Associated with Employees - These costs are charged directly to the program benefiting from or necessitating the travel and/or training.

Services for Children and Families – Charged directly to the program that the child is enrolled in. All other direct services to families will be charged directly to the program that provides the needed service. Example: Weatherization, LIHEAP, Emergency Services, etc.

Vehicle Maintenance - These costs are charged to the program that originally purchased the vehicle.

Audit Fees – Cost of the financial statement audit shall be charged as shared cost and charged to programs based on percentage of transactions.

Legal Fees – Legal fees shall be charged directly to the program/function that benefits from the services. Legal fees that are not identifiable with specific direct grants or programs shall be charged based on percentage of transactions.

Insurance - To the extent that insurance premiums are associated with insurance coverage for specific grants or programs, those premium costs shall be charged directly. All insurance costs that are not identifiable with specific direct grants or programs (such as the agency's general liability coverage) shall be charged as shared costs

Credits – The applicable portion of any credit resulting from cash discounts, volume discounts, refunds, write-off of stale outstanding checks, trade-ins, scrap sales or similar credits shall be credited in the same manner as the purchase that resulted in the credit.

Policy 5204.00 Payroll Administration

The agency workweek is from Saturday to the following Friday. Employees are paid bi-weekly (26 pay periods). All employees are required to clock in and out in the time and attendance system. Hours tracked on exempt employees are for attendance purposes, not for calculation of payroll. Required staff will document activities performed on funding source requirements. For all employees, a personnel file is established and maintained with current documentation, as described throughout this section and more fully described in the agency's administrative manual.

The following forms, documents and information shall be obtained and included in the personnel files of all new employees:

- CAPCA Employment Application
- Applicant references (work/personal)
- Interview Ratings
- Form W-4 Employee Withholding Allowance Certificate
- State Employee's Withholding Certificate
- Copy of Social Security card issued by the Social Security Administration
- Starting Date
- Job title and starting salary
- Child Maltreatment Central Registry
- Criminal Record Check
- Proof of Education
- Acknowledgements during orientation, Administrative Manual, Substance Abuse Policy, New Staff Orientation Checklist
- Performance Appraisals
- Driver's License
- I-9

- Health Insurance & Enrollment Form or proof of existing health insurance.
- Authorization of Direct Deposit
- Emergency Health Information.

The following documents are located in the Human Resource Department, if applicable:

- Resume
- FBI Record Check and Fingerprint Card
- Initial Health Exam
- TB Screening or assessment
- Request to Engage in Off Duty Employment
- Benefit enrollment/change forms

It is the policy of the agency that all of the following changes in payroll data are to be communicated by the Human Resource Director to the Accounting Department at the time of the occurrence.

- New Hires
- Terminations

A change to the salary or employee status is requested on a Change of Status form by the Program Director or a letter from Human Resources, initialed by the Program Director or Executive Director. The Executive Director approves the change after the Fiscal Officer has checked the budget to see if it is feasible.

Human Resource will add and terminate employees in the system. The Payroll Administrator is responsible for entering salary changes and making departmental changes in the payroll system.

Voluntary payroll deductions must be authorized in writing to the payroll administrator. Any changes in income tax withholding must be entered into Paychex Flex by the employee. The employee is responsible for ensuring all payroll information is current and accurate.

A health insurance application form should be completed within 60 days of employment. The employee must work a minimum of 30 hours per week to qualify for group health insurance.

If the employee elects to participate in the 401(K) Retirement Plan, they must complete 90 days of employment and work a minimum of 20 hours per week before being eligible for enrollment. Enrollment dates for the plan are January, April, July and October.

Payroll benefit deductions are made 24 times a year, with the exception of retirement deductions.

Court-ordered payroll deductions or garnishments shall be supported by a copy of the court order and deducted every pay period until debt is fulfilled.

Overtime and Compensatory Time

Policies 706.00 – 706.20 of the Personnel Policies will be followed.

Payroll Taxes

The Fiscal Officer or designee is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid. He/she is responsible for filing the required payroll reports with the federal and state government by the due date. This includes the payroll tax deposit, Quarterly 941, state unemployment and W-2. All reports must agree with supporting payroll documentation.

Withholding of federal income taxes shall be based on the most current Form W-4 prepared by each employee.

Preparation of Attendance and Activity Reports

The payroll for the entire agency is prepared at one time. It is important that the payroll not be held up for late timesheets or new employee information. Failure to submit changes to payroll information or to clock in and out daily may result in delayed paychecks.

Timesheets shall be prepared in accordance with the following guidelines:

- Each timesheet shall reflect all hours worked during the pay period.
- Timesheets will reflect the number of days worked.
- The reports must be completed by the individual employee or by a responsible supervisor who has first-hand knowledge of the activities performed by the employee.
- Errors shall be corrected by deleting the incorrect entry and filling in the correct entry.
- Designated employees must manually enter duties performed each day during the pay period.
- Compensated absences (annual, holiday, sick leave etc.) should be requested and approved in the time clock system before approving the timesheet.
- Annual leave must be approved by the supervisor as outlined in the Personnel Policies.
- Sick leave should be reported through the agency's time and attendance software. Employees who take three or more consecutive working days as sick leave must submit a doctor's statement, as outlined in the Personnel Policies.

It is the responsibility of the supervisor to verify all timesheets for accuracy and completeness before approving.

