

# Constitution

## **Council of State Administrators of Vocational Rehabilitation (CSAVR)**

**Adopted October 5, 1966**

**amended November 15, 1994, November 2001,  
October 31, 2007, and November 4, 2015, and May 20, 2020**

### Article I – Name

- A. The name of the organization shall be the “Council of State Administrators of Vocational Rehabilitation,” herein referred to as the “Council”.

### Article II – Mission

- A. Mission of the Council shall be to maintain and enhance a strong, effective and efficient national program of public vocational rehabilitation which, in partnership with education, business, and the workforce system, empowers individuals with disabilities to achieve employment, economic self-sufficiency, independence inclusion and integration into communities.

### Article III – Purpose

- A. The purpose of the Council shall be to:
  - 1. Provide a forum to enable Administrators of State Vocational Rehabilitation Agencies (SVRA) to study, deliberate, and act upon matters affecting the vocational rehabilitation of persons with disabilities;
  - 2. Provide a resource for the formulation and expression of the collective points of view of State Vocational Rehabilitation Agencies on all issues affecting the provision of vocational rehabilitation services to persons with disabilities;
  - 3. Serve as an advisory body to the Rehabilitation Services Administration and to other governmental agencies as they develop policies and administer programs affecting the vocational rehabilitation of persons with disabilities;
  - 4. Serve as an advisory body to other associations on matters pertaining to the vocational rehabilitation of persons with disabilities;
  - 5. Provide a means of communication and joint action with similar organizations in the health, education, welfare, business and workforce systems, as the services of such organizations are related to the provision of vocational rehabilitation and employment services to persons with disabilities;
  - 6. Conduct, support and participate in research and demonstration leading to improvement of vocational and other rehabilitation services to persons with disabilities;
  - 7. Inform the public with respect to the effect of disability in lives of individuals and the benefits that accrue to persons with disabilities and society for the provision of vocational rehabilitation services;

8. Advocate for the enhancement of the national public program of vocational rehabilitation services; and
9. Lead and support development of effective working relationships with businesses through the National Employment Team (NET).

#### Article IV – Membership

- A. All states and territories, including the District of Columbia, the Virgin Islands, Puerto Rico, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands, having an approved vocational rehabilitation component in the unified or combined state plan to provide services to persons with disabilities under the Rehabilitation Act, as amended, are eligible for membership in the Council. Members in good standing shall be those state SVRA's who have paid their dues in accordance with the Operating Manual.
- B. Each state has a unit of government having a primary responsibility for the administration of vocational rehabilitation or vocational and other rehabilitation services as identified in the approved state plan. The Administrator of this unit, who must devote full time to the vocational rehabilitation program, or one other person designated as an alternate will represent the agency on the Council. This agency will have one vote on Council affairs cast by the unit administrator or alternate.
- C. If there are two rehabilitation agencies in the state, each with a full-time Director, one with responsibility to provide vocational rehabilitation services to blind individuals, and the other with responsibility to provide vocational rehabilitation services to other persons with disabilities, and neither agency is responsible administratively to the other, each agency shall have one member, one vote, or one alternate on the Council.
- D. Any question of eligibility for membership by agency or individual will be resolved on communication to the Executive Committee.

#### Article V – Regions

- A. The membership of the Council shall be divided into 9 regions as designated by the Executive Committee and approved by majority vote of the Council.

#### Article VI – Administration

- A. Executive Committee
  1. There shall be an Executive Committee composed of the following voting members:
    - a. President (Current President votes only in the event of a tie)
    - b. President-Elect
    - c. Immediate Past President
    - d. Treasurer
    - e. Nine (9) Regional Representatives
    - f. Performance and Accountability Committee Chair
    - g. Operations and Personnel Committee Chair
    - h. Careers and Business Relations Committee Chair
    - i. Customer Services for Adults Committee Chair
    - j. Customer Services for Transition and Youth Committee Chair

