

IREDELL COUNTY COUNCIL ON AGING, INC.

Serving Iredell's Older Adults for 50+ Years

**GOVERNANCE, FISCAL, AND OPERATIONS
POLICY BINDER
2025 EDITION**

Prepared by:

Jennifer Barraclough, Executive Director

Approved by:

Iredell County Council on Aging, Inc. Board of Directors

Effective Date: July 2025

Dedicated to the continued service and advocacy for older adults in Iredell County, North Carolina.

**Iredell
council
on aging**

Iredell County Council on Aging, Inc.
322 E. Front Street | Statesville NC 28677
(704) 873-5171 | www.iredellcoa.org

Purpose of the Governance, Fiscal, and Operations Policy Binder

The Iredell County Council on Aging (ICOA) has prepared this Governance, Fiscal, and Operations Policy Binder (2025 Edition) as a comprehensive reference for the organization's leadership, staff, and partners.

This binder consolidates all board-approved policies, fiscal procedures, and compliance requirements into one unified document that reflects ICOA's commitment to integrity, transparency, and accountability. It is designed to:

Ensure consistent interpretation and application of agency policies across all programs and sites;

Demonstrate compliance with federal, state, and local regulations, including requirements of the North Carolina Department of Transportation (NCDOT), Division of Aging and Adult Services (DAAS), and United Way of Iredell County

Provide a clear framework for fiscal stewardship, program delivery, and civil-rights compliance; and

Serve as a living document reviewed annually and amended as necessary by the Board of Directors.

The binder stands as both a compliance resource and a reflection of ICOA's long-standing mission to serve and advocate for the well-being of Iredell County's older adults.

MISSION & PURPOSE STATEMENT

Our Mission

The mission of the *Iredell County Council on Aging (ICOA)* is to **improve the quality of life for older adults in Iredell County** by promoting wellness, independence, and dignity through coordinated programs and services in the home and community.

Our Purpose

Established as the official focal point on aging for Iredell County, ICOA exists to:

1. Promote and improve the well-being of older adults through direct services, advocacy, and education.
2. Bring to public attention the needs, challenges, and opportunities of aging within our community.
3. Foster a positive attitude toward aging among all age groups and encourage intergenerational understanding.
4. Influence local, state, and national programs and policies that affect older adults.
5. Serve as an advisory body to the Iredell County Board of Commissioners and community partners on matters related to aging.
6. Secure and steward resources — public, private, and philanthropic — to sustain and expand vital services for older adults and caregivers.

Guiding Principles

- **Equity & Inclusion:** Serve all individuals without regard to race, color, religion, national origin, sex, age, disability, or income status.
- **Integrity & Accountability:** Uphold the highest standards of ethics, transparency, and fiscal responsibility.
- **Partnership & Collaboration:** Build strong networks with agencies, volunteers, and the community to maximize impact.
- **Compassion & Respect:** Value the dignity and independence of every person served.

(Adopted by the Board of Directors — 2025)

Section 1 – Foundational Documents

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2. IRS Determination Letter (501(c)(3))
3. Constitution & Bylaws
4. Board of Directors
5. Organizational Chart
6. Staff Job Descriptions Portfolio
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 - Director of Community Impact & Engagement
 - Iredell Senior Center Manager
 - South Iredell Senior Center Manager
 - Family Caregiver / In-Home Support Coordinator
 - Office Manager / Transportation Coordinator
 - Senior Nutrition Program Coordinator
 - Bookkeeper
 - Support Staff Job Descriptions
 - Blank Job Description Template
7. Compliance & Reference Documents
 - Subcontractor Contracts and Agreements
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 - Solicitation License
 - DUNS / UEI Verification

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1. Records Retention & Destruction Policy
2. Abuse & Molestation Prevention Policy
3. Insurance & Risk Management Overview

Section 7 – Personnel & Human Resources

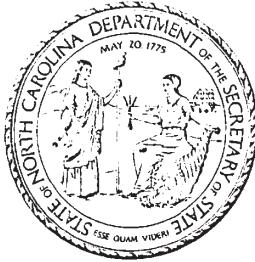
1. Employee Handbook
2. Employee Annual Training Requirements
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6. Annual Administrative Reference Documents
 - Pay Schedule
 - Holiday Schedule
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BOOK 15 PAGE 343

State of
North
Carolina

Department
of the
Secretary of State

To all to whom these presents shall come, Greeting:

I, Thad Eure, Secretary of State of the State of North Carolina, do hereby certify the following and hereto attached (4 sheets) to be a true copy of

ARTICLES OF INCORPORATION

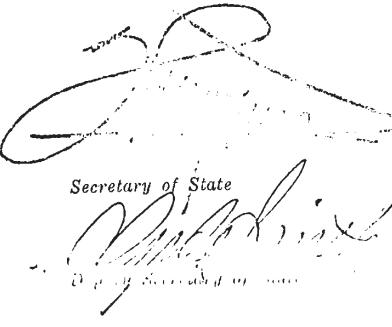
OF

IREDELL COUNTY COUNCIL ON AGING, INC.

and the probates thereon, the original of which was filed in this office on the 11th day of October, 1973, after having been found to conform to law.

In Witness Whereof, I have hereunto set my hand and affixed my official seal.

Done in Office, at Raleigh, this 11th day of October in the year of our Lord 1973.


Secretary of State
Thad Eure
Done in Office, at Raleigh, this 11th day of October in the year of our Lord 1973.

FILED

2011-10-13 10:11:13

ARTICLES OF INCORPORATION

OF

IREDELL COUNTY COUNCIL ON AGING, INC.

We, the undersigned, being natural persons of more than twenty-one years of age, do make and acknowledge these Articles of Incorporation for the purpose of forming a non-profit corporation under and by virtue of the laws of the State of North Carolina.

ARTICLE I

The name of the corporation shall be IREDELL COUNTY COUNCIL ON AGING, INC.

ARTICLE II

The period of duration of the corporation shall be perpetual.

ARTICLE III

The purposes for which the corporation is organized are:

(a) To engage in such matters or things as may accomplish or contribute to a better life and to advance the general welfare of the individuals of Iredell County, North Carolina, and particularly the older citizens, including, but not limited to, the social, economic and cultural ingredients of the general welfare of such individuals.

(b) To promote the health and welfare of aging citizens within Iredell County and the State of North Carolina, and to carrying on projects for the cultural betterment of the community; to promote charitable and educational benefits for the aging citizens of Iredell County.

(c) To help educate and inform elderly Americans and in particular those located within Iredell County with respect to economic, social and educational benefits available to them, and encourage and promote improvements in the programs, services and laws and regulations, with respect to such benefits available to aging individuals, including hospitalization, health and safety programs, insurance, housing, unemployment and social security.

(d) To do any and all lawful acts and things, except as hereinafter

OPE, McMILLAN & BENDER
ATTORNEYS AT LAW
STATESVILLE, N. C.

limited, and to engage in any and all lawful activities which may be necessary or desirable in connection with the effort to accomplish any one or more of the aforesaid purposes.

ARTICLE IV

The corporation is to have no members.

ARTICLE V

The directors of the corporation shall be elected in accordance with the method provided in the by-laws of the corporation.

ARTICLE VI

(a) Upon dissolution of the corporation, the Board of Directors of the corporation shall, after paying or adequately providing for the payment of all known legal obligations of the corporation, distribute the remainder of the estates as follows:

(1) Assets held by it in trust for specified purposes shall be applied, so far as is feasible, in accordance with the terms of the trust.

(2) Remaining assets, not held in trust, shall be applied so far as is feasible, toward carrying out the purposes stated in these Articles, or paid over, for such purposes, to one or more other organizations which qualify under Section 501 (c) (3) of the United States Internal Revenue Code or successor provisions thereto.

(b) In carrying out its purposes and in exercising its powers, the corporation shall be subject to the limitations that:

(1) No part of its net earnings shall inure to the benefit of any private shareholder, member or individual.

(2) No substantial part of its activities shall be the carrying on of propaganda, or otherwise attempting to influence legislation, or the advocacy of, or the campaigning for, objectives which can only be obtained by legislation or the defeat of proposed legislation.

(3) The corporation shall not participate in, nor intervene in, including the publication or distribution of statements, any political campaign on behalf of any candidate for public office.

(4) The corporation shall not engage in any activities which would cause the corporation to fail to qualify under Section 501 (c) (3) of the United States Internal Revenue Code or successor provisions thereto.

ARTICLE VII

The address of the initial registered office of the corporation is Department of Social Services, North Center Street, Statesville, Iredell County, North Carolina, and the name of its initial registered agent at such address is Ann Johnson.

E. McMILLAN & BENDER
ATTORNEYS AT LAW
STATESVILLE, N.C.

ARTICLE VIII

The number of persons constituting the initial Board of Directors of the corporation shall be two, and the names and addresses of the persons who are to serve as members of the initial Board of Directors are:

<u>NAME</u>	<u>ADDRESS</u>
Ann Johnson	Department of Social Services, North Center Street Statesville, North Carolina
William P. Pope	116 Court Street, Statesville, North Carolina
William H. McMillan	116 Court Street, Statesville, North Carolina

The names and addresses of all incorporators are:

<u>NAME</u>	<u>ADDRESS</u>
Ann Johnson	Department of Social Services, North Center Street Statesville, North Carolina
William P. Pope	116 Court Street, Statesville, North Carolina
William H. McMillan	116 Court Street, Statesville, North Carolina

ARTICLE IX

In addition to the powers granted non-profit corporations by the laws of the State of North Carolina, the corporation shall have power to engage in and carry out any and all lawful conduct, acts or deeds deemed necessary or desirable to the accomplishment of the purposes for which the corporation is organized, expressly including, but not limiting or excluding others, the power to make donations for the public welfare or for charitable, scientific or educational purposes; provided, however, that all such powers shall be subject to the limitations specified in Article VI as set forth hereinabove.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands and seals, this the 20th day of September, 1973.

Ann Johnson (SEAL)
Ann Johnson

William H. McMillan (SEAL)
William H. McMillan

William P. Pope (SEAL)
William P. Pope

Internal Revenue Service

Date: February 13, 2004

Iredell Council on Aging Inc
P O Box 344
Statesville, NC 28687 0344

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Mrs. Krebs 31-07986
Customer Service Specialist

Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:
23-7322660

Dear Sir or Madam:

This is in response to your request, regarding your organization's tax-exempt status.

In October 1974 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

IREDELL COUNTY COUNCIL ON AGING, INC.

CONSTITUTION AND BYLAWS

(Adopted May 29, 1973 – Amended 1994, 1996, 1997, 2002, and 2024; Reaffirmed 2025)

ARTICLE I – NAME

The name of this nonprofit corporation shall be **Iredell County Council on Aging, Incorporated (ICOA)**.

ARTICLE II – PURPOSE AND OBJECTIVES

The purpose of the Iredell County Council on Aging, Inc. is to establish an organization to educate and inform older adults with respect to economic, social, and educational benefits available to them and to help promote improvements in the programs, services, laws, and regulations related to such benefits as hospitalization, health and safety programs, insurance, housing, unemployment, and social security.

To promote and improve the well-being of older adults in Iredell County, the Council shall:

- a. Stimulate establishment of courses in health, education, recreation, nutrition, and other helpful subjects.
- b. Stress periodic health check-ups and assist when needed in securing these services.
- c. Channel information to older adults regarding available services, resources, and opportunities.
- d. Bring the community's influence, in all respects, to bear on local, state, and national programs for the aging.
- e. Serve as the official advisory board to the County Commissioners on matters pertaining to the objectives of the Council.
- f. Secure funds and other assets by way of donation, contribution, levy, or grant from city, county, state, and/or federal governments.

ARTICLE III – MEMBERSHIP AND RESPONSIBILITIES

Each member shall have equal rights and duties with respect to voting privileges, eligibility to elective office, and participation in activities and deliberations of the Council.

ARTICLE IV – BOARD OF DIRECTORS

Section 1. General Powers:

The business and affairs of the Corporation shall be supervised and controlled by its Board of Directors.

Section 2. Number and Terms of Office:

The Board shall consist of not fewer than nine (9) Directors. Directors shall be elected for three-year terms. Terms are designed to be staggered so that approximately one-third of the members are elected or re-elected each May. Members may serve no more than two (2) consecutive three-year terms and must be off the Board for at least one (1) year before being eligible for re-election. Persons elected shall take office in July.

If there are fewer than five (5) active members, the Board may temporarily suspend the three-year term limit and elect members for one-year terms until vacancies are filled.

Section 3. Member Emeritus:

At the discretion of the Board, any former Board member may be designated as a Member Emeritus. Members Emeritus may participate in discussions but shall not have voting privileges. Emeritus status must be approved by a majority vote of the Board annually each May.

Section 4. Election of Directors:

All Directors shall be elected by the Board at the annual meeting or by the Board acting for the membership if an annual meeting is not held.

Section 5. Removal:

Any Director may be removed from office, with or without cause, by a two-thirds (2/3) vote of the Board members present at any meeting where a quorum exists.

Section 6. Vacancies:

Vacancies shall be filled by majority vote of the remaining Directors for the remainder of the unexpired term.

Section 7. Attendance:

Board members are a vital link in providing services to older adults through active participation in setting policy. Two (2) unexcused absences annually from regular or special Board meetings may result in termination by a majority vote of the Board.

ARTICLE V – MEETINGS OF DIRECTORS**Section 1. Regular Meetings:**

The Board of Directors shall hold regular meetings quarterly, or at other intervals determined by the Chairperson.

Section 2. Special Meetings:

Special meetings may be called by or at the request of the Chairperson, a majority of the Directors, or the Executive Director.

Section 3. Notice of Meetings:

Notice stating the time and place of a meeting shall be provided at least forty-eight (48) hours in advance by any usual means of communication. Attendance at a meeting shall constitute waiver of notice, except when attendance is solely for the purpose of objecting to improper notice.

Section 4. Quorum:

A majority of the Directors shall constitute a quorum.

Section 5. Manner of Action:

Action by the majority of Directors present where a quorum exists shall be the act of the Board.

Section 6. Informal Action by Directors:

Action taken by a majority of the Directors without a meeting is nevertheless valid if written consent to the action is signed by all Directors and filed with the minutes, whether done before or after such action.

Section 7. Remote Participation:

Directors may participate in meetings via telephone, Skype, FaceTime, Zoom, GoToMeeting, or other electronic platforms, and may vote through these means. Email voting shall be permitted for urgent matters requiring immediate action, provided that all votes are recorded in the official minutes.

ARTICLE VI – OFFICERS**Section 1. Officers:**

The officers of the Corporation shall be a Chairperson, Vice Chairperson, Secretary, and Treasurer.

Section 2. Election and Term:

Officers shall be elected annually by the Board and shall serve until death, resignation, retirement, removal, disqualification, or until their successors are duly elected.

Section 3. Removal:

Any officer may be removed by the Board when, in its judgment, the best interests of the Corporation will be served thereby.

Section 4. Vacancies:

Vacancies shall be filled by majority vote of the Board.

Section 5. Duties:

- **Chairperson:** Presides over all Board meetings, represents the Corporation, and executes authorized documents.
- **Vice Chairperson:** Acts in the absence of the Chairperson and performs other duties as assigned.
- **Secretary:** Keeps minutes of meetings, attests corporate documents, and maintains official records.
- **Treasurer:** Maintains financial records, presents reports to the Board, and ensures compliance with fiscal policy.

ARTICLE VII – CONTRACTS, LOANS, CHECKS, AND DEPOSITS

1. The Board shall authorize officers or agents to execute contracts and financial instruments on behalf of the Corporation.
2. No loans shall be contracted or evidence of indebtedness issued unless approved by the Board.
3. Checks, drafts, or orders for payment shall be signed as determined by Board policy.
4. All funds shall be deposited in Board-approved depositories.

ARTICLE VIII – COMMITTEES

The Board may, by majority vote, establish permanent committees and may also establish special committees as needed.

Each committee shall have a Chairperson appointed by the Board and report its actions to the Board.

Standing committees may include, but are not limited to:

- Finance Committee
- Personnel Committee
- Program Committee
- Governance or Nominating Committee

ARTICLE IX – CONFLICT OF INTEREST**Section 1. Definition:**

A conflict of interest transaction is any transaction with the Corporation in which a member of the Board of Directors has a direct or indirect financial or personal interest.

