Kent County Community Action
Governing Board
121 Franklin SE, Suite 110, Grand Rapids, MI 49507
Monday August 19, 2019 Multi-Purpose Room A
Meeting-10:30 a.m.

1. Call to Order – Chairperson Commissioner Womack
2. Welcome and Introductions
3. Approval of April 22, 2019 Meeting Minutes — Action Item
4. Director's Report
   a. Staff Updates
   b. Assistance Activities
   c. Community Needs Assessment
   d. Organizational Standards Update
   e. Monitoring Activities
5. Risk Management Policy — Action Item
   Susan Cervantes, Director
6. Annual Report: *Org Standard 4.4: The tripartite board/advisory body receives an annual update on the success of specific strategies included in the Community Action plan.*
   Susan Cervantes, Director — Action Item
7. Donation Policy — Action Item
   Susan Cervantes, Director
8. Annual Audit Report: *Organizational Standards 8.1 through 8.4*
   Susan Cervantes, Director — Information Item
9. Financial Reports: *Org. Standard 8.7 - The tripartite board/advisory body receives financial reports at each regular meeting, for those program(s) the body advises, as allowed by local government procedure.* *Bobby O'Connor, Financial Analyst*
   Information Item

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10. Programmatic Report: *Org. Standard 5.9 - The department's tripartite board/advisory body receives programmatic reports at each regular board meeting.*
    Sherrie Gillespie, Programs Manager Information Item

11. Information items:
    a. Community Forum – Putting the Promise into Action

12. Other Business

13. Public Comment

14. Adjournment

Next Scheduled Governing Board Meeting

October 28, 2019 at 10:30 am

KENT COUNTY Community Action
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Kent County Community Action (KCCA)
Governing Board
Meeting Minutes

10:30 a.m., Monday, April 22, 2019

Present: City of Grand Rapids Commissioners Senita Lenear and Kurt Reppart, and Kent County Commissioners Stan Stek and Robert Womack.

Absent: Kent County Commissioner Betsy Melton.

Staff: Susan Cervantes, Director; Sherrie Gillespie, Program Manager; Rachel Kunnath, CQI Specialist; Chad Coffman, Program Manager; Robert O'Conner, Financial Analyst; Amanda Leija, Clerk III; and Courtney Hammond, Clerk II.

Guests: Matthew VanZetten, Assistant County Administrator.

1. **Call to Order**
   Commissioner Lenear at 10:30 a.m. Quorum obtained.

2. **Welcome and Introductions**

3. **Meeting Minutes - February 25, 2019**

   Motion to approve: Commissioner Lenear
   Support: Commissioner Stek
   Approved by vote: Motion carried.

4. **Director's Report**

   a) **Staff Updates**
   - The new Floater position is headed to the Legislative and Human Resources (LHR) Committee for approval.

- The Shipping Clerk i position has been approved and will be posted on Friday.
- A Community Resource Specialist CRS has been selected, and we are awaiting the funding for the food distribution programs.
- One of our Community Services Assistant workers resigned last week, so we will be starting the process to hire a new one.

b) Assistance Activities - Nothing new to report.

c) Community Needs Assessment (CNA)

A large meeting was held here on March 21st, with the Advisory Governing Board members, multiple community partners, and the staff from Public Sector Consultants who have been hired to conduct the survey. A final draft of the survey was ready last week, and we plan to have it up and operational by May 1st. There will be a survey given to clients in both English and Spanish, and there will be a provider survey. It will be available in written form, and in electronic form. Our caseworkers will also have the survey on their tablets, for home visits. We will conduct the assessment for eight weeks, and will have the final report completed by September.

d) Customer Satisfaction Survey

A copy of the Customer Satisfaction survey and the resulting Customer Satisfaction quarterly report were included in today's meeting packet. We have been using this survey for about two years. The quarterly report reflects KCCA's high standard of customer service, and commitment to providing referrals in cases when we are not able to help.

5. Title VI Plan

Included in today's packet was a memo from Susan Cervantes to this board, regarding Michigan Department of Transportation (MDOT) updates to our Title VI Plan, and a copy of the updated plan. In the plan, KCCA commits to the Civil Rights Act of 1964 plus any amendments. KCCA indicates that staff speak seven languages. We have six staff members who are bi-lingual, speaking both Spanish and English. Between our drivers (our transportation program), staff can converse in English, French, Spanish, French Guinea,

Creole, and several tribal African languages. Additionally, Kent County has translation services, if needed. KCCA utilizes "I Speak" cards with 150 languages, allowing customers to point to their language on the card to obtain assistance.

6. **Financial Report**

   A printed financial report was included in today's meeting packet. Bobby O'Connor, Financial Analyst gave an overview on the various grants and spend-downs. Programs are on schedule and with reasonable expectation of spend-down.

7. **Programmatic Report**

   A printed programmatic report was included in today's meeting packet. Sherrie Gillespie, Program Manager, gave an overview of the report. The report gives statistics of KCCA's direct assistance activities through March 2019.

8. **Community Action Month – May**

   Community Action will start its 55th year on August 20th. Planned for KCCA staff is a webinar and other activities.

9. **Other Business**

   Susan Cervantes said in the last meeting we talked about changing the location of the meeting. Matthew VanZetten and Susan Cervantes will continue to work on that.

10. **Public Comment**

    No public present.