2. Any Executive Committee member who may hold two positions on the Executive Committee shall only carry one vote total.
  3. The Chief Executive Officer (CEO) shall be a non-voting ex-officio member of the Executive Committee.
  4. The Executive Committee shall be comprised of no fewer than two voting members that are also members in good standing with the National Council of State Agencies for the Blind (NCSAB).
  5. An Executive Committee quorum is defined as a majority of voting Executive Committee members plus one, with a minimum of five regional representatives or their alternate(s). Voting is permitted in person or remotely.
  6. In the absence of a Committee Chair, State Directors serving as a Co-Chair of a Core Committee may serve as an alternate for voting on the Executive Committee.
  7. Past Presidents of CSAVR shall be non-voting ex-officio members of the Executive Committee unless serving another capacity as a voting member.
- B. Authority and Responsibilities of the Executive Committee
1. The authority and responsibilities of the Executive Committee shall include:
    - a. Entering into agreements with other organizations, when such agreements will facilitate the attainment of the purposes of the Council;
    - b. Adopting a budget and establishing policies for disbursing and accounting for funds;
    - c. Planning for meetings of the Council, including the development of agendas for such meetings;
    - d. Hearing and acting on reports of all committees;
    - e. Authorizing the appointments of special committees;
    - f. Acting upon nominations of the President for committee assignments;
    - g. Appointing a committee to nominate officers;
    - h. Assigning functions and duties to regional members of the Council;
    - i. Promulgating regulations needed to carry out the purposes of the Council and performing such other duties as are usually expected of executive bodies; and
    - j. Reporting to the Council on its activities.
- C. Officers
1. The officers and duties of the Council shall be:
    - a. President
      - i. Serve as Chair of the Administration Committee.
      - ii. Preside over the meetings of the Council and its Executive Committee;
      - iii. Appoint Core Committee Chairs
      - iv. Appoint Core Committee Co-Chairs;
      - v. Provide leadership to support the work of committees;
      - vi. Represent the Council whenever such official representation is needed;
      - vii. Lead the development of an annual work plan; and

- viii. Lead the Operational and Core Committee Chairs to establish priorities, objectives, and outcomes to be accomplished.
  - b. President-Elect
    - i. Serve as Chair of Policy Committee;
    - ii. Perform the duties of the President when the President is unable to do so; and
    - iii. Perform other duties as deemed necessary by the President.
  - c. Treasurer
    - i. Serve as the Chair of the Finance Committee;
    - ii. Collaborate with the CEO and President for the development and presentation of an annual budget.
    - iii. Provide a financial report at business meetings of the Council and Executive Committee;
    - iv. Periodically reviewing the financial status of the Council; and
    - v. Perform other duties as deemed necessary by the President.
  - d. Immediate Past President
    - i. Serve as the Chair of the Membership Engagement Committee
    - ii. Advise the incoming President to assure an appropriate transition; and
    - iii. Perform other duties as deemed necessary by the President.
2. Officers shall:
- a. Serve as officers of the Executive Committee;
  - b. Be responsible for hiring the Chief Executive Officer; and
  - c. Be responsible for evaluating the performance of the Chief Executive Officer and making recommendations to the Executive committee regarding compensation and other terms of employment for the Chief Executive Officer.
- D. Vacancies
1. The President shall appoint a representative to serve as Core Committee Chair in the event of a vacancy of both the Chair and Co-Chair.
  2. When the Presidency is vacated, the President-Elect shall serve as President for the balance of the term.
  3. When the Office of President-Elect becomes vacant, the office shall remain vacant until the next meeting of the Council, at which time the vacancy shall be filled by election for the remainder of the term.
  4. When both the Office of President and President-Elect are vacant concurrently, the most immediate past President eligible to serve shall assume the duties of the President and the Office of President-Elect shall remain vacant until the next meeting of the Council. At that time, the vacancies shall be filled by election for the remainder of the term, if any remains. If there are no past presidents available, then the Treasurer will fill the post until the next regular meeting of the Council.

5. When the Office of Treasurer becomes vacant, the President shall appoint, with the approval of the Administrative Committee, a successor to serve for the remainder of the term.

