**Narrative on Internal Control**

The Treasurer of the Coalition Board of Directors is involved in the financial affairs of the Coalition. The Finance Committee of the Board of Directors reviews monthly financial reports and revises policies as needed. The entire Board provides oversight through finance committee meetings, through quarterly review of financial statements, and review of the annual A 133 audit.

The Administrative Director participates in several email list serves receiving alerts and notifications of new laws, regulations and grant requirements/changes from organizations such as the NH Dept. of Labor, The Office of the Chief Financial Officer pertaining to updates to the Office of Justice Programs Financial Guide, the NH Center for Non Profits, NH Labornet Human Resources Listserv, the National Resource Sharing Project and the National Network to End Domestic Violence which posts a variety of notifications from IRS regulation changes to Federal laws of any type. She notifies the Executive Director of these changes who then determines which committee of the Board should address any issues or potential changes in procedure or policy. The Executive Director is also on many listservs and notifies the Board and the Administrative Director of any information pertinent to the Coalition’s operations.

Grantors of the Coalition will offer trainings, web conferences, conference calls, etc. that either the Administrative Director or Executive Director attends whenever appropriate for updates to the grant requirements. Each grant application and award is carefully read by the Administrative Director and reported to the Executive Director of any changes the Coalition would be required to comply with and the impact to the Coalition’s business plans.

The Coalition’s Board of Directors assures the auditors of adequate checks and balances, which avoid intentional or unintentional errors. To that end, further explanation of some duties is as follows:

* The Executive Director receives and reviews a statement of activities, a statement of financial position, revenue journals and income statements, on a monthly basis.
* The Finance Committee monitors income, expenditures, and program activities on an as needed basis. Minimally they review on a monthly basis the organization’s Statement of Financial Position and Budget v. Actual report.
* The Administrative Director and Bookkeeper do not have check signing privileges. Only the Executive Director and some members of the Board can approve bi weekly payroll vouchers and sign payable checks.
* The Bookkeeper prepares the payroll and the payables as approved by the Administrative Director and the Executive Director.
* The Coalition’s Fiscal Manual, Personnel Handbook and Policy Compilation Manual are updated on a semi-annual basis or as needed.