



Policies and Procedures

First 5 Modoc Children & Families Commission

- Section 1: Accounting and Budgeting
- Section 2: Fund Balance
- Section 3: Contracting and Procurement
- Section 4: Administrative Rate
- Section 5: Conflict of Interest
- Section 6: Conflict Checklist
- Section 7: Records Retention
- Section 8: Public Records Request

Approved: 11/9/11

Reviewed: 9/12/12; 7/10/13; 7/9/14; 9/9/15; 7/12/17; 7/11/18; 7/10/19

Revised: 5/14/14; 7/13/16; 11/14/18; 7/10/19

Section 1: Accounting and Budgeting Policy & Procedures

Approved: 7/8/09 Revised: 7/14/10; 3/9/11; 7/10/19 Reviewed: 7/13/11; 7/10/19

The First 5 Modoc County Children and Families Commission is a public agency operating in accordance with the MOU between Modoc County and the Children and Families Commission. The Commission Trust Funds and Operating Account are held in the Modoc County Treasury. Financial transactions flow through the Modoc County Auditor's office and the Modoc County Treasury. The Commission undergoes an annual outside financial audit, conducted with the understanding the Commission operates as an independent entity from the County.

Purpose

The purpose of this policy is to describe how Commission staff provides adequate internal control of accounting and budgeting practices on the day to day operations of First 5 Modoc.

Receiving State Commission Disbursements

Revenue received for the operation of the Commission is submitted from the State Children and Families Commission on a monthly basis, with a two month lag time, based on the Proposition 10 tobacco tax funds collected by the State Board of Equalization. The revenue allocated and transferred to the Commission is based on the percentage of Modoc County live births to State live births. The funds are remitted directly to the Modoc County Treasury where they are placed in the Modoc County Children and Families Trust Fund Account 4571(Main Fund Account).

The State submits a *Disbursement to Counties by Month* report that reflects births for the most current year for which data is available, and the percentage applicable to the County. The Executive Director reviews the revenue remitted by the State each month to determine the reasonableness of the revenue.

1. Incoming State disbursement checks are deposited in the Modoc County Treasury.
2. Deposit records are forwarded to First 5 staff on a monthly basis from the Modoc County Auditor's Office.
3. Funds are disbursed from Trust Fund Account 4571 to the Operating Account 280 by the Modoc County journal request process. The authorized person to request journal transfers shall be the Executive Director.

Receiving Cash or Checks from other Entities

The authorized person to accept incoming cash or checks shall be the Executive Director. Cash or checks received directly are to be deposited into Trust Fund Accounts 4571 or Operating Account 280 within 10 working days.

Account deposits will be determined by the Executive Director based upon the revenue and/or refund received.

In the event that cash or checks are held overnight, they will be stored in a locked place until they are ready for deposit to the appropriate account.

Procedure for Processing Claims, Invoices, & Grant Payments

Verification and Authorization

There shall be different procedures for verifying claims and authorizing payments for various Commission transactions. The following table details the different procedures.

Type of Service Invoice	Person Preparing Warrant	Person Verifying Expenditure and Authorizing Payment	Back Up Documentation
Office-related expense; evaluation supplies	Executive Director	Executive Director and two approved Commissioners shall authorize.	Warrant and Invoice
Payment for Professional Services (Contractor)	Executive Director	Executive Director and two approved Commissioners shall authorize.	Warrant and Invoice
Payment to Grantees	Executive Director	Executive Director and two approved Commissioners shall authorize.	Quarterly Grant Expenditure Form, PEDS Data Reporting, Project Outcomes Chart with Program Evaluation and/or Surveys if applicable. Warrant and Invoice shall be kept in fiscal files.
Payment for travel and training expenses	Executive Director	Executive Director and two approved Commissioners shall authorize.	Warrant and Invoice accompanied by Modoc County Travel Reimbursement Form

**In the event the Executive Director is not available to process warrants or journal transfers in a timely manner, the Commission Chair may verify and authorize payment, as long as the payments are consistent with the budgeted amount for that line item.*