E. Chief Executive Officer

1. Will serve at the discretion of, and be responsible to the Executive Committee and will:
  - a. Establish and maintain an effective management system;
  - b. Establish and maintain necessary business and accounting;
  - c. Be responsible for the appointment, discipline, and removal of such other staff as are necessary to carry out the functions and duties of the Council;
  - d. Prepare and submit to the Officers a proposed annual budget for all aspects of the Council's operation;
  - e. Prepare and submit to the officers annually a report on the activities and achievements and propose staff priorities to achieve the Council's goals for the coming year; and
  - f. Establish and maintain effective working relationships between the Council, Federal agencies, NCSAB, other organizations, and the Congress.

F. Operating Year

1. The operating and fiscal year for the Council shall by July 1 – June 30.

#### Article VII – Meetings

- A. There shall be two regular meetings annually unless decided otherwise by a two-thirds vote of the Council.
- B. Special meetings of the Council may be called by the President with the approval of the Executive Committee or a majority of the Council.
- C. Special meetings shall also be called by the President upon the petition of a majority of the Executive Committee or a majority of the Council.
- D. For the purposes of a special meeting, participation from a majority of the members in good standing will constitute a quorum.
- E. A tentative agenda for each meeting of the Council shall be available to members 30 days prior to the meeting. Summary materials shall be available to members within 60 days following a meeting.
- F. The Executive Committee shall meet as often as it is necessary to transact the interim business of the Council or when a meeting is requested by the President or the majority of the Executive Committee.

#### Article VIII – Nominations and Elections

- A. The Membership Engagement Committee will solicit nominations for President-Elect and Treasurer.
  1. One or more persons for each vacancy to be filled will be nominated.
  2. Additional nominations may be made by Council members at the time nominations are presented.

- B. Officers shall be elected by majority vote at the last Annual Meeting of the Council and shall take office the following July 1.
- C. Regional Representatives of the Executive Committee shall be elected by members of each region no later than the last Annual Meeting of the Council.
  - 1. Regions must hold elections at a minimum of every three years prior to the beginning of each fiscal year.
  - 2. Regional Representatives will begin serving the following July 1.

#### Article IX- Committees

- A. The Council shall have such committees as the Executive Committee deems necessary.
- B. State Directors, or designees shall have voting privileges at Committee meetings to move any action items to the full Executive Committee.
- C. In the absence of the State Director, the State Director may assign vote to an alternate from their state agency. This designation must be communicated to and acknowledge by the President in writing prior to such vote.

#### Article X – Dues

- A. Agency dues shall be assessed by the Council in accordance with the Operating Manual.

#### Article XI – Amendments

- A. Amendments to the Constitution and Operations Manual may be proposed by the Executive Committee.
- B. Amendments must be provided to the Council in writing at least twenty-four hours before Council vote.
- C. Amendments may be adopted by a two-thirds vote of the members of the Council at a regular meeting.
- D. Amendments may be proposed by any member of the Council in a regular meeting, referred to the Executive Committee for study and recommendation, and voted upon by the Council at the next regular meeting, regardless of the recommendation of the Executive Committee.

#### Article XII – Dissolution

- A. If the Council should ever be dissolved, remaining assets shall be distributed on a pro rata basis consistent with dues paid by the members of the Council.
- B. In no case shall remaining assets be distributed to any individual.

# Operating Manual

## **Council of State Administrators of Vocational Rehabilitation**

**Adopted October 5, 1966**

**By the Executive Committee of the Council**

**amended September 30, 1975, July 10, 1980, July 30, 1984**

**August 3, 1994, July 31, 1996, July 23, 2001,**

**August 2004, November 4, 2015, XXXX**

This Manual is developed for the purpose of guiding the Officers and Committee Chairpersons of the Council in their administration of the Council's programs.

### **Incorporation and Tax Exemption**

1. The Council will be incorporated in the District of Columbia.
2. The Council will operate under the appropriate section of the Internal Revenue Code.
3. The Chief Executive Officer (CEO) of the Council will ensure the proper reporting of incorporation and tax exemption are made in accordance to applicable laws.