11. **Adjournment**

    Motion to adjourn: Commissioner Reppart
    Support: Commissioner Lenear

Next KCCA Governing Board Meeting:
Monday, June 24, 2019, 10:30 a.m., KCCA – Conference Room C/D

KCCA Program Year 2018-2019

ASSESSMENT TOOL for MEETING ORGANIZATIONAL PERFORMANCE STANDARDS (8/2019)

Standard Maximum Feasible Participation			In Place	In Progress		Not Begun		Notes/ Barriers/ Resources	Who is Responsible
				√	? Date	√	? Date		
Consumer Input and Involvement	1.1	The Department demonstrates low-income individuals' participation in its activities.	√					Consumer Reps on boards; volunteers and walkers	Susan
	1.2	The Department analyzes information collected directly from low-income individuals as part of the Community Assessment.		√	September 2019				Susan/Rachel/ Sherrie and consultants
	1.3	The Department has a systematic approach for collecting, analyzing, and reporting customer satisfaction data to the Advisory Governing board, which may be met through broader local government processes.	√					Giving quarterly reports as indicated; part of Annual Report	Sherrie and Susan
Community Engagement	2.1	The Department has documented or demonstrated partnerships across the community, for specifically identified purposes; partnerships include other anti-poverty organizations in the area.	√					119 partnerships/MOUs; continue to build; process identified and practiced	Susan, Rachel and Sherrie
	2.2	The Department utilizes information gathered from key sectors of the community in assessing needs and resources during the community assessment process or other times. These sectors would include at minimum: community-based organizations, faith-based organizations, private sector, public sector, and educational institutions.		√	September 2019				Susan, Rachel, Sherrie and consultants
	2.3	The Department communicates its activities and its results to the community.		√	Working with communica-tions staff at County				Susan
	2.4	The Department documents the number of volunteers and hours mobilized in support of its activities.	√					Developed form to identify low-income volunteers; monthly mass entry into FACSPRO; process established and practiced	Sherrie and Ginny et al

Standard Maximum Feasible Participation			In Place	In Progress		Not Begun		Notes/ Barriers/ Resources	Who is Responsible
				√	? Date	√	? Date		
Community Assessment	3.1	The Department conducted or was engaged in a Community Assessment and issued a report within the past 3 years, if no other report exists.		√	September 2019				Susan, Rachel, Sherrie and consultants
	3.2	As part of the Community Assessment, the Department collects and includes current data specific to poverty and its prevalence related to gender, age, and race/ethnicity for their service area(s).		√	September 2019				Susan, Rachel, Sherrie and consultants
	3.3	The Department collects and analyzes both qualitative and quantitative data on its geographic service area(s) in the Community Assessment.		√	September 2019				Susan, Rachel, Sherrie and consultants
	3.4	The community assessment includes key findings on the causes and conditions of poverty and the needs of the communities assessed.		√	September 2019				Susan, Rachel, Sherrie and consultants
	3.5	The Tripartite/ Advisory Governing board formally accepts the completed Community Assessment.		√	September 2019				Susan, Rachel, Sherrie and consultants
Standard Vision and Direction									
Organizational Leadership	4.1	The tripartite/Advisory Governing board has reviewed the Department's mission statement within the past 5 years and assured that: 1.The mission addresses poverty; and 2. The CSBG programs and services are in alignment with the mission.	√		January 2016; October 2017			Alignment with strategic planning; reviewed through transition process	Susan and consultant
	4.2	The Department's Community Action Plan is outcome-based; anti-poverty focused, and ties directly to the Community Assessment.	√		October 2015			Strategic Planning	Susan/Sherrie
	4.3	The department's Community Action Plan and Strategic Plan document the continuous use of the full Results Oriented Management and Accountability ROMA cycle or comparable system. In addition, the department documents having used the services of a ROMA-certified trainer (or equivalent) to assist in implementation.	√		January 2016			A strategic plan does exist for CAA alone	Susan

Standard Vision and Direction			In Place	In Progress		Not Begun		Barriers/Resources	Who is Responsible
				√	? Date	√	? Date		
Organizational Leadership (continued)	4.4	The tripartite board/advisory body receives an annual update on the success of specific strategies included in the Community Action plan.	√					Completed 7/2019	Susan
	4.5	The department adheres to its local government's policies and procedures around interim appointments and processes for filling a permanent vacancy.	√		October 2017 presented to Advisory Governing Board			Approved by Governing Board on 10/29/2018; Personnel Policies Manual	Susan and Amanda
	4.6	The Department complies with its local government's risk assessment policies and procedures.		√	July 2019 to AGB			Awaiting presentation of Risk Assessment policy to Governing Board	Susan
Board Governance	5.1	The Department's Advisory Governing board is structured in compliance with the CSBG Act, by either: 1.Selecting the board members as follows: • At least one third are democratically-selected representatives of the low-income community; • One-third are local elected officials (or their representatives); and • The remaining members are from major groups and interests in the community; or 2. Selecting the board through another mechanism specified by the State to assure decision-making and participation by low-income individuals in the development, planning, or implementation, and evaluation of programs.	√					Completed 7 / 2019	Susan/Corporate Counsel
	5.2	The department's tripartite board/advisory body either has: 1. Written procedures that document a democratic selection process for low-income board members adequate to assure that they are representative of the low-income community, or 2. Another mechanism specified by the State to assure decision-making and participation by low-income individuals in the development, planning, implementation, and evaluation of programs.	√					Completed 7 / 2019	Susan/Corporate Counsel
	5.3	Not applicable: Review of bylaws by an attorney is outside of the purview of the department and the tripartite board/advisory body, therefore this standard does not apply to public entities.				√	March 2019	Being completed per review of MP Act and CAPLAW	Susan/CAPLAW and Corporate Counsel
	5.4	The Department documents that each tripartite board/advisory body member has received a copy of the bylaws within the past 2 years.	√					Completed 7 / 2019	Susan/CAPLAW and Corporate Counsel

Standard Vision and Direction			In Place	In Progress		Not Begun		Barriers/Resources	Who is Responsible
Board Governance (continued)	5.5	The department's tripartite board/advisory body meets in accordance with the frequency and quorum requirements and fills board vacancies as set out in its governing documents.	√					Meetings set per by-laws	Susan
	5.6	Each tripartite board/advisory body member has signed a conflict of interest policy, or comparable government documents, within the past 2 years.	√						Susan
	5.7	The department has a process to provide a structured orientation for tripartite board/advisory body members within 6 months of being seated.	√						Susan
	5.8	Tripartite board/advisory body members have been provided with training on their duties and responsibilities within the past 2 years.	√					Presenting videos from national office at each meeting	Susan & Rachel
	5.9	The department's tripartite board/advisory body receives programmatic reports at each regular board meeting.	√						Sherrie
Strategic Planning	6.1	The department has a Strategic Plan or comparable planning document, in place that has been reviewed and accepted by the tripartite board/advisory body within the past 5 years. If the department does not have a plan, the tripartite board/advisory body will develop the plan.	√		January 2016				
	6.2	The approved Strategic Plan or comparable planning documents, addresses reduction of poverty, revitalization of low-income communities, and/or empowerment of people with low incomes to become more self-sufficient.	√		January 2016				
	6.3	The approved Strategic Plan or comparable planning document contains Family, Agency, and/or Community goals.	√		January 2016				
	6.4	Customer satisfaction data and customer input, collected as part of the Community Assessment, is included in the strategic planning process or comparable planning process.	√						Sherrie/Susan
	6.5	The tripartite board/advisory body has received an update(s) on meeting the goals of the Strategic Plans/comparable planning document within the past 12 months.	√					Presented at January 2019 AG Board meeting	Susan

