



NACA
NATIVE AMERICANS
FOR COMMUNITY ACTION

BOARD MEETING PACKET

September 17, 2025



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AGENDA



Monthly Meeting of Board of Directors
In-Person Meeting at Hopi Room
September 17, 2025 at 5:30 p.m.

AGENDA

Notice is hereby given to the members of the Board of Directors and to the public that the Board of Directors, Native Americans for Community Action, Inc. will hold a Board Meeting. The Native Americans for Community Action, Inc. Board of Directors may vote to go into Executive Session, which will not be open to the public, to discuss certain matters.

Call to Order: PM on September 17, 2025

REGULAR MEETING

Roll Call: Board Members

Liv Knoki, President
Vacant, Secretary
Rachael Baker

Juliette Roddy, Vice-President
Charles Doughty
Melinda Smith

Vacant, Treasurer
Victoria Tewa

NACA Mission Statement:

The mission of Native Americans for Community Action, Inc. is to provide preventative wellness strategies, empower, and advocate for Native people and others in need to create a healthy community based on Harmony, Respect, and Indigenous Values.

1. **Prayer** –
2. **Agenda** – Adoption of the agenda, as submitted, is recommended. (ACTION)

September 17, 2025 Board Agenda

3. **Minutes** – Approval of Minutes (ACTION) – Estimate 3 minutes:

August 20, 2025 Board Minutes

4. **Public Participation (limited to 3 minutes)**
5. **Announcements** (NON-ACTION) – New Staff
 - 1) Joi Lynch – Recreation Assistant
6. **Consent Items** (ACTION/NON-ACTION)

Items for consideration, discussion, and possible approval. Items on consent agenda are considered routine and unless otherwise indicated, expenditures approved by the Board are budgeted items.

A. Review and Approval of Policies & Procedures (ACTION) – Walter McCullough

- Review: BIL 105 Insurance Coverage Verification
- Review: BIL 110 Coding & Billing for Claim Submission
- Review: FIN 101 Adoption of Local, State, and Federal Regulations
- Review: FIN 102 Fiscal Year
- Review: FIN 103 Basis of Accounting
- Review: FIN 104 Financial Department Structure & Responsibilities
- Review: FIN 105 Standards for Financial Management System
- Review: FIN 106 Chart of Accounts Overview
- Review: FIN 107 Chart of Accounts Definitions
- Review: FIN 2.0 Cash and Cash Equivalents
- Review: FIN 2.1 Cash Receipts
- Review: FIN 2.2 Lottery Cash Receipts
- Review: FIN 203 Petty Cash
- Review: FIN 2.4 Special Events – Cash Handling
- Review: FIN 3.0 Cash Disbursements
- Review: FIN 3.1 Accounts Payable
- Review: FIN 3.2 Payroll
- Review: FIN 3.3 Payroll – Direct Deposit
- Review: FIN 4.1 Cash Management – Receivables
- Review: FIN 4.2 Cash Management – Transfers
- Review: FIN 500 Purchasing
- Review: FIN 500.1 Purchasing Threshold Summary
- Review: FIN 5.0 Recurring Purchases
- Review: FIN 5.0 Open Purchase Orders
- Review: FIN 5.0 Purchase Requisition
- Review: FIN 5.0 Service Contracts
- Review: FIN 5.0 Employee Reimbursement
- Review: FIN 5.0 Receiving Reports
- Review: FIN 5.0 Purchasing Process
- Review: FIN 6.0 Payroll Documentation
- Review: FIN 6.0 Hourly Employees
- Review: FIN 6.0 Payroll Processing
- Review: FIN 6.0 Check Distribution
- Review: FIN 6.0 Timecard Guidelines
- Review: FIN 7.0 Credit Cards
- Review: FIN 7.0 Other Charge Cards
- Review: FIN 800 Travel Overview
- Review: FIN 805 Travel Guidelines
- Review: FIN 810 Travel Authorization (Non-Local Travel)
- Review: FIN 815 Meals & Incidentals
- Review: FIN 820 Travel Advances
- Review: FIN 825 Travel Expense Report
- Review: FIN 830 Local Travel

- Review: FIN 9.0 General Receivables
- Review: FIN 9.0 Fees & Collections
- Review: FIN 9.0 Employee & Board Receivables
- Review: FIN 9.0 Client Receivables
- Review: FIN 9.0 Client Write-offs
- Review: FIN 9.0 Client NSF Checks
- Review: FIN 9.0 Client Insurance
- Review: FIN 9.0 Client Balances
- Review: FIN 9.0 Client Lab & Radiology
- Review: FIN 10.0 Program Budget
- Review : FIN 10.0 Program Budget – Grants
- Review: FIN 10.0 Program Budget – Revenue Generating
- Review: FIN 11.0 Property & Inventory
- Review: FIN 11.0 Property ID & Listing
- Review: FIN 11.0 Annual Property Inventory
- Review: FIN 11.0 Departmental Inventory
- Review: FIN 11.0 Disposal of Property
- Review: FIN 12.0 Cost Allocation
- Review: FIN 13.0 Fiscal Year End
- Review: FIN 13.0 Audit
- Review: FIN 13.0 Audit – Reporting
- Review: FIN 14.0 Miscellaneous
- Review: FIN 14.0 Miscellaneous – Incentives
- Review: FIN 15.0 Indirect Cost
- Review: FIN 16.0 Management of Grants & Donations

7. **Regular Items** (ACTION/NON-ACTION)

A. Financial Report:

- Financial Updates (NON-ACTION)

B. CEO/NACA Program Reports (NON-ACTION)

8. **Old Business**

A. Physician Recruitment (NON-ACTION)

9. **New Business**

A. LGBTQIA+ Email Policy

Next Board Meeting Date: October 15, 2025 at 5:30 p.m.

Adjournment of Meeting:

MEETING MINUTES
AUGUST 20, 2025



Monthly Meeting of Board of Directors
In-Person Meeting at Hopi Room
August 20, 2025 at 5:30 p.m.

MEETING MINUTES

Notice is hereby given to the members of the Board of Directors and to the public that the Board of Directors, Native Americans for Community Action, Inc. will hold a Board Meeting. The Native Americans for Community Action, Inc. Board of Directors may vote to go into Executive Session, which will not be open to the public, to discuss certain matters.

Call to Order: 5:36 PM by Board President Liv Knoki.

REGULAR MEETING

Roll Call: Board Members P/NP/E

Liv Knoki, President – P
Vacant, Secretary
Rachael Baker – P

Juliette Roddy, Vice-President – E
Charles Doughty – P
Melinda Smith – P

Vacant, Treasurer
Victoria Tewa – P

NACA Mission Statement:

The mission of Native Americans for Community Action, Inc. is to provide preventative wellness strategies, empower, and advocate for Native people and others in need to create a healthy community based on Harmony, Respect, and Indigenous Values.

1. **Prayer** – Offered by Christopher David.
2. **Agenda** – Adoption of the agenda, as submitted, is recommended. (ACTION)

August 20, 2025 Board Agenda

*Motion to **adopt and approve** as provided.*

Motion: Charles Doughty Second: Melinda Smith

Yes: 5 No: 0 Abstain: 0

3. **Minutes** – Approval of Minutes (ACTION) – Estimate 3 minutes:

July 16, 2025 Board Minutes

*Motion to **adopt and approve** as provided.*

Motion: Racheal Baker Second: Melinda Smith

Yes: 5 No: 0 Abstain: 0

4. Public Participation (limited to 3 minutes)

No public participation.

5. Announcements (NON-ACTION) – New Staff

- 1) Jacqueline Montoya – Patient Services Coordinator
- 2) Walter McCullough – Chief Financial Officer

6. Consent Items (ACTION/NON-ACTION)

Items for consideration, discussion, and possible approval. Items on consent agenda are considered routine and unless otherwise indicated, expenditures approved by the Board are budgeted items.

A. Review and Approval of Policies & Procedures (ACTION) – Curtis Randolph

- Review: BH 100 Outpatient Services
- Review: BH 110 Program Admission and Re-admission
- Review: BH 120 Assessment
- Review: BH 130 Treatment Planning
- Revision: BH 140 Discharge Planning
- Review: BH 150 Referral
- Review: BH 160 Confidentiality
- Review: BH 200 DUI/Substance Use Disorder Screening
- Review: BH 210 DUI Education Services
- Revision: BH 220 DUI Treatment/Substance Use Disorder Counseling
- Revision: BH 300 Driver License Reinstatement
- Revision: BH 400 Native American Health Practices
- Review: BH 410 Self-Help Groups
- Review: BH 420 Duty to Warn
- Review: BH 430 Suicide Risk Assessment
- Review: BH 440 Domestic Violence Treatment
- Revision: BH 450 Prescribing Psychotropic Medications
- Review: BH 460 Behavioral Health Outreach
- Review: BH 470 Legal Counsel Access and Handling of Legal Issues for Behavioral Health Staff

*Motion to **adopt and approve** as provided.*

Motion: Rachael Baker Second: Charles Doughty

Yes: 5 No: 0 Abstain: 0

7. Regular Items (ACTION/NON-ACTION)

A. Financial Report:

- Financial Updates (NON-ACTION)

B. CEO/NACA Program Reports (NON-ACTION)

8. Old Business

A. CFO and Temporary Controller Recruitment (NON-ACTION)

- Walter McCullough – CFO
- Vallarie Fields – Temporary Controller

B. Physician Recruitment (NON-ACTION)

9. New Business

Next Board Meeting Date: September 17, 2025 at 5:30 PM

Adjournment of Meeting: August 20, 2025 at 7:00 PM

CONSENT ITEMS

Policy Number	Policy Department	Policy Name	Type of Review (New, Annual, Revision, Retire)	Summary of Change
105	BIL	Insurance Coverage Verification	Annual Review	None
110	BIL	Coding & Billing for Claim Submission	Annual Review	None

Policy Number	Policy Department	Policy Name	Origination Date	Dates of Revisions and Updates
101	FIN	Adoption of Local, State, and Federal Regulations	Annual Review	None
102	FIN	Fiscal Year	Annual Review	None
103	FIN	Basis of Accounting	Annual Review	None
104	FIN	Financial Department Structure & Responsibilities	Annual Review	None
105	FIN	Standards for Financial Management System	Annual Review	None
106	FIN	Chart of Accounts Overview	Annual Review	None

107	FIN	Chart of Accounts Definitions	Annual Review	None
2	FIN	Cash and Cash Equivalents	Annual Review	None
2.1	FIN	Cash Receipts	Annual Review	None
2.2	FIN	Lottery Cash Receipts	Annual Review	None
2.3	FIN	Petty Cash	Annual Review	None
2.4	FIN	Special Events	Annual Review	None
3	FIN	Cash Disbursements	Annual Review	None
3.1	FIN	Accounts Payable	Annual Review	None
3.2	FIN	Payroll	Annual Review	None
3.3	FIN	Payroll - Direct Deposit	Annual Review	None
4.1	FIN	Cash Management - Receivables	Annual Review	None
4.2	FIN	Cash Management - Transfers	Annual Review	None

500	FIN	Purchasing	Annual Review	None
500.1	FIN	Purchasing Threshold Summary	Annual Review	None
5	FIN	Recurring Purchases	Annual Review	None
5	FIN	Open Purchase Orders	Annual Review	None
5	FIN	Purchase Requisition	Annual Review	None
5	FIN	Service Contracts	Annual Review	None
5.1	FIN	Employee Reimbursement	Annual Review	None
5.2	FIN	Receiving Reports	Annual Review	None
5.3	FIN	Purchasing Process	Annual Review	None
6	FIN	Payroll Documentation	Annual Review	None
6.1	FIN	Hourly Employees	Annual Review	None
6.2	FIN	Paroll Processing	Annual Review	None

6.3	FIN	Check Distribution	Annual Review	None
6.4	FIN	Timecard Guidelines	Annual Review	None
7	FIN	Credit Cards	Annual Review	None
7.1	FIN	Other Charge Cards	Annual Review	None
800	FIN	Travel Overview	Annual Review	None
805	FIN	Travel Guidelines	Annual Review	None
810	FIN	Travel Authorization (Non-Local Travel)	Annual Review	None
815	FIN	Meals & Incidentals	Annual Review	None
820	FIN	Travel Advances	Annual Review	None
825	FIN	Travel Expense Report	Annual Review	None
830	FIN	Local Travel	Annual Review	None
9	FIN	General Receivables	Annual Review	None

9.1	FIN	Fees & Collections	Annual Review	None
9.2	FIN	Employee & Board Receivables	Annual Review	None
9.3	FIN	Client Receivables	Annual Review	None
9.4	FIN	Client Write Offs	Annual Review	None
9.5	FIN	Client NSF Checks	Annual Review	None
9.6	FIN	Client Insurance	Annual Review	None
9.7	FIN	Client Balances	Annual Review	None
9.8	FIN	Client Lab & Radiology	Annual Review	None
10	FIN	Program Budget	Annual Review	None
10.1	FIN	Program Budget - Grants	Annual Review	None
10.2	FIN	Program Budget - Revenue Generating	Annual Review	None
11	FIN	Property & Inventory	Annual Review	None