Accounts Payable Warrant for Vendors

Vendor invoices and grantee reports are received by the Executive Director. Where documentation is complete, the warrants are processed and forwarded for payment to the Modoc County Auditor within 5 working days. Before payment is authorized, the Executive Director verifies the services and/or product was received and approves the line item from which the payment should be made. The warrant is prepared; information is verified as correct, and signed by two Commission members. A copy of the warrant and invoice is filed in the Commission's financial records, according to the month of the fiscal year. A copy of the monthly *Income and Expense* report is provided to the Commission. Two Commission signatures are required on all warrants. As needed, Commission members are approved and re-authorized during a regular Commission meeting to sign for warrants. A copy of the approved Modoc County Signature Card is kept on file at First 5 Modoc and the original is forwarded to the Modoc County Auditor for verification purposes.

Purchase Orders and Credit Cards

At this time the Commission does not use Purchase Orders or Credit Cards.

Prepay Checks and Grant Start-Up Funds

Prepay warrants should be considered as a payment option of last resort. The payment schedule to Grantees shall be authorized by the Executive Director and included in the service contract, on an arrears basis. Should a special circumstance arise, such as a request for initial start-up funds, it will be brought before the Commission for approval. Any grantee receiving prepayment for services, and holding unspent funds at the close of fiscal year, will be required to remit those unspent funds to the Commission.

Monitoring of Expenditures

In addition to the monthly *Income and Expense* reports the Executive Director reconciles the Modoc County Auditor's reports with internal records and ensures they are available for audits as necessary. All necessary adjustments and corrections are made via the Modoc County Auditor journal request process and the rationale for the requested change is documented. Once a year the conversion made by the Executive Director from Cash Basis to Accrual Basis shall be reviewed for accuracy and corrections by the fiscal sub-committee before being presented to the outside independent Auditors during the yearly audit.

Payroll

All payroll for First 5 Modoc staff is contracted through the MOU with Modoc County. It is the practice of the Commission to annually adopt the Modoc County Employee MOU as policies and procedures for all First 5 Modoc staff. Original payroll records are kept and maintained by the Modoc County Auditor and copies of timecards, employee records, and monthly reconciliation to the Modoc County Auditor are completed and maintained by the Executive Director.

Account Records

1. *Income and Expense* reports are prepared by the Executive Director to provide monthly reporting and for the yearly audit report.
2. The Modoc County Auditor prepares a monthly trail balance and expenditure audit trail on the three accounts held with the Modoc County Treasurer. The Executive Director reviews and reconciles the reports on a monthly basis to the *Income and Expense* report.
3. The Executive Director will provide the Commission, during each regularly scheduled meeting, with the most current monthly *Income and Expense* report. This report details expenditure and revenue categories, as well as fund balance and fund commitments.
4. Quarterly the Modoc County Treasury submits an Interest Apportionment Report documenting the interest earned from accounts held with the treasury. The Executive Director reviews and posts accordingly.
5. All funds, less Petty Cash, are on deposit with the Modoc County Treasury.

Petty Cash

The Commission currently has a petty cash fund not to exceed \$100.00. Authority over the petty cash fund shall be with the Executive Director. The petty cash fund is kept in a locked box at all times and the Executive Director keeps the key in a separate locked location. Once a month the Executive Director will reconcile the petty cash fund and sign off showing proof of reconciliation. Receipts and documentation shall be remitted for reimbursement to the Modoc County Auditor's office as needed.

Travel Reimbursement Policy

First 5 Modoc staff are allowed reimbursement for travel expenses incurred while attending official functions, as long as expenses are reasonable, prudent and deemed appropriate by the Executive Director and/or Commission. Commissioners may receive reimbursement for travel expenses by Commission approval. Travel advance requests are permitted at the discretion of the Executive Director.

Mileage: Any traveler shall be reimbursed the maximum per mile rate approved by the Modoc County Auditor's Office. A 20 mile per month reimbursement shall be allowed to the Executive Director for conducting routine Commission material disbursements, errands, etc. All out of area mileage, over and above the monthly allowance, shall be computed from the traveler's work station to designated destination(s) and shall be coordinated and approved by the Executive Director.