Section 2. Disclosure and Abstention:

When any matter comes before the Board that may give rise to a conflict of interest, the affected member shall disclose the potential conflict, answer any questions as requested, and withdraw from discussion during the matter's consideration. The member shall abstain from voting, and their presence shall not be counted toward quorum.

Section 3. Compensated Services:

Nothing in this section shall preclude a Board member from receiving fair market value compensation for services rendered or expenses incurred on behalf of the Corporation, provided that the individual participates in a competitive bid process approved by the Board.

Section 4. Restrictions on Dual Service:

No member of the Board shall simultaneously serve as staff or owner of a contracted agency, a Senior Tar Heel Delegate, a Region F Aging Advisory Committee Member, a Home and Community

Care Block Grant Committee Member, or as a member of the Iredell Senior Center or South Iredell Senior Center Advisory Councils. Such dual service is deemed a conflict of interest.

ARTICLE X – GENERAL PROVISIONS

Section 1. Distribution upon Dissolution:

Upon dissolution of the Corporation, assets remaining after payment of all debts shall be distributed to a similar tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code.

Section 2. Indemnification:

Directors and officers shall be indemnified to the fullest extent permitted by law for actions taken in good faith on behalf of the Corporation.

Section 3. Fiscal Year:

The fiscal year shall begin July 1 and end June 30.

Section 4. Amendments:

These bylaws may be amended or repealed, and new bylaws adopted, by majority vote of the Board of Directors at any regular or special meeting. Notice of proposed amendments must be given at least ten (10) days prior to such meeting.



Serving Iredell's Older
Adults for 50+ Years

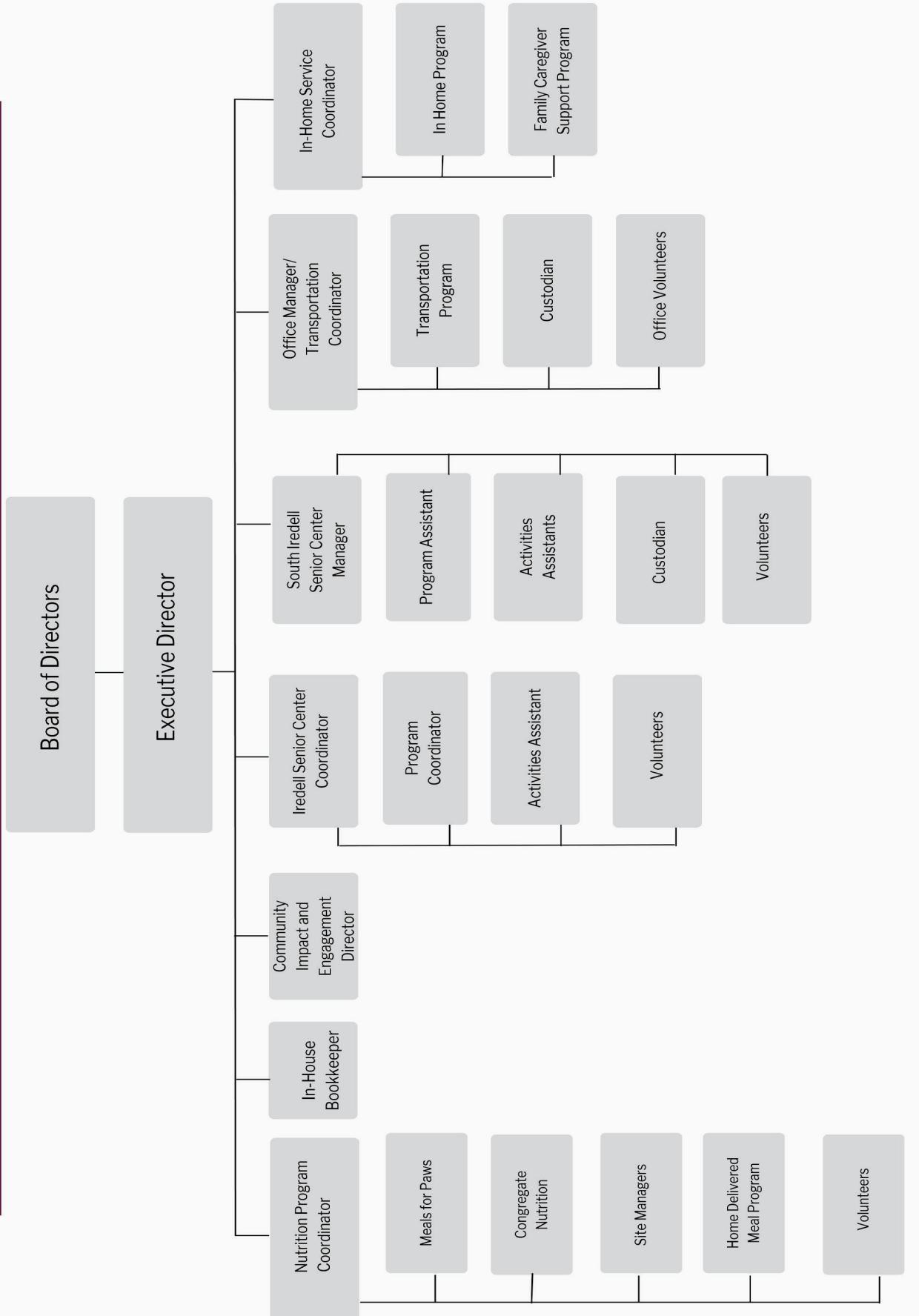
IREDELL COUNCIL ON AGING

BOARD OF DIRECTORS

2025

Mitzie McCurdy 260 West Ave Troutman, NC 28166 C:704 929 3637	Chairman
Barbara Hoke 521 Georgia Ave Statesville, NC 28677 H: 704 873 3432	Director
Kathy Stephens 112 Perennial Dr Mooresville, NC 28117 H: 704 660 1135	Director
Courtney McLain 118 Hanbury Ln Statesville, NC 28625 C:704 88 1509	Director
Michelle Lally 165 Sebastian Lane Statesville, NC 28677 H: 704 929 9757	Director
Renee Young 160 Ashmore Circle Troutman, NC 28166 C: 7048079777	Director
Jennifer Barraclough 220 Eastern Ave Rockwell, NC 28138 C: 980 258 9579	Executive Director

Iredell County Council on Aging, Inc.



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Iredell County Council on Aging, Inc.

Staff Position Summaries

I. PURPOSE

This page provides a concise overview of all current staff positions within the Iredell County Council on Aging (ICOA). Each summary describes the primary role and scope of responsibility; full job descriptions are maintained in the following pages of this section.

Executive Director

Leads the overall administration and strategic direction of the agency. Responsible for fiscal management, program oversight, staff supervision, board relations, compliance with federal and state requirements, and community representation.

Director of Community Impact and Engagement

Develops and manages community partnerships, marketing, volunteer engagement, and fundraising efforts. Coordinates outreach events and communications to increase awareness and public support for ICOA programs.

Iredell Senior Center Manager

Plans, coordinates, and supervises daily operations and activities at the Iredell Senior Center in Statesville. Ensures the center provides educational, recreational, and wellness opportunities for older adults through effective program planning, volunteer coordination, and community partnerships. Oversees facility operations and ensures compliance with SCOPE Senior Center Certification standards.

South Iredell Senior Center Manager

Plans, coordinates, and supervises daily operations and activities at the South Iredell Senior Center in Mooresville. Ensures the center provides educational, recreational, and wellness opportunities for older adults through effective program planning, volunteer coordination, and community partnerships. Oversees facility operations and ensures compliance with SCOPE Senior Center Certification standards.

Family Caregiver / In-Home Support Coordinator

Administers the Family Caregiver Support Program and In-Home Aide Services. Conducts assessments, develops care plans, coordinates referrals, and ensures compliance with service standards and documentation requirements.

Office Manager / Transportation Coordinator

Manages daily administrative functions and serves as liaison with ICATS for transportation scheduling and billing. Handles office operations, record management, and customer service while supporting fiscal tasks and staff communication.

Senior Nutrition Program Coordinator

Oversees home-delivered and congregate meal programs. Supervises Nutrition Site Managers and volunteers, monitors meal delivery routes, ensures food-safety compliance, and prepares state and local reports related to nutrition services.

Nutrition Site Managers

Manage the day-to-day operations of assigned congregate meal sites. Responsible for meal service coordination, volunteer supervision, attendance tracking, and ensuring compliance with food safety and DAAS Nutrition Program Standards. Report directly to the Senior Nutrition Program Coordinator and provide frontline support for participants and volunteers.

Bookkeeper

Maintains accounting records, prepares financial statements, reconciles accounts, and assists with grant billing and budget monitoring. Works with the Executive Director and Finance Committee to ensure fiscal compliance and transparency.

Support Staff Positions

Provide administrative, program, custodial, and logistical assistance across departments and senior centers. Support staff help maintain program efficiency, facility cleanliness, and participant satisfaction.

Blank Job Description Template

Serves as a standardized format for developing or revising job descriptions for new or modified positions. It includes required fields for job title, supervisor, classification, duties, qualifications, and approval dates.

Job Title:

Department / Program:

Reports To:

Classification:

Full-Time Part-Time Exempt Non-Exempt

Work Location:

Summary of Position:

Provide a concise overview of the position's main purpose and how it supports the mission of the Iredell County Council on Aging (ICOA).

Example: This position is responsible for providing direct program support and assisting with daily operations to ensure quality service delivery for older adults.

Essential Duties and Responsibilities:

List the primary job duties performed regularly.

1. _____
2. _____
3. _____

4. _____
5. _____

Qualifications:

Education: _____

Experience: _____

Skills / Certifications: _____

Physical Requirements (if applicable): _____

Supervision:

This position (check one):

Supervises other staff Does not supervise other staff

Supervises: _____

Reports directly to: _____

Work Environment:

Describe the setting in which the employee will perform their work (for example: office, senior center, community, or client homes) and any special conditions (for example: lifting requirements, flexible schedule, or travel expectations).

Acknowledgment and Approval:

Employee Signature: _____ Date: _____

Supervisor Signature: _____ Date: _____

Executive Director Signature: _____ Date: _____

Iredell County Council on Aging, Inc.

Compliance and Reference Documents

I. PURPOSE

This section ensures the Iredell County Council on Aging (ICOA) maintains essential compliance documentation required by federal, state, and local funding agencies, auditors, and the Board of Directors.

These records demonstrate ICOA's commitment to transparency, accountability, and adherence to nonprofit and grant-management standards.

II. DOCUMENTS INCLUDED

The following items shall be maintained in this section and updated annually or as new versions become available.

1. Subcontractor Contracts and Agreements

Copies of all current contracts and agreements with vendors, service providers, or partner agencies performing work on behalf of ICOA.

Each contract must include scope of work, term, funding source, payment terms, and signatures of authorized representatives.

2. Annual Audit

The most recent independent audit report and management letter prepared by a Certified Public Accountant (CPA).

Includes financial statements, auditor findings, and board acceptance documentation.

3. IRS Form 990

A copy of ICOA's most recently filed Form 990 (Return of Organization Exempt From Income Tax).

Serves as a public disclosure document for donors, funders, and stakeholders.

4. Solicitation License

The current Charitable Solicitation License issued by the North Carolina Secretary of State, required for fundraising and public contributions.

Must be renewed annually, with a copy kept in this section for audit verification.

5. DUNS / UEI Verification

Documentation of ICOA's active federal registration under the System for Award Management (SAM.gov).

Includes the DUNS or Unique Entity Identifier (UEI) confirmation page and renewal date.

III. RESPONSIBILITIES

1. The Executive Director ensures that all compliance documents are reviewed and updated annually.
2. The Bookkeeper assists with obtaining and filing current financial certifications.
3. The Board of Directors reviews this section each July to confirm all documents are current and on file.

IV. MAINTENANCE AND STORAGE

All documents listed in this section shall be kept in both physical form within the official agency binder and electronically on the ICOA network drive under the designated “Compliance and Reference” folder.

Older versions shall be archived in accordance with the Records Retention and Destruction Policy.

Approved by the Board of Directors: July 16, 2025

Section 2 – Governance & Administration

- Board Roles & Responsibilities
- Committee Policy
- Whistleblower / Ethics Policy
- Code of Conduct
- Conflict of Interest Policy

Iredell County Council on Aging, Inc.

Board Roles & Responsibilities Policy

(Adopted June 2023 – Updated June 2025)

I. PURPOSE

The purpose of this policy is to define the roles, responsibilities, and expectations of the Iredell County Council on Aging (ICOA) Board of Directors in fulfilling its legal, ethical, and fiduciary duties as the governing body of the organization. The Board is responsible for ensuring compliance with federal, state, and local laws, including requirements under NCDOT, FTA, and other funding entities.

II. SCOPE

This policy applies to all members of the Board of Directors and to any committees established under its authority.

III. POLICY STATEMENT

The ICOA Board of Directors serves as the legally constituted governing body responsible for oversight of the agency's mission, strategic direction, and financial stewardship. Each member shares equally in the fiduciary and legal responsibilities of the Board.

IV. BOARD COMPOSITION AND MEMBERSHIP

1. The Board shall consist of community leaders representing diverse backgrounds including business, finance, health, education, and aging services.
2. Members shall serve staggered three-year terms as established in the ICOA Bylaws, with eligibility for one additional consecutive term.
3. Board members may be re-elected after a one-year break following two consecutive terms, as defined in the Bylaws.

V. BOARD RESPONSIBILITIES

The Board of Directors shall:

1. Ensure the organization remains true to its mission and complies with all applicable laws and regulations.
2. Approve the annual operating budget and review financial statements on a regular basis.
3. Employ, support, and evaluate the Executive Director.
4. Adopt and uphold agency policies, including fiscal, personnel, and programmatic standards.
5. Ensure the organization maintains compliance with FTA, NCDOT, and 2 CFR Part 200 requirements.
6. Act as ambassadors of the agency and advocates for older adults in Iredell County.
7. Participate in Board and committee meetings, training, and planning sessions.
8. Disclose any potential conflicts of interest and recuse themselves when appropriate.
9. Maintain confidentiality and uphold the highest ethical standards.
10. Serve without compensation, except for pre-approved reimbursement of reasonable

expenses related to Board service.

VI. OFFICER ROLES

1. Chair: Presides over meetings, serves as spokesperson for the organization, and ensures that Board actions are carried out.
2. Vice Chair: Assists the Chair and assumes responsibilities in the Chair's absence.
3. Secretary: Ensures accurate recordkeeping of all meetings and Board actions.
4. Treasurer: Oversees financial matters, reviews monthly statements, and chairs the Finance Committee.

VII. FIDUCIARY DUTIES

Board members shall uphold the following fiduciary principles:

- Duty of Care: Act in good faith and make informed, prudent decisions.
- Duty of Loyalty: Place the organization's interests above personal or professional interests.
- Duty of Obedience: Ensure that ICOA complies with its mission, governing documents, and applicable laws.

VIII. MEETING ATTENDANCE AND PARTICIPATION

1. Board members are expected to attend all scheduled meetings and actively participate in discussions and decision-making.
2. Two unexcused absences in a fiscal year may result in review and possible removal by majority Board vote.
3. Members may attend meetings in person or via electronic means such as Zoom, phone, or other approved platforms.

IX. COMPLIANCE AND TRAINING

1. All Board members shall complete orientation within 60 days of appointment.
2. Annual training will include a review of fiscal oversight, conflict of interest, Title VI, and ethics requirements.
3. Board members must sign annual acknowledgments confirming receipt and understanding of key policies including this document, the Conflict of Interest Policy, and the Code of Conduct.

X. ADOPTION AND REVIEW

This policy shall be reviewed every two years or as required by federal or state law changes. Revisions must be approved by the ICOA Board of Directors.

Iredell County Council on Aging, Inc. | Adopted June 2023 – Updated June 2025

Iredell County Council on Aging, Inc.

Committee Policy

(Adopted June 2023 – Updated June 2025)

I. PURPOSE

The purpose of this policy is to define the structure, purpose, and responsibilities of committees established by the Iredell County Council on Aging (ICOA) Board of Directors. Committees assist the Board in carrying out its fiduciary, strategic, and oversight responsibilities. All committees operate under the authority of the Board and in accordance with ICOA's Bylaws.

II. SCOPE

This policy applies to all standing, ad hoc, and special committees established by the Board of Directors. It includes Board members, staff liaisons, and community representatives serving on ICOA committees.