11.1	FIN	Property ID & Listing	Annual Review	None
11.2	FIN	Annual Property Inventory	Annual Review	None
11.3	FIN	Departmental Inventory	Annual Review	None
11.4	FIN	Disposal of Property	Annual Review	None
12	FIN	Cost Allocation	Annual Review	None
13	FIN	Fiscal Year End	Annual Review	None
13.1	FIN	Audit	Annual Review	None
13.2	FIN	Audit - Reporting	Annual Review	None
14	FIN	Miscellaneous	Annual Review	None
14.1	FIN	Miscellaneous - Incentives	Annual Review	None
15	FIN	Indirect Cost	Annual Review	None
16	FIN	Management of Grants & Donations	Annual Review	None



List of Billing (BIL) Policies:

- | | |
|--------------------------------|---------------------------------------|
| <u>BIL 105</u> | Insurance Coverage Verification |
| <u>BIL 110</u> | Coding & Billing for Claim Submission |



POLICY: BIL 105	(X) Revision () New	Original Issue Date: 11/21/19 Revised Date: 06/10/21; 11/04/24 Approved by: Board of Directors
Insurance Coverage Verification	Author: CFO/Controller	Approval Date: 11/20/24 Effective Date: 11/21/19; 12/02/24

- I. POLICY:** NACA provides access to care to patients regardless of insurance coverage. NACA provides outreach and enrollment services and encourages patients to secure insurance coverage. Patients covered by insurance plans (also referred to as third party coverage) must have that coverage verified before services are provided.
- II. PURPOSE:** To provide guidelines for timely and accurate verification of third-party payor eligibility, benefits, and precertification. Such information verification allows accurate claim submission for reimbursement/revenue in a timely manner.
- III. PROCEDURE:**
 - A. Patient information is verified for each new and established patient encounter visit scheduled with a NACA provider. Information to obtain is patient name, date of birth, insurance carrier name, policy number, policy holder name, policy holder DOB, group number (if applicable). The Patient Service Coordinator will verify with private insurance plan participation with NACA group.
 - B. PSC verifies Medicaid (AHCCCS) coverage for all patients who present to NACA Family Health Center for services.
 - C. Medicaid and private insurance eligibility can be conducted either through payer provider portal and utilizing current Clearinghouse Health Information Exchange. Any Medicare-eligible patient will be verified utilizing current Medicare Contractor website. The insurance card is obtained, and a copy filed in the patient chart as well as scanned.
 - D. For all payors, the following steps will be taken as part of the standard insurance verification process:
 - State Medicaid coverage at each visit.
 - Verify coverage eligibility 2 days before scheduled appointments; every 30 days for private and Medicare plans.
 - Verify that NACA providers are a participating provider with the insurance.
 - Verify co-payments and deductibles.
 - Obtain required prior authorizations from the insurance plan (if needed).
 - Verify address where claims will be sent for reimbursement.
 - E. Professional courtesy shall not be offered or given to anyone. Discounted services are available in form of Sliding Fee and Prompt pay discounts.



POLICY: BIL 110	(X) Revision () New	Original Issue Date: 11/21/19 Revised Date: 06/10/21; 11/04/24 Approved by: Board of Directors
Coding & Billing for Claim Submission	Author: CFO/Controller	Approval Date: 11/20/24 Effective Date: 11/21/19; 12/02/24

- I. POLICY:** NACA ensures all coding and billing operations comply Federal, State and local law, regulations and best practices.
- II. PURPOSE:** To establish guidelines for the accurate and timely filing of professional and facility fees to third party payers for quicker reimbursement/revenue.
- III. PROCEDURE:**
 - A. Outpatient Coder retrieves provider schedule reports once daily from the electronic health record (EHR) after the patient has seen the provider following previous clinic day.
 - B. Outpatient Coder reviews provider documentation from EHR for completion and compliance according to national coding standards. The Outpatient Coder will then proceed to perform Charge Entry ensuring that a complete visit will be established and coded.
 - A completed visit consists of:
 1. Registered patient name according to system-assigned account number.
 2. Correct date of service.
 3. Chief complaint and provider documentation according to CMS Evaluation and Management criteria consisting of History of present illness, exam, and medical decision making.
 4. Signature of provider.
 5. Registered insurance status of patient at time of visit.
 - C. The Outpatient Coder performs charge entry into the billing system consisting of valid ICD-10, CPT, and HCPCS codes for the procedures and diagnosis as documented during the patient visit with the provider. Codes are based on Current Procedural Terminology (CPT) Manual and the International Classification of Diseases 10th Revision (ICD-10) Manual, and Healthcare Common Procedure Coding System, current editions.
 - D. Claims are created according to payer source guidelines with Medicare, Medicaid, Private, Tribal, and self-pay/sliding fee scales. Timely filing guidelines with each payer type will be acknowledged per payer contract. Claim Health Insurance Claim form CMS-1500 02/12 current edition and/or CMS 1450 (UB-04) current edition will be utilized depending on current payer contract of patient insurance. Clearinghouse 837 Professional and 837 Institutional guidelines will be followed with claims export.
 - E. All fees for service will be entered on a daily basis within 72 hours of date of visit and procedure of patient.



- F. After completion of all visits verified against the EHR schedule report with the billing system, claims are set to export according to professional and facility type. Once claims export has been completed, a Claims Export List is printed from the billing system listing all professional and institutional claims for all services.
- G. All hard copy claims form will be proofread for completion and mailed to appropriate payers.
- H. Visits that meet criteria of a Federally enrolled Tribal member patient, Cash Pay, and Sliding fee scale will be created and charges adjusted in the billing system.



Native Americans for Community Action, Inc.

Accounting & Financial Policies and Procedures
Manual

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POLICY: FIN 101	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Adoption of Local, State, and Federal Regulations	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** Adoption of local, state, and federal regulations (i.e., 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements).
- II. Purpose:** Ensure compliance in the regulations provided in 2 CFR Part 200.
- III. Procedure:** None

POLICY: FIN 102	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Fiscal Year	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** NACA shall operate on a Fiscal Year (FY) that begins on January 1 and ends on December 31.
- II. Purpose:** Identify FY for all financial purposes.
- III. Procedure:**
 - A. FY must be ratified by a majority vote of NACA's Board of Directors. This includes changes to the FY.
 - B. Changes to FY will involve consultation with the auditor for potential implications. Prior approval may be required from the Internal Revenue Service (IRS).

POLICY: FIN 103	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Basis of Accounting	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** NACA's year-end financial statements are prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP). Consequently, revenue, other than contributions is recognized when earned and expenses when the obligation is incurred.

Accounting transactions will be processed and reported produced on CYMA Accounting Software.

- II. Purpose:** Ensure compliance with GAAP

- III. Procedure:** None

POLICY: FIN 104 (1 of 2)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Financial Department Structure & Responsibilities	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Financial department structure & responsibilities have been developed in accordance with local, state, and federal regulations.

II. Purpose: Identify those within the Finance Department along with those who have financial responsibilities within the organization.

III. Procedure:

A. The Finance Department Consists of:

1. Chief Finance Officer
2. Financial Grants & Management Accountant(s)/Controller(s)
3. Accounting Technician(s)
4. AP/Payroll Clerk(s)

B. Finance department responsibilities:

1. General ledger transactions and reconciliations
2. Budgeting
3. Cash and investment management
4. Asset management
5. Grants and contracts administration
6. Purchasing
7. Accounts receivable and billing
8. Cash receipts
9. Accounts payable
10. Cash disbursements
11. Payroll
12. Financial statement processing
13. External reporting of financial information
14. Bank reconciliation
15. Reconciliation of subsidiary ledgers
16. Compliance with government financial reporting requirements
17. Annual financial statement audit and fiscal monitoring visits
18. Leases
19. Insurance
20. Fiscal records retention

POLICY: FIN 104 (2 of 2)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Financial Department Structure & Responsibilities	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

C. Other officers and employees of NACA with financial responsibilities are as follows:

1. CEO
2. Directors
3. Managers
4. Treasurer – Board level
5. Finance committee – Board level
6. Audit committee – Board level
7. Executive committee – Board level
8. Full Board of Directors

POLICY: FIN 105 (1 of 2)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Standards for Financial Management System	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** Standards for NACA’s Financial Management System have been developed in accordance with local, state, and federal “Uniform Administrative Requirements, Cost Principles, and Audit Requirements.”

- II. Purpose:** To have controls that monitor NACA’s financial system that is in accordance with all applicable local, state, and Federal laws (i.e., CFR Part 200.302(b), of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

- III. Procedure:**
 - A. Identification, in all its accounts, of all federal awards received and expended and the federal programs under which they were received. (2 CFR Part 200.302(b)(1))
 - B. Accurate, current, and complete disclosures of the financial results of each federally sponsored project or program in accordance with the reporting requirements of 2 CFR Parts 200.327, Financial Reporting, and 200.328, Monitoring and Reporting Program Performance, and/or the award.
 - C. Records that identify adequately the source and application of funds for federally funded activities. These records must contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest and be fully supported by source documentation.
 - D. Effective control over and accountability for all funds, property, and other assets. NACA must adequately safeguard all such assets and ensure they are used solely for authorized purposes.
 - E. Comparison of expenditures with budget amounts for each award.
 - F. Information that relates financial data to performance accomplishments and demonstrates cost effective practices as required by funding sources. (2 CFR Part 200.301, Performance Measurement)
 - G. Written procedures to minimize the time elapsing between the transfer of funds and disbursement by NACA. Advance payments must be limited to the minimum amount needed and be timed to be in accordance with actual, immediate cash requirements. (2 CFR Part 200.305 Payment) See NACA’s written procedures in the Cash Drawdowns of Advances section of this manual.

POLICY: FIN 105 (2 of 2)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Standards for Financial Management System	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- H. Written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the 2 CFR Part 200 Subpart E, Cost Principles, and the terms and conditions of the award. See NACA's written procedures in the CHARGING COSTS TO FEDERAL AWARDS section of this manual.
- I. Banking Reconciliation:

All bank accounts should be reconciled monthly, within 30 days of receiving the bank statement. An employee not involved with recording cash receipts and disbursement of accounting transactions does the reconciliations. This is an important internal control to prevent fraud. The reconciliation documentation is saved so it is available during the annual audit process.

- ◆ General ledger account balance for the bank account to be reconciled
- ◆ Bank statement, which is a document sent by the bank or financial institution showing the transactions posted to a bank account during a specific period.
- ◆ Deposits recorded in the general ledger account, which have not yet been received and recorded by the bank
- ◆ Checks written and recorded in the general ledger account but have yet to clear the bank account

POLICY: FIN 106	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Chart of Accounts Overview	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** The Charts of Accounts (COA) is the framework for the general ledger system and the basis for the accounting system. The COA will consist of account titles and account numbers assigned to the titles. General ledger accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense, and gain and loss account.

- II. Purpose:** The overall purpose is to provide overview of the COA for financial and non-financial internal/external users as guidance of the framework for use in the GL system.

- III. Procedure:**
 - A. NACA's COA is comprised of 6 types of accounts:
 1. Assets
 2. Liabilities
 3. Net Assets
 4. Revenues
 5. Expenses
 6. Gains
 7. Losses

 - B. NACA's COA will be distributed to employees involved with account coding or budgetary responsibilities, or the section of the COA applicable to their program.

 - C. Revised or updated COA's shall be promptly distributed to these individuals.

POLICY: FIN 107 (1 of 7)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Charts of Accounts Definitions	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Define Chart of Accounts for internal/external financial users.