Airfare: Travelers will be reimbursed actual cost(s) for use of a commercial airline. **In-Lieu of Airfare:** Traveler(s) may choose to use ground transportation for personal reasons even if air travel is the appropriate mode of transportation. Airfare Equivalent (AFE) shall be calculated as addressed on the Modoc County Travel Reimbursement claim form.

Meals: Cost of meals will be reimbursed, subject to the rates provided by the Modoc County Auditor.

Lodging: Accommodations shall be reasonable considering location, availability, meeting location, etc. Original receipts are required; a reservation confirmation is not acceptable.

Budgeting

Annual Grant Budget

The Executive Director prepares the annual grant budget that is then reviewed by the fiscal sub-committee. Once budget approval has been received by the fiscal sub-committee it is then brought before the Commission and adopted prior to each fiscal year at a regularly noticed public meeting.

Administrative Budget

The Executive Director prepares the annual administrative budget that is then reviewed by the fiscal sub-committee. Once budget approval has been received by the fiscal sub-committee it is then brought before the Commission and adopted prior to each fiscal year at a regularly noticed public meeting.

Long Term Sustainability Plan

The Executive Director prepares the Long Term Sustainability Plan that is then reviewed by the fiscal sub-committee. Once the plan has been approved by the fiscal sub-committee it is then brought before the Commission for adoption. It is reviewed and updated as needed. The Commission dedicates funds in alignment with the focus areas, goals and objectives of the First 5 Modoc Strategic Plan, which is reviewed and adopted annually.

Section 2: Fund Balance Policy & Procedures

Approved: 3/9/11 Reviewed: 7/13/11

Fund Balance:

The fund balance shall be reported, in the audited financial statements, using the following 5 categories, which are consistent with Statement 54 of the Government Accounting Standards Board (GASB):

1. Nonspendable
2. Restricted
3. Committed
4. Assigned
5. Unassigned

The determination of how the fund balance is reported under these categories shall be consistent with the guidelines provided in the *First 5 Financial Management Guide*.

Nonspendable Fund Balance

This category includes elements of the fund balance that cannot be spent because of their form, or because they must be maintained intact. For example:

- assets that will never convert to cash, such as prepaid items and inventories of supplies

Other assets that would be described under this category, but that are not applicable to First 5 Modoc at this time include:

- assets that will not convert to cash soon enough to affect the current period, such as non-financial assets held for resale; or
- resources that must be held intact pursuant to legal or contractual requirements, such as revolving loan fund capital or the principal of an endowment.

Restricted Fund Balance

This category includes resources that are subject to constraints that are externally enforceable legal restrictions. Examples include:

- Funding from the State Commission or foundations that are legally restricted to specific uses. For example, funds advanced by First 5 CA under specific agreements for services, or matching funds for specific initiatives would be reported as restricted funds.
- Funding that has been designated for legally enforceable contracts but not yet spent. This includes multi-year contracts.
- Funds legally restricted by county, state, or federal legislature, or a government’s charter or constitution.

Other assets that would be described under this category, but that are not applicable to First 5 Modoc at this time include:

- Amounts collected from non-spendable items, such as the long term portion of loan outstanding, if those amounts are also subject to legal constraints.

Tobacco tax allocations to county commissions are not automatically categorized as restricted fund balance. This is because the purposes for which tobacco tax allocations may legally be used are no narrower than the purpose for which the commissions were created in Proposition 10 enabling legislation.

Committed Fund Balance

Two criteria determine the committed fund balance:

- Use of funds is constrained by limits imposed by the government’s highest level of decision making. The highest level of decision making is the First 5 Modoc Commission. (Although the Commission is an entity of the County of Modoc, it has independent decision making authority.)
- Removal or modification of the use of funds can be accomplished only by formal action of the authority (i.e., commission) that established the constraints. Both commitments and modification or removal must occur prior to the end of reporting period; that is, the fiscal year being reported upon. Formal action of the Commission will be defined as an action taken at a publicly noticed First 5 Modoc County Commission meeting. For First 5 organizations, resources in this category would include:
 - Resources committed for a future initiative as long as commission action is also required to remove this commitment.
 - Resources that have been committed by a commission for specific agreements that have not yet been executed (such as an Intent to Award Decision), where commission action is also required to remove this commitment.
 - Resources committed as the local match for a State Commission initiative.