Standard Operations and Accountability			In Place	In Progress		Not Begun		Barriers/Resources	Who is Responsible
				√	? Date	√	? Date		
Human Resource Management	7.1	Not applicable: Local governmental personnel policies are outside the purview of the department and the tripartite board/advisory body, therefore this standard does not apply to public entities. *The Organization has written personnel policies that have been reviewed by an attorney and approved by the governing board within the past 5 years.*						Accepted Kent County's Human Resources and Policies Manual in October 2017	
	7.2	The department follows local governmental policies in making available the employee handbook (or personnel policies in cases without a handbook) to all staff and in notifying staff of any changes.	√					Handbook is given to employee at orientation; all staff emails are sent with updated policies; handbook is located on the shared drive	Human Resources
	7.3	The department has written job descriptions for all positions. Updates may be outside the purview of the department. *(which have been updated within the past 5 years)*	√						Human Resources
	7.4	The department follows local government procedures for performance appraisal of the department head.	√					Per policy and procedures of County of Kent	Human Resources
	7.5	The compensation of the department head is made available according to local government procedure.	√					Per policy and procedures of County of Kent	Human Resources
	7.6	The department follows local governmental policies for regular written evaluation of employees by their supervisors.	√					Per policy and procedures of County of Kent	Human Resources
	7.7	The department provides a copy of any existing local whistleblower policy to members of the tripartite board/advisory body at the time of orientation.	√					Presented to Advisory Governing Board and Governing Board. Received final approval on 2/26/2019	Susan
	7.8	The department follows local governmental policies for new employee orientation.	√					System in place by Kent County	Human Resources
	7.9	The department conducts or makes available staff development/training (including ROMA) on an ongoing basis.	√					When identified and/or petitioned	Susan and supervisors

Standard	In	In Progress	Not Begun	Barriers/Resources	

Operations and Accountability			Place	√	? Date	√	? Date		Who is Responsible
Financial Operations and Oversight	8.1	The department's annual audit is completed through the local governmental process in accordance with Title 2 of the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirement (if applicable) and/or State audit threshold requirements. This may be included in the municipal entity's full audit.	√						Fiscal Services
	8.2	The department follows local government procedures in addressing any audit findings related to CSBG funding.	√						
	8.3	The department's tripartite board/advisory body is notified of the availability of the local government audit.	√					Established an annual presentation in July	Fiscal Services /Susan
	8.4	The department's tripartite board/advisory body is notified of any findings related to CSBG funding. .	√					Upon results of audit	Fiscal Services/Susan
	8.5	Not applicable: The audit bid process is outside the purview of the tripartite board/advisory body therefore this standard does not apply to public entities. *The Organization has solicited bids for its audit within the past 5 years.*							
	8.6	Not Applicable: The Federal Tax reporting process for local governments is outside the purview of tripartite board/advisory body therefore this standard does not apply to public entities.							
	8.7	The tripartite board/advisory body receives financial reports at each regular meeting, for those program(s) the body advises, as allowed by local government procedure.	√					Established format in January 2015; presented monthly	Susan/Fiscal Services
	8.8	Not applicable: The payroll withholding process for local governments is outside the purview of the departments, therefore this standard does not apply to public entities. *All required filings and payments related to payroll withholdings are completed on time.*							
	8.9	The tripartite board/advisory body has input as allowed by local governmental procedure into the CSBG budget process.	√		July 2018			Annual presentation/request for feedback from Advisory Governing Board	
	8.10	Not applicable: The fiscal policies for local governments are outside of the purview of the Department and the tripartite board/advisory body; there this standard does not apply to public entities. *The Fiscal Policies have been reviewed by staff within the past 2 years, updated as necessary, with changes approved by the governing board.*							

Standard Operations and Accountability			In Place	In Progress		Not Begun		Barriers/Resources	Who is Responsible
Financial Operations and Oversight (continued)	8.11	Not applicable: Local governmental procurement policies are outside of the purview of the department and the tripartite board/advisory body, therefore this standard does not apply to public entities. *A written procurement policy is in the place and has been reviewed by the governing board within the past 5 years.*							
	8.12	Not applicable: A written cost allocation plan is outside of the purview of the department and the tripartite board/advisory body, therefore this standard does not apply to public entities. *The Department documents how it allocated shared costs through an indirect cost rate, or through a written cost allocation plan.*							
	8.13	The Department follows local governmental policies for document retention and destruction.	√						
Data and Analysis	9.1	The department has a system or systems in place to track and report services customers receive.	√					FacsPro	
	9.2	The department has a system or systems in place to track Family, Agency, and/or Community outcomes.	√					ROMA Plan	Susan Sherrie
	9.3	The department has presented to the tripartite board/advisory body for review or actions, at least within the past 12 months, and analysis of the agency's outcomes and any operational or strategic program adjustments and improvements identified as necessary.	√					On-going process	Sherrie
	9.4	The Department submits its annual CSBG Information Survey Data Report and it reflects Department-wide outcomes.	√						Susan