Processing of Timesheets

In the Accounting Department the payroll process is performed by the Payroll Administrator or his/her designee. He/she shall check all timesheets for mathematical accuracy.

All appropriate leave shall be verified in the payroll system and matched to the timesheet. When errors are detected in the mathematical accuracy of the timesheet, the Payroll Administrator or his/her designee shall note any corrections by placing his/her initials next to the correction.

Tampering with, altering, or falsifying time records, recording time on another employee's time record, or willfully violating any other timesheet policy or procedure, may result in disciplinary action, up to and including termination.

It is the responsibility of the Fiscal Officer or his/her designee to see that payroll checks are prepared in accordance to the personnel memo provided by Human Resource Director which

includes salary, hours of work, number of months to work, and job title for new hires and other memos that may include transfers, salary increases, or other personnel action.

Review of Payroll

Upon production of all payroll reports, the Fiscal Officer, or his/her designee, shall review prior to distribution to employees.

Distribution of Payroll

Effective 1/2/08, all newly hired employees are required to participate in direct deposit of their compensation into a bank account or a debit payroll card.

Payroll payments (or check stubs for electronic deposits) shall be distributed by the Payroll Administrator or his/her designee, who does not approve timesheets, hire, or terminate staff.

With the exception of the administrative office, as a general rule, all paychecks are available ~~online for~~ in Paychex for review and/or printing. The employee is responsible for updating his/her mailing address in Paychex.

Reconciliation of Payroll Data

A Payroll Breakdown Worksheet is generated after each pay period, which summarizes employees' earnings by individual and by program.

The Payroll Administrator reconciles the payroll to the general ledger, at year-end, to the W-2s and the 941, and any discrepancies are reported to the Fiscal Officer. The Fiscal Officer reviews and approves the year-end reports prior to submission.

After the payroll has been processed, using the General Ledger Report and if needed, the Deduction/Benefit Report, a worksheet is developed which determines the amount for payroll federal taxes, state taxes, and other withholdings. All are paid biweekly, except for Arkansas state taxes, which are paid monthly, Louisiana state taxes, which are paid quarterly, and United Way, which is paid monthly.

Employee withholdings for FICA, Medicare, and federal income taxes withheld, along with the agency's matching share for FICA and Medicare, makes up the payroll tax deposit. A Sample Tax Payment Report worksheet is filled out, balanced and posted online to the Electronic Federal Tax Payment System.

The State Unemployment Insurance (SUI) is paid by the agency monthly or quarterly depending on state requirements on forms sent by the State. The Form 941 is also completed quarterly.

Insurance withholdings for insurance benefits are paid once a month. Retirement benefits withholdings are reconciled to the retirement benefits report and to the Plan Sponsor upload. Retirement withholdings are paid to the retirement plan biweekly.

SECTION 5300.00 SPECIFIC ASSET AND LIABILITY ACCOUNTS

Policy 5301.00 Cash and Cash Management

Cash Accounts

A. General Fund Checking Account (operating account): The primary operating account provides for routine business check disbursements.

B. CAPCA maintains interest-bearing bank accounts as required by funding sources. Closing or opening bank accounts require approval from the Finance Committee and the Board.

Authorized Check Signers

CAPCA's Governing Board shall designate the authorized check signers for the agency bank accounts.

Authorized Signers are:

- Governing Board Chairperson
- Executive Director
- Early Childhood Director
- Community Programs Director
- Human Resource Director
- Office Manager

Two signatures are required on all checks processed.

Bank Reconciliation

Each bank account of CAPCA will be reconciled within eight business days following receipt of the bank statement.

Bank Statements shall be printed out electronically and given to the Accounting Specialist. He/she will review checks for unusual items and initial the statement.

Actual reconciliation will be completed by the Accounting Specialist who has no check processing responsibility. The Fiscal Officer should review and initial the reconciliation, investigating any reconciling items that carry over from a previous month. The Executive Director reviews and initials bank reconciliations monthly.

The balance per bank shall be reconciled to the balance per books. Journal entries shall be made by the Fiscal Officer or Accounting Specialist for any adjusting items as necessary. The bank statements and reconciliations shall be filed in chronological order in the Accounting Office.

Collateral Security of Funds

CAPCA requests collateral security from the financial institutions that have on deposit any federally funded programs such as Head Start, Early Head Start, Migrant and Seasonal Head Start, Community Service Block Grant, HEAP, ESG and Weatherization funding for the amount on deposit in excess of the \$250,000 federally insured threshold.

Stale Checks

For uncashed checks that are more than 3 months old, the Payroll Administrator will contact the payee to resolve the issue. After 6 months, if the matter cannot be resolved, the check will be written off the books.

All stale checks that are written off within the same fiscal year as they were written shall be credited to the same expense or asset account that was debited when the check was written, or the expenditure incurred. For stale checks written off in fiscal years subsequent to the year in

which the check was written, the credit shall be to a corresponding expenditure account in the current fiscal year.

Petty Cash

It is Policy that CAPCA will not operate a Petty Cash fund.

Wire Transfers

The Executive Director and the Fiscal Officer, or their designee, shall be the only CAPCA employees authorized to transact wire transfers from CAPCA bank accounts.

Interfund Loans

The Fiscal Officer monitors cash flow needs on a daily basis to ensure that payment obligations can be met.