### **Fiscal Budget**

1. The Council will conduct its fiscal affairs on annual budget.
2. The budget year will begin July 1 and end the following June 30.
3. The Executive Committee of the Council will adopt a budget for the fiscal year. This budget may be reviewed by the Executive Committee at any time and revised as indicated.
4. It shall be the duty of the CEO, with the assistance of the President and Treasurer, to prepare the budget.
5. The budget may be amended by the Executive Committee by a majority vote.
6. Copies of the budget will be distributed to all Council members for their information.
7. The CEO will execute the budget, without the prior approval of the Executive Committee, with respect to individual expenditure items.
8. The minimum general classifications of the budget shall be:
  - a. Income shall be divided into balance brought forward, dues to be collected, grants, and other;
  - b. Expenditures shall be divided into salaries and benefits, travel, operating costs and professional services.
9. It is the responsibility of the CEO to recommend budget revisions during the fiscal year, if projected operating, or programmatic needs makes such revisions necessary.

### **Fiscal Collecting, Safeguarding, and Disbursing Fund**

1. The Council shall act as its own agent collecting, safeguarding and disbursing Council funds.
2. The Council shall have and maintain Director's and Officers' Insurance.

3. The Council Treasurer will give the Executive Committee an accounting of income and expenditures at each business and executive committee meeting, or upon request by a member of the council.
4. Council bills will be presented to the CEO for processing and payment.

#### Fiscal Audit

1. The Financial Accounts of the Council will be reconciled annually by an independent auditing firm, with a full-scale audit being conducted every third year.
2. The CEO may seek authority from the Executive Committee for additional audits in any given year.
3. A full audit report and executive summary are provided to the Executive Committee. If requested by a member of the Executive Committee, the CEO will make arrangements for the chief auditor to discuss report findings at an Executive Committee meeting.
4. The Finance Committee shall review and assess the auditor standard of work no less than every three years.

#### Meetings of the Council and Executive Committee

1. Meetings of the Council will be conducted as provided for in Article VII of the Constitution.
2. The CEO, under the leadership of the President, will be responsible for the development of the agenda for all meetings of the Council.
3. Called by the President, the Executive Committee will meet at least twice during each fiscal year. The agenda will indicate the principle business to be transacted.
4. The President may conduct meetings of the Executive Committee by other means when face to face meetings are not necessary or practical. The agenda will indicate the principle business to be transacted.

#### Regions

1. Members of the Council shall be divided into 9 regions.
2. Regional Representatives are responsible to:
  - a. Convene and host two meetings per year;
  - b. Serve in a liaison capacity between the Executive Committee and the members of the Council to carry out liaison responsibilities and assure understanding of Council activities;
  - c. Provide reports on regional activities as requested by Executive Committee at a minimum of twice a year;
  - d. Transmit ideas, recommendations, or any information requested by the individual members in the region to the Executive Committee; to convey the response of the Committee to the regional members; to represent their regions in all deliberations of the Executive Committee.
  - e. Serve on an operational committee as assigned by the President.



## Nominations and Elections

1. Nominations and elections shall be governed by the provisions of Article VIII of the Constitution.
2. The Membership Engagement Committee shall solicit nominations for President-Elect and Treasurer. They shall nominate one or more persons for each vacancy to be filled; additional nominations may be made by Council members at the time nominations are presented.
3. No individual shall be nominated without their expressed permission.
4. The Membership Engagement Committee shall present its nominations during the business session of the last annual meeting of each fiscal year.
5. The Membership Engagement Committee will have ballots available.
6. When there is more than one nomination for an office voting shall be by secret ballot.
7. Each State Agency will have one vote. In the absence of the State Director, the State Director may assign vote to an alternate from their state agency. This designation must be communicated to and acknowledge by the President in writing prior to such vote.
8. A quorum for the purposes of election during a business session shall be defined as a majority of voting members plus one. A majority of votes is required for election.
9. In case of multiple nominations for one position, if no one nominee has a majority, the two nominees receiving the highest number of votes will contest in a second election.
10. Regional Representatives of the Executive Committee shall be elected by members of each region for a term of three years.
11. Officers and members of the Executive Committee elected at the business meeting shall serve for the period of July 1 – June 30.
12. Vacancies shall be handled in accordance with Article VI of the Constitution.

