

- **Throughout the document:**
 - Change in term of Employee/Employees to “Hired Staff Members” where payroll & payroll related items are applicable. (The payroll section is left in the Financial P&Ps to avoid future edits if NYSARH decided to hire staff).
 - Change in term of Employee/Employees to “Staff Members, Hired or Contracted) where payroll and payroll related items are *not* applicable.
 - Change in term of “Executive Assistant” to “Director of Administration.”
 - Change in term of “Organization” to “Association” when referring to NYSARH.
- **Page 8 – Organizational Structure: Executive Committee**; The Executive Committee shall be comprised of the President, Vice-President, Secretary, Treasurer, and at least two members selected by the President. Edit: Take out “at least two members selected by the President” and add “and Chairpersons of all Committees of the Board” – to match By-laws. Added: “Additional members of the Board may be appointed to serve on the Committee at the discretion of the President.” – to match the By-laws.
- **Page 8 - Organizational Structure: Executive Committee**; Addition of review/approval of annual review/audit to E.C. responsibilities, and deletion of review/approval of annual review/audit from F.C. responsibilities.
- **Page 8 - Organizational Structure: Finance Committee**; The Finance Committee shall be comprised of at least three (3) members of the Association in addition to the Treasurer, appointed by the Board in odd years, for two-year terms. Edit: replaced “Association” with “Board” - to match the By-laws.
- **Page 31 - Accounts Receivable Management: Reserve for Uncollectible Accounts**; Accounting Manager to recommend uncollectible A/R to the Finance Chair and President for Approval or F.C. if required, instead of recommendation from CPA/auditors.
- **Page 38 - Accounts Payable Management: Record of Accounts Payable**; Edit: change bill processing from bi-monthly to weekly or bi-weekly.
- **Page 39 - Accounts Payable Management, Processing of Voucher Packages**; Adds Treasurer or President, along with the Director of Finance, for the approval of all bills/vouchers paid by NYSARH (aligns with current practice in place).
- **Page 42 - Cash Disbursements (Check-Writing) Policies, Check signing**; Adds Director of Administration to check signing, allows checks over \$2,500.00 to have single signature if supported by signed agreement/contract (aligns with current practices in place).
- **Page 56 – Financial Statements: Frequency of Preparation**; **and Page 64-65, Annual Audit or Review**; Addition of Financial Report Distribution during the Audit Process.

- **Page 57** - Policies Associated with Finance and Tax Reporting, Annual Financial Statements; Addition of review/approval of annual review/audit to E.C. responsibilities, and deletion of review/approval of annual review/audit from F.C. responsibilities.
- **Page 60** - Annual Audit or Review, Role of the Independent Auditor; Addition of review/approval of annual review/audit to E.C. responsibilities, and deletion of review/approval of annual review/audit from F.C. responsibilities.
- **Pages 63-64** - Annual Audit or Review; Addition of E.C. responsibilities.
- **Pages 66-75** - Policies Pertaining to STATE, Federal, AND OTHER FUNDING Awards; addition of state and other funding award policies and procedures.
- **Page 67** - Policies Pertaining to State, Federal, and Other Funding Awards; addition of section (terms from current HWNY and NYSARH MSA) Management of State, Federal, and Other Funding Sources: Current contracts will be managed and monitored, in partnership, by NYSARH and its staff members, contracted or hired. Working together, staff members, contracted or hired, and NYSARH, will be responsible reporting, and meeting all contract deliverables according to State or Federal regulations and funder requirements. Additional contracts secured by NYSARH requiring financial or administrative oversight will be reviewed and negotiated by staff members, contracted or hired, and NYSARH on a case by case basis.
- **Page 71** - Policies Pertaining to State, Federal, and Other Funding Sources: Making of Sub-Awards; Highlighted for E.C. Review:
 - All sub-awards in excess of \$10,000 shall be subject to formal review by the Executive Committee of the NYSARH Board. The Executive Committee is responsible for establishing the following: 1) the timeline for submission, review, and notification of awards; 2) formal guidelines for the submission, receipt, and review of proposals.
- **Page 72** - Policies Pertaining to State, Federal, and Other Funding Sources: Monitoring Sub-Recipients; Addition of part e. to section 1: Terms that state: State, Federal, or other funding reimbursements paid to sub-recipients are contingent upon State, Federal, and other fund source availability to NYSARH.
- **Page 72** - Policies Pertaining to State, Federal, and Other Funding Sources: Monitoring Sub-Recipients; Addition to part 5: "...or based on the terms of the State, Federal, or other funding agency" regarding how often sub-recipients should submit financial and program reports to NYSARH.