Funds from any federally funded program may not be loaned to another program to compensate for delayed or late payment from other funding sources, even on a temporary basis. CAPCA may loan non-federal, unrestricted agency funds to programs on a temporary basis, if necessary.

Interest Earned on Checking Accounts

Interest on the LIHEAP program will be reported to the funding source and will become part of any carry-forward fund balance and will be re-obligated for the subsequent grant period.

Policy 5303.00 Equipment

Definition

Any tangible non-expendable item that cost \$5,000 or more and has an estimated useful life of more than one year shall be considered equipment.

Equipment Records

Each equipment item purchased will be assigned an inventory number unique to that piece of equipment to facilitate physical inventory counts.

Original documents (invoice, check copy, bids, etc.) will be placed in the permanent inventory files in the Accounting Office.

Any location change, disposal or theft of equipment must be immediately reported to the Fiscal Officer. He/she will make a written report of lost, damaged or destruction of equipment to the Executive Director and Program Director and request relief of liability. Copies of police reports for stolen equipment should be attached, if applicable.

All equipment purchased or donated shall be added to the equipment ledger monthly. When an item is added to the ledger, a description of the item, serial number, acquisition date, cost, location, inventory number and fund charged must be recorded. The Purchasing Agent is responsible for updating the inventory records.

Inventory Count

The Accounting Department will conduct an annual physical inventory of all equipment and property with a unit cost of \$5000 or more. The condition of the items, location, inventory number, and serial numbers shall be recorded. The date of the inventory and signature of the person taking the inventory shall be noted on the Inventory Sheet.

Capitalization Policy

At the time equipment is purchased, the cost is expensed for grant purposes. At the end of the fiscal year, all equipment purchases are capitalized and depreciated for financial statement purposes.

Policy 5304.00 Prepaid Expenses

Procedures

As part of the account coding process performed during the processing of accounts payable, all incoming vendor invoices in excess of \$3,500 shall be reviewed for the existence of time-sensitive future benefits. If future benefits are identified, the payment shall be coded to a prepaid expense account code.

The prepaid expense account will be monitored monthly by the Accounting Specialist to transfer applicable cost to current expense accounts when appropriate.

Policy 5305.00 Accrued Liabilities

The Accounting Department shall establish a list of commonly incurred expenses that may have to be accrued at the end of the fiscal year. Some of the expenses that shall be accrued by CAPCA at the end of the fiscal year are:

- Salaries and wages
- Payroll taxes

In addition, the agency shall record a liability for deferred revenue (revenue received but not yet earned in accordance with the revenue recognition policies described elsewhere in this manual.)

Accrued Leave

As stated in the Personnel Policies and Procedures employees may carry forward up to 240 hours of unused annual leave from year to year. Such unused leave is payable to an employee upon termination of employment.

Annual leave is recorded as a liability for the period the leave is earned. Annual leave not taken at the end of the year is then accrued as a liability for the period.

Leave that does not “vest” with employees (i.e. leave that is not paid to employees if unused at the time of termination of employment), such as sick leave, shall not be accrued as a liability of the agency.

SECTION 5400.00 FINANCIAL AND TAX REPORTING

Policy 5401.00 Financial Statements

Program and Year-End Closing

The fiscal year end is March 31 of the given year for CAPCA and Regional Head Start. For financial reporting purposes, CAPCA’s books must be closed at the March 31 fiscal year end. CAPCA’s programs have various year-ends. Therefore, grant accounting records are closed and reports are filed as required throughout the year.

Programs should also be closed at their respective program year-end to ensure proper reporting of revenue and expenses to program authorities. Note that CAPCA has 90-days to complete the spending for a program year in Regional and Migrant and Seasonal Head Start Programs.

The objective of the year end closing is to ensure that expenses and revenues related to that fiscal or program year are properly captured and reported in that year. As such, expenses incurred but not yet billed or paid by CAPCA must be accrued at these year-ends.

Any audit adjustments or entries after the date of the fiscal or program year-end will be recorded with the date of the year-end. In no circumstances will these audit or accrual entries be posted to months other than the last month of the fiscal or program year-end. Likewise, revenue resulting from services rendered where collectability is reasonably assured should also be accrued.

Annual Financial Statements of the Agency

The annual financial statements of the agency are maintained on an agency-wide basis shall include:

- Statement of Assets, Liabilities and Net Assets – reflects assets, liabilities and net assets of the agency and classifies assets and liabilities as current or long-term.
- Statement of Support, Revenue, Expenses and Changes – presents support, revenues, expenses, and other changes in net assets of the agency, by program.
- Statement of Cash Flows – reports the cash inflows and outflows of the agency.

These financial statements are prepared on a regulatory basis in conformity with the accounting principles prescribed by the U.S. Department of Health and Human Services, 45 CFR Part 75 and the Arkansas Department of Health and Human Services.

Monthly Financial Statements of the Agency

The Fiscal Officer, along with the Accounting Department Staff, is responsible for generating the monthly financial reports for the agency.

Non-routine journal entries and adjusting entries to the books shall be approved by the Fiscal Officer or Accounting Specialist. At the end of the month, a report of all journal entries will be printed. The Fiscal Officer will review the entries and supporting documentation, and initial the listing indicating approval.

Statements of income and expense by grant and for the entire organization shall be printed monthly. The reports shall be maintained on file in the Accounting Department. Other reports are printed upon request by program managers and the Board.