III. POLICY STATEMENT

Committees are created to enhance the effectiveness of the Board of Directors by allowing focused discussion, evaluation, and recommendations on specific areas of governance or operations. Committees do not have independent decision-making authority unless expressly delegated by a formal Board resolution.

IV. TYPES OF COMMITTEES

1. Standing Committees – Permanent committees established to oversee key organizational functions. Standing committees may include, but are not limited to:
 - a. Finance Committee – Oversees budgeting, audits, financial reporting, and fiscal compliance.
 - b. Governance Committee – Oversees Board recruitment, orientation, training, and evaluation.
 - c. Programs & Services Committee – Reviews program performance, outcomes, and compliance with funding requirements.
 - d. Fund Development Committee – Supports fundraising efforts, donor engagement, and public relations.
2. Ad Hoc Committees – Temporary committees created to address a specific need or project. These dissolve automatically after the task or project is completed.
3. Special Committees – Established by the Board to address time-limited issues such as strategic planning, facility expansion, or policy review.

V. FORMATION AND MEMBERSHIP

1. The Board of Directors may establish committees by majority vote.
2. The Board Chair appoints all committee chairs and members, subject to Board confirmation.
3. Committees must include at least one member of the Board of Directors. Non-Board members may serve when approved by the Board, based on expertise or community representation.
4. The Executive Director may serve as a non-voting staff liaison to committees.

VI. ROLES AND RESPONSIBILITIES

Committee Chairs shall:

1. Schedule meetings and prepare agendas in consultation with the Executive Director or Board Chair.
2. Ensure minutes are recorded and distributed to all members and the Board.
3. Report committee activities and recommendations at each regular Board meeting.
4. Ensure compliance with ICOA policies, Bylaws, and applicable state and federal requirements.

Committee Members shall:

1. Participate actively in meetings and assigned tasks.
2. Review materials in advance and contribute to informed decision-making.
3. Maintain confidentiality and avoid conflicts of interest.
4. Represent ICOA with professionalism and integrity in all committee-related activities.

VII. REPORTING AND OVERSIGHT

1. All committees report directly to the Board of Directors through their designated Chair.
2. Recommendations from committees require Board approval before implementation unless specific decision-making authority has been delegated.
3. Committee reports shall be included in the official meeting minutes of the Board.

VIII. COMPLIANCE AND REVIEW

This policy shall be reviewed every two years or as required by federal, state, or organizational changes. Revisions must be approved by the ICOA Board of Directors.

Iredell County Council on Aging, Inc.

Whistleblower & Ethics Policy

(Adopted June 2023 – Updated June 2025)

I. PURPOSE

The purpose of this policy is to ensure that all employees, board members, and volunteers of the Iredell County Council on Aging (ICOA) act with integrity, transparency, and accountability in the conduct of their duties. This policy also establishes procedures for reporting suspected unethical or unlawful behavior, including fraud, waste, abuse, or violations of organizational policy.

II. SCOPE

This policy applies to all ICOA employees, contractors, volunteers, and members of the Board of Directors. It also applies to any individual or organization doing business with ICOA.

III. POLICY STATEMENT

ICOA is committed to the highest standards of ethical conduct and compliance with all applicable federal, state, and local laws, as well as with FTA, NCDOT, and 2 CFR Part 200 requirements. All personnel are expected to uphold honesty, fairness, and respect in the performance of their duties.

No employee, volunteer, or board member who reports a concern in good faith shall suffer harassment, retaliation, or adverse employment consequences. Retaliation against a whistleblower who reports suspected misconduct is strictly prohibited.

IV. REPORTING PROCEDURE

1. Employees and volunteers should report suspected unethical or illegal activities to their immediate supervisor or the Executive Director.
2. If the concern involves the Executive Director, reports may be made directly to the Board Chair or another designated officer of the Board.
3. Reports may be made verbally, in writing, or anonymously. Anonymous reports should provide sufficient detail to allow for investigation.
4. All reports will be treated confidentially to the greatest extent possible.
5. ICOA will promptly investigate all reported concerns, and appropriate corrective or disciplinary action will be taken where warranted.

V. INVESTIGATION PROCESS

1. The Executive Director (or Board Chair, if applicable) will determine the scope and method of investigation.
2. Investigations may involve consultation with legal counsel, auditors, or outside agencies.
3. Findings and resolutions will be documented in writing and maintained in confidential files separate from personnel records.

VI. PROTECTION AGAINST RETALIATION

1. No individual who, in good faith, reports a violation or assists in an investigation shall be subject to retaliation or adverse treatment.
2. Any person found to have retaliated against a whistleblower will be subject to disciplinary action, up to and including termination or removal from the Board.
3. ICOA complies with 2 CFR §200.113, which requires non-federal entities to disclose in a timely manner any violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting federal awards.

VII. ETHICS STANDARDS

All ICOA employees and board members are expected to:

1. Act honestly, ethically, and in the best interest of the organization and its clients.
2. Avoid any conflicts of interest or appearance of impropriety.
3. Protect the organization's resources and maintain confidentiality.
4. Conduct all activities in compliance with applicable grant requirements and professional standards.

VIII. TRAINING AND COMMUNICATION

1. All employees and board members shall receive ethics and whistleblower policy training during orientation and annually thereafter.
2. A copy of this policy will be provided to all new staff, volunteers, and board members, and will be available on the ICOA shared drive and in the Employee Handbook.

IX. ADOPTION AND REVIEW

This policy shall be reviewed every two years or as required by changes in law or funding agency regulations. Any revisions must be approved by the ICOA Board of Directors.

Iredell County Council on Aging, Inc. | Adopted June 2023 – Updated June 2025

Iredell County Council on Aging, Inc.

Code of Conduct Policy

(Adopted June 2023 – Updated June 2025)

I. PURPOSE

The purpose of this policy is to establish standards of conduct for all employees, board members, and volunteers of the Iredell County Council on Aging (ICOA). These standards promote ethical behavior, integrity, professionalism, and compliance with all applicable laws, regulations, and funding requirements, including those of NCDOT, FTA, and 2 CFR Part 200.

II. SCOPE

This policy applies to all ICOA employees, board members, contractors, and volunteers. It also applies to individuals and entities representing ICOA in any capacity.

III. POLICY STATEMENT

ICOA is committed to maintaining the highest standards of ethics and professionalism. All personnel are expected to perform their duties with honesty, fairness, respect, and accountability. Each individual represents the organization and is expected to uphold its reputation through responsible conduct both within and outside the workplace.

IV. STANDARDS OF CONDUCT

1. Integrity and Honesty: Employees and board members must act with integrity and honesty in all professional interactions and decisions.
2. Compliance: All personnel must comply with federal, state, and local laws, regulations, and ICOA policies, including grant compliance and fiscal accountability standards.
3. Professionalism: Staff and board members are expected to conduct themselves in a manner that promotes trust, cooperation, and respect among coworkers, clients, and community partners.
4. Confidentiality: Information obtained through employment or Board service must be kept confidential and not disclosed except as authorized or required by law.
5. Respect: Employees and board members must treat all clients, coworkers, and members of the public with dignity, courtesy, and fairness.
6. Accountability: All personnel are responsible for the appropriate use of ICOA resources, property, and funds.
7. Conflict of Interest: Individuals must avoid situations that present actual or perceived conflicts of interest, as outlined in the ICOA Conflict of Interest Policy.
8. Gifts and Gratuities: No ICOA representative shall accept or offer gifts, favors, or anything of monetary value that could influence business decisions or create the appearance of impropriety.
9. Political Activities: Employees and board members shall not use ICOA resources or time for political campaigning or activities.

10. Substance Use: The use, possession, or distribution of illegal substances or being under the influence of such substances while performing duties is strictly prohibited.

V. REPORTING VIOLATIONS

1. Employees and board members are required to report any suspected violations of this policy to a supervisor, the Executive Director, or the Board Chair.
2. ICOA will investigate all reports promptly and fairly. Confidentiality will be maintained to the extent possible.
3. Retaliation against individuals who report violations in good faith is strictly prohibited and will result in disciplinary action.

VI. TRAINING AND COMMUNICATION

1. All employees, volunteers, and board members shall review and sign the Code of Conduct upon hiring, appointment, or election.
2. Annual refresher training will be provided to ensure continued understanding and compliance.
3. The signed acknowledgment will be kept in the employee or board member's file as documentation of compliance.

VII. VIOLATIONS AND DISCIPLINARY ACTION

Failure to comply with this policy may result in disciplinary action, up to and including termination of employment, removal from the Board, or termination of contractual relationships. Any violations involving misuse of federal or state funds will be reported to the appropriate authorities as required by law.

VIII. ADOPTION AND REVIEW

This policy shall be reviewed every two years or as required by changes in law, regulation, or funding requirements. Revisions must be approved by the ICOA Board of Directors.

ANNUAL ACKNOWLEDGMENT OF UNDERSTANDING AND COMPLIANCE

I have read and understand the Iredell County Council on Aging Code of Conduct Policy. I agree to uphold and comply with the principles, standards, and responsibilities described herein.

I acknowledge that following this policy is a condition of my continued employment, volunteer service, or board membership with the Iredell County Council on Aging.

Printed Name: _____

Title/Role: _____

Signature: _____

Date: _____

Section 3 – Fiscal & Financial Management

- Fiscal and Financial Management & Capacity Policy
- Fiscal Policy
- Accounting & Budget Procedures
- Cash Handling Policy
- ICOA Cash Receipts Procedures
- Credit Card Use Policy
- Grant Management Procedures
- Grant Encumbrance Tracking & Budget Reconciliation Policy
- Operating Reserves Policy
- Expense Reimbursement Policies (Dinner & Mileage)
- Consumer Contributions Policy
- Annual Financial & Administrative Updates
 - Annual Agency Budget
 - Payroll Schedule
 - Holiday Schedule
 - Annual Insurance Certificates
 - Mileage and Travel Reimbursement Form
 - Annual Verification Checklist

Iredell County Council on Aging, Inc.

Fiscal and Financial Management & Capacity Policy

(Adopted June 2023 – Updated June 2025)

I. PURPOSE

The purpose of this policy is to ensure that the Iredell County Council on Aging (ICOA) maintains strong fiscal integrity, accountability, and management capacity in compliance with all federal, state, and local regulations, including 2 CFR Part 200, NCDOT, and FTA requirements.

II. SCOPE

This policy applies to all fiscal operations of ICOA, including accounting, budgeting, financial reporting, and management of funds received through federal, state, local, or private sources.

III. FINANCIAL CAPACITY

ICOA shall maintain adequate financial resources to meet all contractual and grant match requirements and sustain operations during reimbursement delays. The Executive Director will certify that sufficient local match and cash-flow resources are available at the start of each grant period.

IV. FINANCIAL MANAGEMENT SYSTEMS

ICOA's accounting system shall comply with GAAP and 2 CFR Part 200, tracking all revenues and expenditures by funding source. The system must ensure segregation of duties, proper documentation, and accurate reporting for each funding source.

V. INTERNAL CONTROLS

ICOA will maintain internal controls to safeguard assets and prevent fraud. Controls include dual signatures on checks, independent bank reconciliations, conflict-of-interest disclosures, and compliance with purchasing procedures.

VI. AUDIT AND OVERSIGHT

ICOA shall conduct an independent audit annually by a licensed CPA firm in accordance with 2 CFR 200 Subpart F. Audit reports will be submitted to NCDOT, DHHS, and other funders as required. Findings will be corrected promptly.

VII. BUDGET CONTROLS

The annual budget will include all funding sources and expenditures. The Executive Director shall monitor actual vs. budgeted performance monthly. Budget amendments require approval by the Board of Directors and, when necessary, the funding agency.

VIII. RECORD RETENTION

Iredell County Council on Aging, Inc.
322 E. Front Street | Statesville NC 28677
(704) 873-5171 | www.iredellcoa.org

Financial and grant records will be retained for a minimum of seven (7) years after grant closeout or audit completion, in accordance with ICOA's Record Retention and Destruction Policy.

IX. COMPLIANCE

ICOA affirms compliance with all federal and state fiscal management regulations, including:

- 2 CFR Part 200 (Uniform Guidance)
- FTA Circular 5010.1E
- NCDOT and NC DHHS fiscal standards
- United Way of Iredell County fiscal accountability requirements

X. POLICY REVIEW

This policy shall be reviewed at least every two (2) years and updated as needed to reflect changes in law or funding agency requirements. All revisions must be approved by the ICOA Board of Directors.

Iredell County Council on Aging, Inc. | Adopted June 2023 – Updated June 2025

Iredell County Council on Aging, Inc.

Fiscal Policy

(Adopted June 2023 – Updated June 2025)

PURPOSE

The purpose of this policy is to establish the fiscal management standards of the Iredell County Council on Aging (ICOA) to ensure accountability, transparency, and compliance with federal, state, and local funding requirements. ICOA's fiscal management system complies with Generally Accepted Accounting Principles (GAAP), 2 CFR Part 200 (Uniform Guidance), and NCDOT Subrecipient Oversight requirements.

FISCAL YEAR

ICOA shall observe a fiscal year beginning July 1 and ending June 30.

ACCOUNTS

ICOA shall maintain a checking account(s) and any other money market accounts, certificates of deposit, savings accounts, or investment accounts as are deemed necessary by the Board of Directors.

CHECKS

All checks drawn on ICOA checking account(s) equal or greater to \$5,000 shall be co-signed by the Executive Director and Treasurer or Board Chair. With the exception of checks written to our contracted agencies for provided program services, there will be no limit for such checks. The Executive Director has the authority to issue checks up to \$3,000 for payment of authorized expenses. In the absence of the Treasurer, another officer may co-sign. In the absence of the Executive Director, two officers should sign.

PURCHASES

The Executive Director is authorized to purchase supplies and services for the corporation with the provision that the amount for such purchases and services does not exceed the budgeted amount for that purpose. The Executive Director may authorize other employees to purchase goods and services under his/her supervision. Equipment purchases, or expenditures from the capital reserve fund equal to or more than \$5,000, must be approved by the Executive Committee. The Committee will determine whether seeking bids is appropriate. Other expenditures not covered by the budget require notification and approval of the Finance or Executive Committee. Items received from purchases will be accepted by the In-House Accountant who will verify invoices correspond to the materials received. The equipment inventory will be updated if necessary.

CHARGES ON CREDIT

The Executive Director is authorized to maintain a bank credit card for ICOA and establish and maintain other credit accounts at businesses to facilitate the purchasing of goods and services for ICOA. Items should not be charged on credit which cannot be paid for in full upon receipt of the billing statement, unless specifically approved in advance by the appropriate Board Committee.

RECORD KEEPING

The checkbooks, ledgers, and all other accounting records shall be kept by the In-House Accountant under the supervision of the Executive Director. The Executive Director and Treasurer shall oversee the financial operation of the Corporation and be responsible for all funds; shall approve disbursements in accordance with the adopted budget subject to such regulations as may be determined from time to time by the Board of Directors; and shall make reports of the finances of the Corporation whenever requested by the Board of Directors. All fiscal records shall be maintained for a minimum of seven (7) years following the audit in accordance with ICOA's Record Retention and Destruction Policy and 2 CFR 200.334.

RECEIPT OF MONETARY DONATIONS

Persons or organizations making monetary donations to ICOA will be asked to provide the name of the donor, address, and any designation for use of the funds. Undesignated gifts will be deposited in the Operating Fund or designated by the Board of Directors based on need. Gifts of stock or other securities will be sold at market value with funds deposited accordingly. Receipts and acknowledgments will be issued for all donations.

IN-KIND DONATIONS

Individuals interested in making gifts of items they own to ICOA should contact the Executive Director in advance. The Executive Director can decline an intended donation if items are not needed or desired. Individuals making non-monetary gifts will receive written acknowledgments stating the item for tax purposes.

CASH CONTROL

The Board of Directors acknowledges that segregation of duties cannot be fully achieved due to the small number of administrative personnel. However, as much as possible, program fees will be collected and recorded by instructors and program leaders and turned over to the In-House Accountant for safekeeping and deposit. The In-House Accountant will verify payment logs to coincide with funds received. All cash and checks received by ICOA shall be turned over to the In-House Accountant for safekeeping. Checks will be immediately endorsed "For Deposit Only" and recorded for subsequent deposit as deemed prudent by the Treasurer and Executive Director.