Assigned Fund Balance

The assigned portion of the fund balance reflects a commission’s intended use of resources, which is established either by the county First 5 Commission, a body created by the commission, such as a commission fiscal sub-committee, or an official designated by the commission (e.g., an Executive Director). The “assigned” component is similar to the “committed” component, with two essential differences, shown in the following table:

Key Differences between Committed and Assigned Fund Balance	Committed	Assigned
A decision to use funds for a specific purpose requires action of the First 5 Commission	Yes	No
Formal action of Commission is necessary to impose, remove or modify this constraint and formal action has taken place before end of reporting period	Yes	No

Another key difference is that the purpose of the assignment must be narrower than the fund itself. Consequently, tobacco tax revenues would not automatically be placed in the “committed” component Resources that fit into this category include

- Appropriation of a portion of existing fund balance sufficient to eliminate a projected deficit in the subsequent year’s budget, where the Executive Director may decide whether to use the entire amount.
- Resources assigned to a specific program or project or organization for which the commission has approved a plan or budget.
- Resources approved by a commission for a long range financial plan where formal approval is not required to modify the amount.

For First 5 Modoc County, the First 5 Commission can assign amounts under this category, and may also authorize the Executive Director to assign amounts under this category when that decision is consistent with the approved long term financial plan.

Unassigned fund balance

Resources in the fund balance that cannot be classified into any of the other categories are included here.

Fund Balance Classification Assignment

The most commonly used planned expenditures at year-end will be assigned as follows:

Expenditure Type	Fund Balance Assignment
Prepayment on Contracts	Nonspendable
Contracts, Funds advanced from First 5 CA (deferred revenue), Other grant fund advances	Restricted
Intent to Award decisions, Specific targeted program commitments reflected in the approved Financial Plan or approved budget	Committed
General granting commitments reflected in the approved Financial Plan.	Assigned

Due to the nature of Commission business, there is no foreseeable situation where an expenditure would be incurred for purposes for which amounts in more than one of the fund balance classifications could be used. All expenditures normally incurred by the Commission can be clearly delineated into one of the five fund balance classifications, as noted above. If a situation arises where there is a possibility of assignment into more than one category, the committed amount will be reduced first, followed by assigned amounts and then unassigned amounts. The Executive Director, under the direction of the Commission, shall clearly identify the specific intended use of the fund balance at year-end under one of the five fund categories, and will track the assignments accordingly.

Section 3: Contracting & Procurement Policy

Approved: 7/8/09 Reviewed 7/14/10; 7/13/11

General Information

Commissions are required to adopt policies and procedures governing purchases of supplies and equipment by written rule or regulations, and to make the rules available for public distribution. Commissions are also permitted to request the State Department of General Services to make purchases on their behalf.

General Procurement Standards

The Executive Director has the authority to approve the purchase of goods or services required by the Commission, without approval, in an amount not to exceed \$500 in accordance with the approved budget and Strategic Plan. Purchases that exceed \$500 must have prior approval from the Commission. The use of local business is encouraged as a source of supplies and services, unless no such business exists or such use results in unreasonable costs or delays.

Recycled products, instead of nonrecycled products, will be purchased when available at the same or lesser total cost than nonrecycled products, in accordance with Chapter 3.5 (commencing with Section 22150) of Part 3 of Division 2 of the public Contract Code. The Commission may give preference to suppliers of recycled products when they meet the above criteria.

The Commission will give preference to United States grown produce and United States processed foods when there is a choice and it is economically feasible, in accordance with Section 3410 of the Public Contracts Code. By economically feasible, the Commission will make purchases in accordance with the approved budget, the Strategic Plan, and fiscal spending requirements outlined in any Federal, State, or local funding.