Total funds budgeted by grant and line item account shall be compared to actual expenditures monthly and variances over/under budget shall be analyzed. This information shall be shared with the Executive Director, Program Directors and appropriate Program Coordinators monthly. A monthly financial summary shall be submitted to the Governing Board and each Policy Council.

Policy 5402.00 Government Returns Filing of Returns

It is the policy of the agency to become familiar with the obligations in each jurisdiction and to comply with all known filing requirements. The Fiscal Officer shall be responsible for identifying all filing requirements and ensuring that the agency is in compliance with all such requirements.

It is also the policy of the agency to file complete and accurate returns with all authorities. CAPCA shall make all efforts to avoid filing misleading, inaccurate, or incomplete returns.

Filings include, but are not limited to, the following returns:

- Form 990 – Annual information return of tax-exempt organizations, filed with the IRS. Form 990 for CAPCA is due on the fifteenth day of the fifth month following year-end (Aug 15). This form is prepared by the Auditor.
- Form 5500 – Annual return for CAPCA employee retirement plan. Form 5500 is due on the last day of the 7th calendar month after the end of the plan year (October 31). This form is prepared by Third Party Administrator.
- W-2's and 1099's – Annual report of employee and non-employee compensation, based on calendar-year compensation, on a cash basis. These information returns are due to employees and independent contractors by January 31 and to federal government by February 28. W-2's are prepared by the Payroll Administrator. 1099's are prepared by the Purchasing Agent.
- Form 941 – Quarterly payroll tax return filed with the IRS to report wages paid to employees and federal payroll taxes. Form 941 is due by the end of the month following the end of each quarter.
- State Payroll Tax – It is the policy of the agency to comply with all state payroll tax requirements by withholding and remitting payroll taxes to the State of Arkansas.
- State Unemployment – It is the policy of the agency to complete an Employee
- Contribution report that reflects wages and taxable income to the Employment Security Division. These reports and payments are due 30 days after the calendar quarter ends.

Public Access to Information Returns

CAPCA is subject to federal requirements to make the following forms available to all members of the general public:

- The three most recent annual information return (Form 990), excluding the list of significant donors (Schedule B) that is attached to the Form 990, but including the accompanying Schedule A, and
- CAPCA's original application for recognition of its tax-exempt status file with the IRS, and all accompanying schedules and attachments.

It is policy to adhere to the following guidelines in order to comply with the preceding public disclosure requirements:

- Anyone appearing in person at the administrative office during normal working hours making a request to inspect the forms will be granted access to a file copy of the forms. The Office Manager shall be responsible for maintaining this copy of each form and for making it available to all requesters.
- The copying cost charged for providing copies of requested forms shall be \$1.00 for the first page copied and \$0.30 for each subsequent page. All copies shall be shipped to requesters via Priority Mail, at their expense payable at the time of the request.
- For request for copies made in person during normal working hours, copies shall be provided while the requester waits, if possible.
- For all written requests for copies of forms received, the agency shall require pre-payment. The requester is notified of this policy via phone call or by letter within 7 days of receipt of the original request.

- After payment is received, all requested copies shall be shipped to requesters within 30 days. Making of all copies and shipping within the 30-day time period shall be the responsibility of the Accounting Department.

SECTION 5500.00 FINANCIAL MANAGEMENT

Policy 5501.00 Budgets

Head Start, Early Head Start and Migrant/Seasonal Head Start Budget

The Community Assessment will be reviewed by the management staff in order to determine the appropriate location and size of each local program. This information, along with the previous year's actual expenditures, will be discussed with the Early Childhood Team, Executive Director, Head Start Policy Council, or the Migrant/Seasonal Head Start Policy Council, and the Governing Board.

A draft budget shall be presented to the Early Childhood Director, as well as the Executive Director, for discussion, revision and initial approval. The budget is presented to the Head Start Policy Council or Migrant/Seasonal Policy Council and the Governing Board for review, recommendations, and final approval.

The Early Childhood Director, Executive Director, and/or Fiscal Officer will have interaction with the agency's federal grant specialist from the Regional Offices in the budget preparation process.

The grant application requires submission to the Arkansas Clearinghouse for comments.

Required changes to the budget revisions will be submitted to the proper OHS Grants Office with prior approval from the Head Start Policy Council or the Migrant/Seasonal Head Start Policy Council and the Governing Board.

Policy 5501.10 All Other Budgets

It is the responsibility of the Fiscal Officer, assisted by the Accounting Specialist, to prepare budgets for all programs operated by the agency.

As the first step in the budget process, the Community Assessment and past expenditures will be reviewed. In addition, Governing Board members will provide input in order to determine funding needs for the upcoming program year. It is then the Fiscal Officer's responsibility to determine whether these funding needs can be met within the budget perimeters of each individual funding source. If the needs cannot be met, he or she will return to the Executive Director and Program Director with suggestions as to how the budget might be cut. The final decision on such cuts, however, will rest with the Executive Director and Program Director, as long as: (a) the final budget falls within the perimeters of the funding source and (b) the budget stays in line with general agency policy, such as the overall agency payroll schedule.

It is the policy of the agency that each grant accepted by this agency shall be self-sufficient; that is, each program shall bear the full burden of the costs necessary to operate the program. If the proposed budget cannot bear its full costs, the Fiscal Officer must verify that other funds are available for such additional costs and the Executive Director and/or Governing Board must concur in committing those funds for such a purpose.