Internal Controls: ICOA maintains internal controls to safeguard assets and ensure segregation of duties. Financial transactions are reviewed by the Executive Director and Treasurer; bank accounts are reconciled monthly; and financial reports are provided to the Board of Directors.

PETTY CASH

Petty cash not to exceed \$200.00 shall be kept for staff in handling payment of incidental expenses as necessary. Receipts will be placed in the cash box to cover all expenditures. The In-House Accountant will reconcile petty cash when depleted in accordance with the normal procedure for payment of bills.

CONTRACTS

All contracts are subject to review and final action from the Executive Committee.

INVENTORY

The In-House Accountant and Executive Director are responsible for inventory control and recording. Inventory will be taken at least annually. No furnishings or equipment will be removed from ICOA premises without the permission of the Executive Director. Items may be sold from the inventory as surplus upon the approval of the Executive Director. The monies received will be deposited into the Capital Reserve Fund.

PROPERTY/LIABILITY INSURANCE

ICOA shall maintain insurance coverage that is adequate to preserve its property and assets, compensate claimants for reasonable claims, and cover staff, volunteers, and the Board of Directors for claims for which they are liable through their work at ICOA or other locations where ICOA programs are being conducted. All staff members and Board members handling ICOA funds shall be bonded.

BUDGET DEVELOPMENT

An annual operating budget will be prepared which reflects prevailing program objectives as developed with input from staff, participants, Board members, and funding sources. The Executive Director shall prepare a preliminary budget each year. The budget is reviewed and adopted by the Board of Directors. The Executive Director may make needed revisions during the year. Budget revisions resulting in significant changes in expenses or revenues must receive Board approval and, when required, funder approval prior to implementation.

FUND-RAISING

As part of its budget development responsibility, the Board of Directors will assist with fund-raising projects and activities undertaken by ICOA. ICOA will maintain a current solicitation license issued by the NC Secretary of State. ICOA will not assist organizations other than the United Way in raising funds or allow such groups to use ICOA for fund-raising activities. Clubs and organizations that use ICOA spaces will be encouraged to direct their fund-raising activities to benefit themselves and ICOA rather than outside groups.

PROGRAM FEES

Program fees are an important aspect of participant involvement in contributing to the costs of ICOA's operations. The Executive Director has responsibility for oversight of program fees assigned for various activities. The philosophy in assigning fees will be to obtain the income necessary to cover some of the expenses of providing programs, without

making fees an inhibitor to participation. Budgetary goals established by the Board for program income and program expenses will guide decisions.

CONSUMER CONTRIBUTIONS

Donations clients make toward specific services funded through Older Americans Act funds shall be considered “consumer contributions” and handled in accordance with state policies and procedures. Such contributions are solicited from clients based on their ability and willingness to contribute. Upon collection, such contributions are recorded, deposited, and used to extend the specific service. Because contributors are receiving a service in accordance with their contribution, they are not considered tax-deductible.

AUDIT

An annual audit shall be performed by a CPA firm selected by the Board of Directors. The audit shall be completed within a reasonable amount of time from the close of the fiscal year. The audit report will be submitted to the Board of Directors for review and possible action. Copies of this document will be sent to appropriate funding sources and will be made available to ICOA participants and the public, as appropriate.

HANDLING OF OTHER FUNDS

ICOA will not handle funds for participant groups or organizations that use ICOA space. Each group is expected to maintain its own accounts and records and must obtain a separate federal tax ID in any solicitation of funds for their group.

Iredell County Council on Aging, Inc. | Adopted June 2023 – Updated June 2025

Iredell County Council on Aging, Inc.

Accounting and Budget Procedures Policy

(Adopted June 2023 – Reviewed and Reaffirmed 2025)

I. PURPOSE

The purpose of this policy is to establish consistent accounting and budgeting procedures to ensure the Iredell County Council on Aging, Inc. (ICOA) operates with transparency, accuracy, and accountability in managing its financial resources. These procedures are designed to maintain compliance with generally accepted accounting principles (GAAP), federal and state grant regulations, and internal control standards.

II. ACCOUNTING SYSTEM

Accounting Method:

ICOA shall maintain its financial records on an accrual basis of accounting in accordance with GAAP and 2 CFR Part 200 (Uniform Guidance).

Software and Ledger Maintenance:

All financial data shall be maintained in QuickBooks Online or an equivalent accounting system approved by the Executive Director and the Finance Committee.

Each funding source (Federal, State, County, United Way, Foundation, or Private) shall be tracked under a separate class or cost center.

Transactions will be coded by funding source, expense category, and program activity.

Chart of Accounts:

The Executive Director and Bookkeeper shall maintain a current Chart of Accounts approved by the Finance Committee.

The Chart of Accounts shall categorize all income and expense items for each program. Account codes will correspond to approved budget line items and funding contracts.

Internal Controls:

All disbursements must be supported by original invoices, receipts, or other documentation.

Segregation of duties shall be maintained between authorization, recordkeeping, and custody of funds whenever possible.

Bank statements shall be reconciled monthly by the Bookkeeper and reviewed by the Executive Director.

All journal entries must include supporting documentation and approval signatures.

III. BUDGET DEVELOPMENT

Preparation:

An annual operating budget will be prepared by the Executive Director with assistance from the Bookkeeper and reviewed by the Finance Committee.

The budget shall include projected revenues and expenditures for all programs, including local, state, federal, and private funding.

Input and Review:

Budget preparation will involve input from staff, program managers, and committee members.

Draft budgets will be reviewed to ensure compliance with funding agency restrictions and ICOA's mission priorities.

Line-item details will include salaries, fringe benefits, program costs, indirect expenses, and match requirements.

Adoption:

The Finance Committee shall approve a final proposed budget for submission to the Board of Directors at the annual meeting in June.

Upon Board approval, the new fiscal year budget shall become effective July 1.

Amendments:

The Executive Director may propose budget amendments during the fiscal year.

Substantial revisions (defined as greater than 10% movement between major categories) must be approved by the Finance Committee before implementation.

Minor line-item adjustments within funding restrictions may be made by the Executive Director with documentation to the Bookkeeper and Finance Committee.

Budget Tracking:

Monthly budget-to-actual reports will be prepared by the Bookkeeper and reviewed by the Executive Director and Finance Committee.

Any significant variances will be investigated and documented.

Reports will be presented to the Board of Directors quarterly.

IV. FINANCIAL REPORTING

Monthly Financial Statements:

The Bookkeeper shall prepare monthly balance sheets, profit-and-loss statements, and cash flow summaries for internal review.

These reports will be provided to the Executive Director, Finance Committee, and Board of Directors.

Grant Reports:

Program-specific financial reports will be submitted to grantors as required by contract terms and deadlines.

Each report must be reviewed and approved by the Executive Director prior to submission.

Audit Preparation:

ICOA shall maintain all records in an auditable format. The Executive Director will ensure the annual independent audit is completed within a reasonable time after fiscal year end.

V. PROCUREMENT AND EXPENSE AUTHORIZATION

All purchases shall follow the ICOA Procurement Policy and adhere to competitive bidding thresholds where applicable.

The Executive Director may authorize expenditures up to \$4,999 within the approved budget.

Any purchase or obligation exceeding that amount must receive prior Finance Committee approval.

All equipment or capital expenditures exceeding \$5,000 must be reviewed by the Executive Committee before purchase.

VI. DOCUMENTATION AND RECORD RETENTION

All budget drafts, amendments, financial reports, and supporting documents shall be retained in accordance with the ICOA Records Retention and Destruction Policy (minimum of seven (7) years).

Records must be organized and accessible for review by auditors, funders, and the Board of Directors.

VII. COMPLIANCE AND REVIEW

This policy shall be reviewed annually by the Executive Director and Finance Committee to ensure compliance with applicable laws and regulations.

Revisions shall be submitted to the Board of Directors for approval.

Iredell County Council on Aging, Inc.

Cash Handling Policy

(Adopted June 2023 – Reviewed and Reaffirmed 2025)

I. PURPOSE

The purpose of this policy is to establish standardized procedures for receiving, handling, recording, safeguarding, and depositing cash and checks at all **Iredell County Council on Aging (ICOA)** facilities and program sites. These procedures ensure accuracy, accountability, and compliance with internal control standards and funding agency requirements.

II. SCOPE

This policy applies to all ICOA employees, volunteers, and contractors who collect, process, or manage funds, including donations, program fees, event receipts, and other monetary transactions, whether at the main office, senior centers, or off-site locations.

III. GENERAL POLICY

ICOA recognizes that complete segregation of duties is not always possible due to staffing limitations; therefore, compensating controls shall be used to ensure transparency and prevent misappropriation or error.

All staff and volunteers involved in handling funds must adhere to this policy at all times.

IV. CASH COLLECTION PROCEDURES

1. Receipt of Funds:

- a. All cash, checks, and money orders received must be recorded immediately upon receipt.
- b. A numbered receipt book or cash-receipt log shall be maintained at each collection point.
- c. Receipts must specify: date, payer name, amount, purpose, and method of payment.

2. Two-Person Verification:

Whenever possible, two ICOA employees or volunteers shall jointly count funds collected and sign a Cash Receipts Log verifying the total.

- o The total recorded on the log must equal the amount physically received.
- o Each counter's signature confirms the count's accuracy.

3. Cash Storage:

- a. Cash and checks shall be kept in a locked cash box or safe until deposit.
- b. Cash must never be left unattended or stored overnight in unsecured locations.
- c. Only authorized personnel designated by the Executive Director may access the locked storage.

4. Checks:

- a. All checks shall be immediately restrictively endorsed **“For Deposit Only – Iredell**

County Council on Aging, Inc.” upon receipt.

b. Post-dated or third-party checks shall not be accepted.

V. DEPOSIT PROCEDURES

1. Frequency of Deposits:

All cash and checks must be turned over to the ICOA Bookkeeper or Office Manager at least once per week or when receipts exceed \$500, whichever occurs first.

2. Deposit Verification:

- a. The Bookkeeper shall recount funds received and verify totals against the Cash Receipts Log.
- b. A deposit slip shall be completed and signed by the preparer and reviewer.
- c. Copies of deposit slips and related logs shall be filed chronologically for reconciliation.

3. Delivery to Bank:

Deposits shall be delivered to the authorized bank depository by the Bookkeeper or Executive Director (or designee). A copy of the deposit slip stamped by the bank shall be retained in accounting records.

VI. PETTY CASH

1. A petty-cash fund, not to exceed \$200.00, may be maintained at the main office for small incidental expenditures (e.g., postage, supplies).
2. Each petty-cash disbursement must be supported by a signed voucher and receipt.
3. The Bookkeeper will reconcile petty cash whenever the fund is replenished and prepare a reimbursement check equal to the total of approved vouchers.
4. The Executive Director shall review and approve all petty-cash reconciliations.

VII. PROGRAM FEES AND EVENT RECEIPTS

1. Fees collected for activities, classes, or programs at any ICOA location shall be recorded by the site manager or instructor and logged daily.
2. Logs shall identify the event, number of participants, and total funds collected.
3. Funds must be counted, verified by two individuals, and transmitted with the Cash Receipts Log to the Bookkeeper.
4. The ICOA Cash Receipts Procedures document shall be followed for all event-related collections.

VIII. DONATIONS AND CONTRIBUTIONS

1. All cash donations must be recorded on a receipt or donor log.
2. The Executive Director reserves the right to decline donations deemed unnecessary or inconsistent with ICOA’s mission.
3. Donors requesting acknowledgment shall receive a written receipt specifying the date, amount, and purpose of the donation.

IX. RECONCILIATION AND RECORD-KEEPING

1. The Bookkeeper shall reconcile all deposit slips, cash logs, and bank statements monthly.
2. The Executive Director shall review and sign off on monthly reconciliations.
3. All records of cash receipts, deposit slips, and reconciliations shall be retained for a minimum of seven (7) years in accordance with the ICOA Records Retention and Destruction Policy.

X. INTERNAL CONTROLS AND AUDIT

1. Staff involved in handling funds are subject to random audits conducted by the Executive Director or an external auditor.
2. Any discrepancies, shortages, or irregularities must be reported immediately to the Executive Director.
3. Confirmed discrepancies will result in investigation and disciplinary action consistent with ICOA personnel policies.

XI. TRAINING AND ACKNOWLEDGMENT

All employees and volunteers who handle funds shall receive orientation and annual refresher training on this policy.

Each must sign an acknowledgment of receipt and understanding to be maintained in their personnel file.

XII. POLICY REVIEW

This policy shall be reviewed annually by the Executive Director and Finance Committee and updated as necessary to ensure compliance with applicable laws and funding requirements.

Iredell County Council on Aging, Inc.

Cash Receipts Procedures

(Adopted April 2012 – Reviewed and Reaffirmed 2025)

I. PURPOSE

The purpose of this policy is to ensure accountability and accuracy in the collection, counting, recording, and deposit of all funds received by the Iredell County Council on Aging, Inc. (ICOA), including donations, program fees, and contributions.

These procedures are designed to maintain transparency, establish clear internal controls, and safeguard agency assets in accordance with the ICOA Fiscal Policy and Cash Handling Policy.

II. SCOPE

This policy applies to all ICOA employees, volunteers, and contractors who collect, record, or process funds at any ICOA site, including the main office, nutrition sites, and senior centers.

III. GENERAL PRINCIPLES

1. All funds collected shall be properly recorded and deposited in a timely manner.
2. Dual verification (two-person count) is required whenever funds are handled.
3. Funds shall be securely stored at all times and delivered only to authorized staff for deposit.
4. Original documentation (logs, receipts, and signatures) shall accompany all cash submissions.
5. No funds shall be used for expenditures, purchases, or reimbursements prior to deposit.

IV. COLLECTION AND COUNTING PROCEDURES

1. Initial Collection:

- a. Fees, donations, or event receipts collected at any ICOA location shall be immediately recorded on the appropriate Cash Receipts Log or Receipt Book.
- b. Each collection entry must include:
 - o Date of collection
 - o Type of payment (cash or check)
 - o Payer or donor name
 - o Amount received
 - o Purpose or program name
 - o Signature of collector

2. Dual Count Requirement:

- a. After opening locked collection boxes or receiving funds from events, two ICOA employees or volunteers shall count all receipts together.
- b. Each individual shall sign and date the Cash Receipts Log verifying the total.

- c. The total amount collected for each category (e.g., class fees, donations, event income) shall be recorded separately.
3. **Completion of Cash Receipts Log:**
 - a. After all individual category totals are recorded, a “TOTAL ALL DEPOSITS” line shall be completed.
 - b. The two counters must sign the log to verify that all funds were counted together and that totals are correct.
4. **Transfer to Office:**

The counted funds, along with the completed Cash Receipts Log, shall be placed in a sealed envelope or locked bag and delivered to the main office or designated bookkeeper as soon as possible (preferably the same day).

V. OFFICE VERIFICATION AND DEPOSIT

1. Upon receipt, two office staff (typically the Bookkeeper and a second designated employee) shall recount the funds and verify the totals against the submitted Cash Receipts Log.
2. Any discrepancies must be resolved immediately and documented.
3. The Bookkeeper shall sign the log indicating that funds were received and verified.
4. The Bookkeeper shall prepare a deposit slip listing totals by category (e.g., program income, donations, special events).
5. Deposits shall be made at least once weekly or when receipts exceed \$500, whichever occurs first.

VI. RECORDKEEPING

1. A copy of each Cash Receipts Log and corresponding deposit slip shall be retained in the accounting files.
2. Logs shall be numbered and filed chronologically by month.
3. Copies of logs will be reviewed monthly by the Executive Director for inclusion in financial reporting and grant documentation.
4. Logs and deposit slips shall be kept for a minimum of seven (7) years in accordance with the Records Retention and Destruction Policy.

VII. REPORTING AND RECONCILIATION

1. The Bookkeeper shall reconcile deposit totals with bank statements each month.
2. The Executive Director will review reconciliations and sign off to confirm accuracy.
3. A monthly summary report of all cash receipts will be presented to the Finance Committee and Board of Directors.

VIII. INTERNAL AUDITS

ICOA reserves the right to conduct unannounced internal audits of cash-handling records, logs, and deposits to ensure compliance with this policy.

Findings shall be documented and reviewed by the Executive Director and Finance Committee.

IX. VIOLATIONS

Failure to follow these procedures may result in disciplinary action, up to and including termination or removal from volunteer duties, and may also result in legal consequences as determined by the Board of Directors.