SUMMARY OF PROGRESS TOWARD MEETING ORGANIZATIONAL STANDARDS

Standard	**Maximum Feasible Participation**	# in Place	# in Progress	# Not Begun
	12			
1. Consumer Input and Involvement	3	2	1	0
2.Community Engagement	4	2	2	0
3.Community Assessment	5	0	5	0
	Vision and Direction			
	19			
4.Organizational Leadership	6	5	1	0
5.Board Governance	8	8	0	0
6.Strategic Planning	5	5	0	0
	Operations and Accountability			
	19			
7.Human Resource Management	8	8	0	0
8.Financial Operations and Oversight	7	7	0	0
9.Data and Analysis	4	4	0	0
Totals:	50	41(82%)	9(18%)	0(0%)

KENT COUNTY Community Action
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Memorandum

TO: Kent County Community Action Governing Board
FROM: Kent County Community Action Staff
DATE: August 19, 2019
RE: Adoption of Risk Management Policy

The Michigan Department of Health and Human Services (MDHHS) through the Bureau of Community Action and Economic Opportunity (BCAEO) is required to oversee the completion of Organizational Standards. The Organizational Standards were developed U.S. Department of Health and Human Services, Office of Community Services and are required for any entity that receives Community Services Block Grant funds.

Organizational Standard 4.6 states: *The Department complies with its local government's risk assessment policies and procedures.* To that end, KCCA is presenting the Risk Management policy (attached) to be formally adopted by the Kent County Community Action Governing Board. The policy was reviewed, discussed and approved to submit by the Kent County Community Action Advisory Governing Board to meet this standard on May 16, 2019. Additionally, KCCA staff assures that we will comply with all identified principles contained within the policy and will comply with subsequent editions of this policy.

KCCA staff is requesting your formal adoption of the Kent County Risk Management Policy.

County of Kent

Administrative Policy – Risk Management

I. POLICY: Kent County is committed to managing the County's risk through a proactive risk management program in which each employee plays an integral role in its success.

II. PRINCIPLES:

1. **Statutory References:** Workers Compensation Act of 1969, MiOSHA, No-fault Auto Insurance.

2. **County Legislative or Historical References:** The Board of Commissioners authorized an Occupational Health and Safety Program in Resolution 08-09-01-94. Resolution 8-87-133 established the Comprehensive Liability and Property Loss Fund to prevent or lessen the incidence and severity of losses.

3. **Operational Guidelines – General:**

   3.a. Scope of Program: All Kent County employees will be included in the program, which will be administered by the Risk Management unit of the Fiscal Services Department.

   3.b. Goals and Objectives: The goals and objectives of the program include:

   3.b.1. Protect the County from exposure to catastrophic losses through insurance

   3.b.2. Minimize the annual variability of risk financing by setting appropriate loss reserves, allocating self-funded costs, and obtaining competitive proposals for insurance

   3.b.3. Reduce the frequency and severity of losses through proactive loss prevention, safety programs, and loss prevention

   3.b.4. Minimize the interruption of vital services through a proactive disaster recovery program

   3.b.5. Provide a safe environment for employees and members of the public

Board of Commissioners Resolution No. 12-11-03-172
Name and Revision Number: Policy, Revision 2
Date of Last Review: 7/11/2017
Related Policies: None
Approved as to form: Thomas J. Dempsey, Corporate Counsel

3.b.6. Return injured workers to work as soon as medically possible

3.b.7. Promptly, efficiently, and accurately process claims

3.c. **Accountability:** All Kent County employees have a responsibility to work in a safe manner and protect County property from loss or damage. Managers, supervisors, and elected officials have a duty to provide a safe workplace. In addition, the Risk Management Unit and others have direct responsibility for the components of the program.

3.c.1. **Risk Management Unit Responsibilities:** The Risk Management Unit, part of the Fiscal Services Department, is directly responsible for the following: risk analysis; purchase of insurance; insurance company and broker recommendations; loss analyses; loss prevention; risk transfer; risk avoidance; claims and litigation management; establishing safety and health standards; allocation of the cost of risk; loss fund administration; workers compensation administration; and MiOSHA compliance and record keeping. The Risk Management Unit also acts in an advisory capacity with respect to establishing appropriate standards for safety guidelines, fire protection, security, and risk levels for contracts and other documents.

3.c.2. **Interdepartmental Responsibilities:** Because the scope of risk extends to all departments and crosses all administrative lines, it is essential that there be clear channels of communication.

3.c.2.a. Corporate Counsel shall be consulted on the use of outside counsel and the settlement of litigated or potential claims against the County or its employees. Outside counsel fees are the responsibility of the department, unless Corporate Counsel has approved the use of outside counsel and authorized payment of all or a portion of the fees from the Corporate Counsel budget or the Comprehensive Liability and Property Loss Fund, with the additional approval of the Fiscal Services Director.

3.c.2.b. Facilities Management shall assist in conducting property loss prevention inspections, developing building security strategies, emergency preparedness planning, loss reduction

Board of Commissioners Resolution No. 12-11-03-172
Name and Revision Number: Policy, Revision 2
Date of Last Review: 7/11/2017
Related Policies: None
Approved as to form: Thomas J. Dempsey, Corporate Counsel

engineering for new construction, and maintaining indoor air quality, including responding to complaints, testing, and remediation.

3.c.2.c. Human Resources shall assist with safety and loss prevention training.

3.c.2.d. Other departments are responsible for assisting in the identification of hazards as well as the prevention and mitigation of losses.

3.c.3. Risk Management Advisory Team (RMAT): RMAT is a group of senior level managers which provides insight, oversight, and guidance for the risk management program.

4. Operational Guidelines – Additional:

4.a. Insurance and Risk Retention: Insurance reduction and transfer are risk management strategies that allow for management of exposures that may adversely affect the County's financial position and its personnel. The Risk Management Unit shall keep records of all losses, insured and non-insured.

4.b. Financial Guidelines: Whenever risks of a catastrophic nature exist, the County shall purchase insurance with limits equal to the maximum foreseeable loss whenever it is available at a premium acceptable to the County.

5. Exceptions: None appropriate.

6. Implementation Authority: Upon adoption of this Statement of Policy and Principles, the Kent County Board of Commissioners authorizes the County Administrator/Controller to establish any standards and procedures which may be necessary for implementation.