II. Purpose: To provide guidance in financial matters where the Chart of Accounts are concerned.

III. Procedure:

Account	Description	Definition	Restriction
5010	Wages, Personnel	Wages for hourly/salaried employees	
5020	Wages, Training	Wages for WIOA Participants	
5110	FICA/Medicare	FICA/Medicare for hourly/salaried employees, including WIOA Participants	
5120	Health/Dental/Life	Health/dental/life insurance for eligible employees	
5130	HSA	Health Saving Account	
5140	Retirement	Employer contributions for 403B retirement plan	
5150	Workers Compensation	Workers comp insurance for employees	Admin Use Only
5160	Unemployment Insurance	State unemployment insurance for employees	Admin Use Only
5170	Temporary Labor	Labor for short-staffing needs (i.e., Performance Staffing)	
5210	Per Diem	Allowance of meals, including tips and incidentals per the GSA	
5215	Lodging	Cost of hotels plus all applicable taxes	
5220	Travel	Travel expenses	
5225	Fuel	Van fuel for van	Admin Use Only
5230	Transportation	Costs of airfare, baggage, car rentals, shuttle/taxi, parking, gas (POV, Car Rentals) and any transport related employee travel	

POLICY: FIN 107 (2 of 7)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024
Charts of Accounts Definitions	Author: Controller/I CFO/CFO	

Account	Description	Definition	Restriction
5240	Vehicle License Fees/Registration	Fees for NACA vehicles	Admin Use Only
5250	Vehicle Repair & Maintenance	Repair & maintenance for NACA vehicles	Admin Use Only
5310	Furniture & Equipment	Movable items required for use in an office (i.e., chairs, desks, tables, bookshelves, etc.)	
5315	Medical Equipment	Equipment designed to aid in the diagnosis, monitoring, or treatment of medical conditions (i.e., exam beds, stethoscope, wheelchair, etc.)	
5320	Computer Equipment	Equipment such as computers, monitors, servers, or other hardware related equipment that are necessary in carrying out work duties and responsibilities.	
5330	Computer Software	Includes the operating system and all the utilities that enable the computer to function and programs that do real work for users. (i.e., Microsoft Office)	
5340	Leasehold Improvements	Alterations made to rental premises (i.e., adding/deleting rooms)	
5345	Building Lease Renovations	Modification of leased space	

POLICY: FIN 107 (3 of 7)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Charts of Accounts Definitions	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

Account	Description	Definition	Restriction
5365	Registration Fees	Fees paid to attend conference	
5410	Legal Fees	Fees paid to legal counsel	Admin Use Only
5420	Audits Fees	Fees paid to an external auditor in exchange for performing an audit	Admin Use Only
5430	Medical Services	Medical services	
5440	Laboratory Fees	Fees paid to an outside entity to provide laboratory services (i.e., urine culture)	
5450	Radiology Fees	Fees paid to an outside entity to provide radiology services (i.e., x-rays)	
5460	Contractual Fees	Costs for tangible/non-tangible services bound by a written contractual agreement (i.e., security, payroll, etc.)	
5470	Other Contractual Fees	Other Contractual Fees	
5510	Office Supplies	Supplies consumed in an office setting (i.e., paper, stapler, pens, battery backup, etc.)	
5512	Copy Paper	Copy Paper	
5520	Janitorial Supplies	Supplies consumed in relation to property cleaning (i.e., floor cleaner, toilet cleaner, toilet paper, etc.)	
5530	Instructional Supplies	Supplies consumed to aid in the transfer of information in the form of education lessons such as active learning and assessment (i.e., videos, office related supplies, art supplies, etc.)	

POLICY: FIN 107 (4 of 7)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024
Charts of Accounts Definitions	Author: Controller/I CFO/CFO	

Account	Description	Definition	Restriction
5540	Postage	Stamps, UPS, FedEx, etc.	
5550	Medical Supplies	Non-durable disposable health care supplies ordered or prescribed by a physician to serve a medical purpose (i.e., band aid, syringes, A1C)	
5560	Pharmaceutical Supplies	Drugs or medicine related to pharmacies used in medical treatment (i.e., flu, pneumonia, anti-biotics, vaccines, etc.)	
5570	Uniforms	Required mandatory clothing (i.e., clothes, shirts, etc.)	
5580	Cost of Items for Sale	Cost of goods sold	
5590	Concession Costs	Cost of concession items for sale	
5595	Other Materials/Supplies	Other supplies	
5605	Vehicle Lease	Lease of vehicle	
5606	Lease Use Tax	Tax on lease	
5610	Building Rent/Lease	Cost of occupancy plus related fees	
5611	Building Repair & Maintenance	Cost of repairing and maintaining equipment not covered by lease agreement	
5614	Equip Rent/Lease	Cost of equipment lease plus related fees	
5615	Equipment Rent/Lease	Cost of equipment lease plus related fees	
5616	Equipment Repair & Maintenance	Cost of repairing and maintaining equipment not covered by lease agreement	
5620	Utilities	Cost of electricity, gas, water, and all related expenses	
5625	Communications	Costs of telephone, cellphone, internet, and all related expenses	
5627	Internet Service	Internet Service	

POLICY: FIN 107 (5 of 7)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024
Charts of Accounts Definitions	Author: Controller/I CFO/CFO	

Account	Description	Definition	Restriction
5630	Insurance	Cost of insurance (i.e., property, liability, auto, etc.) and all related expenses	
5632	Licenses, Dues, & Subscriptions	Cost of professional/certified credentialing maintenance, memberships in professional organizations, and subscriptions to newspapers, magazines, etc.	
5635	Registration Fees	Fees for registration/enrollment (i.e., 1 st aid/cpr, conference, etc.)	
5640	Printing	Costs for printed material for correspondence purposes (i.e., business cards, posters, brochures, pamphlets, etc.)	
5645	Recruiting Expense	Costs of hiring employees, board members, volunteers (i.e., job postings, background/fingerprint, etc.)	
5647	Promotional	Costs to promote programs within the community (i.e., incentives, gift cards, etc.)	
5650	Bank Charges	Financial institution costs (i.e., bank charges, credit card fees, etc.)	
5655	Cash Over/Short	Costs of cash not balancing	
5665	Late Fees/Penalties	Fees incurred resulting from NACA not fulfilling its obligations within a timely manner (credit cards, electric bill, etc.)	
5666	Cancellations		
5670	Waste Management	Costs of disposing waste (i.e., trash, syringes, septic)	
5675	Use Fees	Costs of utilizing space from other entities/agencies (i.e., Conference Room Rental, etc.)	

POLICY: FIN 107 (6 of 7)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Charts of Accounts Definitions	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

Account	Description	Definition	Restriction
5680	Meeting Expense	Costs of people coming together to discussion things or make decisions (food, equipment rental, etc.)	
5685	Event Expense	Cost of people coming together for event	
5690	Misc. Operating Expense	Expense not otherwise defined	
5710	Training & Related Travel	All travel related expenses	
5715	Staff Development / Benefits	Staff awards, shirts, holiday dinner, retreats, etc.	
5720	WIOA-Training Allowances		
5725	WIOA-Tuition, Books, & Fees		
5730	Participant Supplies	Supplies for community members participating in program events, surveys, etc.	
5740	Accommodations-Taylor House	Costs of staying at Taylor House	
5741	Vouchers-Gas/Food	Costs of vouchers for gas/food under United Way	
5742	Native Ceremonial Services	Costs for Native Ceremonial Services	
5743	Crisis Counseling – Bereavement	Counseling expenses related to crisis and or bereavement	
5750	Food Baskets	Food and supplies	
5765	Sponsorship	A form of marketing in which a payment is made by a company for the right to be associated with a project or program.	
5770	Supportive Services	Services to help people in need	
5800	In-kind Donation Expense	Any expense related to non-monetary donations	

POLICY: FIN 107 (7 of 7)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Charts of Accounts Definitions	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

5810	Indirect Cost	Costs not directly associated with an objective (i.e., payroll not directly associated to Health Care)	
5815	Administrative Fees	Costs incurred to support the functioning of a business, but which are not related to the production of a specific product or service.	
5820	Revenue Recovery	Recovering lost or uncollected revenues due to operational inefficiencies, human errors, or fraud.	Admin Use Only
5850	Fundraising – Transfer Out	Transfer out	Admin Use Only
5910	Indirect Cost	Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs.	Admin Use Only
6010	Bad Debt (Non-Operating)	Uncollectible amounts owed to NACA written off	
6040	Depreciation	Cost of depreciating capitalized items	Admin Use Only
6045	Gain/Loss on Disposal of Fixed Assets	Gain/Loss of sold asset	Admin Use Only
6047	Gain/Loss on Casualty	Gain/Loss of because of casualty	Admin Use Only
7010	Transfer In	Transfer in	Admin Use Only
8010	Transfer Out	Transfer Out	Admin Use Only
9990	Out of Balance Batch Account		Admin Use Only
9999	Suspense Account	Used to temporarily record transactions that lack the normal, detailed information that accountants require to make proper journal entries into the business's accounting records	Admin Use Only

POLICY: 2.0	(X) Revision	Original Issue Date: 08/31/08
Cash and Cash Equivalents	() New	Revised Date: 11/20/24
	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Cash and equivalents (checks, credit card vouchers, etc.), hereinafter referred to as ‘Cash,’ represent an important part of total cash management. The procedures for cash and equivalents handling should be strictly maintained to safeguard NACA assets.

II. Purpose: Cash and cash equivalents are actual cash on hand and securities that are like cash. The total for cash and cash equivalents is always shown on the top line of a company balance sheet because these current assets are the most liquid assets.

III. Procedure:

1. The cash management system includes the initial receiving, recording issuance of a receipt, deposit into the bank, the recording of the transaction in the journal of the accounting system or the accounts receivable system, and the reconciliation of the monthly bank statement to NACA’s general ledger.
2. The separation of duties for the handling of cash and the recording of cash will be maintained to ensure proper internal control over cash receipts. No person who is responsible for the handling of cash (actual receipt of cash or the deposit of cash) will record cash within the accounting system itself. Anyone who has access to the General Ledger is not allowed to handle cash. Internal controls to ensure segregation of duties are the responsibility of the individual designated by the CEO.
3. Except for petty cash, all cash disbursements will be made by computer generated check or electronic funds transfer. Excluding where a client has paid an amount in cash and requires a reimbursement on the same day at the same facility. Specific requirements for payroll processing and accounts payable processing are covered in those sections of the NACA Fiscal Policy. The cash management section covers the general cash disbursement policy that applies to both payroll and accounts payable.

POLICY: 2.1	(X) Revision	Original Issue Date: 08/31/08
Cash Receipts (1 OF 2)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: All checks, cash and credit card receipts must be protected by using a safe or lockbox until they are deposited.

II. Purpose: To create an official record of cash-based transactions.

III. Procedure:

1. All handling of cash will be by those trained and designated by the program manager or CFO.
2. At the start of each day, the facility which interacts with the public and receives cash will be issued a \$100.00 float. The recipient of the daily float must verify the accuracy of the float in the presence of the facility manager. The signed confirmation of both parties on the accuracy of the float must be returned and maintained in finance.
3. The person receiving the float is entirely responsible for the accuracy and completeness of the float and any additional funds.
4. Unique serial number receipts must be issued to clients/patients for all goods and/or services regardless of method of payment.
5. Receipts will be issued, to the client, from the billing system, the credit card terminal or from a finance department issued receipt book. If funds are received by mail or over the telephone, receipts will be mailed to the client by close of business. Only one receipt book will be used at any one time. When a new book is issued, the completed book will be returned to the finance office for file maintenance.
6. When payment is made the billing system or as designated will be updated for the transaction.
7. Only designated and authorized employees are permitted to handle cash and prepare cash receipts. No employee of the finance department is authorized to handle cash or prepare cash receipts.

POLICY: 2.1	(X) Revision	Original Issue Date: 08/31/08
Cash Receipts (2 OF 2)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

8. At close of business, the float must be counted by the designated employee in the presence of the facility manager. A cash receipts report must be completed accounting for all funds received classified by cash, check, credit card, etc. All receipts must be reconciled with the primary system (billing system, credit card audit report). The report must be signed off by both the designated employee and the facility manager and all reports remitted to finance on the following day. The next day's float must be established and returned to the designated safe location.
9. Deposits will be made at least once weekly any time actual cash on hand and checks exceeds \$300, to the NACA general account. The CEO designated employee will make deposits.
10. Deposits will be made at least once weekly any time actual cash on hand and checks exceeds \$300, to the NACA general account. The CEO designated employee will make deposits.
11. Finance is responsible for the recording of all cash receipts in the cash receipts journal and general ledger.

POLICY: 2.2	(X) Revision	Original Issue Date: 08/31/08
Lottery Cash Receipts	() New	Revised Date: 11/20/24
	Author: Controller/I CFO/CFO	Approved by: Board of Directors
		Approval Date: 12/03/2024
		Effective Date: 12/04/2024

I. Policy: All checks, cash and credit card receipts must be protected by using a safe or lockbox until they are deposited.

II. Purpose: To create an official record of cash-based transactions.

III. Procedure:

1. Overlook lotteries are held once a month for the sale of vendor spaces at the Overlook. Receipts are either computer generated or handwritten in pre-numbered triplicate form. Receipt books are issued by finance and completed books must be returned to finance.
2. During the Lottery, the Overlook manager or designate and an assistant will always be present.
3. At the conclusion of the lottery the manager or designate and assistant will:
 - a. Calculate the total for computer generated and/or handwritten receipts.
 - b. Calculate the total of cash, checks, credit card receipts and money orders received and prepared for deposit.
 - c. Cash and equivalents received must reconcile to revenue of spaces sold. Both the Overlook manager/designate, and assistant must sign the reconciliation report and forward to finance within 24 hours of the lottery day.
 - d. The overlook manager/designate is responsible for the accuracy of the reconciliation report accounting for spaces sold and funds received.
4. The deposit will be made on the day of the lottery using the night deposit drop or on the next business day to the NACA general account. When the deposit must wait until the next business day, it must be secured in the NACA safe.