Because programmatic and budgetary decisions are so closely related, it is necessary that communication be maintained between the Executive Director, Program Directors and the Fiscal Officer. Any programmatic change, which would affect the budget or vice versa should be communicated immediately to all concerned.

All budget proposals submitted by the agency shall be approved by the Governing Board and documented in the minutes.

Policy 5501.20 Monitoring Performance

It is the policy of the agency to monitor its financial performance by comparing and analyzing actual results with budgeted amounts. This function shall be accomplished in conjunction with the monthly financial reporting process.

Financial data shall be related to performance data in an annual report published each year. Cost to provide services per child shall be developed for each program providing services to children. Other unit cost information shall be developed by the Fiscal Officer as needed, or whenever practical.

Policy 5501.30 Agency Emergency Services Policy-Budget

CAPCA utilizes three-digit program codes to distinguish between various programs and funding sources. Regular CSBG funds are tracked using one program code, and CSBG CARES Act funds are tracked under a completely separate program code. The budget and corresponding revenues and expenditures for each program are keyed under the designated code. Budget to actual reports are ran based on the program code for the desired program.

Policy 5502.00 Audits

Role of the Independent Auditor

It is the policy of the agency to arrange for a single agency audit of the agency's financial statements to be conducted by an independent Certified Public Payroll Administrator each fiscal year based on requirements as outlined in Uniform Guidance 200.501. In addition to completing the audit report, the CPA firm will assist with completion of the Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations (Form SF-SAC).

Selection of the CPA Firm

The Governing Board is responsible for hiring of an independent CPA firm to complete the annual audit. The Board shall review the selection of the CPA Firm every 5 years to ensure competitive pricing and a high quality of service.

The following factors shall be considered in selecting the CPA Firm:

- The firms' reputation in the nonprofit community.
- The depth of the firms' understanding of and experience with not-for-profit organizations and federal reporting requirements under Uniform Guidance 2 CFR 200 Subpart F Audit Request.
- The firm has demonstrated ability to provide the services requested in a timely manner.
- The ability of firm personnel to communicate with CAPCA's management and accounting personnel in a professional and congenial manner.
- The audit firm must meet state licensing requirements, the applicable independence standard, and comply with applicable requirements for peer review and continuing professional education.

A Written Request for Proposal (RFP) will be sent to prospective audit firms and shall include the following information:

- Introductory information about the agency
- List of programs to be audited, with the number of funded slots, budget amounts and matching requirements
- Nature of the services required
- Previous audit finding or questioned costs
- Qualifications of the audit firm
- Term of the engagement
- Accounting Department assistance availability
- Reports to be included in the audit report
- Requirements for the contractual agreement
- Timing, report review, number of report copies required, and exit interview
- Working papers retention requirements
- Proposal evaluation criteria
- Due date, mailing addresses and contact person

Minimum Proposal Requirements from prospective CPA firms shall be:

- The Audit firm must demonstrate the experience necessary to conduct this audit.
- Key personnel must have the education and experience in conducting audits of non-profit organizations specializing in childcare or related services.
- The audit firm must meet state licensing requirements, the applicable independence standard, and comply with applicable requirements for peer review and continuing professional education.
- The firm must demonstrate a record of responsible work.
- The firm must be willing to provide technical assistance to the agency.

In order to narrow down the proposals to the top selections, the Fiscal Officer shall rank proposals based on criteria as outlined in the RFP. The ranking and copies of all proposals shall be reviewed by the Executive Committee of the Governing Board. Final interviews of each firm are conducted by the Executive Committee, Executive Director and Fiscal Officer, who makes the final recommendation to the full Governing Board for approval.

Preparation for the Annual Audit

Designated Employees shall be actively involved in planning and assisting the independent accounting firm in order to ensure a smooth and timely audit of its financial statements. In that regard, the Accounting Department shall provide assistance to the independent auditors in the following areas:

Planning – The Fiscal Officer is responsible for delegating the assignments and responsibilities to accounting staff in preparation for the audit. Assignments shall be based on the list of requested schedules and information provided by the independent accounting firm.

Involvement - The accounting department will do as much work as possible in order to assist the auditors and, therefore, reduce the cost of the audit.

Interim Procedures – To facilitate the timely completion of the annual audit, the independent auditors may perform selected audit procedures prior to CAPCA's year-end. By performing

significant portions of audit work as of an interim date, the work required subsequent to year-end is reduced. Employees will assist as much as possible in order to provide requested schedules and documents and to otherwise assist the auditors during any interim audit fieldwork that is performed.

Throughout the audit process, it shall be the policy of the agency to make every effort to provide schedules, documents, and information requested by the auditors in a timely manner.

Concluding the Audit

Upon receipt of a draft of the audited financial statements of the agency from its independent auditor, the Fiscal Officer shall perform a detailed review of the draft, consisting of the following procedures:

- Carefully read the entire report for typographical errors
- Trace and agree each number in the financial statements and accompanying footnotes to the accounting records and financial statement
- Review each footnote for accuracy and completeness

Any questions or errors noted as part of this review shall be communicated to the independent auditor in a timely manner and resolved to the satisfaction of the Executive Director and Fiscal Officer.