X. POLICY REVIEW

This policy shall be reviewed every three (3) years or sooner if operational or regulatory changes occur.

Any revisions must be approved by the Executive Director and the ICOA Board of Directors.

Iredell County Council on Aging, Inc.

Credit Card Use Policy

(Adopted June 2023 – Reviewed and Reaffirmed 2025)

I. PURPOSE

This policy establishes uniform procedures for the authorized use of credit cards and vendor charge accounts by the Iredell County Council on Aging, Inc. (ICOA). The purpose is to promote efficient purchasing while maintaining strict financial controls, preventing misuse, and ensuring compliance with federal, state, and local funding requirements.

II. AUTHORIZED CARDS AND ACCOUNTS

1. ICOA may maintain one or more agency credit cards and vendor charge accounts (e.g., Staples, Amazon Business, Walmart, etc.) as approved by the Board of Directors.
2. All cards will be issued in the agency's name and controlled by the Executive Director.
3. Each cardholder will sign this policy acknowledging responsibility for proper use.

III. CARD HOLDERS AND LIMITS

1. The Executive Director is the primary cardholder and custodian of all credit cards.
2. Department heads or program managers may be issued cards only with written approval from the Executive Director.
3. The aggregate agency credit limit shall be determined by the Board of Directors; individual card limits will be set by the Executive Director.
4. The Executive Director shall maintain a list of active cardholders, account numbers, and limits, reviewed annually by the Finance Committee.

IV. AUTHORIZED USES

Credit cards may be used only for legitimate ICOA business purposes, including:

- Purchase of supplies and materials when purchase orders are impractical or time-sensitive.
- Payment of travel-related expenses (lodging, registration, fuel for agency vehicles, etc.) pre-approved by the Executive Director.
- Online transactions required for program operations.

V. PROHIBITED USES

The following are strictly prohibited:

1. Personal purchases or cash advances of any kind.
2. Split transactions to avoid dollar-limit restrictions.
3. Purchase of alcohol, tobacco, or items inconsistent with ICOA's mission.
4. Fuel purchases for personal vehicles (except when specifically authorized for approved travel reimbursements).
5. Gifts, entertainment, or donations without prior Board authorization.

VI. DOCUMENTATION REQUIREMENTS

1. Every charge must be supported by an original, itemized receipt showing vendor, date, and purpose.
2. Receipts must be submitted to the Bookkeeper within five (5) business days of the transaction.
3. Each receipt must include:
 - Program or funding source
 - Budget line item
 - Signature of cardholder and approval initials of the Executive Director
4. Missing or incomplete receipts will require a signed explanation. Repeated offenses may result in suspension of card privileges.

VII. PAYMENT AND RECONCILIATION

1. The Bookkeeper shall reconcile all credit-card statements monthly to ensure accuracy.
2. Statements, receipts, and reconciliations will be reviewed and initialed by the Executive Director and Treasurer.
3. All balances must be paid in full upon receipt of the billing statement unless otherwise authorized by the Finance Committee. Carrying balances or accruing interest is prohibited.

VIII. SECURITY AND STORAGE

1. Credit cards must be stored in a locked file when not in use.
2. Lost or stolen cards must be reported immediately to the Executive Director and the issuing bank.
3. The Executive Director will cancel cards promptly upon employee separation or role change.

IX. MONITORING AND AUDIT

1. Credit-card transactions are subject to periodic internal review by the Executive Director and Finance Committee and to external audit.
2. The Bookkeeper shall maintain all credit-card records for a minimum of seven (7) years.

X. VIOLATIONS

Misuse or unauthorized use of a credit card is grounds for disciplinary action, including reimbursement of charges, suspension of card privileges, termination, or referral for legal action.

XI. POLICY REVIEW

This policy shall be reviewed annually by the Executive Director and Finance Committee to ensure compliance with funding and auditing requirements. Revisions must be approved by the Board of Directors.

Iredell County Council on Aging, Inc.

Grant Management Procedures

(Adopted June 2023 – Updated June 2025 to reflect new staff titles and current funder requirements)

I. PURPOSE

The purpose of this policy is to ensure that all grants managed by the Iredell County Council on Aging (ICOA) are developed, administered, and monitored using sound financial and programmatic management practices in compliance with Federal, State, and local requirements, including 2 CFR Part 200 (Uniform Guidance).

II. GRANT APPLICATION

1. The Executive Director oversees all grant application activities and ensures compliance with each funding agency's requirements.
2. The Director of Community Impact and Engagement assists with data collection, program design, and narrative preparation, coordinating input from program staff and community partners.
3. All applications must be reviewed by the Executive Director for accuracy, eligibility, and financial feasibility before submission.
4. The Board of Directors provides final authorization for any submission that commits agency resources or requires matching funds.

III. BUDGET PREPARATION

1. The Executive Director and Bookkeeper/Finance Officer prepare detailed budgets for each grant based on allowable costs, program goals, and prior expenditure trends.
2. Budgets are entered into QuickBooks Online, coded by funding source and activity line item to ensure accurate tracking.
3. The budget is reviewed internally to confirm compliance with funder requirements and then presented to the Board of Directors for approval before submission or implementation.

IV. FINANCIAL MANAGEMENT AND INVOICING

1. ICOA uses QuickBooks Online to record and track all revenues, expenditures, and match contributions by grant.
2. The Bookkeeper performs monthly reconciliations to ensure expenditures align with approved budgets and allowable-cost principles.
3. Reimbursement invoices are prepared with supporting documentation—including invoices, payroll records, mileage logs, and match documentation—and reviewed by the Executive Director before submission to the funding agency.
4. All financial activities must follow GAAP and 2 CFR Part 200 standards.

V. PROCUREMENT

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1. All purchases made with grant funds are governed by ICOA's Procurement Policy.
2. All transactions must comply with applicable Federal and State requirements, including 2 CFR §§ 200.317 – 200.327.
3. Purchases must be made through open and fair competition, and documentation of bids, quotes, or sole-source justifications must be maintained.
4. Procurement files shall include purchase orders, contracts, cost analyses, and approval forms.

VI. MATCH REQUIREMENTS AND IN-KIND CONTRIBUTIONS

1. ICOA will identify and track all required cash or in-kind matches for each grant.
2. Match documentation (volunteer time logs, donated materials, or professional services) must include donor name, date, description, and fair-market valuation.
3. The Executive Director shall certify match totals quarterly and ensure they meet funder requirements.

VII. RECORD RETENTION AND OVERSIGHT

1. Grant files—both physical and electronic—must be organized by funding source and fiscal year.
2. Each file will include:
 - o Application and award documents
 - o Approved budget and amendments
 - o Correspondence and reports
 - o Invoices, receipts, and payroll documentation
 - o Monitoring and audit reports
3. Records must be retained for at least seven (7) years after grant close-out or resolution of any audit, whichever is later.
4. The Executive Director provides oversight of all grant management activities and ensures compliance with reporting deadlines, monitoring requirements, and internal audit readiness.

VIII. PERFORMANCE AND REPORTING

1. Program staff will maintain service delivery data required by funders.
2. Financial and performance reports shall be submitted to funders as scheduled, reviewed by the Executive Director before submission, and shared with the Board of Directors.
3. Any significant variance from approved goals or budgets must be reported to the funding agency in accordance with grant terms.

IX. AUDIT AND MONITORING

1. ICOA will cooperate fully with all funder monitoring visits and annual audits.
2. Any audit findings or recommendations shall be reviewed by the Executive Director and Finance Committee, with corrective actions implemented promptly.
3. The annual independent audit will include testing of grant transactions for compliance with applicable cost principles and internal controls.

X. COMPLIANCE AND ETHICS

1. ICOA will not engage in any activity that constitutes fraud, waste, or misuse of grant funds.
2. All staff and contractors involved in grant management shall receive annual training on allowable costs, documentation requirements, and reporting procedures.
3. Suspected non-compliance or misuse of funds shall be reported immediately to the Executive Director and the Finance Committee.

XI. POLICY REVIEW

This policy shall be reviewed at least every three (3) years, or sooner if Federal or State regulations change.

All revisions must be approved by the Executive Director and the ICOA Board of Directors.

Iredell County Council on Aging, Inc.

Grant Encumbrance Tracking and Budget Reconciliation Policy

(Adopted June 2023 – Reviewed and Reaffirmed 2025)

I. PURPOSE

The purpose of this policy is to ensure that the Iredell County Council on Aging (ICOA) maintains a consistent, transparent system for tracking grant encumbrances, monitoring budgets, and reconciling expenditures.

This policy supports compliance with 2 CFR Part 200, NCDOT, NC DHHS, and other funder requirements by ensuring that all grant funds are properly documented and fully utilized for their intended purposes.

II. SCOPE

This policy applies to all grants administered by ICOA, including federal, state, county, municipal, and private awards.

It governs every stage of grant financial management—budgeting, encumbrance tracking, expenditure monitoring, reconciliation, and reporting.

III. ENCUMBRANCE TRACKING SYSTEM

1. ICOA uses QuickBooks Online as the official accounting system for all grant management activities.
2. Each grant, contract, and activity line item will be assigned a unique class, cost center, or job code to ensure accurate accounting by funding source and activity.
3. Encumbrances (obligations such as purchase orders, contracts, or service commitments) are recorded when approved and reconciled when expenditures are finalized.
4. Each encumbrance record must include:
 - o Vendor or contractor name
 - o Description of goods or services
 - o Date and amount obligated
 - o Funding source and program code
 - o Authorization signature(s) of approving official(s)

IV. BUDGET TRACKING AND RECONCILIATION

1. Grant Budgets:

Each approved grant budget shall be entered into QuickBooks Online by funding source and activity line item.

2. Monthly Reconciliation:

The Bookkeeper/Finance Officer shall reconcile actual expenditures to the approved budget each month.

3. Executive Oversight:

The Executive Director reviews monthly reports to confirm alignment with approved budgets and funder requirements.

4. Discrepancy Resolution:

Any variances, unallowable costs, or reporting errors must be documented, corrected, and reviewed within 30 days.

5. Board Monitoring:

Summaries of monthly reconciliations shall be presented to the Finance Committee and the Board of Directors for oversight.

V. PROCEDURES AND DOCUMENTATION

1. Written fiscal procedures—outlined in the ICOA Fiscal Policy and Accounting and Budget Procedures Policy—detail:
 - o How encumbrances are recorded and monitored;
 - o Steps for reconciling grant expenditures;
 - o Approval and documentation requirements for adjustments; and
 - o Standards for supporting documentation (invoices, payroll, mileage, receipts, and match documentation).
2. Supporting documentation must be complete, dated, and retained in organized grant management files—electronic or paper—for a minimum of seven (7) years, in accordance with the ICOA Records Retention and Destruction Policy.

VI. COMPLIANCE AND AUDIT READINESS

1. This policy ensures compliance with 2 CFR 200.302 (Financial Management) and 2 CFR 200.303 (Internal Controls).
2. ICOA's accounting system shall provide full transparency and audit readiness, with real-time tracking of financial activity and complete documentation for reimbursement and monitoring reports.
3. All grant financial records shall be available for inspection by funders, auditors, and the Board of Directors at any time.

VII. RESPONSIBILITIES

Role	Primary Duties
Executive Director	Oversees grant compliance, approves encumbrances and budget amendments, certifies match and expenditure reports.
Bookkeeper/Finance Officer	Maintains encumbrance and expenditure records, prepares monthly reconciliations and financial reports.
Program Managers	Track program activity, confirm service delivery against encumbrances, verify allowability of expenses.
Finance Committee / Board	Review monthly summaries, monitor fiscal health, and ensure corrective actions are taken when needed.

VIII. POLICY REVIEW This policy shall be reviewed at least every three (3) years, or sooner if funding regulations change.

All revisions must be approved by the Executive Director and the ICOA Board of Directors.

Iredell County Council on Aging, Inc.

Operating Reserves Policy

(Adopted July 2025)

I. PURPOSE

The purpose of this policy is to establish guidelines for maintaining and using the Operating Reserve Fund of the Iredell County Council on Aging (ICOA).

The Operating Reserve Fund provides a financial safety net to ensure continuity of services during revenue delays, unexpected short-term funding losses, or extraordinary expenses.

II. GOALS AND DEFINITIONS

1. Operating Reserves are unrestricted net assets set aside by the Board of Directors to stabilize finances and sustain operations during temporary cash-flow interruptions.
2. The target minimum balance for the Operating Reserve Fund shall equal three (3) months of average operating costs, excluding non-cash and in-kind expenses.
3. The Operating Reserve Fund is distinct from restricted funds, capital funds, or program-specific accounts and may not be used for routine budgeting.

III. FUNDING THE RESERVES

1. The Operating Reserve Fund will be built through:
 - a. Board-designated surpluses at fiscal year-end.
 - b. Unrestricted donations or bequests designated for sustainability.
 - c. Investment income or interest earned on reserve balances.
2. Transfers into or out of the Operating Reserve Fund require approval by a majority vote of the Board of Directors upon recommendation from the Finance Committee.

IV. ACCOUNTING AND INVESTMENT OF RESERVES

1. Operating Reserves will be recorded as a Board-Designated Net Asset in the accounting system and reported separately in financial statements.
2. Funds may be held in a money-market account, short-term certificates of deposit, or other low-risk, interest-bearing instruments approved by the Board.
3. Investment choices must comply with the ICOA Investment and Fiscal Policies and protect principal while earning reasonable returns.

V. USE OF RESERVES

1. The Operating Reserve Fund may be used to:
 - a. Cover cash-flow shortages due to delayed reimbursements or grant payments.
 - b. Fund emergency repairs or unanticipated operating costs that threaten service delivery.
 - c. Provide temporary funding for strategic opportunities that strengthen the organization's mission, subject to Board approval.

2. Withdrawals require:
 - a. Recommendation by the Executive Director and Finance Committee; and
 - b. Approval by a majority of the Board of Directors.
3. The Executive Director may authorize an emergency withdrawal of up to \$10,000 to maintain essential operations, with written notice to the Finance Committee within five (5) business days and formal Board approval at the next meeting.

VI. REPLENISHMENT OF RESERVES

1. When funds are withdrawn, the Executive Director and Finance Committee shall develop a plan to restore the reserve to its target balance within twenty-four (24) months, whenever feasible.
2. Replenishment may be achieved through future surpluses, fundraising, or budget adjustments.

VII. REPORTING AND MONITORING

1. The balance and activity of the Operating Reserve Fund shall be reported in the monthly Finance Committee report and in the annual audit.
2. The Executive Director shall certify annually that the reserve meets the established three-month target or explain any variance.

VIII. REVIEW AND REVISION

This policy will be reviewed biennially by the Finance Committee and the Executive Director to ensure adequacy and compliance with best-practice standards. Revisions must be approved by the Board of Directors.

Iredell County Council on Aging, Inc.

Policy for Reimbursement of Dinner Expenses

(Adopted June 2024 – Reviewed and Reaffirmed 2025)

I. PURPOSE

The purpose of this policy is to establish uniform guidelines for reimbursing dinner expenses incurred by employees, volunteers, and Board members of the Iredell County Council on Aging (ICOA) while performing authorized business on behalf of the organization.

This policy ensures that all reimbursements are processed consistently, transparently, and in compliance with applicable grant and fiscal regulations.

II. ELIGIBILITY

1. Reimbursement for dinner expenses is available when:
 - o An employee, volunteer, or Board member is required to work beyond normal office hours;
 - o The individual attends an official evening function directly related to ICOA duties; or
 - o The individual is required to stay overnight in a hotel for official business purposes.
2. All dinner reimbursements must be pre-approved by the Executive Director or designee.

III. MEAL COVERAGE AND LIMITS

1. Only dinner expenses are eligible for reimbursement under this policy.
2. The maximum reimbursement is \$20 per person (inclusive of tax and tip).
3. Alcoholic beverages will not be reimbursed under any circumstance.
4. Breakfast and lunch costs are the individual's responsibility.

IV. TIPS AND SERVICE CHARGES

Tips associated with dinner expenses may be reimbursed up to 15 percent (15 %) of the total bill. Any amount exceeding 10 % is the responsibility of the purchaser.

V. SPECIAL ALLOWANCE REQUESTS

If an exception to the \$20 limit is necessary due to geographic location, group meal requirements, or other extenuating circumstances, a written request must be submitted to and approved by the Executive Director before the expense is incurred.