7. Periodic Review: The Risk Management Advisory Team shall review this policy at least every two years and make any recommendations for changes to the Legislative and Human Resources Committee.

Board of Commissioners Resolution No. 12-11-03-172
Name and Revision Number: Policy, Revision 2
Date of Last Review: 7/11/2017
Related Policies: None
Approved as to form: Thomas J. Dempsey, Corporate Counsel

KENT COUNTY Community Action

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2018 ANNUAL REPORT

7,068 individuals
3,862 families
2,650 seniors
2,107 children

SERVED

42,287 information and referral calls

"I think what you are doing now is really great. I don't feel like I'm humiliated just because I needed help. I have been treated with respect."

-2018 Program participant

We work to eliminate the causes and circumstances of poverty by investing in individuals and families with lower incomes. Through dedicated staff and community partnerships we provide services, resources, education and advocacy to improve the quality of life for all residents of Kent County.

101 homes weatherized to help families with low-income conserve energy, save money, and live in healthier, safer homes.
Investment: $476,411 in labor and materials ROI: $1,281,546*
*Each dollar of Department of Energy investment in weatherization returns $2.69 in energy and non-energy-related benefits. Source: weatherize.org

4,264 individuals received free tax preparation assistance.
Result: $4,893,057 in tax refunds and credits

15,271 rides provided to seniors and/or disabled persons to medical, dental, and recreational destinations in support of independent living.

1,616 utility payments made to prevent shut offs of gas, electricity, or water.
Investment: $755,997 for an average of $468 per utility bill

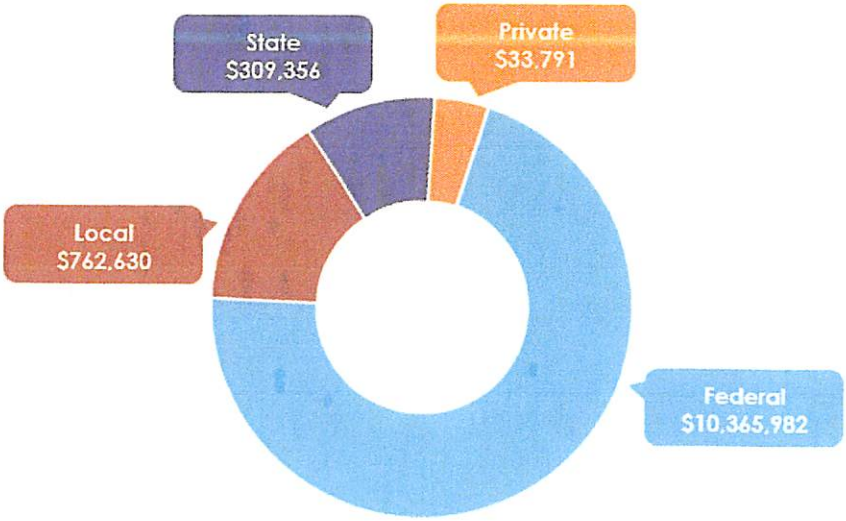
932,013 pounds of food distributed to low-income households.
Value: $1,335,254

14,714 boxes of nutritious food distributed to 2,073 seniors.
Value: $297,811 at $20.24/box

18,492 Latin-American inspired meals served to seniors, ensuring that seniors receive a nutritious meal in their home or in a group setting.

501 individuals and families housed on average each month in safe, affordable housing of their choice.

FUNDING ALLOCATIONS



COORDINATED EFFORTS & RESOURCES

54,620 volunteer hours

199 PARTNER organizations

1,578 staff training hours

98% of customers believe that KCCA helps to improve the condition in which persons with low-income live.

2018 HIGHLIGHTS

ACSET CAA became a department within Kent County on October 1, 2017, officially becoming Kent County Community Action (KCCA). This braiding of services, location, resources, and leadership has provided enhanced services to our community.

KCCA formed an official internal partnership with the Kent County Sheriff's Department and Juvenile Detention to help distribute food to residents in need in our community. Individuals in the Inmate Trustee Program assist in packing boxes of healthy foods to supplement the diets of senior citizens with low income monthly. Assistance with carrying 50-60 lb. boxes of food and escorting recipients to their car is provided by youth in residential Juvenile Detention every quarter.

121 Franklin Street SE • Suite 110 • Grand Rapids, MI 49507 • Phone : (616) 632-7950 • Fax : (616) 632-7955

www.accesskent.com/Departments/CommunityAction

KENT COUNTY Community Action

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Memorandum

TO: Kent County Community Action Governing Board

FROM: Kent County Community Action Staff

DATE: August 19, 2019

RE: Donation/Cost Share Policy

This memo is being written to seek approval for a revised internal Donation/Cost Share Policy for Kent County Community Action (KCCA). This policy which suggests internal procedures taking into consideration any County of Kent policies and guidance from federal regulations was previously approved. There have been changes in staffing structure which necessitate making minor changes to the policy and the revisions to the policy reflect this fact.

At this time, KCCA Staff request that the Kent County Community Action Governing Board approve and adopt the revised Donation/Cost Share Policy as submitted for final approval by the Kent County Community Action Advisory Governing Board on July 18, 2019.

Donation/Cost Share Policy for Kent County Community Action (KCCA)

July 2019

General: This policy is an intradepartmental policy regarding the requirements, responsibilities, and objectives of receiving donations/cost shares funds. For the purpose of this policy, donations are defined as currency, coins, checks and money orders. This policy will encompass the collection, deposit, and expense of the funds. This policy will provide reasonable assurance that all funds are safeguarded against fraud. The enforcement of this policy will be the responsibility of the Community Action Director.

Requirements: It should be indicated that the County of Kent Fiscal policies and procedures are the fundamental basis for which the Donation/Cost Share policy is driven. This policy directs the specific activities within KCCA department. This policy is required by grant funders and is guided by sound internal controls as well as strong common sense and prudent conduct to protect the funds collected.

Objectives: The Donation/Cost Share policy documents the internal control mechanisms that KCCA staff employ to ensure that the safeguards in place are practiced consistently. Primarily, there are several Kent County Senior Millage programs that require donations and/or cost shares and one event, Walk for Warmth, which collects donated funds.