5. The finance office will verify the total of the receipts and review the deposit slip. Finance is responsible for the recording of all cash receipts in the cash receipts journal and general ledger.

POLICY: FIN 203 (1 of 4)	(X) Revision () New	Original Issue Date: 08/31/08 Revised Date: 11/20/24
Petty Cash	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: It is the policy of NACA to establish Petty Cash for valid, necessary, and minor purchases of \$100 or less to avoid costs of processing checks for items of low dollar value, however it should not be used to circumvent NACA purchasing policies.

II. Purpose: Provide parameters for petty cash usage and to limit abuse, theft, etc. and to ensure purchases are still compliant internally and meet local, state, and federal regulations.

III. Procedure:

A. Guidelines:

1. No Purchase Order or requisition is required. \$250 will be advanced to petty cash fund. Each petty cash fund will assign a Petty Cash Custodian (PCC) who will be always responsible for the fund, which will be acknowledged in writing. Ensure Petty Cash funds are always locked.
2. The petty cash receipt format must capture the following: description of item/service purchased, program number, line item to be charged, received by, and approved by. They must be in triplicate form for recordkeeping purposes.
3. Manager/Director must be notified of purchase(s) made through petty cash by the employee. This will be acknowledged by the Manager/Director's signature in the 'approved by' portion of the petty cash receipt.
4. Petty cash receipts for multiple line items may not fit on the petty cash receipt. If necessary, the Manager/Director may create on a separate sheet of paper the allocation of the purchase and attach to the petty cash receipt.

5. Purchase receipts for all petty cash purchases must be attached. The receipt must have the purchased item(s) **ONLY** and not include personal items such as snacks, gum, etc.

POLICY: FIN 203 (2 of 4)	(X) Revision () New	Original Issue Date: 08/31/08 Revised Date: 11/20/24
Petty Cash	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

6. For purchases where petty cash is received in advance, all unused cash must be returned. The amount of unused cash and purchase receipt must equal the amount received in advance and must be verified by the PCC.
7. Petty cash is not a loan or not to be used for advances or other transactions deemed as misuse by the CFO or CEO. Misuse may result in denial of petty cash privileges and if necessary subject to NACA's disciplinary policy.
8. The employee, manager or director is responsible for ensuring costs incurred are allowable within the budget and grant contractual requirements.
9. Random internal audits of petty cash funds will be undertaken by the finance department. Where petty cash funds are found to be out of balance, the PCC will have to explain and if necessary, use their personal funds to fill in the variance. Excessive out of balances may result in termination of petty cash privileges.

B. Purchases where petty cash is received in advance:

1. PCC will distribute funds to employees and note the amount in the upper left or right corner of the receipt. In exchange for the cash, employees must acknowledge receipt of funds by signing the 'received by' section of receipt.
It is at the discretion of the PCC to have the petty cash receipt filled prior to disbursing petty cash.
2. Upon return, the employee must turn back in any unused cash along with the purchase receipt. The PCC will cross out the amount of the disbursement initially distributed and write the actual amount of the purchase on the receipt in the 'amount' column.
3. To complete the transaction, the PCC must ensure the remaining fields on the petty cash receipt are filled out and necessary

documentation is attached. It is the responsibility of the employee, not the PCC, to ensure this is completed. If the PCC does not receive the information, then it is up to the PCC to notify the employee's supervisor and Manager/Director, which may result in the employee's loss of

POLICY: FIN 203 (3 of 4)	(X) Revision () New	Original Issue Date: 08/31/08 Revised Date: 11/20/24
Petty Cash	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

petty cash privileges or, if necessary, NACA's disciplinary policy. This is applicable to Managers/Directors. If necessary, the CEO will be notified.

4. Circumstances may arise where it is economically fiscal and responsible for employees to purchase on behalf of other programs. It is recommended for the employee to keep purchases separate. If not, a reconciliation of the purchase must be done upon return to NACA identifying which purchases belong to which programs and line items. Separate petty cash receipts for each program purchase must be issued by the PCC rather than trying to capture multiple program costs and line items on one petty cash receipt.
5. The transaction is expected to be completed the same day, unless extenuating circumstances exist, which the employee must communicate back to the PCC or supervisor. When an employee contacts a supervisor, they must inform the PCC of their employee's situation.
6. Money not returned with proper communication to the PCC or supervisor will result in the employee's immediate loss of petty cash privileges or if necessary, NACA's disciplinary policy.
7. Assuming the employee has satisfied all the requirements, the PCC will issue a copy of the receipt to the employee for their records.

C. Reimbursements from petty cash:

1. PCC will ensure prior to reimbursing the employee, receipt of a properly filled out petty cash receipt along with the purchase receipt and any other necessary documentation. Failure by an employee to provide this will result in denial of reimbursement.
2. Reimbursements should be kept to one purchase receipt and within 48 hours of purchase. If extenuating circumstances exist (multiple receipts, outside 48 hours, etc.), then it is at the discretion of the PCC to reimburse the employee, although Manager/Director has approved the reimbursement.
3. Circumstances may arise where it is economically fiscal and responsible for employees to purchase and request for

reimbursement on behalf of other programs. It is recommended for the employee to keep purchases separate. If not, a reconciliation of

POLICY: FIN 203 (4 of 4)	(X) Revision () New	Original Issue Date: 08/31/08 Revised Date: 11/20/24
Petty Cash	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

the purchase must be done upon return to NACA identifying which purchases belong to which programs and line items. Separate petty cash receipts for each program purchase must be issued by the PCC rather than trying to capture multiple program costs and line items on one petty cash receipt.

4. PCC may use their discretion if they feel petty cash is being abused or to circumvent our purchasing policy to deny the reimbursement request and have employees go through the normal reimbursement request process.

D. Petty Cash Custodian:

1. PCC's have access to their bags and are expected to abide by the same rules as indicated in this policy.
2. Must maintain accurate records of petty cash.
3. When the PCC requests a replenishment of the petty cash fund, all the receipts plus cash must equal the petty cash limit. Any discrepancies must be explained and may result in loss of petty cash privileges.
4. Petty cash replenishments will need to be turned into Accounts Payable (AP) by Monday, noon of AP week per the AP schedule.

POLICY: 2.4	(X) Revision	Original Issue Date: 08/31/08
Special Events-Cash Handling	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: All checks, cash and credit card receipts must be protected by using a safe or lockbox until they are deposited.

II. Purpose: To create an official record of cash-based transactions.

III. Procedure:

1. Dedicated events any events that may be sponsored periodically by NACA programs.
2. A starting cash drawer of \$100 may be requested from NACA's general account. This starting cash drawer will be deducted from the total cash at the end of the event to determine the amount received for the event.
3. Receipt books must be obtained from the Finance Department. A separate receipt should be written for each payment received whenever practical.
4. Expenses are not to be paid from the cash receipts.
5. If the special event is a one-day event, the cash received will be submitted to the NACA event coordinator, along with a copy of the cash receipts, for deposit. The finance staff, the event operator and the event coordinator will count the cash, total the receipts. The event coordinator is responsible for all discrepancies.
6. The event coordinator will deposit cash into the NACA General Account through use of the depository that same day if available, otherwise the funds are be secured in the NACA safe.
7. Finance is responsible for the recording of all cash receipts in the cash receipts journal and general ledger.

POLICY: 3.0	(X) Revision	Original Issue Date: 08/31/08
Cash Disbursements	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Cash disbursement policies and procedures should ensure that cash is disbursed only for valid business purposes after approvals by authorized persons and in compliance with applicable donor, sponsor, or regulatory requirements.

II. Purpose: To ensure that cash is disbursed only upon proper authorization supported by the appropriate documentation, is for valid business purposes

III. Procedure:

1. All cash disbursements, except for petty cash (to individuals) will be by computer-generated check or electronic funds transfer.
2. All checks over \$2,000 require two signatures. Check signatories are designated by the Board of Directors by resolution. The signature card, maintained at the bank, requires that the Board of Directors adopt a resolution to change signatories.
3. No member of the Finance Department is eligible to become a signatory. Although not required, it is highly recommended that check signatories be limited to the CEO and members of the Board of Directors. The CFO may be a signatory and act in that capacity when other signatories are not available.
4. Signatories sign checks made payable to themselves only when cosigned by another signatory.
5. Adequate documentation and authorization must be maintained for all cash disbursements. Documentation for all accounts payable disbursements is maintained in vendor files which are maintained by finance.
6. Under no circumstances are checks to be issued payable to 'Cash' or 'Bearer' or the like.
7. Under no circumstances are blank checks to be signed in advance of processing.
8. All damaged or otherwise voided checks are to be marked 'VOID' and maintained until final review by the CFO and external auditors prior to destruction.

9. The system, or other means, must be maintained which identifies all issued checks in alignment with, the then current statute, of limitations for the state.

POLICY: 3.1	(X) Revision	Original Issue Date: 08/31/08
Accounts Payable (1 OF 2)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Accounts Payable policy establishes the procedures for the payment of purchase order and non-purchase order procured goods and services otherwise known as accounts payable.

II. Purpose: To review, manage, and pay for goods and services received from vendors and suppliers in a timely manner.

III. Procedure:

1. All Accounts Payable disbursements are made by computer-generated checks or electronic funds transfer on a bi-weekly basis alternating with payroll.
2. All documentation for disbursements should be submitted to the Finance Office, with proper authorization, no later than 12:00 o'clock on Tuesday of the designated week to receive payment by Friday of that week.
3. All accounts payable requests must be supported by adequate documentation. The documentation required varies with the type of disbursement as outlined in the purchasing policy in section 5.0.
4. Payment for goods ordered through use of a purchase order: Vendor payments will be made after the purchase order is compared with the invoice to verify that quoted prices and ordered merchandise are met. Therefore, a detailed vendor invoice (or receipt), and the receiving report for goods received must be provided.
5. All requests for supportive services are subject to review and approval by the CFO and/or the CEO. There are two types of supportive services within NACA.
 - a. Expenditures for supportive services (utilities, rent, transportation, etc.) to clients from programs allowing such services require a written request, with justification, submitted by the program director.

- b. Expenditures from the NACA supportive services program require a request submitted by the program coordinator. A committee as appointed by the CEO will review the submission and issue either an approval or denial.

POLICY: 3.1	(X) Revision	Original Issue Date: 08/31/08
Accounts Payable	() New	Revised Date: 11/20/24
(2 OF 2)	Author: Controller/I CFO/CFO	Approved by: Board of Directors
		Approval Date: 12/03/2024
		Effective Date: 12/04/2024

6. Payment for contracted services: A copy of the contract signed by both NACA, and the contractor is required to be on file and must be included with payment supporting documentation.
7. The contractor must request payment using an invoice detailing the work performed. There must also be verification that the services have been performed to the satisfaction of the responsible NACA employee.
8. Payment for normal, recurring expenses will be paid upon receipt of normal billing or based on a billing cycle (such as monthly rent payments).
9. Travel advances, payroll advances, client refunds, flexible benefits, and other reimbursements may be paid based on approved requests, required reports and permissibility of program rules.
10. Accounts payable checks are normally mailed to vendors on the date of the check. Payments to employees will be provided in check or as electronic funds transfer in the appropriate period. Classroom Training participant checks are mailed or held for pick up at NACA if instructed. If any special handling is required for checks, the finance office must be notified in writing.

POLICY: 3.2	(X) Revision	Original Issue Date: 08/31/08
Payroll	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: The administration of the salaries, timekeeping, payroll schedules and payment methods of the employees of an organization.

II. Purpose: Payroll is the compensation a business must pay to its employees for a set period or on a given date.

III. Procedure:

1. All payroll disbursements are made by computer-generated check or electronic funds transfer on a bi-weekly schedule.
2. All payroll disbursements must be supported by adequate documentation.

Payroll checks are made available at 11:30 am according to the biweekly schedule. All employees must sign for their checks. Checks will not be issued to anyone except the employee unless a signed check release form is on file and adequate identification is available.

POLICY: 3.3	(X) Revision	Original Issue Date: 08/31/08
Payroll – Direct Deposit	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** The preferred method for issuing payroll payments to employees.
- II. Purpose:** Direct deposit assures that an individual's payment is deposited timely even if they are out due to illness, on vacation, or on other approved leave.
- III. Procedure:**
1. As a service to our staff, NACA offers direct deposit of payroll amounts.
 2. Employees who wish to be paid by direct deposit must complete an “ACH Direct Deposit Authorization Agreement” and include a voided blank check for their bank account or entered the online portal of the NACA payroll system as available.
 3. The employee portal of the NACA payroll system, permits employees to modify the demographic and tax information. Forms are also available from Human Resources
 4. The Accounting Clerk will complete payroll processing to determine the amounts for direct deposit.
 5. Each employee who receives payment by direct deposit will have access to or receive a statement detailing the payroll information for the pay period. This statement contains the same information as the check stub when payment is made by check with the addition of the information on the amount of direct deposit for the pay period and the year to date.
 6. It is the responsibility of the employee to report any discrepancy between the amount received and reported on the statement to Human Resources within one week of the pay date.