VI. DOCUMENTATION REQUIREMENTS

To be eligible for reimbursement, individuals must submit a Reimbursement Request Form accompanied by an itemized receipt showing:

- Date of the meal;
- Location where the meal was purchased;

- Description of items purchased (if not clearly listed on the receipt); and
- Total amount paid.

Each request must also include the program or event name and funding source, if applicable.

VII. SUBMISSION TIMELINE

Reimbursement requests shall be submitted to the Bookkeeper within 30 days of the purchase date.

Late submissions may be considered only at the discretion of the Executive Director with written justification.

VIII. APPROVAL PROCESS

1. All requests must be reviewed and signed by the individual's supervisor and the Executive Director prior to payment.
2. The Bookkeeper will verify compliance with this policy and maintain a copy of the receipt and form for audit purposes.

IX. PAYMENT PROCEDURE

Approved reimbursements will be processed through the regular accounts-payable cycle and issued either by check or direct deposit within ten (10) business days after approval.

X. COMPLIANCE AND ENFORCEMENT

1. Employees, volunteers, and Board members must comply with all provisions of this policy.
2. Attempts to seek reimbursement for unauthorized or falsified expenses (including alcohol or excessive tips) will result in denial and may lead to disciplinary action.

XI. REVIEW AND COMMUNICATION

1. This policy shall be reviewed annually by the Finance Committee and approved by the Board of Directors.
2. Copies of the policy will be distributed to all employees, volunteers, and Board members and made available on the agency network drive.

Iredell County Council on Aging, Inc.

Policy for Reimbursement of Mileage Expenses

(Adopted June 2024 – Reviewed and Reaffirmed 2025)

I. PURPOSE

The purpose of this policy is to provide clear, consistent, and accountable guidelines for reimbursing mileage expenses incurred by employees, volunteers, and Board members while performing authorized duties on behalf of the Iredell County Council on Aging (ICOA). This policy ensures that reimbursements are processed in compliance with federal, state, and local standards and that agency resources are used responsibly.

II. ELIGIBILITY

1. Employees, volunteers, and Board members are eligible for mileage reimbursement when using their personal vehicles for approved ICOA business or program activities.
2. Reimbursement applies only to authorized travel directly related to agency operations, such as:
 - o Client service visits, deliveries, or program coordination;
 - o Attendance at approved meetings, conferences, or trainings;
 - o Approved errands or supply trips for ICOA programs.
3. Personal commuting between home and the regular worksite is not reimbursable.

III. MILEAGE RATE

1. Mileage reimbursement shall be paid at the current IRS Standard Mileage Rate in effect at the time of travel, unless otherwise approved by the Board of Directors.
2. This rate covers all costs associated with vehicle use, including gasoline, maintenance, insurance, and depreciation.

IV. DOCUMENTATION REQUIREMENTS

To receive reimbursement, individuals must submit a Mileage Reimbursement Form that includes:

- Date(s) of travel;
- Purpose of trip (brief description);
- Starting and ending locations (addresses);
- Total miles driven;
- Signature of the claimant.

Supporting documentation (such as parking or toll receipts, if applicable) must accompany the form.

V. APPROVAL PROCESS

1. The completed Mileage Reimbursement Form must be reviewed and approved as follows:
 - o Employees: by the immediate supervisor or Executive Director.

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- Volunteers: by the program coordinator or Volunteer Coordinator.
- Board Members: by the Executive Director or a designated Finance Committee member.

2. Approved forms are forwarded to the Bookkeeper for verification and payment processing.

VI. SUBMISSION TIMELINE

1. Reimbursement requests should be submitted within 30 calendar days of completing the travel.
2. Late submissions may be considered only at the discretion of the Executive Director or Finance Committee and must include written justification.

VII. TRIP SCHEDULING AND MULTIPLE TRIPS

To maximize efficiency and minimize unnecessary costs:

1. Trips should be combined whenever possible to reduce total mileage.
2. Multiple trips undertaken for the same purpose that could reasonably be combined into a single trip may not be reimbursed in full.
3. Staff and volunteers are encouraged to plan routes to accomplish multiple errands or client visits in one trip whenever feasible.

VIII. EXCEPTIONS

Exceptions to this policy may be granted in special circumstances, such as emergency travel or unanticipated agency needs.

All exceptions must be approved in writing by the Executive Director or Finance Committee and retained in the financial records.

IX. COMPLIANCE

1. All employees, volunteers, and Board members must adhere to this policy.
2. Any falsification or misrepresentation of mileage claims constitutes a serious offense and may result in disciplinary action, including termination or removal from volunteer duties.

X. REVIEW AND COMMUNICATION

1. This policy will be reviewed annually by the Finance Committee or Board of Directors to ensure continued effectiveness and relevance.
2. All staff, volunteers, and Board members will be informed of any changes and provided a copy of the most current version.

XI. IMPLEMENTATION DATE

This policy shall be effective July 1, 2024, and applies to all mileage incurred on or after this date.

Iredell County Council on Aging, Inc.

Consumer Contributions Policy

(Adopted June 2023 – Reviewed and Reaffirmed 2025)

I. PURPOSE

The purpose of this policy is to ensure compliance with the **Older Americans Act (OAA)** and the **North Carolina Division of Aging and Adult Services (DAAS)** requirements regarding the solicitation, receipt, and use of consumer contributions.

This policy provides a framework to ensure that all contributions are collected voluntarily, used appropriately, and accounted for accurately within the financial management system of the **Iredell County Council on Aging, Inc. (ICOA)**.

II. POLICY STATEMENT

ICOA encourages consumers of services funded by the Older Americans Act, Home and Community Care Block Grant (HCCBG), and other eligible funding sources to contribute voluntarily toward the cost of services they receive.

No individual shall be denied or otherwise limited access to services because of the inability or unwillingness to make a contribution.

III. DEFINITIONS

1. **Consumer Contribution** – A voluntary donation made by an individual receiving a service, regardless of income or ability to pay.
2. **Cost Sharing** – A required contribution based on income, allowed only under specific programs that have received prior DAAS approval.
3. **Program Manager** – The ICOA employee responsible for managing the delivery of specific services and ensuring compliance with this policy.

IV. CONSUMER RIGHTS AND PROTECTIONS

1. Consumers must be informed in writing that contributions are **voluntary**, **confidential**, and that refusal to contribute will **not** affect eligibility for or receipt of services.
2. Suggested contribution amounts may be provided, but consumers must never be pressured or made to feel obligated to contribute.
3. Staff and volunteers are prohibited from soliciting or collecting contributions outside the official procedures described in this policy.

V. COLLECTION PROCEDURES

1. Contributions may be collected by staff or volunteers authorized by the Program Manager or Executive Director.
2. All contributions, whether cash or check, must be recorded on a **Consumer Contribution Log** at the time of collection.
3. Logs must include:
 - o Date of receipt

- Amount contributed
- Type of payment (cash/check)
- Service type or program name
- Collector's signature

4. Checks shall be made payable to "Iredell County Council on Aging, Inc."
5. Consumers shall receive a receipt for each contribution upon request.

VI. HANDLING AND DEPOSIT OF FUNDS

1. All contributions must be turned in to the ICOA Bookkeeper along with the completed Consumer Contribution Log and any related documentation.
2. Funds must be deposited at least weekly or when the total exceeds \$500, whichever occurs first.
3. Deposits must be made following the ICOA Cash Handling Policy and Cash Receipts Procedures.
4. Contributions must be recorded as "Program Income" within the appropriate service account in the accounting system.

VII. USE OF FUNDS

1. Consumer contributions must be used to expand or enhance services provided under the funding source from which they were received.
2. Contributions shall not be used to meet match requirements unless explicitly allowed by the funder.
3. Funds shall be spent within the same fiscal year in which they are received, unless otherwise approved by the Executive Director or DAAS.

VIII. REPORTING AND ACCOUNTABILITY

1. The Bookkeeper shall maintain accurate records of all consumer contributions and report totals monthly to the Executive Director.
2. Program Managers shall track contributions by service type and ensure that funds are used appropriately.
3. Contribution totals shall be included in all required financial and programmatic reports submitted to DAAS, the County, and other funding agencies.
4. All logs, receipts, and reports shall be retained for a minimum of seven (7) years in accordance with the Records Retention and Destruction Policy.

IX. CONFIDENTIALITY

1. Staff and volunteers must protect consumer confidentiality at all times.
2. No identifying information linking specific contributions to individual clients shall appear in public reports or records accessible to unauthorized persons.

X. TRAINING AND OVERSIGHT

1. All staff and volunteers who handle contributions will receive training on this policy and related fiscal procedures.

2. The Executive Director or designee will monitor compliance through random audits and review of logs.
3. Findings of noncompliance must be corrected immediately and may result in retraining or disciplinary action.

XI. POLICY REVIEW

This policy shall be reviewed every three (3) years or sooner if required by changes to state or federal regulations.

All revisions must be approved by the Executive Director and the Board of Directors.

Iredell County Council on Aging, Inc.

Annual Financial and Administrative Updates

(Adopted July 16, 2025)

I. PURPOSE

The purpose of this section is to provide a central record of documents that must be reviewed and updated annually to ensure the financial and administrative accuracy of the Iredell County Council on Aging (ICOA).

These documents verify the agency's fiscal health, compliance with grant and funding requirements, and readiness for audits.

II. DOCUMENTS INCLUDED

The following items shall be inserted in this section each fiscal year.

Each document must be current, signed (if applicable), and verified by the Executive Director and Finance Committee.

1. Annual Agency Budget

The Board-approved operating budget for the fiscal year, including all funding sources and expenditures.

2. Payroll Schedule

The current schedule of pay periods and issue dates approved by the Executive Director and Finance Committee.

3. Holiday Schedule

The approved list of agency holidays for the current fiscal year.

4. Annual Insurance Certificates

Certificates of coverage and policy summaries for property, liability, bonding, vehicle, and volunteer accident insurance.

5. Mileage and Travel Reimbursement Form

The most current form used by staff to report mileage and travel expenses for reimbursement.

6. Annual Verification Checklist

A completed checklist confirming that all items above have been updated, reviewed, and filed.

III. RESPONSIBILITIES

1. The Executive Director ensures that each document is current by July 1 of every fiscal year.
2. The Bookkeeper assists with collection and verification of financial documents.
3. The Finance Committee reviews the completed section annually and reports its findings to the Board of Directors.

IV. RECORD MAINTENANCE

All current and prior-year copies of these documents shall be maintained electronically and in hard copy for a minimum of seven (7) years in accordance with the Records Retention and Destruction Policy.

V. TRACKING AND VERIFICATION LOG

Document	Fiscal Year	Date Reviewed / Updated	Verified By	Notes
Annual Agency Budget				
Payroll Schedule				
Holiday Schedule				
Insurance Certificates				
Mileage & Travel Reimbursement Form				
Annual Verification Checklist				

This table shall be completed each July following the close of the prior fiscal year.

Section 4 – Procurement & Contract Compliance

5. Procurement Policy & Procedures
6. Adoption Resolution for Procurement Policy
7. Code of Conduct Governing Procurements
8. Third-Party / Sub-Contractor Policy

Iredell County Council on Aging, Inc.

Procurement Policy and Procedures

(Adopted July 2025)

I. PURPOSE

The purpose of this policy is to establish consistent standards and procedures for the procurement of goods and services by the Iredell County Council on Aging (ICOA).

The policy ensures compliance with Federal 2 CFR Part 200 (Subpart D – Procurement Standards), NCDOT 5310, DAAS, and other funding-source requirements, while promoting integrity, open competition, and cost-effective purchasing.

II. SCOPE

This policy applies to all ICOA employees, volunteers, and contractors who purchase, approve, or authorize payment for goods or services using ICOA funds, including local, state, federal, United Way, or private grants.

III. GENERAL PROCUREMENT PRINCIPLES

1. All purchases shall be made only for legitimate ICOA business and must be reasonable, necessary, and allowable under the applicable funding source.
2. Procurement transactions must provide open and fair competition. No employee or Board member shall participate in the selection, award, or administration of a contract in which they have a real or apparent conflict of interest.
3. Purchasing decisions shall consider cost, quality, availability, delivery time, and past performance.
4. Procurement files must contain sufficient documentation to provide a clear audit trail, including bids or quotes, selection criteria, and approvals.

IV. PROCUREMENT METHODS

Procurement Type	Dollar Threshold	Required Procedure
Micro-Purchases	≤ \$10,000	May be made without soliciting competitive quotations if price is reasonable. Document vendor name, amount, and justification.
Small Purchases	\$10,001 – \$250,000	Obtain price or rate quotations from at least three qualified sources. Record quotes and selection rationale.
Sealed Bids (Formal Advertising)	> \$250,000 (construction or comparable)	Issue written invitation for bids with complete specifications; publicly open bids; award to lowest responsible bidder.
Competitive Proposals (RFP/RFQ)	Services > \$250,000 or when sealed bid not appropriate	Evaluate proposals using written criteria; select vendor offering best value.
Non-Competitive / Sole Source	Only one available source or emergency	Requires written justification approved by the Executive Director and Finance Committee before purchase.

V. CONTRACTING AND APPROVAL AUTHORITY

1. The Executive Director has authority to approve procurements and sign contracts up to \$4,999 within the approved budget.
2. Purchases \$5,000 – \$10,000 require approval of the Finance Committee.
3. Purchases or contracts exceeding \$10,000 require Board of Directors approval prior to execution.
4. All contracts must be in writing and reviewed by the Executive Director and Finance Committee before signature.

VI. PROCUREMENT DOCUMENTATION

Each procurement file must include:

- Requisition or purchase request
- Description/specifications of goods or services
- Copies of all quotes, bids, or proposals

- Justification for vendor selection
- Contract or purchase order
- Approvals and signatures

VII. CONFLICT OF INTEREST AND GIFTS

1. No employee, volunteer, or Board member involved in procurement may solicit or accept favors, gratuities, or anything of monetary value from vendors.
2. Conflicts of interest must be disclosed immediately and documented.
3. Violations may result in disciplinary action and possible disqualification of vendors.

VIII. DISADVANTAGED BUSINESS ENTERPRISE (DBE) OUTREACH

ICOA shall make good-faith efforts to utilize small, minority-owned, women-owned, and disadvantaged businesses whenever possible and document outreach activities in procurement records.

IX. CONTRACT ADMINISTRATION AND MONITORING

1. The Executive Director or designee will monitor vendor performance to ensure contract terms are met.
2. Payments shall only be made for satisfactory performance or delivery.
3. Significant changes to contracts (scope, price, or time) require written amendment and approval by the Finance Committee.

X. RECORD RETENTION

All procurement records shall be retained for a minimum of seven (7) years after contract close-out in accordance with the ICOA Records Retention and Destruction Policy.

XI. POLICY REVIEW

This policy will be reviewed every three (3) years, or sooner if federal or state regulations change. Revisions must be approved by the Board of Directors.

Iredell County Council on Aging, Inc.

Adoption Resolution for Procurement Policy

(Adopted July 2025)

WHEREAS,

the Iredell County Council on Aging, Inc. (ICOA) receives and manages public and private funds from multiple sources, including Federal, State, County, and local grants, and is required to maintain formal procurement procedures that ensure full and open competition, fiscal accountability, and compliance with all applicable laws and regulations; and

WHEREAS,

the Board of Directors recognizes that sound procurement practices protect the organization, its employees, and its funders by ensuring that purchases are conducted in a fair, transparent, and cost-effective manner; and

WHEREAS,

ICOA has developed a Procurement Policy and Procedures document that establishes written standards consistent with 2 CFR Part 200, NCDOT 5310, NC DAAS, and other funding agency guidelines; and

WHEREAS,

the Board of Directors has reviewed the Procurement Policy and Procedures and determined that it meets the requirements of all applicable regulatory and funding agencies and aligns with the mission and operational practices of ICOA;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Iredell County Council on Aging, Inc. Board of Directors hereby adopts the Procurement Policy and Procedures as the official procurement standard for the organization, effective immediately.
2. The Executive Director is authorized to implement and enforce the policy and to take such actions as may be necessary to ensure full compliance with its provisions.
3. The Finance Committee shall monitor adherence to this policy and review it at least every three (3) years, recommending updates as required by federal or state regulatory changes.
4. A signed copy of this resolution shall be maintained in the ICOA Board Policy File and provided to funding agencies upon request.

Adopted by the **Board of Directors** of the **Iredell County Council on Aging, Inc.** at a duly called meeting held on this 16th day of July, 2025.