1. Written documents are shared in English and Spanish with participants that include an explanation of how the donation/cost share is utilized. Programs that are donation-based include the suggested donation amount for the service received. The program with a cost share has a specific, required cost share based on family size, percent of household poverty and project cost developed by the funder.
2. When required by a program, donations/cost shares are collected by the responsible KCCA staff.
    a. For donations, participants are given individual envelopes to utilize to place their money/check inside. Each program has a designated, locked money box that the participants place their envelope in. The locked box is secured daily.
    b. Staff open and count the monies donated on a timely basis. Checks are to be endorsed upon receipt, "for deposit only". Money is counted by the Project Supervisor, and a Clerk II/III. Donations are always counted with two staff to guarantee that no one person has responsibility for the entire counting process. Each deposit is recorded internally via a spreadsheet
    c. A Deposit Advice is then prepared by a Clerk II/III and the Director reviews the form and signs off with a signature/initials. The money is taken to the

Administrative Treasurer's office where it is counted by Treasurers' staff prior to deposit. The funds received have a revenue code associated with the appropriate program within the accounting system.

d. The deposits are then reconciled on a monthly basis utilizing information from the General Ledger and internal spreadsheets. The reconciliation will review, compare and assess the accuracy of the deposits ensuring against errors or duplicate transactions. Any adjustments that are needed will be approved administratively.
e. Donations/Cost Shares are reported on an at least monthly basis via monthly reporting documents.
f. Cost Shares operate in the same method except that the deposits are made per project when the funds are received.

3. Donations/Cost Shares are dispersed in accordance with the grant guidelines in which they were received. Only authorized KCCA staff can approve the expense of donated/cost share funds. A fully documented trail shall exist. The funds expensed have an expense code associated with the appropriate program within the accounting system.
4. Funds cannot be utilized for purposes in which they were not collected and cannot be used to bypass established procurement approvals and procedures.

In-kind donations such as items and services are identified and recorded into the KCCA database for annual reporting per federal guidelines.

Presented, discussed and approved to present for final approval to the Governing Board of Kent County Community Action by the Kent County Community Action Advisory Governing Board on July 18, 2019.

Final approval by the Kent County Community Action Governing Board received on _____.

KENT COUNTY Community Action
Developing Communities. Expanding Opportunity. Improving Lives.

Memorandum

TO: KCCA Governing Board

FROM: Susan Cervantes, Community Action Director

DATE: August 19, 2019

RE: Annual Presentation of Audited Financial Statements

Rehman Robson performed the annual audit of the County of Kent for the year ending December 31, 2018. A report was issued on June 10, 2019 which contained opinions on the financial statements.

KCCA was cited twice for Material Noncompliance/Material Weakness in Internal Control over Compliance in relation to Subrecipient Monitoring in the Continuum of Care program and the Emergency Food Assistance Program. (See attached reports.) KCCA has taken the appropriate actions to be in compliance. There were no findings related to CSBG funding.

Related Organizational Standards: *8.1 - The department's annual audit is completed through the local governmental process in accordance with Title 2 of the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirement (if applicable) and/or State audit threshold requirements. This may be included in the municipal entity's full audit.*

8.2 - The department follows local government procedures in addressing any audit findings related to CSBG funding.

8.3 - The department's tripartite board/advisory body is notified of the availability of the local government audit.

8.4 -The department's tripartite board/advisory body is notified of any findings related to CSBG funding.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2018-002 - Subrecipient Monitoring (Repeat Comment)

Finding Type. Material Noncompliance / Material Weakness in Internal Control over Compliance (Subrecipient Monitoring).

Program. Continuum of Care Program; U.S. Department of Housing and Urban Development; CFDA Number 14.267; Award Numbers MI0173L5F061609, MI0174L5F061609, MI0173L5F061710, and MI0174L5F061710.

Criteria. Recipients of federal funding that pass through grant funds are expected to monitor any subrecipients to provide reasonable assurance that the subrecipients are complying with the requirements of the federal award being passed through. Among those requirements are a) during-the-award monitoring of compliance with requirements that could have a direct and material effect on compliance, and b) ensuring that subrecipients are complying with the audit requirements included in the Uniform Guidance. The pass-through entity is also responsible for issuing management decisions related to any related findings noted in the subrecipient audit and ensuring that timely and appropriate corrective action is taken.

Condition. Testing of the monitoring activities related to this program's subrecipient, noted the following exceptions:

1. The risk assessment checklist that was completed for this subrecipient bore no evidence of independent review and approval.

2. We noted a letter to the subrecipient announcing the date of the planned monitoring visit. We also noted some additional communication with the subrecipient, requesting files that were to be tested on site. We also noted a communication from the Director of the subrecipient organization that the team had been on site on May 17, 2018. The monitoring file contained no evidence of procedures performed or the results of any testing that was performed during the on-site visit.

3. There was no document in the monitoring file noted that reconciled the subrecipient Schedule of Expenditures of Federal Awards (SEFA) to the amounts reported as paid to subrecipients from the County SEFA.

4. There was no documentation in the monitoring file of a final monitoring report related to the scheduled monitoring visit.

In addition, our review of monthly reporting submitted by the subrecipient noted that the County paid it in advance, based on a report of estimated monthly costs, at the beginning of each month and that a follow up report of actual costs was not submitted by the subrecipient.

Cause. The cause of this condition appears to be a combination of turnover of program staff during the year, and a lack of understanding, by the former staff members, of the importance of monitoring specific subrecipient activities.

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2018-002 - Subrecipient Monitoring (Repeat Comment) (Concluded)

Effect. The lack of monitoring documentation failed to provide reasonable assurance that the subrecipient complied with the activities allowed and unallowed, allowable cost principles, cash management, eligibility, matching, level of effort and earmarking, and special tests and provisions that are direct and material to the compliance of this program.

Questioned Costs. The total amount passed through to subrecipients for which inadequate monitoring was performed was $1,339,259.