## Dues

1. The agency dues will be assessed upon the sum of the Federal allocation as follows:

<b>State Federal Allocation Range</b>	<b>Formula</b>
\$0 – \$10 million	\$1,750 plus .0005 X federal allocation amount
\$10 – \$25 million	\$4,000 plus .000375 X federal allocation amount
\$25 - \$50 million	\$8,000 plus .00025 X federal allocation amount
\$50 – \$110 million	\$16,000 plus .000125 X federal allocation amount
\$110 million and above	\$32,000 plus federal allocation - \$100 million .000125 up to a maximum of \$44,000.

2. Assessments are due at the beginning of the CSAVR Fiscal Year (July 1).
3. Agencies will be billed annually.
4. If an agency does not pay its dues by the Fall CSAVR meeting, that agency will lose all standing as a member and forfeit all benefits of membership until such a time its dues are paid.

## Committees- Overview

1. The work of the Council shall be conducted through Operational and Core Committees, Subcommittees, and Professional Networks.
2. Operational Committees
  - a. The Council shall establish four Operational Committees whose membership shall be comprised of state VR directors.
    - i. Administration Committee
      1. The administration committee is responsible for oversight and support of the Councils Internal Operations.
      2. This committee is made up of the President, President-Elect, Immediate Past President, Treasurer and chaired by the President
    - ii. Finance Committee
      1. The finance committee is responsible for the Council annual budget and monitoring, overseeing audits, ensuring all fiduciary responsibilities are being met.
      2. This committee is chaired by the Treasurer and staffed by three Regional Representatives.
    - iii. Policy Committee
      1. The policy committee is responsible for work related to policy issues and maintaining the Council Constitution and Operating Manual to ensure they are in good standing and adequately represent the organizational structure and function.
      2. This committee is chaired by the President-Elect and staffed by three Regional Representatives.
    - iv. Membership Engagement Committee
      1. The membership engagement committee is responsible for engaging State Directors to support the work of the Council, solicit nominations for Officers and Committee Chairs to be submitted to President annually, and reports the elected Regional Representatives to the Executive Committee each year.
      2. This committee is chaired by the Immediate Past President and staffed by 3 Regional Representatives.
  - b. Operational Committees shall meet a minimum of two times per year. Virtual participation is allowable.
  - c. The Chair of any Operational Committee may appoint additional member state agency directors for specific and time limited purposes.
3. Core Committees
  - a. CSAVR shall have five Core Committees and the Chair shall be appointed each fiscal year by the incoming CSAVR President.
    - i. Performance and Accountability Committee. The Performance and Accountability Committee is responsible for examining policies,

- guidelines, and related matters affecting the management of State Vocational Rehabilitation Agencies, including the review of proposed changes in Federal statistical and reporting requirements
- ii. The Operations and Personnel Committee. The Operations and Personnel Committee is responsible for examining, monitoring and considering developments and personnel as well as any projects regarding the evaluation of the Public Vocational Rehabilitation Program, and legal issues relevance to State Agencies.
  - iii. Careers and Business Relations Committee. The careers and business relations committee is responsible for consideration of issues relative to careers, development of career pathways, and employment of persons with disabilities through the Public Vocational Rehabilitation program utilizing a dual customer approach that integrates the needs of business to hire and retain talent that is skilled and diverse.
  - iv. Customer Services for Adults Committee. The customer services for adults committee is responsible for the consideration and deliberation of issues, policies, and programs impacting adults with disabilities served by the Public Vocational Rehabilitation program utilizing an inclusive holistic approach across disabilities that improve VR services and competitive integrated employment.
  - v. Customer Services for Transition and Youth Committee. The customer services for transition and youth committee responsible for the consideration and deliberation of issues, policies, and programs impacting youth with disabilities served by the Public Vocational Rehabilitation program utilizing an inclusive holistic approach across disabilities that improve VR services and competitive integrated employment.
- b. At the end of the fiscal year, each Core Committee Chair will resign.
  - c. A Core Committee Chair may be reappointed by the incoming CSAVR President.
  - d. In general, a Core Committee Chair shall not be held by one member for more than three consecutive years, unless serving in an interim capacity due to the inability to immediately fill the position.
  - e. The President may appoint Core Committee Co-Chairs. Co-Chairs do not carry an Executive Committee vote except in the absence of the Core Committee Chair and with advanced notice.
  - f. Committee Administrators to support the work of a Core Committee may be appointed by the Core Committee Chair as needed. Committee Administrators will be non-voting members of the Committee and shall be employed by a Council member state agency and approved by their director.
  - g. The President will establish the charge of each committee.
    - i. The committee charges will be specific for the coming year.