Iredell County Council on Aging, Inc.

Code of Conduct Governing Procurements

(Adopted July 16, 2025)

I. PURPOSE

The purpose of this Code of Conduct is to ensure that all procurement activities undertaken by the Iredell County Council on Aging (ICOA) are conducted with the highest standards of integrity, transparency, and accountability.

This policy establishes ethical standards and responsibilities for employees, Board members, and agents engaged in purchasing or contracting using agency funds.

II. APPLICABILITY

This policy applies to all employees, officers, volunteers, and Board members involved in the selection, award, and administration of contracts supported by Federal, State, local, or private funds.

III. STANDARDS OF CONDUCT

1. No employee, officer, or agent shall participate in the selection, award, or administration of a contract if a real or apparent conflict of interest exists.
2. A conflict of interest arises when any of the following have a financial or other interest in the firm considered for an award:
 - o The employee, officer, or agent;
 - o Any member of their immediate family;
 - o Their partner; or
 - o An organization employing or about to employ any of the parties listed above.
3. ICOA employees, officers, and Board members shall avoid even the appearance of favoritism or bias and must conduct all procurement transactions with complete impartiality.
4. Individuals engaged in procurement shall not accept or solicit gifts, favors, gratuities, or anything of monetary value from contractors, vendors, or parties involved in ICOA business.
5. Meals or refreshments of nominal value (less than \$25) associated with legitimate business meetings may be accepted only with approval from the Executive Director.

IV. DISCLOSURE AND MANAGEMENT OF CONFLICTS

1. All potential conflicts of interest must be disclosed immediately in writing to the Executive Director or Board Chair.
2. The affected individual shall abstain from participation in the related decision-making process and leave the room during deliberations.
3. All disclosures and actions taken shall be documented and retained in the procurement record.

V. VIOLATIONS AND PENALTIES

1. Any violation of this Code of Conduct shall result in disciplinary action, up to and including termination of employment, removal from the Board, or termination of contracts.
2. Violations may also result in disqualification of vendors, restitution, or referral to appropriate authorities for legal action if warranted.

VI. OVERSIGHT AND TRAINING

1. All employees and Board members involved in procurement shall receive orientation and annual refresher training on this Code of Conduct and the Procurement Policy.
2. The Executive Director and Finance Committee will oversee compliance and address any reported or suspected violations.

VII. POLICY REVIEW

This policy shall be reviewed every three years or as required by changes in applicable regulations.

Approved by the Board of Directors: July 16, 2025

Iredell County Council on Aging, Inc.

Third-Party and Sub-Contractor Policy

(Adopted July 16, 2025)

I. PURPOSE

The purpose of this policy is to establish procedures and standards governing agreements between the Iredell County Council on Aging (ICOA) and third-party vendors or subcontractors.

This policy ensures that all subcontracted activities comply with Federal, State, and local regulations and uphold ICOA's commitment to transparency, accountability, and high-quality service delivery.

II. SCOPE

This policy applies to all agreements with individuals, businesses, and organizations providing goods or services under contract to ICOA, including those funded through grants or special allocations.

III. GENERAL REQUIREMENTS

1. All subcontractors must enter into a written agreement with ICOA prior to commencing work.
2. The agreement shall specify:
 - o The scope of work or services to be provided;
 - o The total contract amount and payment terms;
 - o The applicable funding source;
 - o Reporting and performance requirements;
 - o Insurance, licensing, and bonding obligations;
 - o Record-keeping and audit requirements;
 - o Termination and dispute resolution provisions.
3. Contracts must include all clauses required by Federal, State, or local funding agencies, including those outlined in 2 CFR Part 200, Appendix II.
4. All subcontractors must maintain active registration and good standing with the State of North Carolina and must not be suspended or debarred from receiving federal funds.

IV. PROCUREMENT AND APPROVAL PROCESS

1. Subcontractors shall be selected in accordance with ICOA's Procurement Policy and Procedures to ensure open and competitive selection whenever applicable.
2. All subcontractor contracts and renewals must be reviewed and approved by the Executive Director and Finance Committee prior to execution.
3. Contracts exceeding \$10,000 must be approved by the Board of Directors before implementation.

V. MONITORING AND PERFORMANCE REVIEW

Iredell County Council on Aging, Inc.
322 E. Front Street | Statesville NC 28677
(704) 873-5171 | www.iredellcoa.org

1. ICOA will monitor all subcontractors to ensure compliance with contract terms, program objectives, and funding regulations.
2. Monitoring activities may include:
 - o Site visits or virtual reviews;
 - o Financial and performance reporting;
 - o Audit of supporting documentation.
3. Findings of noncompliance will result in written notice and may lead to corrective action, suspension, or termination of the contract.

VI. RECORD RETENTION

All subcontractor agreements, invoices, and monitoring reports must be retained for at least seven (7) years following contract completion or grant closeout, in accordance with the ICOA Records Retention and Destruction Policy.

VII. ETHICS AND CONFLICT OF INTEREST

1. ICOA prohibits contracting with any individual or entity in which an ICOA employee, Board member, or immediate family member has a financial or personal interest, unless disclosed and approved by the Board in accordance with the Conflict of Interest Policy.
2. All subcontractors must certify compliance with applicable federal, state, and local laws, including Equal Employment Opportunity, Non-Discrimination, and Drug-Free Workplace requirements.

VIII. POLICY REVIEW

This policy shall be reviewed every three years or more frequently if regulatory changes occur. Revisions shall be approved by the Executive Director and the Board of Directors.

Approved by the Board of Directors: July 16, 2025

Section 5 – Compliance & Civil Rights

6. Title VI Program Document
7. ADA Policies & Procedures
8. ADA Service Denial Policy
9. Client Rights & Grievance Procedure
10. Equal Employment Opportunity (EEO) Policy Statement

Iredell County Council on Aging, Inc.

Title VI Program Document

(Adopted June 2025)

I. PURPOSE

This policy ensures that the Iredell County Council on Aging (ICOA) operates in compliance with **Title VI of the Civil Rights Act of 1964**, which prohibits discrimination on the basis of race, color, or national origin in programs or activities receiving federal financial assistance.

II. POLICY STATEMENT

ICOA affirms its commitment to uphold the principles of nondiscrimination and equal access for all individuals in every program, service, and activity.

No person shall be excluded from participation in, denied benefits of, or otherwise subjected to discrimination under any ICOA-administered program or activity because of race, color, national origin, sex, age, disability, income status, or Limited English Proficiency (LEP).

III. RESPONSIBILITIES

1. The **Executive Director** serves as the Title VI Coordinator and is responsible for oversight and enforcement of this program.
2. All managers and supervisors are required to ensure staff compliance with Title VI requirements and to report any discrimination complaints immediately to the Executive Director.
3. Each ICOA facility shall display the Title VI Notice of Rights poster and make the complaint procedure readily available.

IV. COMPLAINT PROCEDURE

1. Any person who believes they have been subjected to discrimination may file a written complaint with ICOA within 180 days of the alleged act.
2. Complaints should be directed to:
Title VI Coordinator
Iredell County Council on Aging
344 East Front Street | Statesville, NC 28677
(704) 873-5171 | www.iredellcoa.org
3. Complaints will be acknowledged within 10 business days and investigated promptly.
4. Findings and recommended actions will be communicated to the complainant within 45 days, and unresolved matters may be referred to the appropriate state or federal agency.

V. TRAINING AND REVIEW

All employees and volunteers receive Title VI training during orientation and annually thereafter.

This policy will be reviewed every three years or when federal or state regulations change.

Approved by the Board of Directors: June 18, 2025

Iredell County Council on Aging, Inc.

ADA Policies and Procedures

(Adopted June 18, 2025)

I. PURPOSE

This policy ensures compliance with the **Americans with Disabilities Act (ADA)** and **Section 504 of the Rehabilitation Act of 1973**, guaranteeing equal access and opportunity for individuals with disabilities in all ICOA programs, services, and facilities.

II. POLICY

ICOA prohibits discrimination against qualified individuals with disabilities in employment, participation, or receipt of services. Reasonable accommodations will be provided unless doing so would fundamentally alter the nature of the program or cause undue hardship.

III. ADA COORDINATOR AND RESPONSIBILITIES

1. The Executive Director serves as ADA Coordinator.
2. The Coordinator ensures compliance through training, facility accessibility reviews, and response to requests for accommodation.
3. All staff are responsible for reporting access barriers or requests for accommodation to the Coordinator.

IV. REQUESTS FOR ACCOMMODATION

1. Requests may be submitted verbally or in writing to any ICOA employee or directly to the Executive Director.
2. A response will be provided within ten (10) business days.
3. All requests and responses must be documented and maintained for three years.

V. ACCESSIBILITY STANDARDS

All ICOA facilities and program locations shall meet current ADA design standards. Vehicles used in transportation services shall be ADA-compliant or alternatively equipped to accommodate individuals with disabilities.

VI. POLICY REVIEW

This policy will be reviewed annually by the Executive Director and Board of Directors. Updates will be implemented to reflect changes in law or best practice.

Approved by the Board of Directors: June 18, 2025

Iredell County Council on Aging, Inc.

ADA Service Denial Policy

(Adopted June 18, 2025)

I. PURPOSE

This policy outlines the conditions under which ICOA may deny services to an individual while remaining in compliance with the Americans with Disabilities Act (ADA).

II. POLICY

No individual shall be excluded from participation in ICOA programs on the basis of disability. Services may be denied or suspended only when necessary to protect the health and safety of participants or staff or to prevent serious disruption of program operations.

III. SERVICE DENIAL CRITERIA

1. The individual poses a direct threat to the safety of others that cannot be eliminated by reasonable modifications.
2. The individual engages in repeated violent, abusive, or disruptive behavior after warnings and interventions.
3. The requested service would require a fundamental alteration of the program or create undue financial or administrative burden.

IV. PROCEDURE

1. The Program Manager must document the incident and attempted interventions.
2. A written recommendation for suspension or denial is submitted to the Executive Director for review.
3. The individual will be notified in writing of the decision and their right to appeal within ten (10) business days.
4. Appeals shall be reviewed by the Executive Director and, if unresolved, by the Board of Directors, whose decision is final.

V. REINSTATEMENT

Individuals whose service has been denied or suspended may be reinstated upon demonstrating corrected behavior or resolution of safety issues.

Approved by the Board of Directors: June 18, 2025

Iredell County Council on Aging, Inc.

Client Rights and Grievance Procedure

(Adopted June 18, 2025)

I. PURPOSE

This policy ensures that all clients, caregivers, and participants of ICOA programs are treated with dignity and have access to a fair and transparent process for resolving complaints or appeals.

II. CLIENT RIGHTS

Each client has the right to:

1. Be treated with respect, dignity, and privacy.
2. Receive services without discrimination or harassment.
3. Participate in decisions regarding their care and services.
4. Refuse services without fear of retaliation.
5. File a grievance or appeal any decision without loss of services.

III. GRIEVANCE PROCEDURE

1. Clients are encouraged to resolve concerns informally with the staff member involved.
2. If unresolved, a written complaint may be submitted to the Executive Director within ten (10) business days of the incident.
3. The Executive Director will acknowledge receipt within five (5) business days and complete an investigation within fifteen (15) business days.
4. A written decision will be provided to the client upon completion of the investigation.
5. If the client disagrees with the decision, they may appeal in writing to the Board Chair within ten (10) business days.
6. The Board will review the appeal within thirty (30) days, and its decision is final.

IV. RECORDKEEPING AND CONFIDENTIALITY

1. All grievance documents shall be kept in a confidential file separate from program records.
2. Information will be shared only with individuals directly involved in the investigation and resolution.

V. NON-RETALIATION

No client shall be penalized or denied services for filing a grievance or appeal.

Approved by the Board of Directors: June 18, 2025

Iredell County Council on Aging, Inc.

Equal Employment Opportunity (EEO) Policy Statement

(Adopted June 18, 2025)

I. POLICY STATEMENT

The Iredell County Council on Aging (ICOA) is an Equal Opportunity Employer. Employment decisions are made without regard to race, color, religion, sex (including pregnancy, sexual orientation, or gender identity), age, national origin, disability, genetic information, military status, or any other status protected by law.

II. SCOPE

This policy applies to all aspects of employment, including recruitment, hiring, training, promotion, compensation, benefits, discipline, termination, and access to programs and activities.

III. RESPONSIBILITIES

1. The Executive Director is responsible for implementing and monitoring EEO compliance and reporting requirements.
2. Supervisors are responsible for ensuring fair and equitable treatment of employees and promptly addressing complaints of discrimination or harassment.
3. All employees share responsibility for maintaining a work environment free from discrimination and harassment.

IV. REPORTING AND COMPLAINTS

1. Employees or applicants who believe they have experienced discrimination should report the incident to their supervisor, the Executive Director, or the Board Chair.
2. Complaints will be investigated promptly and confidentially to the extent possible.
3. No employee shall be subjected to retaliation for filing a complaint or participating in an investigation.

V. TRAINING AND POLICY REVIEW

All employees will receive EEO training upon hire and annually thereafter. This policy will be reviewed every three years or as required by law and approved by the Board of Directors.

Approved by the Board of Directors: June 18, 2025

Section 6 – Records, Risk & Safety Management

- Records Retention & Destruction Policy
- Abuse & Molestation Prevention Policy
- Insurance & Risk Management Overview

Iredell County Council on Aging, Inc.

Records Retention and Destruction Policy

(Adopted June 18, 2025)

I. PURPOSE

The purpose of this policy is to ensure that the Iredell County Council on Aging (ICOA) maintains complete and accurate records in compliance with applicable federal, state, and local laws, as well as grant and funding requirements.

This policy provides a systematic approach for the retention, storage, and destruction of agency records to protect confidential information, promote operational efficiency, and ensure accountability.

II. SCOPE

This policy applies to all records created, received, or maintained by ICOA, including electronic and physical documents related to administration, finance, human resources, client services, and grant management.

III. RECORD RETENTION PERIODS

1. Financial Records (budgets, ledgers, invoices, receipts, and audits): minimum seven (7) years.
2. Grant and Contract Files: seven (7) years after grant closeout or until all audits are resolved.
3. Personnel Records: seven (7) years after termination of employment.
4. Volunteer and Client Files: five (5) years after service termination.
5. Board Minutes, Policies, and Bylaws: permanent.
6. Property and Equipment Records: five (5) years after final disposition.
7. Insurance Policies and Claims: seven (7) years after expiration or settlement.

IV. STORAGE AND SECURITY

All records shall be stored in secure locations or encrypted electronic systems with access limited to authorized personnel. Records containing confidential or personally identifiable information shall not be removed from ICOA premises without prior approval of the Executive Director.

V. RECORD DESTRUCTION PROCEDURES

1. Records exceeding the designated retention period may be destroyed with written approval from the Executive Director.
2. Paper records shall be shredded, and electronic records shall be permanently deleted using secure methods.
3. A Record Destruction Log must be maintained documenting the type of record destroyed, date, and authorization signature.

VI. POLICY REVIEW

This policy shall be reviewed every three years and updated as necessary to comply with changes in legal or regulatory standards.

Approved by the Board of Directors: June 18, 2025

Iredell County Council on Aging, Inc.

Abuse and Molestation Prevention Policy

(Adopted June 18, 2025)

I. PURPOSE

The Iredell County Council on Aging (ICOA) is committed to providing a safe and respectful environment for all individuals, including older adults, volunteers, employees, and visitors. This policy outlines preventive measures, reporting responsibilities, and procedures for responding to incidents of abuse or molestation.

II. SCOPE

This policy applies to all ICOA employees, Board members, volunteers, interns, and contractors who have direct contact with clients or participants in any ICOA program or activity.

III. DEFINITIONS

1. Abuse includes intentional acts that cause harm or potential harm to an individual, including physical, sexual, verbal, emotional, or financial abuse.
2. Molestation refers to any form of inappropriate or abusive sexual behavior or contact.

IV. PREVENTION PRACTICES

1. Background checks are required for all employees and volunteers who have direct contact with vulnerable individuals.
2. Staff and volunteers shall receive annual training on abuse prevention, reporting obligations, and maintaining professional boundaries.
3. Employees and volunteers shall avoid being alone with clients in isolated settings whenever possible.
4. ICOA enforces a zero-tolerance policy for any form of abuse or molestation.