It shall also be the responsibility of the Executive Director and Fiscal Officer to review and respond in writing to all management letters or other internal control and compliance report findings and recommendations made by the independent auditor.

Distribution of the Audit Report

A representative from the Auditing Firm shall present the audit report to the Governing Board at the first regular scheduled meeting following the issuance of the report.

Audit reports shall be mailed to all required funding sources in a timely fashion after the issuance of the report. Audit reports shall be kept on file in the Accounting Department. Any audit findings shall be addressed and audit recommendations shall be implemented.

Any programmatic audits shall be kept on file in the Accounting Department in the appropriate grant file.

AUDIT RESOLUTIONS (OFFICE OF COMMUNITY SERVICES)

If there should be any findings, recommendations, observations, or questioned costs in the annual audit reports submitted to the Office of Community Services, it is the responsibility of the Accounting department, Executive Director and Program Director to respond to the Office of Community Services within (30) thirty calendar days from the date OCS notifies the agency of its findings and recommendations.

It is noted that CAPCA may take exceptions to particular findings and recommendations, but the rationale for such exceptions should be clearly set out in the response. The response should point out corrections already made and state what action is proposed and the estimated completion date of such action. All documentation supporting actions taken must be available for review.

Appeal Process for Disallowed Expenditures

A written appeal for disallowed expenditures shall be made within (30) thirty days of the notice of disallowance and shall contain a clear statement of the issue(s) in which the agency wishes to have considered.

OCS should offer the agency an informal hearing conducted by OCS Assistant Director or his/her designee. The decision on the appeal shall be made in writing within (30) thirty days of the hearing and is final.

The agency is allowed legal counsel during the course of the appeal. CAPCA has the right to appeal this decision to the Circuit Court of any county in which we are located or do business, or to the Circuit court of Pulaski County. This request must be filed within (30) days of receipt of appeal decision.

All final disallowances shall be satisfied within (90) ninety days of the date of notification. Cash payments may be made to OCS, unless CAPCA has received written notice allowing an alternative means of notification. Failure to satisfy a final disallowance or take corrective action to remedy deficiencies in the accounting system and internal controls after the audit may result in corrective action, suspension, termination of status as an eligible entity, or other remedial action.

NOTE: OCS has the right to bring suit or take other appropriate legal action to recover amounts in question.

Policy 5503.00 Insurance

Overview

It is the policy of CAPCA to maintain reasonable and adequate insurance coverage for all of the following categories:

- Building and contents/general liability
- Child, staff and volunteer accident
- Vehicle collision and liability
- Fidelity Bonding
- Board and employee practice (D&O)
- Workers' Compensation
- ERISA Coverage for Retirement Plan

Insurance policies are maintained by the Fiscal Officer and updated annually.

Claim Processing

Workers' Compensation claims are processed by the Human Resource Director.

Accident claims for any enrolled children injured during agency activities are processed by the Facilities Supervisor. An accident report, insurance claim signed by the parent/guardian, and the bill from the medical facility are required for processing.

Copies of claims processed resulting in a refund for the agency are forwarded to the Accounting Department.

All other claims will be processed by the Accounting Department after consulting with the Program Directors.

SECTION 5600.00 FEDERAL AWARDS

Policy 5601.00 Administration of Federal Awards

Preparation and Review of Proposal

The Executive Director, along with Program Directors, is responsible for preparing proposals for projects that the agency intends to pursue. All proposals shall be reviewed by the Executive Director prior to submission to government agencies or other funding sources. The Fiscal Officer shall prepare and/or review the proposed budget. Final proposals shall be reviewed and approved by the Governing Board. The Head Start Policy Council shall review and approve all proposals for the Head Start and Early Head Start, and the Migrant/ Seasonal Policy Council shall review all Migrant/Seasonal Head Start proposals.

The Board authorizes the Executive Director to sign all contracts on behalf of the agency.

Post-Award Procedures

After an award has been made, the following steps shall be taken:

- Verify the specifications of the grant or contract. The Executive Director and Fiscal Officer shall review the terms, time periods, award amounts, and expected expenditures associated with the award. A Catalog of Federal Domestic Assistance (CFDA) number shall be determined for each award. All reporting requirements under the contract or award shall be reviewed. The Executive Director, Fiscal Officer and Program Director responsible for the award shall initial and date the signed award.
- The Fiscal Officer shall create a new fund number and any necessary general ledger account numbers. New accounts shall be established for the receipt and expenditure categories in line with the grant or contract budget.
- A file is established for each grant or contract. The file contains the proposal, all correspondence regarding the grant or contract, the final signed award document and all reports submitted to the funding sources. The Accounting Specialist shall maintain the grant files.

Compliance with Laws, Regulations, and Provision of Awards

CAPCA recognizes that as a recipient of Federal funds, the agency is responsible for compliance with all applicable laws, regulations, and provision of contracts and grants. To ensure the agency meets this responsibility, the following policies apply with respect to every grant or contract received from a federal agency:

- The Agency shall take the following steps to identify all applicable laws, regulations, and provisions of each grant and contract:
 - Read each award and summary of key compliance requirements and references to specific laws and regulations.
 - The Executive Director and/or Fiscal Officer shall identify and communicate any special changes in policies and procedures necessitated by federal awards as a result of the review of each award.
 - The Executive Director and/or Fiscal Officer shall take all reasonable steps necessary to identify applicable changes in laws, regulations, and provision of contracts and grants. Steps taken in this regard shall include, but not be limited to, reviewing subsequent grant and contract renewals, and communications with federal awarding agency personnel.