General Contracting Standards

The Commission is permitted to award contracts that meet goals regarding minority-owned businesses, women-owned businesses, disabled veteran-owned businesses, and small businesses in accordance with Chapter 2 (commencing with Section 2000) of Part 1 of Division 2 of the Public Contract Code.

Competitive Bid Process

All purchases of goods or services covered by this policy, which exceed \$500 per unit, but are less than \$5,000 per unit, shall be purchased through an informal competitive bid process.

A minimum of three bids shall be obtained prior to selection. Written or documented oral quotations and statements of capacity must be obtained and presented to the Executive Director and the Chair for approval prior to contracting for these goods or services. Selection of the vendor shall be made with consideration of the bid price and the capacity of the bidder to fulfill the scope of work.

All purchases in excess of \$5,000 regardless of unit price shall be purchased through a formal bid process. Competition must be secured by quotations from three or more vendors who normally deal in the goods or services to be obtained.

1. The written quotations must include budgets detailed by line item and include specific information as to the capacity of the vendor.
2. Written scoring criteria must be provided in a published request for bids. The request for bids shall be published at a minimum for two weeks in the local newspaper. The request for bids may also be published in larger regional area papers, in trade publications or by other means likely to lead to competitive and quality bids.
3. Selection of the vendor shall be made with consideration of the bid price and the capacity of the bidder to fulfill the scope of work.

Independent Contracts

In the event First 5 Modoc serves as the fiscal agent for the Community or First 5 Regional Project, and release bids for contractors for those projects, involved community entities or counties comprising the First 5 Northwest Region shall serve as the advisory committee and shall make recommendations regarding contract language. The general practice shall be to release RFP's or similar competitive bid process to choose contractors. In the instance where the committee is in clear agreement to secure the services of a specific contractor for technical assistance services, (or similar services funded through a joint funding structure), and this agreement can be documented based on written confirmation, and the reason for a sole source contract for a trainer or consultant is reasonable and deemed to be in the best interest of the Commission, the community, or the region, then the Commission can proceed with this contract.

Once the Commission states its intent to award funds in response to a specific proposal or bid, the Executive Director will develop a contract that clearly defines the specific project activities, service benchmarks, budget

and outcome evaluation plan (linking to the most recently updated Strategic Plan) as well as other contract elements consistent with County of Modoc professional services language.

The contract becomes effective once approved by the Commission in a public meeting and executed by the Executive Director and the independent contractor. The term of the contract will be as stated in the executed contract.

Section 4: Administrative Rate Policy

Amended: 7/08/09 Reviewed 7/14/10; 7/13/11

Purpose

To establish a policy that limits the percentage of the First 5 Modoc operating budget that may be spent on administrative functions; to define the Commission's administrative costs in accordance with the California First 5 Commission's guidelines; and to establish procedures to monitor the Commission's administrative expenditures and to report any significant variances.

Policy on Administrative Costs

First 5 Modoc shall allocate in a responsible manner the funds necessary for the proper control and administration of the Commission's operations and activities. The maximum administrative rate for First 5 Modoc shall be limited to 25% of the annual operating budget for the fiscal year. The percentage of the Commission's administrative costs to the total current fiscal year operation budget will be calculated as the total administrative expenses (as defined below) for the fiscal year, divided by the total annual operating budget.

Definition of Administrative Costs:

Administrative costs for First 5 Modoc are defined in accordance with the First 5 Financial Management Guide, Chapter 6, issued by the California First 5 Commission in 2006. "Administrative costs" are the Commission's labor and benefits costs, and all services and supplies costs not readily identifiable as costs of the Commission's evaluation or programmatic activities.

Definition of Program Costs:

Costs incurred by First 5 Modoc that is readily assignable to a program or service provider (other than for evaluation activities) and/or in the execution of direct service provision.

Definition of Evaluation Costs:

Costs incurred by First 5 Modoc in the evaluation of funded programs based upon their accountability framework and data collection and evaluation required reporting to the state and local stakeholders.

Process to Monitor Administrative Costs:

On a quarterly basis, the Commission will receive financial reports (revenue & expenditure statements) that include year-to-date information on the Commission's administrative expenditures. Additionally, the statements will include information on the percentage of administrative costs in relation to the Commission's total annual operating budget, as tracked utilizing the Modoc County time study sheets.