POLICY: 4.1	(X) Revision	Original Issue Date: 08/31/08
Cash Management - Receivables (1 OF 2)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Collecting revenue to improve cash flow and help protect your company from unmanageable debt.

II. Purpose: To ensure all money paid to NACA is properly receipted, accounted for, protected, and deposited in a timely manner.

III. Procedure:

1. Procedures for receiving amounts due from funding sources vary according to the policy of the funding agency.
2. Smaller grants are normally paid to NACA by check but may be paid by electronic funds transfer. Some are paid in full at the start of the grant. Others are paid on a cost reimbursement basis. Such receipts are covered by the cash receipts policy.
3. Large federal grant amounts are normally paid through the Federal Payment Management System (PMS). In this case, cash needs are determined after the last bi-weekly disbursement cycle of the month. A request, for disbursed funds or an advance, is made by the Department of Payment Management web site. Funds are transferred electronically to the NACA general account. A reconciliation must be performed monthly between amounts drawn and recorded expenses. Additional amounts may be requested to cover allocated costs as needed only under the direction of the CFO. Monthly reconciliations are to be reviewed and signed off by the CFO within 10 days of the reconciliation or end of month, whichever is sooner.
4. Other arrangements, including electronic transfer to special accounts, may be requested by funding agencies.
5. The finance office is responsible for the tracking of payments due and payments received and for the timely submission of financial reports required by funding agencies concerning payments received and expenses incurred.
6. Finance will request from programs on a timely basis operational report as required by funding agencies. Finance will compile operational and financial reports in advance of due dates and provide these to the CEO for approval.

POLICY: 4.1	(X) Revision	Original Issue Date: 08/31/08
Cash Management - Receivables (2 OF 2)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

7. All grant reports, financial and operational, will be attached to the grant documentation and will be maintained by Finance and/or CEO designated individuals.

POLICY: 4.2	(X) Revision	Original Issue Date: 08/31/08
Cash Management - Transfers	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: To ensure the consistent and appropriate recording of transfers in NACA's financial records.

II. Purpose: The movement of assets, monetary funds, or ownership rights from one account to another.

III. Procedure:

1. Although properly authorized signatory cards must be completed for each separate NACA bank account, transfers may only be made between accounts with the same authorized signers.
2. Online funds transfers will only be initiated by an authorized account signer using bank provided security devices.
3. All cash deposits and electronic transfer deposits are made to the NACA general account or to other accounts set up for use by specific programs.
4. Amounts more than \$250,000 (the amount of FDIC insurance) will be invested each day in government secured instruments.

POLICY: FIN 500	(X) Revision () New	Original Issue Date: 8/31/08 Revised Date: 11/20/24
Purchasing (1 of 4)	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Require the practice of ethical, responsible, and reasonable procedures related to purchasing, agreements and contracts, and related forms of commitment.

II. Purpose: Provide a purchase process in acquiring needed goods and services for NACA that are obtained in an effective manner and in compliance with the provisions of applicable federal statutes and grant requirements.

III. Procedure:

A. All department heads or their designees shall have the authority to initiate purchases on behalf of their department, within the guidelines described here. All purchases must be allowable, allocable, and reasonable and fall within approved budgetary guidelines. Where CEO and CFO signatures are not required, Manager/Director understands the costs incurred as the fiscal authority are allowable within the conditions of their grant and/or budget.

The Finance Department shall be responsible for processing purchase orders. The CEO has approval authority over all purchases and contractual commitments and shall make the final determination on any proposed purchases where budgetary or other conditions may result in denial. The CEO is authorized to enter any contract on behalf of NACA Inc.

B. Less than \$100, must be reasonable and within the program budget and does require Manager or Director signature. CEO, CFO signature not required.

Purchases less than \$100 may be made under 3 scenarios:

1. Petty Cash - No PO, requisition or quote required (see Petty Cash Policy for more information).
2. Prior Authorization – No PO, employee fills out requisition, obtains necessary signatures, and makes purchase with personal funds or company credit card if available. If personal funds, reimbursement to employees will occur next AP cycle, assuming the employee turns in documentation in a timely manner.
3. Request for Reimbursement – employee incurs purchase and subsequently requests for reimbursement for purchase understanding their request may be denied should fiscal authority deny request. Employees do assume personal liability.

POLICY: FIN 500 (cont.)	(X) Revision () New	Original Issue Date: 8/31/08 Revised Date: 11/20/24
Purchasing (2 of 4)	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

C. \$100 less than \$500, must be reasonable and within the program budget and does require Manager or Director signature. CEO, CFO signature not required.

1. No quotations are required but employees are encouraged to seek competitive pricing.
2. Employee fills out requisition and obtains necessary signatures.
3. F9 must be attached showing availability of funds.
4. Support documentation supporting purchase decisions must be attached and turned into Finance.
5. Upon review and approval, Finance will issue a PO. Incomplete submissions will be returned.

D. \$500 less than \$1000, must be reasonable, based on Market Price and within the program budget and does require Manager, Director, and CFO signatures.

1. Purchase can be made from a Contractor successfully used in the past with reasonable pricing.
2. If past Contractor cannot be utilized, at least 2 price quotes documented by notes are required.
3. Employee fills out requisition and obtains necessary signatures.
4. F9 must be attached showing availability of funds.
5. Support documentation supporting purchase decisions must be attached and turned into Finance.
6. Upon review and approval, Finance will issue a PO. Incomplete submissions will be returned.

E. \$1000 less than \$10,000, must be reasonable, based on Market Price and within the program budget and does require Manager, Director, CFO, and CEO signatures.

1. Purchase can be made from a Contractor successfully used in the past with reasonable pricing.
2. If past Contractor cannot be utilized, at least 3 formal price quotes are required.

POLICY: FIN 500 (cont.)	(X) Revision () New	Original Issue Date: 8/31/08 Revised Date: 11/20/24
Purchasing (3 of 4)	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

3. Employee fills out requisition and obtains necessary signatures
4. F9 must be attached showing availability of funds.
5. Support documentation supporting purchase decisions must be attached and turned into Finance.
6. Upon review and approval, Finance will issue a PO. Incomplete submissions will be returned.

- F. \$10,000 less than \$25,000**, requires Manager, Director, CFO, CEO signatures and approval by Board of Directors.
1. Three written are required or select from a contractor from a pre-qualified contractor list.
 2. Employee fills out requisition and obtains necessary signatures.
 3. F9 must be attached showing availability of funds.
 4. Support documentation supporting purchase decisions must be attached and turned into Finance.
 5. Upon review and approval, Finance will issue a PO. Incomplete submissions will be returned.
- G. \$25,000 or More**, requires Manager, Director, CFO, CEO signatures and approval by Board of Directors.
1. Request for Proposal (RFP) is required (see policy on Proposals/Bids for requirements).
 2. Support documentation such as requisition, F9, and other supporting documentation needs to be attached.
- H.** Purchases requiring Board of Directors approval must have all necessary documentation prepared and submitted a month prior to the expected date of purchase to the Board for their review prior to approval.
- I.** Sole Source Justification (see Sole Source section) will be required where there are no other service providers for the service NACA is seeking other than the provider currently available.

POLICY: FIN 500 (cont.)	(X) Revision () New	Original Issue Date: 8/31/08 Revised Date: 11/20/24
Purchasing (4 of 4)	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

J. Travel and training are not subject to the purchasing requirements. Please refer to the travel policies section.

K. Where POs are involved, Finance has up to 5 days to verify all submitted documentation before PO is issued. When the CEO/CFO signatures are not required, the completed requisition and all documentation can go directly to responsible individuals in Finance for PO issuance. Incomplete submissions will be returned to the Manager or Director.

L. Service agreements of individuals require the use of a service contract and must be signed by the CEO, CFO, and the contractor to be valid. Board approval for contracts is required more than \$10,000. The individual must provide documentation of their General Liability Coverage. Only the CEO and the Board can override this requirement.

M. Oversight and review by NACA are necessary for all contractors to ensure their performance is in accordance with local, state, and federal terms and conditions, the specifications associated with their contracts, and to assure compliance with local, state, and federal law. As a result of this, is it important to note that there are additional policies and procedures that outline the process or procedures required to ensure that the procurement process complies and addresses local, state, and federal law for all contracts, grants, and amendments.

POLICY: FIN 500.1	(X) Revision () New	Original Issue Date: 08/31/08 Revised Date: 11/20/24
Purchasing Threshold Summary	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: None

II. Purpose: To summarize purchasing thresholds and limits.

III. Procedure:

Amount of Purchase	Required Approvals	Required Documentation
< \$100	-Director or Manager	-No requisition, if applicable -Requisition, if applicable -Req for Reimb, if applicable
\$100 < \$500	-Director or Manager	-Requisition -F9 -Support documentation
\$500 < \$1,000	-Manager -Director -CFO	-Requisition -F9 -Support documentation
\$1,000 < \$10,000	-Manager -Director -CFO -CEO	-Requisition -F9 -Support documentation
\$10,000 < \$25,000	-Manager -Director -CFO -CEO -Board of Directors	-Requisition -F9 -Support documentation -3 written quotes or select from a contractor from prequalified list
≥ \$25,000	-Manager -Director -CFO -CEO -Board of Directors	-Requisition -F9 -Support documentation -Copy of RFP or RFB

POLICY: 5.0	(X) Revision	Original Issue Date: 08/31/08
Recurring Purchases	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Require the practice of ethical, responsible, and reasonable procedures related to recurring purchases and expenses,

II. Purpose: Normal, ongoing expenses required for operating a company in the company's chosen line of business.

III. Procedure:

1. Purchases are classified as “recurring” if they are needed for the normal operation of NACA and are covered by lease agreements, service agreements, or other long-term contracts.
2. Some examples of “recurring” purchases are rent, utilities, phone service, janitorial services, and postage machine lease.
3. Although these purchases do not require purchase order authorization each time they are paid, they are covered by service and lease agreements which are legally binding on NACA, and which must be approved when originally issued. Such agreements are initiated and approved by NACA CEO and/CFO only.
4. A copy of such agreements must be on file with the Finance Department prior to the payment of billings considered recurring.
5. Recurring purchases are normally allocated to departments based on a standard measurement of usage, which is covered in the cost allocation policy.

POLICY: 5.0	(X) Revision	Original Issue Date: 08/31/08
Open Purchase Orders	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: For purchases of goods or services of any value if the goods/services are greater than \$100

II. Purpose: Purchase Order (PO) If a purchase requisition is not already created, the purchase order transaction is created, and a reservation is made against the budget

III. Procedure:

1. Open Purchase Orders (OPO) are rarely issued by the Finance Department and only under extenuating circumstances, to facilitate purchasing of commonly used sources of goods. These purchase orders are valid for the current fiscal year (January – December) only.
2. OPOs are valid for use only by the named departments and only for the items listed on the OPO.
3. Prior to ordering from a vendor by use of an open purchase order, employees must check with the finance concerning restrictions on use, obtain written approval from the program manager.
4. At the time the open purchase order is issued, a price comparison shall be made for the type of product normally purchased through the open purchase order. Since open purchase orders are normally issued for a high dollar amount, written quotations must be obtained from three vendors.

POLICY: 5.0	(X) Revision	Original Issue Date: 08/31/08
Purchase Requisition	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: The policy ensures that those responsible for issuing requests for goods and services through NACA's financial system understand the requirements.

II. Purpose: All purchase requisitions must be approved by the appropriate financial manager before the purchase is made.

III. Procedure:

1. NACA operates under strict direction of funding agencies, and it is therefore imperative that fiscal responsibility be always exercised. The commitment of the program/agency to vendors can only be facilitated through a purchase order.
2. Policy 5.0 establishes the approval limits for committing the program/agency to purchases.
3. Prior to the issuance of a purchase order, the requestor must complete and submit a purchase requisition.
4. The purchase requisition must be complete in full and include all supporting documentation to substantiate the availability of funds and class of funds as dictated by the funding agency. The purchase requisition must be approved by the program manager prior or where the program manager is making the request, the CEO must approve the purchase.
5. Where sufficient funds do not exist, only the CEO can approve the requested purchase.
6. Complete, accurate and properly approved requisitions must be submitted to accounting before any purchases are made.
7. Providing all documentation is accurate and properly approved, finance will issue a purchase order to the program manager within seven (7) days of the purchase requisition. Missing, inaccurate or not approved documentation will be returned to the program manager.
8. Upon receipt of the purchase order the program manager or designated employee can commit the program/NACA to the purchase of goods and/or services.

POLICY: 5.0	(X) Revision	Original Issue Date: 08/31/08
Service Contracts (1 OF 2)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: To obtain a contract in writing to perform, over a fixed period or for a specified duration, services.

II. Purpose: A contract that directly engages the time and effort of a contractor whose primary purpose is to perform an identifiable task rather than to furnish an end item of supply. A service contract may be either a nonpersonal or personal contract.