V. REPORTING AND RESPONSE

1. All suspected incidents of abuse must be reported immediately to the Executive Director or designated agency contact.
2. ICOA will comply with North Carolina mandatory reporting laws and report suspected abuse to Adult Protective Services or law enforcement as appropriate.
3. Retaliation against individuals who report suspected abuse in good faith is strictly prohibited.
4. ICOA will cooperate fully with all investigations and take immediate corrective action when warranted.

VI. INVESTIGATION AND CORRECTIVE ACTION

1. The Executive Director will initiate an internal investigation within 24 hours of receiving a report.

2. Disciplinary action, up to and including termination, will be taken against any individual found in violation of this policy.
3. Support and referrals will be offered to victims as appropriate.

VII. POLICY REVIEW

This policy will be reviewed annually by the Executive Director and Board of Directors and updated as needed to ensure compliance with legal and ethical standards.

Approved by the Board of Directors: June 18, 2025

Iredell County Council on Aging, Inc.

Insurance and Risk Management Overview

(Adopted June 18, 2025)

I. PURPOSE

This policy provides an overview of the insurance coverage and risk management practices maintained by the Iredell County Council on Aging (ICOA) to safeguard assets, staff, volunteers, and clients against potential losses or liabilities.

II. INSURANCE COVERAGE

ICOA shall maintain comprehensive insurance coverage, including but not limited to:

1. General Liability Insurance;
2. Professional Liability and Directors and Officers (D&O) Coverage;
3. Property and Equipment Insurance for all facilities;
4. Vehicle and Transportation Liability;
5. Workers' Compensation and Employer's Liability;
6. Volunteer Accident Coverage;
7. Employee Dishonesty and Bonding Coverage.

Insurance policies shall be reviewed annually by the Executive Director and Finance Committee to ensure adequate coverage and compliance with funding-agency requirements.

III. RISK MANAGEMENT PRACTICES

1. Staff and volunteers shall receive safety and risk management training annually.
2. Incident and accident reports shall be completed within 24 hours of occurrence and submitted to the Executive Director.
3. The Executive Director shall maintain a Risk Management Log and report notable incidents to the Board of Directors and insurance carrier.
4. ICOA will ensure all facilities are equipped with appropriate safety devices, including fire extinguishers, first aid kits, and accessible exits.
5. Transportation safety protocols will follow NCDOT standards, including driver background checks and annual safety inspections.

IV. ANNUAL REVIEW

The Executive Director shall present insurance certificates and an annual risk review report to the Board of Directors each July. Any necessary coverage adjustments or risk mitigation measures will be approved by the Finance Committee.

Section 7 – Personnel & Human Resources

- Employee Handbook
- Employee Annual Training Requirements
- Employee Training Log Template
- Volunteer Training Log Template
- Volunteer Orientation Checklist
- Annual Administrative Reference Documents
 - Pay Schedule
 - Holiday Schedule
 - Employee Time Sheet
 - Mileage & Travel Reimbursement Form
 - Volunteer Application Form
- Drug-Free Workplace Policy
- Social Media & Technology Policy
- Confidentiality Policy

Iredell County Council on Aging, Inc.

Employee Handbook Summary and Acknowledgment Page

(Adopted June 18, 2025)

I. PURPOSE

The Employee Handbook provides the policies, procedures, and expectations that govern the employment relationship between the Iredell County Council on Aging (ICOA) and its employees.

It outlines employee rights, benefits, responsibilities, and standards of conduct to promote fairness, consistency, and accountability within the organization.

II. SCOPE

The Employee Handbook applies to all ICOA employees, whether full-time, part-time, or temporary. It is intended to serve as a reference guide and does not constitute a contract of employment.

III. KEY CONTENTS

The Handbook includes, but is not limited to, the following topics:

1. Mission and Code of Ethics
2. Equal Employment Opportunity and Non-Discrimination
3. Harassment, Workplace Conduct, and Violence Prevention
4. Compensation, Benefits, and Payroll Procedures
5. Work Hours, Attendance, and Timekeeping
6. Leave Policies (Vacation, Sick, Bereavement, Family/Medical, and Jury Duty)
7. Safety, Drug-Free Workplace, and Accident Reporting
8. Social Media, Technology, and Confidentiality Policies
9. Grievance and Complaint Resolution Procedures
10. Acknowledgment of Receipt and Responsibility

IV. EMPLOYEE RESPONSIBILITIES

Each employee is responsible for reading and understanding the contents of the Employee Handbook and complying with all agency policies.

Employees are expected to:

1. Follow all established rules, procedures, and standards of conduct.
2. Notify their supervisor or the Executive Director if they have questions or concerns about any policy.
3. Sign and return the acknowledgment form to be placed in their personnel file.

V. POLICY UPDATES

ICOA may amend, update, or rescind policies in the Employee Handbook at any time to reflect changes in laws, regulations, or organizational needs.

Employees will be notified of significant revisions, and updated copies will be distributed to all staff members.

VI. ACKNOWLEDGMENT OF RECEIPT

I acknowledge that I have received a copy of the Iredell County Council on Aging Employee Handbook (2024 Edition) and that it is my responsibility to read and understand its contents. I understand that this handbook is not an employment contract but a statement of agency policies and procedures.

Employee Name: _____

Employee Signature: _____ **Date:** _____

Supervisor Signature: _____ **Date:** _____

Iredell County Council on Aging, Inc.

Employee Annual Training Requirements

(Adopted June 18, 2025)

I. PURPOSE

The purpose of this policy is to ensure that all staff and volunteers of the Iredell County Council on Aging (ICOA) maintain required skills, knowledge, and compliance with agency, state, and federal standards through annual training.

II. GENERAL REQUIREMENTS

All employees and volunteers shall complete annual training relevant to their job functions. Training ensures staff are informed of policy changes, safety procedures, ethics standards, and program compliance expectations.

III. MINIMUM TRAINING HOURS

1. Senior Center Staff – 15 hours annually including required SCOPE certification topics.
2. Nutrition Program Staff – 15 hours within the first year; 2 hours annually thereafter on food safety and program standards.
3. In-Home Program Staff – As required by DAAS service level standards for chore and personal care.
4. Transportation Staff – Annual ADA, safety, and sensitivity training (through contracted provider and ICOA staff).
5. Administrative and Fiscal Staff – Annual training on fiscal policies, cash handling, confidentiality, cybersecurity, and compliance.
6. Executive Director and Department Heads – Annual training on nonprofit management, fiscal oversight, and civil rights compliance.
7. Volunteers – Annual refresher training on confidentiality, safety, and program procedures.

IV. DOCUMENTATION

Each employee and volunteer shall have a signed training log maintained in their personnel or volunteer file. The Executive Director and Program Managers shall monitor compliance with annual training requirements.

V. POLICY REVIEW

This policy shall be reviewed every three years or as necessary to meet updated funding or regulatory standards.

Approved by the Board of Directors: June 18, 2025

Iredell County Council on Aging, Inc.

Employee Training Log Template

(Adopted June 18, 2025)

Employee Name: _____ Position Title: _____

Department: _____ Supervisor: _____

Reporting Period: _____ Year: _____

Date	Training Title / Topic	Type (Orientation, Refresher, Certification)	Hours	Trainer / Provider	Verification (Signature or Certificate)

Annual Total Hours: _____ Required Hours per Policy: _____

Supervisor Review: Meets requirement Additional training required

Supervisor Signature: _____ Date: _____

Employee Signature: _____ Date: _____

Iredell County Council on Aging, Inc.

Volunteer Training Log Template

(Adopted June 18, 2025)

Volunteer Name: _____ Program / Site: _____

Supervisor: _____ Reporting Year: _____

Annual Total Hours: _____ Required Hours: _____

Supervisor Review: Meets requirement Additional training recommended

Supervisor Signature: _____ Date: _____

Volunteer Signature: _____ Date: _____

Iredell County Council on Aging, Inc.

Volunteer Orientation Checklist

(Adopted June 18, 2025)

Each volunteer must receive orientation covering the following areas before performing duties:

- Mission and values of ICOA
- Overview of programs and services
- Confidentiality and data protection
- Safety and emergency procedures
- Abuse prevention and reporting requirements
- Food safety and sanitation (if applicable)
- Volunteer responsibilities and boundaries
- Sign-in and reporting procedures
- Client interaction expectations
- Dress code and professionalism

Volunteer Signature: _____ Date: _____

Trainer Signature: _____ Date: _____

Iredell County Council on Aging, Inc.

Annual Administrative Reference Documents

I. PURPOSE

This section maintains current administrative documents that are updated annually for payroll, holidays, and related operations.

II. DOCUMENTS INCLUDED

1. Pay Schedule
2. Holiday Schedule
3. Employee Time Sheet
4. Mileage and Travel Reimbursement Form
5. Volunteer Application

All updated versions shall be inserted annually by July 1 and distributed to all staff and supervisors.

Approved by the Board of Directors: June 18, 2025

Iredell County Council on Aging, Inc.

Drug-Free Workplace Policy

(Adopted June 18, 2025)

I. PURPOSE

The Iredell County Council on Aging (ICOA) is committed to maintaining a workplace free from the influence of drugs and alcohol to ensure the safety and well-being of employees, volunteers, and clients.

II. POLICY

1. The unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance or alcohol in the workplace is strictly prohibited.
2. Employees must report any conviction under a criminal drug statute occurring in the workplace within five (5) days.
3. Violation of this policy may result in disciplinary action up to and including termination.
4. ICOA reserves the right to conduct drug or alcohol testing when required by law or funder regulations.
5. Employees charged with or convicted of DWI must report the charge within twenty-four (24) hours if it occurred during work duties.

III. REVIEW

This policy shall be reviewed annually and updated as necessary to remain compliant with the Drug-Free Workplace Act of 1988.

Approved by the Board of Directors: June 18, 2025

Iredell County Council on Aging, Inc.

Social Media and Technology Policy

(Adopted June 18, 2025)

I. PURPOSE

This policy establishes guidelines for the use of social media, computers, and other technology resources to protect ICOA's reputation and ensure appropriate communication and data security.

II. ACCEPTABLE USE

1. All agency technology resources are for official business use. Limited personal use may be permitted if it does not interfere with productivity or violate policy.
2. Users must not post or share confidential, proprietary, or client information on social media or public platforms.
3. Employees may not represent ICOA online without prior authorization from the Executive Director.
4. All passwords, emails, and files created on agency devices are property of ICOA and subject to monitoring.

III. SECURITY AND CONFIDENTIALITY

1. Users must maintain strong passwords and log out of shared devices.
2. Unauthorized software installation or data transfer is prohibited.
3. Any data breach or suspected cyber incident must be reported immediately to the Executive Director.

IV. POLICY ENFORCEMENT

Violations of this policy may result in disciplinary action, up to and including termination.

Approved by the Board of Directors: June 18, 2025

Iredell County Council on Aging, Inc.

Confidentiality Policy

(Adopted June 18, 2025)

I. PURPOSE

This policy ensures that all client, staff, volunteer, and agency information handled by the Iredell County Council on Aging (ICOA) is protected from unauthorized disclosure and used only for official business purposes.

II. POLICY

1. Employees, volunteers, and contractors must safeguard all sensitive or personally identifiable information obtained during their duties.
2. Access to confidential information is limited to authorized personnel who need such information to perform their work.
3. Documents containing private information must be stored securely and destroyed in accordance with the Records Retention and Destruction Policy.
4. Confidential information shall not be discussed in public settings or with unauthorized individuals.
5. Any suspected or confirmed breach of confidentiality must be reported immediately to the Executive Director.

III. ACKNOWLEDGMENT

All employees and volunteers must sign a Confidentiality Agreement upon hire or onboarding and annually thereafter.

Section 8 – Appendices

- Policy Review & Update Schedule
- Record Destruction Log Template
- Conflict of Interest & Ethics Disclosure Form
- ADA / Title VI Complaint Form
- Compliance Contact Information Page
- Binder Cover Page & 2-Inch Spine Label

Iredell County Council on Aging, Inc.

Policy Review and Update Schedule

(Adopted June 18, 2025)

I. PURPOSE

This schedule provides a framework for the regular review, update, and approval of all agency policies and documents contained in the Iredell County Council on Aging (ICOA) Governance, Fiscal, and Operations Policy Binder.

The purpose is to ensure each policy remains current with state, federal, and funding-agency requirements.

II. RESPONSIBILITY

The Executive Director, with oversight from the Finance Committee and Board of Directors, is responsible for monitoring and documenting the review and update cycle for each policy area.

III. REVIEW FREQUENCY

Policy Area	Responsible Party	Review Frequency	Last Updated
Articles of Incorporation & Bylaws	Board of Directors	Every 5 years	2025
Fiscal and Financial Management Policies	Executive Director / Finance Committee	Annual	2025
Grant Management Procedures	Executive Director / Finance Committee	Every 3 years	2025
Cash Handling and Receipts Policies	Executive Director / Finance Committee	Annual	2025
Procurement and Contract Compliance	Executive Director / Finance Committee	Every 3 years	2025
Employee Handbook	Executive Director / Personnel Committee	Annual	2024

Personnel Policies	Executive Director	Annual	2025
Title VI and ADA Policies	Executive Director	Every 3 years	2025
EEO Policy	Executive Director	Every 3 years	2025
Records Retention Policy	Executive Director	Every 3 years	2025
Abuse and Molestation Prevention Policy	Executive Director / Board	Annual	2025
Operating Reserves Policy	Finance Committee	Biennial	2025
Consumer Contributions Policy	Program Director / Executive Director	Every 3 years	2025
Volunteer and Training Policies	Executive Director / Program Managers	Annual	2025
Risk and Insurance Review	Executive Director / Finance Committee	Annual	2025

Approved by the Board of Directors: June 18, 2025

Iredell County Council on Aging, Inc.

Record Destruction Log Template

(Adopted June 18, 2025)

Date of Destruction: _____

Approved by Executive Director: _____

This log must be filed with the Executive Director's office and retained for seven (7) years after record destruction.

Conflict of Interest and Ethics Disclosure Form

(Adopted June 18, 2025)

This form is completed annually by all members of the Board of Directors, staff, and key volunteers of the Iredell County Council on Aging (ICOA) to disclose any potential conflicts of interest or outside affiliations that could influence decision-making.

Name: _____

Position / Title: _____

1. Do you or any member of your immediate family have a financial interest in any organization or business that has dealings with ICOA?

Yes No

If yes, please explain:

2. Do you serve as an officer, director, trustee, partner, or employee of any organization that may compete or do business with ICOA?

Yes No

If yes, please list:

3. Do you have any personal or family relationship that could create a real or perceived conflict of interest in your work with ICOA?

Yes No

If yes, please explain:

I acknowledge that I have read and understand ICOA's Conflict of Interest Policy and Code of Conduct Governing Procurements. I agree to disclose any potential conflict of interest that arises during the year and to refrain from participating in any decision where a conflict exists.

Signature: _____ Date: _____

Iredell County Council on Aging, Inc.

ADA / Title VI Complaint Form

(Adopted June 18, 2025)

This form is used to document complaints of discrimination related to disability (ADA) or civil rights (Title VI) under programs operated or funded by the Iredell County Council on Aging (ICOA).

Complainant Information:

Name: _____

Address: _____

Phone: _____ Email: _____

Nature of Complaint (check all that apply):

Disability / ADA Race Color National Origin Age Sex Other:

Date of Incident: _____

Program / Service Involved: _____

Description of Incident:

Person(s) Involved (if known):

Desired Resolution:

Signature of Complainant: _____ Date: _____

Return completed form to:

Title VI / ADA Coordinator

Iredell County Council on Aging, Inc.

344 East Front Street | Statesville, NC 28677

(704) 873-5171 | www.iredellcoa.org

Iredell County Council on Aging, Inc.

Compliance Contact Information Page

(Adopted June 18, 2025)

Executive Oversight Contacts

Executive Director – Jennifer Barracough

Phone: (704) 873-5171

Email: jennifer@iredellcoa.org

Finance and Compliance Officer – Jonie Winterkamp

Phone: (704) 873-5171

Title VI / ADA Coordinator – Executive Director

Phone: (704) 873-5171

Email: info@iredellcoa.org

Board Chair – Mitize McCurdy

Iredell County Council on Aging, Inc.

344 East Front Street | Statesville, NC 28677

This contact sheet shall be updated annually and distributed to all ICOA departments, volunteers, and posted at both senior centers.