Recommendation. The County should revise its standard monitoring procedures to ensure that all applicable requirements for each of its federal programs are considered in the subrecipient monitoring process. Further, management should provide information to monitoring staff so that they are aware of the County's responsibilities in relation to monitoring and subrecipient audits. The monitoring file checklist should be signed and dated by both the individual responsible for completion of the file and the designated reviewer.

View of Responsible Officials. Management has reviewed existing monitoring procedures and made revisions as necessary to comply with all applicable requirements. In addition, management is working to centralize document storage of subrecipient monitoring files to minimize the risk related to staff turnover.

COUNTY OF KENT, MICHIGAN

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2018-003 - Food Distribution Site Monitoring Reports

Finding Type. Immaterial Noncompliance / Significant Deficiency in Internal Control over Compliance (Special Tests and Provisions).

Programs. Commodity Supplemental Food Program; U.S. Department of Agriculture; CFDA Number 10.565; passed-through the Michigan Department of Education.

Emergency Food Assistance Program; U.S. Department of Agriculture; CFDA Numbers 10.568 and 10.569; passed-through the Michigan Department of Education.

Criteria. Non-federal entities that receive food commodities under these programs are required to conduct monitoring on all distribution sites at least annually.

Condition. Program staff were unable to locate 5 of the 8 monitoring reports selected for testing during our audit of compliance. The reports that we were able to test did not bear evidence of independent review.

Cause. The cause of this condition appears to be turnover in program staff and the lack of organized storage for completed monitoring reports.

Effect. Program staff was unable to adequately document its monitoring procedures related to food distribution sites used during the year ended December 31, 2018.

Questioned Costs. No costs are required to be questioned as a result of this finding.

Recommendation. The County should revise its policies and procedures to provide adequate and organized storage for monitoring reports so that all program staff can locate as needed to document compliance. In addition, monitoring reports, when completed should be reviewed and approved by an independent member of the program staff.

View of Responsible Officials. Management has reviewed its existing procedures and has already made revisions, as appropriate, to ensure that all applicable requirements are considered in the monitoring process.

OFFICE OF THE ADMINISTRATOR

Wayman Britt, County Administrator/Controller

Kent County Administration Building • 300 Monroe Avenue, N.W. Grand Rapids, Michigan 49503-2206
Phone: (616) 632 - 7577 • Fax: (616) 632 - 7565 • e-mail: *wayman.britt@kentcountymi.gov*

CORRECTIVE ACTION PLAN

Certain matters were brought to our attention as a result of the audit process. These matters are described at length in the Schedule of Findings and Questioned Costs. We evaluated these matters as described below and have described our planned action.

2018-001 - Material Audit Adjustments

Planned Corrective Action. Management has reviewed its existing procedures and has already made revisions, as appropriate to ensure proper allocation of collections.

Responsible Party. Fiscal Services staff

Date of Planned Corrective Action. June 2019

Management Assessment. We have reviewed all adjustments proposed by the auditors, and these have now been posted within the County's accounting records.

2018-002 - Subrecipient Monitoring

Planned Corrective Action. Management has reviewed existing monitoring procedures and made revisions as necessary to comply with all applicable requirements. In addition, management is working to centralize document storage of subrecipient monitoring files to minimize the risk related to staff turnover.

Responsible Party. Community Action and Fiscal Services Department staff

Date of Planned Corrective Action. July 2019

Management Assessment. We concur with the audit assessment regarding this matter.

2018-003 - Food Distribution Monitoring Reports

Planned Corrective Action. Management will review the existing monitoring procedures and make revisions as necessary to comply with applicable requirements. In addition, management is working to centralize document storage of subrecipient monitoring files to minimize the risk related to staff turnover.

Responsible Party. Community Action and Fiscal Services Department staff

Date of Planned Corrective Action. July 2019

Management Assessment. We concur with the audit assessment regarding this matter.

Kent County Community Action
Statement of Revenues and Expenditures
All Grants - Grant Start Through July

	Total Budgets	Total Actuals	Budget Remaining $	Budget Remaining %
Total revenue	$ 13,860,762	$ 5,564,888	$ 8,295,874	59.9%
Expenses				
Operating expenses				
Wages	1,757,296	838,627	918,669	52.3%
Fringe benefits	794,401	328,767	465,634	58.6%
Consumable supplies	53,197	28,992	24,205	45.5%
Transportation	93,876	54,812	39,064	41.6%
Outside services	104,585	51,070	53,515	51.2%
Communications	82,925	21,014	61,911	74.7%
Equipment rent and maint	379	-	379	100.0%
Equipment purchases	25,839	3,851	21,988	85.1%
Other expenses	209,644	8,798	200,846	95.8%
Internal support	680,334	298,314	382,020	56.2%
Total operating expense	3,802,476	1,634,245	2,168,231	57.0%
Direct expenses				
Subcontractors	677,324	99,436	577,888	85.3%
Direct client expense	8,413,526	2,904,131	5,509,395	65.5%
Commodities	967,436	927,076	40,360	4.4%
Total direct expenses	10,058,286	3,930,643	6,127,643	60.9%
Total expenses	$ 13,860,762	$ 5,564,888	$ 8,295,874	59.9%
Excess of revenues over expenses	$ -	$ -	$ -	0.0%

Kent County Community Action
Statement of Revenues and Expenditures
Funds 283 & 285
7/1/2019 - 7/31/2019

	Budget	Actual	Budget Remaining $	Budget Remaining %
Billed revenue	$ 5,278,227	$ 2,207	$ 5,276,020	100.0%
Revenue to be billed	-	265,520	(265,520)	0.0%
Total revenue	5,278,227	267,727	5,010,500	94.9%
Expenses				
Operating expenses				
Wages	424,791	19,306	405,485	95.5%
Fringe benefits	187,551	4,707	182,844	97.5%
Consumable supplies	5,118	-	5,118	100.0%
Transportation	2,150	-	2,150	100.0%
Outside services	3,200	-	3,200	100.0%
Communications	28,743	107	28,636	99.6%
Equipment rent and maint	379	-	379	100.0%
Equipment purchases	22,284	-	22,284	100.0%
Other expenses	184,463	27	184,436	100.0%
Internal support	162,850.00	13,502	149,348	91.7%
Total operating expense	1,021,529	37,649	983,880	96.3%
Direct expenses				
Subcontractors	410,112	3,500	406,612	99.1%
Direct client expense	3,846,586	226,578	3,620,008	94.1%
Total direct expenses	4,256,698	230,078	4,026,620	94.6%
Total expenses	$ 5,278,227	$ 267,727	$ 5,010,500	94.9%