III. Procedure:

1. Services from individuals on a one-time basis or over a period require a contract. The requirement of a contract ensures that both NACA and the individual providing the service are clearly aware of the services to be provided, the dates of service, the payment to be made for those services and other legal requirements.
2. NACA employees or immediate relatives are not eligible for service contracts due to IRS rules. The CEO can only override this policy.
3. The CEO, CFO, and the contractor must sign contracts. Contract and grant requirements must be reviewed by the program manager prior to issuance of any contracts.
4. The scope of work must be stated clearly and concisely. Billing information must be included within the contract along with tax id.
5. Contractor must provide, with the contract, a certificate of liability insurance according to NACA's limits. Certificate of insurance must name NACA as beneficiary.
6. Payment for contracted services will be made only on receipt of a detailed invoice from the contractor. The invoice must itemize all services provided along with associated cost.
7. In the case of contractors conducting classes or presentations, an agenda or other means of documenting what was presented must be included along with a roster of attendees. If this information is considered confidential and should not be included in the financial records, the information may be retained by the contracting department.

POLICY: 5.0	(X) Revision	Original Issue Date: 08/31/08
Service Contracts (2 OF 2)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

8. The program manager must certify that the services were received and were satisfactorily prior to payment of the invoice.
9. Contractual services are subject to the same cost comparison guidelines as detailed in Policy 5.0.
10. Changes in scope of work or other details of the contract require that a contract amendment be issued and signed by the CEO, CFO, and the contractor.
11. At the end of contract or on an annual basis, the program manager must provide a written evaluation of the contractor to the CEO.

POLICY: 5.0	(X) Revision	Original Issue Date: 08/31/08
Employee Reimbursement	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: A process that an employee must follow to be paid back by their employer when incurring business-related expenses.

II. Purpose: Reimbursement employee for any business-related expenses they incur.

III. Procedure:

1. Business related out-of-pocket expenses will be reimbursed providing guidelines of section 5.0 are followed.
2. The employee must complete a “Request for Reimbursement” form and attach a detailed receipt showing the items purchased.
3. If the requested reimbursement is equal to or greater than \$50.00, the form must be accompanied by an approved purchase order. The purchase order shall list as the vendor the source from which the item(s) is originally purchased, not the employee requesting reimbursement.
4. Expenditures made without the prior approval of the program manager and/or other needed approvals may not be approved for payment. Expenditures with the expectation of reimbursement should be made with caution and only upon prior approvals as required.

POLICY: 5.0	(X) Revision	Original Issue Date: 08/31/08
Receiving Reports	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Provides an auditable source of verification that goods and services are received.

II. Purpose: Authorization to pay for the goods/services received.

III. Procedure:

1. Receiving reports are required for all purchases made using Purchase Orders or Service Contracts. This is to ensure that all items ordered have been received and are satisfactory prior to payment.
2. Any person within NACA may serve as the receiving agent.
3. Orders received must be checked immediately when they are received for accuracy and completeness. Any shortages, damaged goods, or other discrepancies must be noted on the receiving report and reported to the vendor. Do not sign for deliveries without checking to ensure accuracy and completeness.
4. This receiving report must be forwarded to the finance office as soon as possible after receipt. If, for any reason, there is no PO, no packing slip or any other documentation, the receiving agent will document the items received.
5. If a prepayment is made, the originator of the PO is responsible for returning verification of receipt of the order to the finance office.
6. Service Contracts require a statement from the responsible employee certifying that the work has been completed and is satisfactory. This statement must be dated and signed. Partial payment requests must be accompanied by a statement as to what part of the contract is complete. Service contracts require that documentation of work done is included with the invoice submitted by the contractor.

POLICY: 5.0	(X) Revision	Original Issue Date: 08/31/08
Purchasing Process	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Set of guidelines that control the process of purchasing goods and service within an organization.

II. Purpose: To acquire goods and services and to reduce costs improving the quality of services.

III. Procedure:

Purchase Order Procedure Summary:

1. Completed purchase request is completed.
2. Section 5.0 determines limits and authorizations required.
3. All supporting documentation as to funds and fund class availability are provided.
4. All documentation submitted to finance.
5. Within seven (7) days finance will issue a purchase order or return documentation if incomplete.
6. Program manager or designate will undertake purchase.
7. Upon receipt of goods a receiving report will be completed and returned to finance along with a packing list when provided.
8. Finance will collate invoice, purchase order, packing list and receiving report.
9. Payment will be initiated if all documentation is accurate.

Contractual Services Procedure Summary:

1. Employee determines services to be provided and completes needed price comparisons and/or justifications pursuant to section 5.0.
2. Employee prepares contract with manager assistance, making sure that the scope of work and all requirements for payment are detailed properly.
3. Manager reviews and forwards the contract to the CEO with all documentation needed for review.
4. After the contract is signed by the CEO, CFO, the contractor must sign the contract and submit tax ID information to the finance office.
5. Upon completion of the contracted work, the contractor submits an invoice with any documentation needed to the responsible employee or manager.
6. The responsible employee or manager approves the completion of the work and submits the invoice, needed documentation, and approval to the finance office for payment.
7. Checks will be mailed to the vendor unless there are written instructions to hold the check for pickup.

POLICY: 6.0	(X) Revision	Original Issue Date: 08/31/08
Payroll Documentation	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Payroll charges must be officially documented in the organization's record.

II. Purpose: To cover administration of the salaries, timekeeping, payroll schedule and payment methods of the employee of the organization.

III. Procedure:

1. At the time of hire, a Personnel Action Form (PAF), or electronic equivalent thereof, will be prepared for the employee. This will serve as the basic documentation concerning wages, hours to be worked, benefits earned, and programs to be charged. This form serves as the basis for all payroll and benefits payment.
2. All employees must have a current PAF on file prior to wage payment. New hires must have completed an I-9 form. Current federal and state tax withholding information (W-4 and A-4) must be on file along with any other documentation that may be required by the state and/or federal government.
3. Any time an employee's status changes regarding hours to be worked, wage rates, or benefits to be paid, a new PAF must be issued. Changes in programs to be charged may be documented by memorandum from the program manager. Changes cannot be processed without the proper documentation.
4. All non-exempt employees must have submitted a properly documented timecard (paper or electronic) showing hours worked. All time recording must be undertaken electronically through the means designated. When timecards are paper, they must not contain any "white outs," "black outs," or otherwise altered entries. All manual entries must be handwritten in ink. The employee's manager must sign timecards and initial all handwritten time information. (Employees should not write information other than hours worked on the card.)
5. Program managers who have employees who allocate time between two or more NACA programs must submit a personnel activity report outlining the allocations.
6. It is the responsibility of each employee and the employee's manager to ensure that leave is taken according to NACA policy and that leave documentation is accurate and timely in the designated system.

POLICY: 6.0	(X) Revision	Original Issue Date: 08/31/08
Hourly Employees	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: An hourly employee is paid for the actual hours they work.

II. Purpose: To pay hourly employees for actual hours worked.

III. Procedure:

1. Each employee is responsible for submitting an accurately maintained timecard weekly to the program manager through the designated means. It is the responsibility of the program manager to approve the hourly reports provided by the payroll system on the period designated by finance. Failure of the program manager to approve hours worked will hinder payroll to the employee.
2. Program managers are responsible to the accuracy of hours work, and time off requests for their staff.
3. If the employee's total hours worked per the timesheet and the approved leave taken does not total the employee's normal work week, the employee will be paid for the actual hours worked.

POLICY: 6.0	(X) Revision	Original Issue Date: 08/31/08
Payroll Processing	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: A set of guidelines and regulations related to how payroll processing should be carried out.

II. Purpose: Managing the payment of wages by company to its employees.

III. Procedure:

1. Based on the PAF and the other documentation maintained in the employee's human resources file, the finance will maintain the employee's payroll file using the current system. This data serves as the basis of payroll accounting including the pay rates, the departments to be charged, the deductions for social security, Medicare, state and federal withholding, and regular biweekly deductions for such items as employee contributions to retirement and flexible benefits.
2. All voluntary payroll deductions must have the employee's approval and be documented. Repayment of travel advances or other employee receivables as allowed by NACA's Fiscal Policy do not require additional documentation.
3. Based on the employee's timecard and any other documentation pertinent to the current pay period, the finance will enter, download, or otherwise compile the hours to be paid and any deductions or additions for the pay period. The payroll system calculates the amount of wages, FICA, Medicare, tax withholdings, unemployment insurance due, and any payroll deductions and allocates these amounts to accounts according to the data entered in the employee file and in the enter payroll fields. No further changes can be made to the payroll journal once payroll has been processed.
4. After the payroll has been reviewed, checks will be printed, electronic funds transfer initiated, and the payroll journal and other standardized reports printed and or electronically maintained. The printed reports will be reviewed for accuracy and filed by pay period and quarter.
5. Finance or the contracted payroll processing agent will prepare the EFTPS federal and state tax payments using the payroll reports generated by the system and ensure that the payment is made in a timely manner. Any other payments based on payroll deduction, such as garnishments, will also be made in the same pay cycle.

POLICY: 6.0	(X) Revision	Original Issue Date: 08/31/08
Check Distribution	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Legal obligation of a company to have the employees' checks available for employee on payday.

II. Purpose: To release payroll checks to employees.

III. Procedure:

1. All payroll checks are computer-generated or initiated through electronic funds transfers. In cases when a check is not generated due to a procedural error, a check will be issued to employee in the form of an advance for the calculated amount of net pay. Any adjustments will be processed on the next payroll run to ensure the proper recording of all payroll amounts, taxes, withholdings, etc.
2. Payroll checks/advice will be available for distribution at 11:30 a.m. on the scheduled pay dates or sooner where time permits.
3. No payroll checks will be released to anyone other than the employee unless a valid signed check release authorization is on file.

POLICY: 6.0	(X) Revision	Original Issue Date: 08/31/08
Timecard Guidelines (1 OF 2)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: To ensure accurate tracking of employee working hours, attendance, and payroll.

II. Purpose: To help maintain transparency and accountability in the workplace.

III. Procedure:

1. All hourly employees are responsible for maintaining an accurate record of time worked using an automated timeclock or means as provided by NACA.
2. Each hourly employee is to clock in at the beginning and end of the work period. It is not necessary to clock out when taking allowed breaks. Clock out whenever you are leaving the site or for personal time which may include lunch. If you are not leaving the premises during lunch, it is still necessary to clock out and back in for your lunch period. For Overlook Inspectors required to stay on the premises, the lunch hour is counted as work time. All employees are expected to take a lunch period as required by law.
3. Personal time includes (a) anytime you leave the premises for non-work reasons, (b) lunch breaks, (c) meetings that are voluntary in nature. (d) anytime you are engaged in personal business while at NACA.
4. Each hourly employee is responsible for clocking themselves in and out. Do NOT ask anyone to clock in or out for you and do NOT clock in or out for anyone else. Employees who do not follow this policy are subject to disciplinary action.
5. All leave must be accounted for in the payroll system. This includes planned and unplanned; the employee and their manager are responsible to maintain the integrity of the staff member's payroll record.
6. If you must attend a meeting off site either at the beginning or end of your work time, notify your supervisor prior to the meeting. The payroll record must be updated for this time only if work related or there the employee has enough leave time.
7. If an employee is unable to sign in or out, their program manager is responsible to update the payroll system. Excessive forgetfulness (more than three times per pay period) is subject to disciplinary action.

POLICY: 6.0	(X) Revision	Original Issue Date: 08/31/08
Timecard Guidelines (2 OF 2)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

8. Unless there are extenuating situations, the employee is expected to work their assigned shift each workday.
9. An hourly employee must not work over 40 hours per week unless overtime has been approved in writing, in advance by your program manager and the CFO. Our budgets are calculated based on no overtime. If you work overtime, it is possible that at some point you will be asked to compensate for that by working less than a 40-hour week.
10. If you have questions concerning any issue with your timecard, please contact your program manager.

POLICY: 7.0	(X) Revision	Original Issue Date: 08/31/08
Credit Cards	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: A part of a company's financial and accounting policy.

II. Purpose: To protect the business from unauthorized payments and to clearly outline the repercussions of inappropriate use.

III. Procedure:

1. Major Credit Cards are commercially available charge cards which included, but not limited to Visa and Mastercard.
2. The person whose name appears on the credit card is responsible for all charges made to the card. If a charge is for another employee's benefit (for example to secure a hotel room or purchase a flight ticket), the cardholder is responsible for ensuring information concerning those charges is submitted to the Finance Office.
3. Charges incurred for travel are subject to all travel policies (including submission of expense reports within five days). Charges incurred for goods or services other than travel are subject to all purchasing policies.
4. The cardholder must reconcile their portion of the credit card bill each month and forward to finance all documentation supporting the charges billed. Failure to reconcile credit card billings, the charges will be automatically deducted from the cardholder's payroll check on the same date that the credit card billing is paid.
5. Failure to comply with these rules may result in the suspension or cancellation of a credit card as determined by the CFO, and or the CEO.