- ii. The goals and objectives to meet these charges will be developed and reported by the Committee Chairperson to the President, in writing, by September 1, each year.
  - iii. The Committee Chair will provide progress of their respective Committee during the regular convening of the Executive Committee.
- 4. Subcommittees
  - a. Any Core Committee Chair can establish a subcommittee to support the work of the Core committee.
  - b. The Core Committee Chair is responsible for providing oversight of the subcommittee and ensuring that all action items are cleared through the Executive Committee.
  - c. Member state agency staff may facilitate a subcommittee with the approval of the Core Committee Chair, President, and their respective Council member state agency director.
  - d. Subcommittee facilitators shall prepare a work plan and at least annual reporting of activities through the Core Committee Chair. Any recommendations for action by the Core Committee shall be submitted to the Core Committee Chair.
- 5. Professional Networks
  - a. Professional Networks to support the work of the Council may be established by the Chief Executive Officer in consultation with the President at any time.
  - b. Professional Networks, supported by CSAVR staff, will foster learning exchanges, training, and networking specific to issues related to the Public Vocational Rehabilitation program.
  - c. State VR Agency staff may facilitate a professional network with the approval of the President and their respective Council member state agency director..

#### Regional Members of the Executive Committee

1. As authorized in Article V of the Constitution, the Regional Members of the Council are assigned to an Operational Committee along with their regular duties as members of the Executive Committee, and are responsible to:
  - a. Serve in a liaison capacity between the Executive Committee and the members of the Council; to follow-up in their regions on committee reports and other information from the Executive Office, in order to assure understanding and encourage feedback to the Executive Office; to carry out liaison responsibilities on other matters of critical need.
  - b. Promote regional Council meetings in order to further the work of the Council, the State-Federal Vocational Rehabilitation Program, the development of individual members of the Council, and to serve as Chairperson of such meetings.
  - c. Transmit ideas, recommendations, or any information requested by the individual members in the region to the Executive Committee; to convey the response of the Committee to the members; to represent their regions in all deliberations of the Executive Committee.

## Fiscal Policies

### Council of State Administrators of Vocational Rehabilitation

- A. The Finance Committee is delegated authority to approve procedures that ensure the preservation of the authority of the Council to perform the duties of the organization, including:
1. Responsibility to review and monitoring of the expenditure of funds and use of resources that are authorized under the annual budget;
  2. Ensuring that all other fiduciary responsibilities are met;
  3. Responsibility for assisting in the coordination and review of audits; and
  4. Duty to supervise and evaluate staff and other personnel responsible to administer and comply with fiscal policies and procedures.
  5. The Finance Committee is authorized in the Constitution to:
    - a. Review fiscal policies;
    - b. To make recommendations for revision of fiscal policies, as appropriate; and
    - c. To approve procedures consistent with fiscal policies.
  6. The Chief Executive Officer is responsible for the oversight and implementation of fiscal policy.
- B. Definitions in terms of these policies
1. Accountant: The term “accountant” means the person, whether an employee or a contacted entity designated to perform accounting procedures which include:
    - a. Reconciliation of banking records;
    - b. Analysis of accounts as necessary for preparation of accurate financial statements;
    - c. Entering credits and debits to various accounts as necessary to maintain an accurate General Journal; and
    - d. Provision of advice to the Executive Committee and management on sound financial practices.
  2. Payroll firm: the term “Payroll firm” means an entity retained by the corporation to manage payroll, 401K contributions and other payroll-related functions.
- C. Finances
1. The Financial Committee will consist of the Treasurer and three Regional Representatives.
  2. The fiscal year of the Council shall be July 1 through June 30.
  3. The fiscal policies of the Council shall assure that operations meet all legal requirements and are conducted in a reasonable and prudent manner.
  4. Policies and procedures shall assure fiscal controls, including separation of duties between personnel is reasonable, considering:

- a. The size of the organization and its budget; and
  - b. Standards common within similar organizations in the non-profit sector.
5. Policies and procedures should consider internal controls that protect the assets of the organization and should follow Generally Accepted Accounting Principles (GAAP) as applicable to the organization accounting methods consistently applied. Contract and grant accounting may require additional policies and procedures that conform to the grantor's rules and regulations which the organization shall implement as applicable to those contracts and grants.
6. The Chief Executive Officer is responsible for keeping all financial documents, including original contracts, leases and documentation of transactions, but may delegate this duty as appropriate.
7. Financial operations shall be conducted according to a budget.
8. The Chief Executive Officer shall present a proposed budget annually to the Executive Committee.
  - a. It shall be the duty of the CEO, with the assistance of the President and Treasurer, to prepare the budget.
  - b. The proposed budget shall include lines for each major classification necessary to support activities in all major areas of operation.
9. The Executive Committee shall approve the budget when satisfied that the budget meets the needs of the organization without exceeding available resources.
10. The Chief Executive Officer may move funds between line items up to 10% or \$1000, whichever is more, of the line item.
  - a. Movement of funds in excess of 10% or \$1000, whichever is more, of a line item shall be reviewed by the Finance Committee and be recommended to the officers of the Executive Committee.
11. The Executive Committee may modify the budget as it deems appropriate.
  - a. Any modification is subject to the approval of the Grantor when a contract requires such approval.
12. Fiscal policies shall guide Officers, the Chief Executive Officer, staff and others authorized to exercise the authority of the Council regarding all substantial areas of operations, including:
  - a. Budgets;
  - b. Accounting Systems;
  - c. Personnel and Payroll;
  - d. Contracts and Grants;
  - e. Authorization and payment of expenses;
  - f. Resource Development and Accounts Receivable;
  - g. Asset Protection and Inventory Management; and
  - h. Banking and Investment.

13. Members of the Council staff shall use the Council authorized credit card or may choose to be reimbursed for reasonable expenses incurred in the course of their duties in accordance with Council Fiscal Procedures.
14. Members of the Executive Committee and volunteers shall be reimbursed for reasonable costs associated with approved travel and in accordance with Council Fiscal Procedures.
15. The Finance Committee may approve procedures that clarify and/or provide exceptions to these policies.
16. Contracts which legally bind the Council in excess of \$25,000 whether or not included in the approved budget and which span more than one budget year require Finance Committee review and recommendation to Executive Committee. Recurring contracts in the normal course of business such as engagement of services of accountants, auditors, payroll agents, and direct operational support services should be included in the annual budget and are approved through the budget process.
17. The Chief Executive Officer, with approval from the Executive Committee, shall retain an independent firm to reconcile the Financial Accounts of the Council, prepare, and present to the Executive Committee an annual financial report for the Council, with a full-scale audit to be conducted no less frequently than every third year.
18. The Chief Executive Officer shall obtain proposals for services such as bookkeeping, audit and tax return preparation every three to five years as directed by the Finance Committee. The Chief Executive Officer and Finance Committee shall review proposals and make recommendations for engagement of service providers. Consideration will be given to past performance and ability to timely respond to the Council needs. Pricing of services shall not be the sole consideration when choosing a service provider.
19. Each year the Chief Executive Officer shall seek to have the auditor complete the reconciliation of Financial Accounts of the Council or audit as soon as is practical, but no more than 180 days after the end of the fiscal year.
20. At least two members of the Finance Committee shall be present in person or by teleconference during the entrance and exit conferences for the audit.
21. The Executive Committee may invite the auditor to present the report at its first meeting after it is prepared or at such other meeting as it decides.
22. Procedural changes may be recommended by the Finance Committee to ensure compliance with fiscal policies and procedures.