



Financial_Controls_&_Reimbursement_Policy

Policy Type	Financial
Status	Signed
Approval Date	@July 30, 2025

Policy Overview

Purpose Statement

This document establishes official policy for Healing Roots Outreach Collective to ensure compliance, governance, and operational excellence.


HROC Financial Controls & Reimbursement Policy

Adopted: July 30, 2025 ▪ **Next Review:** July 2026

1. Purpose & Scope


Ensure proper internal controls over all financial transactions, reimbursements, grants, asset management, and cash handling, aligned with COSO Principles and IRS expectations for charities.

2. Management of Financial Authority & Segregation of Duties



-  No person may request, approve, and reconcile the same transaction

Compliance Requirement



- Dual signature required for all disbursements over \$500; Treasurer and Chair must sign


-  Peer travel or small reimbursements (<\$100) require supervisor approval and receipts

3. Cash Management

-  Petty cash fund (max \$200, locked and reconciled monthly)
-  All expenses supported by original receipts or digital image



4. Bank Reconciliation & Monthly Reporting

-  Finance Committee/Treasurer reviews monthly bank account and SPV bank statements and logs reconciliation
-  All expenses must be logged into Xero (or QuickBooks) within 5 business days



-  Financial summary with variances shared at every board meeting

5. Fiscal Year Budget Approval & Amendment

▼ Budget Process



-  Annual budget proposed by Treasurer, reviewed by Finance Committee, and approved by Board in advance of fiscal year
-  Amendments above 10% of line-item must be approved by Board

6. Grants & Expense Categorization



-  Each grant reference (e.g., SUPTRS, BEN Cheney) tracks separate grant code and project tag
-  Only approved expenses consistent with the grant's budget allocation are reimbursed

7. Travel, Mileage & Reimbursements



▼ Mileage Policy

-  HROC reimburses mileage at IRS 2025 Standard Rate (e.g. \$0.67/mile) for outreach sites after logging usage via SPV logs
-  All volunteer mileage and vehicle usage must be entered and signed by SPV Manager



8. Asset Management & Insurance

-  RV, medical supplies, electronics, and signage must be listed in the Asset Register with acquisition date, cost, depreciation schedule, and insured value
-  SPV Manager reviews insurance annually and flags changes to Board


9. Fraud and Financial Integrity

-  Suspicious or unusual transactions reported to Treasurer or Chair immediately
-  Finance policies include abuse mitigation: whistleblower protections, documented oversight, and audit trails.

10. Audit & Accountant Review

-  If gross receipts exceed \$200,000 or assets exceed \$500,000, HROC will engage a CPA to conduct a formal audit
-  Annual CPA (or Finance Committee) review is done even under thresholds

11. Policy Review

-  This policy is reviewed annually in July by the Finance Committee and approved by the Board

Approvals & Signatures

Name	Position	Date
Jonathan Mallinger	Chair / Secretary	July 30, 2025
Lilly Fedas	Treasurer	July 30, 2025

Brianna Bear	Board Director / Cultural Advisor	July 30, 2025
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Jonathan Mallinger


Lilly Fedas

Brianna Bear

Organization Information

Healing Roots Outreach Collective

- **UBI Number:** 605 944 010
- **Mission:** Peer-led, Indigenous-informed mobile harm reduction services
- **Document Version:** Adopted July 30, 2025

 This document has been formatted for professional presentation and organizational compliance.