

M - 1.3: House Committees

POLICY: See HHS-M-1.3 House Committees, at www.cosdcompliance.org.

*Note: Each House Committee formed shall prepare and maintain written operational procedures specific to said House Committee and which follows, **at minimum**, the policies set forth in HHS-M-1.3 and the following procedural guidelines. Programs or Sites may establish more stringent guidelines, which shall be **reviewed and approved by the Director/Appointing Authority** for said Program/Site.

PROCEDURES:

- A. Programs/Sites may wish, but are not required, to establish a House Committee as a method to raise funds and plan activities that promote employee engagement and office morale.
 - 1. Establishment of a House Committee is not required for items such as coffee funds, water funds, or birthday or other special occasion celebrations.
 - a. Establishment of a House Committee shall be required if any fundraising activities results in a monthly fund balance in excess of \$500.
- B. Any established House Committee must develop formal operational procedures which shall be approved by responsible Director/Appointing Authority. Operational procedures are to include, at minimum:
 - 1. Process for annual planning of activities and approval of such plan by Director/Appointing Authority.
 - a. Approvals must be obtained prior to the commencement of any activity.
 - 2. Process to ensure fund accountability and integrity.
 - a. House Committee structure must include appropriate segregation of duties for approving and paying expenditures, or dual custodian requirements for all financial assets.
 - b. Financial assets must be stored in a secure location with a log of access maintained.
 - 3. Process for annual reconciliation or audit of fund balance and House Committee activity and expenditures.
 - a. Financial assets must be reconciled monthly and include two signatures of reconciliation attestation.
 - b. A full accounting of House Committee funds must be provided to Director/Appointing Authority annually.
 - 4. Process for maintaining records of any County equipment used during House Committee activities.
- C. House Committee fundraising activities must be planned and approved by Director/Appointing Authority.
 - 1. As per Policy M-1.3, and to avoid potential violations of California Department of Justice regulations, fundraising activities may not include raffles.
- D. To avoid any potential Internal Revenue Service reporting implications:
 - 1. Total funds raised within a fiscal year may not exceed \$25 per allotted full-time equivalent (FTE) for your office/location.

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- a. Please contact your DHRO if you require confirmation of FTE counts for your office/location.
- 2. Any individual items provided to employees from House Committee funds may not exceed \$25 in value.
- E. House Committee funds may not be used for Employee Recognition Events.

QUESTIONS/INFORMATION: Please contact HHS Business Assurance and Compliance (BAC) by email at Compliance.HHSA@SDCounty.ca.gov or by phone (619) 237-8571.