- The Fiscal Officer shall cooperate with the agency's independent auditors by informing the CPA firm as to applicable laws, regulations, and provision of contracts and grants, and communicating known instances of noncompliance with laws, regulations and provision of contracts and grants to the auditors.

In accordance with 2 CFR 200.32 Financial Management, it is the policy of CAPCA to maintain a financial management system that provides for accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements of Uniform Guidance and/or the award.

Development and Administrative Costs

Any administrative or development cost charged to federal programs must be necessary and of benefit to the program. Administrative cost for the Head Start, Early Head Start and Migrant/Seasonal Head Start programs shall not exceed 15% of the total cost unless a waiver has been granted. Community Services Block Grant, Weatherization, and Low-Income Home Energy Assistance Program administrative costs will not exceed 10% of the total cost of each program. Administrative costs shall be tracked monthly for compliance by the Fiscal Officer.

CAPCA operates other federal awards that have limited restrictions on administrative cost. Each award will be reviewed to ensure all regulations are followed.

Non-Federal Share

The Federal Assistance Award for the Head Start, Early Head Start and Migrant/ Seasonal Head Start programs shall not exceed 80% of the total budget, unless a waiver has been granted.

Budget and Program Revisions

It is policy to request prior approval from federal awarding agencies for any of the following program or budget revision requiring prior written approval.

- Change in the scope or objective of the project or program, even if there is no associated budget revision requiring prior written approval.
- Change in some key personnel (Executive Director, Early Childhood Director, Fiscal Officer, Human Resource Director) specified in the application or award document.
- The absence for more than three months, or a 25% reduction in time devoted to the project, by the approved Center Manager.
- The need for additional federal funding.
- The inclusion, unless waived by the federal awarding agency, of cost that require prior approval in accordance with 2CFR Part 200 Subpart E, Cost Principles.
- Transfer of funds allotted for participant support cost to other categories of expense.
- Transfer of funds allotted for equipment, construction or major renovation.
- Changes in approved cost sharing or matching provided by CAPCA.
- The Governing Board (and Policy Council for Head Start), will be notified of budget changes requiring funding source approval.

Close Out of Federal Awards

The agency shall follow the close out procedures described in Uniform Guidance and in the grant agreements as specified by the granting agency.

The agency shall liquidate all obligations incurred under the grant or contract within 90

days of the end of the grant or contract agreement.

Policy 5602.00 Matching Funds

It is policy to claim contributions as meeting a matching requirement of a federal or state award based on the following criteria:

- Matching requirements can be met either by cash or in-kind contributions. Cash will not be counted as in-kind until it is actually spent on an allowable program cost.
- Unless provided under the grant document, a matching requirement may not be met by cost borne by another grant. In-kind matching funds may not count towards satisfying a matching requirement for two different grants.
- Contributions are allowable under 2 CFR subpart E, Cost Principles and conform to all provisions of CFR Part 200.
- The value placed on in-kind match shall be fair and reasonable.
- Services provided by individuals shall be valued at rates consistent with those ordinarily paid for similar work at CAPCA. If CAPCA does not have employees performing similar work, the rates shall be consistent with those ordinarily paid by other employers for similar work in this area. A list of rates to be used will be maintained by the Fiscal Officer.
- Contributions of consumables shall be valued at the market value at the time of donation.
- Contributions of space shall be based on independent certified appraisals of the space. Appraisals shall be updated every three to five years or unless market values of property change drastically. The value of donated space shall not exceed the fair rental value of comparable space as established by an independent certified appraisal of comparable space and facilities in a privately-owned building in the same locality.
- In-kind contributions shall be recorded on the appropriate forms (AD0015 and
- AD0016) by each location. Supporting documentation and forms shall be turned in weekly to the administrative office. Monthly reports will be sent to all locations. Actual in-kind totals are posted in each location for parents to review.
- The Accounting Specialist shall post in-kind totals to the General Ledger monthly.

Glossary

- **501(c)(3)** – IRS Code Section for a Nonprofit Corporation
- **AA** – Associate of Arts/Affirmative Action
- **ACAAA** – Arkansas Community Action Agencies Association
- **ACF (Administration for Children and Families)** - The branch of the U.S. Department of Health and Human Services that administers federally funded Child Care, Head Start, Community Services, TANF and Child Support programs. ACF programs are administered through 12 regional offices across the country.
- **ADA** – Average Daily Attendance/Americans with Disabilities Act
- **Administrative Costs** - The cost of developing and administering a direct service program, which is separate from the costs of the services themselves. Items considered an administrative cost may vary from program to program.
- **BA** – Bachelor of Arts
- **Block Grant** - A mechanism for consolidating and streamlining federal funding, giving more authority to states and communities for the design, delivery and oversight of services.
- **Board of Directors** - The Board of Directors of CAPCA is the governing body that establishes organization, fiscal and program policies. The Board supports the agency by identifying and developing resources to augment funds, visits or participates in program activities, participates in joint training opportunities with the Head Start Policy Council and assists in obtaining feedback from the communities about the quality of services provided by the agency.
- **BSE** – Bachelor of Science Education
- **CAA** – Community Action Agency
- **CACFP (Child and Adult Care Food Program)** - A state administered program funded by the U.S. Department of Agriculture that provides federal subsidies for meals and for income-qualifying participants in licensed nonresidential child care centers and licensed or licensed-exempt family or group child care homes.
- **CDA (Child Development Associate)** - A credential earned by an early childhood educator who has demonstrated his or her skills in working with young children and their families by successfully completing an established credentialing process. The CDA credentialing process is administered by the council for Early Childhood Professional Recognition.
- **CDL** – Commercial Driver’s License
- **Center-Based Child Care** - Programs licensed or otherwise authorized to provide childcare services in a non-residential setting.