Kent County Community Action
Statement of Revenues and Expenditures
Fund 284 Grants Ending 9/30
Grant Reported as of July 2019 - 83%

	Budget	Actual	Budget Remaining $	Budget Remaining %
Billed revenue	$ 2,374,144	$ 1,257,460	$ 1,116,684	47.0%
Billing in process	-	106,832	(106,832)	0.0%
Realized food value	887,037	887,037	-	0.0%
Total revenue	3,261,181	2,251,329	1,009,852	31.0%
Expenses				
Operating expenses				
Wages	852,756	514,461	338,295	39.7%
Benefits	378,309	190,746	187,563	49.6%
Consumable supplies	37,459	24,921	12,538	33.5%
Transportation	51,481	31,516	19,965	38.8%
Professional Services	94,413	46,700	47,713	50.5%
Communications	46,127	16,282	29,845	64.7%
Equipment rent and maint	-	-	-	0.0%
Equipment purchases	3,555	3,851	(296)	-8.3%
Miscellaneous	20,307	7,079	13,228	65.1%
Internal Support	416,924	226,152	190,772	45.8%
Total operating expense	1,901,331	1,061,708	839,623	44.2%
Direct expenses				
Subcontractors	226,872	74,359	152,513	67.2%
Direct client expense	245,941	228,225	17,716	7.2%
Commodities	887,037	887,037	-	0.0%
Total direct expenses	1,359,850	1,189,621	170,229	12.5%
Total expenses	3,261,181	2,251,329	1,009,852	31.0%

Kent County Community Action
Statement of Revenues and Expenditures
Fund 286 Grants Ending 12/31
Grant Reported as of July 2019 - 58%

	Budget	Actual	Budget Remaining $	Budget Remaining %
Billed revenue	$ 5,240,955	$ 2,586,432	$ 2,654,523	50.6%
Billing in process	-	419,361	(419,361)	0.0%
Realized food value	80,399	40,039	40,360	0.0%
Total revenue	5,321,354	3,045,832	2,275,522	42.8%
Expenses				
Operating expenses				
Wages	479,749	304,860	174,889	36.5%
Benefits	228,541	133,314	95,227	41.7%
Consumable supplies	10,620	4,071	6,549	61.7%
Transportation	40,245	23,296	16,949	42.1%
Professional Services	6,972	4,370	2,602	37.3%
Communications	8,055	4,625	3,430	42.6%
Equipment rent and maint	-	-	-	0.0%
Equipment purchases	-	-	-	0.0%
Miscellaneous	4,874	1,692	3,182	65.3%
Internal Support	100,560	58,660	41,900	41.7%
Total operating expense	879,616	534,888	344,728	39.2%
Direct expenses				
Subcontractors	40,340	21,577	18,763	46.5%
Direct client expense	4,320,999	2,449,328	1,871,671	43.3%
Commodities	80,399	40,039	40,360	149.1%
Total direct expenses	4,441,738	2,510,944	1,930,794	43.5%
Total expenses	5,321,354	3,045,832	2,275,522	42.8%
Excess of revenues over expenses	$ -	$ -	$ -	0.0%

KCCA Programmatic Report 2018-2019

Statistics of direct assistance activities through June 2019

Grant Name	Date of Operations	Required Units	Units YTD	% of Units	Time in Grant
Emergency Services					
GRICBP	1/1/2019-12/31/2019	252 *(households)*	166	66%	50%
MEAP (MCA)	10/1/2018 through 9/302019 *delay in receiving funding; did not start until 2/1/2019	218 *(households)*	199	91%	75%
CSBG Specific Assistance	10/1/2018-9/30/2019	93 *(households)*	81	87%	75%
Housing Services					
CDBG - Home Rehab*	7/1/2018-6/30/2019	100 *(homes)*	n/a		
DOE	7/1/2018-6/30/2019	68 *(homes)*	48	71%	100%
FSS	2/19/2019-2/18/2020	125 *(participants)*	91	73%	42%
HCV	1/1/2019-12/31/2019	529 *(vouchers)*	498	94%	50%
CHIP 2 in progress	10/1/2017-9/30/2019	6*(homes)*	2	33%	75%
HOME	7/1/2018-6/30/2019				
	Single Family Multi-Family	4 *(units)* 4 *(units)*	(5 in progress) (1 in progress)		
LIHEAP	10/1/2018 - 9/30/2019	43 *(homes)*	19	44%	75%

KCCA Programmatic Report 2018-2019

Statistics of direct assistance activities through June 2019

Grant Name	Date of Operations	Required Units	Units YTD	% of Units	Time in Grant
Senior Services					
ITP/MDOT	10/1/2018-9/30/2019	16880 *(miles)*	9405	56%	75%
KCSM Meals	1/1/2019-12/31/2019				
	Congregate	9272 *(meals)*	3568	38%	50%
	Home Delivered	9212 *(meals)*	5662	61%	50%
KCSM Outreach	1/1/2019-12/31/2019	1813 *(contact hours)*	985.25	54%	50%
KCSM Transportation	1/1/2019-12/31/2019	13665 *(rides)*	6958	51%	50%
KCSM Weatherization	1/1/2019-12/31/2019	*11 (homes)*	6	55%	50%
OAA	10/1/2018 - 9/30/2019	870 *(contact hours)*	793.00	92%	75%
Specialized Services					
CDBG Activities	7/1/2018-6/30/2019	10307 *(participants)*	n/a		
CDBG Public Service	7/1/2018-6/30/2019	8500 *(participants)*	n/a		
CSFP	10/1/2018-9/30/2019	15920 *(food boxes)*	11446	72%	75%
TEFAP	10/1/2018-9/30/2019	*41872 (food allotments)*	43622	104%	75%