On an annual basis, the Commission's Fiscal Sub-Committee will review this policy, including the definition of administrative costs and the maximum rate.

Actions if Significant Variances Occur:

In a public meeting, staff will report to the Commission on all unanticipated expenses that caused the administrative rate to exceed the maximum rate established by this policy, and will request the Commission's approval of the costs as exceptions to the established limit. Approved exceptions will not be considered administrative costs for the purpose of calculating the administrative percentage.

Section 5: Conflict of Interest Policy

Policy Description: This policy seeks to assure ethical behavior in compliance with California law.

Date Approved: 7/08/09 Reviewed: 7/14/10; 7/13/11

Notes/Policy Statement:

It is the intent of this policy to be consistent with the following sections of the Government Code:

- Article 4 (commencing with Section 1090) of Chapter 1 of Division 4 of Title 1 of the Government Code
- Article 4.7 (commencing with Section 1125) of Chapter 1 of Division 4 of Title 1 of the Government Code
- Chapter 7 (commencing with Section 87100) of Title 9 of the Government Code

Toward that end, First 5 Modoc is prohibited from entering into a contract if:

(a) The contract or grant directly relates to services to be provided by a commissioner or an entity the commissioner represents, or the contract or grant financially benefits a commissioner or the entity he or she represents, and

(b) The commissioner fails to recuse himself or herself from making, participating in making, or attempting to influence a decision on the grant or grants.

A. Commissioners are prohibited from making, participating in making, or in any way attempting to use their official position to influence a governmental decision in which they have a financial interest. Commissioners are required to file disclosure statements upon becoming a commissioner and annually thereafter. A Commissioner or staff person can determine whether an unlawful economic interest exists by asking him/herself the following questions:

1. Will the decision affect your personal expenses, income, assets or liabilities, or those of your spouse or dependent children?
2. Will the decision affect any business in which you, your spouse or dependent children have an investment of at least \$1,000?
3. Will the decision affect any real property (including mortgages, options or leases) in which you, your spouse or dependent children have an interest of \$1,000 or more, or any property within 75 feet of your property?
4. Will the decision affect any person or business that has paid you more than \$250, or has paid your spouse more than \$500 (including payments of salary, rent, interest, some loans, payments for sale of a house, car or investment, or other types of income) in the last 12 months?
5. Will the decision affect any business or person that gave or donated more than \$300 in cash or goods or other gifts to you in the last 12 months?
6. Will the decision affect a family member, close friend or other relative such that your judgment may be biased?
7. Is there any other interest you may have, or other family member or close friend might have, in the outcome of this proposal that your judgment may be biased?

The Commission will receive a checklist for each proposal received with the above questions. If the answer is “yes” to any of these questions, an economic interest exists which prohibits the Commissioner or staff person from participating in or using his/her position to influence a related decision.

B. Commissioners are required to file a Statement of Economic Interest annually with the Modoc County Clerks Office.

C. Unless an economic interest exists, as defined above (Section A), First 5 Commissioners have only a “remote” interest in contracts made by the Commission to agencies they represent, according to Government Code Section 1091.3 No conflict of interest exists as to a remote interest if the following process is followed. When the Commission is making a decision to fund an agency a Commissioner represents, the Commissioner shall declare his/her relationship to that agency and recuse him or herself from participating in or using his/her position to influence the decision.

Disclosure Statement: Each designated officer shall file an annual statement disclosing that officer’s interest in investments, real property and income designated as reportable.

References:

The Political Reform Act, Government Code Section 81000 et.seq. and Government Code Sections 1090, 1125, and 87100.

Section 6: Conflict of Interest Checklist

Question #1: Do you have an economic interest in the decision?