- **CEU – Continuing Education Unit**
- **CFR – Code of Federal Regulations**
- **COLA – Cost of Living Allowance**
- **Community Action Agency (CAA) (or Community Action Program{CAP}) - Either a public or private nonprofit organization, funded by the state Community Services Block Grant (CSBG), that administers and coordinates a variety of anti-poverty programs on a community-wide basis.**
- **Comprehensive Services - An array of services that meets the needs of and promotes the physical, emotional and cognitive development of the children and families enrolled in the program.**
- **Cost Allocation Plan - A systematic way, often a formula, of sharing costs among programs that are engaged in shared activities.**
- **Cost Per Child - For Head Start, an amount calculated by dividing the total program budget of the Head Start program by the number of children served. Costs per child are determined by a range of variables relative to program-specific services such as geographic, historical, community factors and cost components. These figures are not always useful in making comparisons across programs.**
- **CPA – Certified Public Accountant**
- **CSBG – Community Services Block Grant**
- **DCR – Direct Cost Rate**
- **DER: Designated Employee Representative**
- **Developmentally Appropriate Practice (DAP) - A concept of classroom practices that reflects knowledge of child development and an understanding of the unique personality, learning style and family background of each child. The National Association defines these practices for the Education of Young Children (NAEYC) in the book *Developmentally Appropriate Practice in Early Childhood Programs*.**
- **DHHS – Department of Health & Human Services**
- **DOE – Department of Energy**
- **DOT – Department of Transportation**
- **DUNS – Data Universal Numbering System**

- **Early Head Start - A comprehensive model for the delivery of services to pregnant women, infants and toddlers, and their families. Children remain eligible for Early Head Start services from enrollment until they are three years old.**
- **EEO – Equal Employment Opportunity**
- **ESG – Emergency Solutions Grant**
- **EFSP – Emergency Food & Shelter Program**
- **FAA – Financial Assistance Award**
- **FLSA – Fair Labor Standard Act**
- **FOIA – Freedom of Information Act**
- **FY – Fiscal Year**
- **Grantee - A public or private legal entity that receives federal funds to operate a program. The Head Start Bureau funds local providers as grantees; the Child Care Bureau funds state or tribe-designated entities as grantees.**
- **HSP: Head Start Policies and Procedures**
- **Head Start Program Performance Standards - Federal Head Start regulations that establish the agency programmatic functions, activities and facilities required to meet the objectives and goals of the Head Start program as they relate to children and their families.**
- **ICR – Indirect Cost Rate**
- **IDA – Individual Development Account**
- **IM (Information Memorandum) - A document by which ACF transmits information about programs other than a proposed regulation or policy. An IM is effective for four years.**
- **In-Kind - A contribution of property, supplies or services that is contributed by non-federal third parties without charge to the program. In-Kind can be part of the non-federal share requirement.**
- **LEA (Local Education Agency) - The public education entity (school) or its designee for the city, town or country.**
- **LEP – Limited English Proficiency**
- **MOU – Memorandum of Understanding**
- **Non-Federal Share - Cash or in-kind resources that a Head Start grantee is required to generate that benefits Head Start and are contributed by non-federal sources without charge to the program. Twenty percent of the total Head Start grant award must consist**

of a non-federal match (i.e., there must be \$.25 in non-federal funds for every \$1.00 of federal support). This term may also be used for other federal grants.

- **OCS – Office of Community Services**
- **OHS (Office of Head Start) - Division of ACF, U.S. Department of Health and Human Services that administers the Head Start program. The bureau develops and oversees regulations based on the Head Start Act, Head Start Program Performance Standards and other legislation.**
- **PI (Program Instruction) - A document by which ACF transmits information to grantees other than a proposed regulation or policy.**
- **PIP – Program Improvement Plan**
- **Policy Council - A decision making body, required by the Head Start Program Performance Standards, that oversees the delivery of services to children and families in Head Start programs. Councils must include community representatives, and at least 51% of the members must be parents of currently enrolled Head Start children.**
- **QIP – Quality Improvement Plan**
- **RFP (Request for Proposals) - The formal system whereby the federal government or other funders solicit bids from agencies and institutions.**
- **ROMA – Results Oriented Management Accountability**
- **T & TA – Training and Technical Assistance**
- **TANF (Temporary Assistance for Needy Families) – This is a block grant to states and some tribes that covers benefits, administration, expenses and services to low-income families transitioning off public assistance. Each state or tribe determines eligibility, benefit levels, services and time limits for low-income families. (Federal law stipulates that the time limit shall not exceed five years.) Many states transfer TANF funds to finance childcare programs or other services.**
- **TEFAP – The Emergency Food Assistance Program**
- **Uniform Guidance – 2CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.**
- **WAP – Weatherization Assistance Program**