POLICY: 7.0	(X) Revision	Original Issue Date: 08/31/08
Other Charge Cards	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: A part of a company's financial and accounting policy.

II. Purpose: To protect the business from unauthorized payments and to clearly outline the repercussions of inappropriate use.

III. Procedure:

1. NACA may maintain open charge cards such as, but not limited to, Shell Card, Sam's Club, Texaco, Office Max, etc.) for the purchase of goods and services.
2. The cards will be stored in the NACA finance safe maintained be signed out through the finance office. Check out of cards is limited to those employees with valid authorization (travel authorization, purchase order, etc.).
3. Purchases made using open charge cards are subject to all purchasing policies outlined in Section 5 and travel policies outlined in Section 8. Receipts showing the date, the amount and description of the charge must be returned to the Finance Office along with all required documentation and the charge card the same day as checked out.
4. Failure to comply with this policy may result in suspension or other disciplinary action in accordance with NACA Personnel Policies & Procedures up to and including termination.

POLICY: FIN 800	(X)Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Travel Overview	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** Overview of all (out of state, in-state, local) employee travel. In some instances, individual grants and/or contracts may have more restrictive travel policies in which case those policies will supersede NACA's travel policy.
- II. Purpose:** Create guidance for employees when requesting local, instate, or out of state travel
- III. Procedure:**
 1. Travel Guidelines (805)
 2. Travel Authorization – Non-Local Travel (810)
 3. Meals & Incidental – Non-Local Travel (815)
 4. Travel Advances (820)
 5. Travel Expense Report (825)
 6. Local Travel (830)

POLICY: FIN 805 (1 of 2)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Travel Guidelines	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** Employees, Board Members and in some instances volunteers, hereinafter all referred to Travelers to exercise reasonableness when incurring travel costs.
- II. Purpose:** Provide guidelines to Travelers as they are on travel
- III. Procedure:**
 - A. Lodging - payment for suites and other upgraded rooms shall not be allowed, unless required by a medical condition. Travelers should stay in standard rooms.
 - B. Ask hotels for any available discounts – nonprofit, government, or corporate rates.
 - C. Car Rentals - when utilizing rental cars, travelers should rent standard or smaller vehicles, unless safety considerations require a larger vehicle. Rental of vehicles larger than standard must be approved by a supervisor. Sharing rental cars when possible is encouraged.
 - D. Special Rules Pertaining to Air Travel
 1. Air travel should be at coach class or the lowest commercial discount at the time the ticket is purchased except when the fare would:
 - a. Require circuitous routing
 - b. Require travel during unreasonable hours
 - c. Excessively prolonged travel
 - d. Result in additional costs that offset the transportation savings, or
 - e. Offer accommodations not adequate for the traveler’s medical needs.
 2. First class air travel shall not be reimbursed unless there is a medical reason which must be documented by Human Resources and approved by a supervisor.
 3. Memberships in airline flight clubs are not reimbursable.
 4. Cost of flight insurance is not reimbursable.
 5. Cost of upgrade certificates is not reimbursable.
 6. The cost of baggage fees required by airlines to either check or carry-on luggage is allowable and reimbursable.

POLICY: FIN 805 (2 of 2)	(X) Revision () New	Original Issue Date: 11/07/17 Revised Date: 11/20/24
Travel Guidelines	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

7. Cost of canceling and rebooking flights is not reimbursable, unless it can be documented that it was necessary or required for legitimate business reasons such as (changed meeting dates, etc.).
8. Travelers must identify and pay for all personal flights, even if such flights are incorporated into a flight schedule that serves business purposes (i.e., NACA will not reimburse/pay for the personal legs of a trip)
9. Frequent flyer miles will accrue to the traveler, not NACA.

E. Spouse/Partner Travel

1. NACA does not reimburse any employee or Board Member for separate travel costs (air fare, etc.) associated with his or her spouse/partner. The cost of a shared hotel room need not be allocated between employee/director and spouse/partner for purposes of this policy.

F. Unallowable Travel Expenses:

1. Entertainment (i.e., movies, ballgame, etc.),
2. Toiletries
3. Medication (i.e., aspirin)
4. Alcohol/Tobacco
5. Magazines, newspapers, gum, etc.

POLICY: FIN 810	(X) Revision () New	Original Issue Date: 08/31/08 Revised Date: 11/20/24
Travel Authorization (Non-Local Travel) (1 of 2)	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** The policy is to have a well-documented process when travelers are requesting to travel that meets the standards of local, state, and federal regulations.

- II. Purpose:** To ensure travelers compliance and clarity when filling out a Travel Authorization.

- III. Procedure:**
 - I.** Prior to travel all NACA employees shall request authorization to travel on the Travel Authorization and Advance Request (TA) Form. An invitation or announcement of meetings or seminars will certify the necessity of the travel for the operation or administration of the program and must be attached to the authorization form. All travel authorizations must show the source of the travel funding.
 - II.** All anticipated/estimated costs must be identified along with support documentation.
 1. Per diem
 2. Lodging
 3. Rental Car
 4. Airfare
 5. Baggage Fees
 6. Registration Fees
 7. Shuttle/Taxi/Uber, etc.
 8. Parking
 9. Other related travel costs

POLICY: FIN 810	(X) Revision () New	Original Issue Date: 08/31/08 Revised Date: 11/20/24
Travel Authorization (Non-Local Travel) (2 of 2)	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

III. A request for a travel advance must be recorded on the TA Form (see Policy 820 Travel Advances)

IV. TA requests for out of state and all other travel well known in advance are to be submitted at least four weeks prior to travel. This will allow for the processing of any items required to go through the AP process.

All other TA requests are to be submitted two weeks prior to travel or sooner once the necessity to travel is determined. This will allow, in most cases, for the processing of items required to go through the AP process. In some instances, payment for item(s) identified on the TA may not be granted due to the timing of travel day(s) and the AP schedule.

Failure to submit TA within timelines identified may result in denial of travel, travel advance privilege, etc.

Exceptions can be made but must be presented to the CEO by the traveler along with a properly filled out TA. If approved, CEO must provide direction to AP/Payroll Clerk to process payment(s) for costs to be covered.

V. TA requests for unplanned, urgent, etc. travel is to be walked through on the same day. If approved, CEO must provide instruction to AP/Payroll Clerk to process payment(s) for costs to be covered.

VI. CEO travel authorizations shall require the approval of the Board of Directors at least four weeks prior to start of travel. In case of an urgent need for travel pertaining to agency official business, an executive officer in descending order from the president will authorize CEO travel. This authorization will be ratified at the next Board of Directors meeting.

VII. Failure to secure prior approval of travel shall be regarded as unauthorized travel and may result in non-reimbursement of claims. The traveler may be responsible for all expenses incurred.

VIII. The use of Personally Owned Vehicles (POV's) for travel must be approved by the supervisor based on the cost effectiveness of using a POV or a car rental. If the cost of POV exceeds the cost of car rental, the reimbursement will be capped at the cost of a car rental.

POLICY: FIN 815	(X) Revision () New	Original Issue Date: 10/18/12 Revised Date: 11/20/24
Meals & Incidentals (M&I) (1 of 2)	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** Government Services Administration (GSA) sets M&I which NACA recognizes and implements into its travel policy.
- II. Purpose:** Provide proper direction to Travelers when dealing with M&I during their travels.
- III. Procedure:**

Definition:

MEALS: Breakfast, lunch, and Dinner

INCIDENTALS: tips on meals and fees and tips to baggage carriers, bellhops, hotel staff, house cleaners, etc.

A. Out of State Travel:

1. M&I will be allowed based on local, state, and federal guidelines per the GSA Website @ www.gsa.gov.
2. First and last day of travel will be at 75% of the full day's per diem.
3. Full days will be 100% Per Diem
4. No receipts required.
5. If the conference or meeting which the traveler attends provides a meal, the value of that meal as determined by GSA will be deducted from that day's Per Diem.
6. If Primary Destination and/or County is not available, then Traveler will utilize the Standard Rate.

B. Instate Travel:

1. Overnight Travel
 - a. M&I will be allowed based on local, state, and federal guidelines per the GSA Website.
 - b. First and last day of travel will be at 75% of the full day's per diem.
 - i. When Travel Day does not encompass a full day's travel, the meal allowance as determined by the GSA for the period in which the employee is not in route to their destination must be deducted.
 1. (i.e.) Employee departs at 3:00 pm for an 8:00 am meeting in Phoenix. Dinner allowance and incidental at 75% will be the allowance. No allowance for breakfast or lunch.
 - c. Full days will be 100% Per Diem

POLICY: FIN 815	(X) Revision () New	Original Issue Date: 10/18/12 Revised Date: 11/20/24
Meals & Incidentals (M&I) (2 of 2)	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- d. No receipts required.
- e. If the conference or meeting which the traveler attends provide a meal, the value of that meal as determined by GSA will be deducted from that day's Per Diem.
- 2. 1 Day Travel - 12 Hours or more away from normal workstation
 - a. Per Diem will be 75% of Full Day as determined by the GSA.
 - b. No receipts required.
- 3. Travel less than 12 hours:
 - a. Meals and tips will be reimbursed ONLY per ITEMIZED RECEIPT(S). Itemized receipt must show itemization of the meal. Credit card receipts are not acceptable documentation. Exceptions will be made for restaurants that do not issue itemized receipts. If so, then a memo to finance explaining the missing itemized receipt along with an itemization of the meal.
 - b. Meals only will be reimbursed. In between, such as snacks, will be the responsibility of the employee. In some cases, snacks can be substituted as a meal and will be allowed.
 - c. Meals and tips cannot exceed the GSA allowance for breakfast, lunch, or dinner (i.e., Phoenix dinner allowance is \$26, receipt is submitted for \$30, only \$26 will be reimbursed and \$4 will be at employees' expense. This is assuming everything on the receipt is allowable).
 - d. Tips will be allowed at 20 percent.
- 4. Local travel is not eligible for Per Diem (see Policy FIN 830)

POLICY: FIN 820	(X) Revision () New	Original Issue Date: 10/18/12 Revised Date: 11/20/24
Travel Advances	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** Travel advances are a privilege and not an obligation, but NACA understands that Travelers do have financial needs during their travel that cannot be met with personal funds.
- II. Purpose:** Advance funds to Travelers to provide monetary means of meeting their financial needs during their trip.
- III. Procedure:**
 - A. Funds will be advanced only upon receipt of a completed and approved Travel Authorization (TA).
 - B. Funds will be limited to Per Diem or other costs (i.e., airfare) necessary to travel not paid in advance via NACA Business Credit Card.
 - C. Funds will be advanced on requests for \$100.00 or more. Exceptions can be made but must be approved by the Supervisor.
 - D. Funds must be used only for the business purpose intended.
 - E. Failure to meet Trip Report submission timelines identified within ‘Policy 825 – Travel Expense Report’ may result in suspension of Travel Advance privileges.
 - F. Employees with outstanding Travel Advances will not be eligible for Travel Advances until required outstanding documents are submitted. Employees that continue to be non-compliant with the submission requirements identified in Policy 825 may be permanently considered ineligible for Travel Advance privileges.

POLICY: FIN 825	(X) Revision () New	Original Issue Date: 10/18/12 Revised Date: 11/20/24
Travel Expense Report (1 of 2)	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy** To have a well-documented process upon a travelers return from travel that meets local, state, and/or federal regulations.
- II. Purpose:** Ensure Traveler is compliant with local, state, and/or federal regulations with costs incurred by Traveler during their travels.
- III. Procedure:**
 - A. The traveling employee, including the CEO and Board members, will complete all information required on the Travel Expense Report and the Trip Report and submit the completed forms with all supporting documentation to his/her supervisor within five working days of completion of travel.
 - B. If the reports are not filed within the five working days, the amount of the advance will be deducted from the employee's payroll check in the next payroll cycle. In the case of the CEO or Board member's failure to file the report within the five-day period, the Board President will be notified.
 - C. If the claim is greater than the advance, the traveler will be reimbursed in the next pay cycle.
 - D. If the claim is less than the advance, the employee will remit the entire difference within five working days of completion of travel. If remittance is not made within the five days, the amount due from the Travel Expense Report will be deducted from the employee's payroll check in the next pay cycle.
 - E. **Personal Vehicle Mileage:** To be reimbursed for mileage, the beginning and ending odometer readings must be recorded. NACA will set the maximum reimbursable rate for mileage which will not exceed the reimbursable rate as set forth by the Internal Revenue Service (IRS). The cost of gas, oil and repairs are unallowable when using the mileage rate. The cost of personal vehicle mileage may be limited to the lowest rental vehicle cost when personal vehicle costs exceed rental costs.
 - F. Except for Meals and Incidentals, detailed itemized receipts must be attached and support the expenses identified within the report. Nothing less will be acceptable for reimbursement.