- a) Will the decision affect your personal expenses, income, assets or liabilities, or those of your spouse or dependent children?
 Yes **No**
- b) Will the decision affect any business in which you, your spouse or dependent children have an investment of at least \$1,000?
 Yes **No**
- c) Will the decision affect any real property (including mortgages, options, or leases) in which you, your spouse or dependent children have an interest of \$1,000 or more, or any property within 75 feet of your property?
 Yes **No**
- d) Will the decision affect any person or business that has paid you more than \$250, or has paid your spouse more than \$500 (including payments of salary, rent, interest, some loans, payments for sale of a house, car or investment, or other types of income) in the last 12 months?
 Yes **No**
- e) Will the decision affect any business or person that gave or donated more than \$300 in cash or goods or other gifts to you in the last 12 months?
 Yes **No**

Question #2: Do you have a non-economic interest in the decision?

- a) Will the decision affect a family member, close friend or other relative such that your judgment may be biased?
 Yes **No**
- b) Is there any other interest you may have, or another family member or close friend might have, in the outcome of this proposal such that your judgment may be biased?
 Yes **No**

If you answered “Yes” to any of the above questions, you have a conflict of interest and should not score the proposal.

Section 7: Records Retention Policy

Records Storage

The First 5 Modoc Commission shall keep and store records, as follows:

Original Signed Contracts:

Shall be kept in hard copy form for 10 years from the ending date of the contract, or the required length of time stipulated in the contract for records retention, whichever is longer.

Grant Applications, Scoring Materials, Copies of intent to Award Letters:

Shall be kept in hard copy form for 10 years.

Contract management files for grantees:

Shall be kept in hard copy form for 10 years from the ending contract date or the length of time stipulated in the contract records retention, whichever is longer.

Contract management files for funders:

Shall be kept in hard copy form for 10 years from the ending contract date or the required length of time stipulated in the contract for records retention, whichever is longer.

Audit Reports:

Shall be kept for the life of First 5 Modoc.

Annual Report:

Shall be kept for the life of First 5 Modoc.

Financial Files:

Shall be kept in hard copy form for 10 years. Financial files include transaction records and monthly financial reports to the Commission. The Modoc County Auditor keeps original transaction records on file (please see their policy and procedures for records retention).

Agendas:

Commission meeting agendas and their associated attachments shall be kept in hard copy form for five years.

Minutes:

Commission minutes shall be kept for the life of First 5 Modoc.

Official documents regarding Commission compliance with the governing legislation:

Such as conflict of interest code adoption, Board of supervisor Appointment, Application, etc., shall be kept for 10 years.

Section 8: Public Records Requests:

Government Code Sections 6250-6270

Purpose

The Public Records Act is designed to give the public access to information in possession of public agencies.

What's Covered

“Records” includes all forms of communication related to public business “regardless of physical form or characteristics, including any writing, picture, sound, or symbol, whether paper, fiber, magnetic, or other media.”

What's Not Covered

In balancing the public’s right to access public records with other rights and interests, including the individual right of privacy and the need for First 5 Modoc to be able to competently perform its duties, certain categories of records have been established to be exempt from public disclosure under specified circumstances. These include, but are not limited to, certain personnel records, investigative reports, drafts, confidential legal advice, records prepared in connection with litigation, real estate appraisals and evaluations made relative to pending acquisition of property.

What Must Happen

- Access is immediate and allowed at all times during normal business hours.
- First 5 Modoc will provide assistance in helping to identify records and information relevant to the request and suggesting ways to overcome any practical basis for denying access.
- First 5 Modoc has 10 days to decide if copies will be provided. In unusual cases (request is “voluminous,” seeks records held off-site, or requires consultation with other agencies), First 5 Modoc may upon written notice to the requestor give itself an additional 14 days to respond. These time periods may not be used solely to delay access to the records.
- First 5 Modoc will never make records available only in electronic form.
- Access is always free.
- Copy costs are limited to the direct cost of duplication. Fees typically run about .10 per page. Charges for search, review or deletion are not allowed. If a request for electronic records either (1) is for a record normally issued only periodically, or (2) requires data compilation, extraction, or programming, copying costs may include the cost of the programming.
- First 5 Modoc must justify the withholding of any record by demonstrating the record is exempt or that the public interest in confidentiality outweighs the public interest in disclosure.