



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

Jonathan Mallinger

Lilly Fedor

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.