POLICY: FIN 825	(X) Revision () New	Original Issue Date: 10/18/12 Revised Date: 11/20/24
Travel Expense Report (2 of 2)	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- G. The meeting or conference agenda must be included in the travel report along with a narrative travel report summarizing the meeting or conference.
- H. Travel expenses may be charged to more than one program. It is the responsibility of the traveler to categorize travel expenses by program title or funding source. If costs are to be split or shared, detailed information of that division is to be provided on the Travel Expense Report.
- I. The Travel Expense Report must be approved by the traveler's supervisor, where funds are not available in the program budget, the CFO, and the CEO must also approve the travel.
- J. CEO and Board Member Travel Expense Reports will be approved by the Board President following review by the CFO.
- K. When there is a balance due to NACA, the employee must indicate whether the funds are to be deposited with the receptionist or payroll deduction.

POLICY: FIN 830	(X) Revision () New	Original Issue Date: 10/18/12 Revised Date: 11/20/24
Local Travel	Author: Controller/I CFO/CFO	Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** Define local travel boundaries for local travel purposes.
- II. Purpose:** Provide clarification for Travelers when traveling within the Flagstaff City Limits. This will ensure compliance with local, state, and/or federal regulations.
- III. Procedure:**
 1. Local Travel is required within Flagstaff City limits.
 2. Where local travel is required to attend offsite conference, meeting, mandated attendance, etc.,
 - a. The employee must request and obtain prior approval for such travel from the supervisor. The request and approval are informal but must be documented through email.
 - b. When expenses are necessary (i.e.) conference registration, the employee will utilize the requisition process.
 - c. Meals will not be allowed for reimbursement.
 - d. Mileage will be reimbursed at the applicable IRS Rate. Beginning and ending odometer readings will be documented via the Local Travel Log. Local Travel Logs must be turned in monthly. Requests for reimbursement beyond a month will not be allowed.
 - e. If applicable, where costs are to be allocated will be the responsibility of the supervisor to determine.
 3. Non-required local travel will be considered normal routine business travel and not eligible for meals or mileage reimbursement and does not require supervisor approval.
 4. In some instances, events, training, etc. may take place in a town, city where the employee resides. With proper arrangement and approval from the supervisor, the employee may attend the event, training, etc. from home. Under such circumstances, this policy will apply.

POLICY: 9.0	(X) Revision	Original Issue Date: 09/02/08
General Receivables	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Guidelines and processes that a company uses to manage its accounts receivable.

II. Purpose: To evaluate the creditworthiness of customers and to minimize the cost of investment in receivables.

III. Procedure:

1. Receivables represent a liability owed to NACA.
2. Receivables are to be recorded at the time invoices when legal title or ownership of goods and services have passed from NACA to the receiving party.
3. All invoices must be prepared and must show the date of the invoice, NACA's tax ID number, a description of the goods or services provided, the amount due, and when payment is due.
4. In the case of travel billings to outside agencies for amounts payable to NACA where reimbursement forms are provided, a cover letter on official NACA stationery must accompany the forms.
5. In the case of COBRA payments, invoices may not be needed. Documentation to be provided is determined by current legislation and may be provided by NACA or COBRA management agents.
6. Receivable balances will be reviewed and reconciled monthly. NACA will use historical behavior to determine if accounts are not collectible. NACA shall exhaust all commercially available means to collect outstanding balances. If any amounts are deemed uncollectible, may be written off with the approval of Finance.

POLICY: 9.0	(X) Revision	Original Issue Date: 09/02/08
Fees & Collections	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: This policy determines how fees and collections for client services are handled at NACA

II. Purpose: To protect accounts receivable by efficiently collecting payments on current accounts receivable and past-due accounts while maintaining positive customer relationships.

III. Procedures:

1. Clients eligible for services at NACA are Native American clients as well as non-Native Americans. No Native American client will be denied sick care based on inability to pay.
2. The fee schedule is determined with consideration to actual cost of providing the service, usual fees of other providers in the area, third party reimbursement allowances, efforts to maintain low costs by efficient operations, and applicable Federal and State regulations and guidelines. Fees will be reviewed and revised as necessary a minimum of once per year.
3. Clients will be notified of full charges at the time of service. Payment for services is expected at time of service unless prior arrangements have been made with the Finance.
4. If payment cannot be made at the time of service an appointment will be scheduled on a future date when the client can pay. Clients who may be eligible for AHCCCS will be assisted in applying for AHCCCS. If, upon being triaged, we find that the client requires immediate services we will provide options so that the client's medical needs are met.
5. Currently contracted insurance companies shall be billed for services by billing personnel or contracted to a billing and collections firm.
6. Native American clients without a tribal census or CIB number will be assisted as needed in applying for tribal enrollment on their first clinic visit. However, full fees will be charged to uninsured Native American clients' accounts until a tribal census number is provided.
7. There are no client billable fees for services for:

POLICY: 9.0	(X) Revision	Original Issue Date: 09/02/08
Fees & Collections	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- a. Patients who have Medicare QMB or certain AHCCCS plans to contract with NACA, except for over-the-counter medications.
 - b. Children's vaccines if qualified for VFC.
 - c. NACA Diabetes Mellitus patients who are treated for DM treatment and related issues only.
8. Full fees for services are charged to:
 - a. Uninsured Native American patients without a tribal census number, or CIB number
 - b. Uninsured non-Native American patients
9. Patient co-pay for services will be charged, prior to provider encounter as follows.
 - a. Insured patients: co-pay particular to the patient's insurance company as it applies to office visits, labs, and X-rays.
 - b. Uninsured Native American patients with tribal census numbers or CIB numbers. \$10.00 per lab, \$10.00 per X-ray.
10. Waiving of fees for services may only be authorized by the CFO and/or CEO.
11. There is a \$35.00 fee per returned check.
12. Patients (not their insurance companies) who "no show" will be charged \$10.00 for no shows as deemed appropriate, on a case-by-case basis, by the FHC Office Manager.
13. Patients with a balance due from a prior visit will have it documented in the current designated system.
14. Patients with balances greater than \$100 must pay down their balances before they will be seen again.
15. Any client that complaints regarding fees or collections shall be directed to the CFO and/or CEO if the issue is not resolved.
16. Patients with outstanding accounts will be billed as per Client Receivables – general Policy.

17. All insurance claims will be filed on an ongoing basis and no later than 2 business days from the date of service.

POLICY: 9.0	(X) Revision () New Author: Controller/I CFO/CFO	Original Issue Date: 09/02/08 Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024
Fees & Collections		

18. The CFO and/or is responsible for ensuring that appropriate fee schedules and collection methods are being implemented.

POLICY: 9.0	(X) Revision	Original Issue Date: 09/02/08
Employee & Board Receivables	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: This policy determines how fees and collections for employees and Board Members are handled at NACA

II. Purpose: To protect accounts receivable by efficiently collecting payments on current accounts receivable from employees and Board Members.

III. Procedure:

1. Employee and Board Receivables are amounts owed to NACA due to travel advances, any NACA paid travel expenses which are recorded as travel advances, and payroll advances.
2. Section 8 of the NACA Fiscal Policy concerns travel advances, travel expense reporting, and the filing of travel expense reports.
3. As NACA is funded from government funding, NACA does not permit any payroll advance staff.
4. Employee and Board Receivables will be reviewed bi-weekly prior to each check run for payments due, unfilled travel reports, and other amounts due.
5. Employee receivables will be reconciled monthly.

POLICY: 9.0	(X) Revision	Original Issue Date: 09/02/08
Client receivables (1 OF 2)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Client receivables are the result of the provision of services and include both third party billings and client billings. They are handled in an organized and timely manner by the current in-house medical biller or designate.

II. Purpose: To protect accounts receivable by efficiently collecting payments on current client accounts receivable.

III. Procedure:

1. Client charges, procedure codes and diagnosis codes shall be entered into the billing system by the current professional medical coder or designate no later than one week following the client visit. Charges will be based on the approved fee schedule in place at the time of the client visit.
2. Insurance claims, other third-party billing claims, and client billings shall be processed and sent out at the end of each week. Information requested by insurance companies and other third-party payers will be processed within one week of the request.
3. The current professional medical billing service will exhaust primary, secondary, and tertiary insurance before billing the client.
4. Insured, clients with a third-party balance will be billed by the current professional medical billing service on a 30, 60, 90-day cycle. Balances of over \$100 will be sent to collections by the CFO and/or CEO designate.
5. Prior to the closing of the monthly data, all accounts, after following procedures #1 through #4 above, will be reviewed following policy 9.4, client Receivables Write-offs.
6. After all client data has been entered for the month (no later than 5 days following the end of the month), regular monthly reports shall be completed by the current professional medical billing service and submitted to FHC director and CFO.
7. The inhouse medical biller or designated external medical billing service provides, at the end of each month a complete A/R report along with various management and provider productivity reports.

POLICY: 9.0	(X) Revision	Original Issue Date: 09/02/08
Client receivables (2 OF 2)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

8. CFO will analyze the Month-End A/R Report and calculate the Net Realizable Value of Accounts Receivable.
9. Finance will monitor all billing, AR and cash collections reporting to build a framework of accounts at risk of being uncollectible. Finance will also consult with external agencies (i.e., Credit Research Foundation, etc.) to establish criteria for acceptable AR levels based on the demographics of the FHC. Finance will examine historical and external data to determine appropriate AR profile and work with FHC Office Business Manager to achieve the results. Finance and the FHC director will examine historical and external data to determine probable unmanageable debt amounts as a percentage of billings each month Finance will calculate and record the Net Realizable Value of Accounts Receivable. The calculation will be as follows:
 - a. From the gross billings, for the month, the amount of insurance carrier negotiated rates will be deducted; this produces the net billings for the month.
 - b. Net billings will be recognized in the general ledger as revenue.
10. At the beginning of each New Year, finance will establish a reserve for bad debts based on projected revenue and percentage probability of bad debts. This amount will be reflected in the general ledger as an unmanageable debt reserve.

POLICY: 9.0	(X) Revision	Original Issue Date: 09/02/08
Client Write offs.	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Clinic receivable balances are handled in a systematic fashion according to the following procedures.

II. Purpose: Uncollectible accounts are removed from a company's books using the allowance method or direct write-off method.

III. Procedures:

1. Uninsured Native Americans with an active tribal census or CIB number will never have an outstanding account.
2. For all insured patients, after exhausting primary, secondary, and tertiary insurance, NACA will bill the patient at 30, 60 and 90 days, and 120 days, afterward the patient file will be reviewed by CFO and/or designate, to determine if it will be turned over to an outside agency for active collections.
2. After completing steps #1 through #4 in policy 9.3, Client Receivables-General, and/or it is determined that no primary insurance coverage is available, and the patient is Native American, with a tribal census or CIB number, balance due will be written off immediately by the current professional medical billing service and reported monthly to the FHC director.
3. When the likelihood of collection is negligible with an account over 120 days past due (such as lack of current address and phone number), the account will be written off with approval of the FHC Office Business Manager and Finance.
4. Balances written off will be kept in the patient's file to collect at future visits. Balances determined to be uncollectible will be recommended by the CFO and/or CEO. NACA may determine to release the patient from further care.
5. The determination that an account is uncollectible will be based upon active efforts to collect the account.

POLICY: 9.0	(X) Revision	Original Issue Date: 09/02/08
Client NSF Checks	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Insufficient funds (NSF) checks are handled in a systematic fashion according to the following procedures.

II. Purpose: To have guidelines in place on how to handle NSF checks.

III. Procedures:

1. When an NSF check received from a NACA client is returned to NACA by the bank, a copy of the returned check will be maintained by the Finance Office, and the original check will be returned to NACA
2. The office staff will reverse the patient's payment and the charges will be reinstated in the billing system. Returned check charges will be added to the patient's account according to the approved fee schedule and documented on a green sheet and placed in the patient's file for future reference.
3. The office staff will notify the check writer by phone or mail of the reinstatement of charges and the added \$ 35.00 charge per returned check.
4. Payment for NSF check charges must be made in cash or credit card.
5. Upon a second NSF check, FHC will not honor personal checks from this patient for a period of six months from the date of issue of the second check. The Office Staff shall insert a notice on top of the right side of the patient's chart indicating "2 NSF – No check payment until (date)". The client will have to clear the outstanding balance and charges before they can obtain another appointment.

POLICY: 9.0	(X) Revision	Original Issue Date: 09/02/08
Client Insurance	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: NACA billing departments shall bill all client insurance. Uninsured patients shall be referred to alternate resources to obtain insurance.

II. Purpose: To have guidelines in place on how to handle insured clients and uninsured clients.

III. Procedures:

1. The Receptionist or case manager shall obtain insurance information on all patients during their initial visit at NACA prior to the provider encounter. A copy of both sides of the insurance card shall be filed in the client record under the contract care tab or where appropriate.
2. At each subsequent visit, patients shall be asked if there are any changes in insurance.
3. The office staff shall enter the database all information on new patients. The designated individual shall enter the database updated insurance or address information on subsequent visits.
4. The office staff shall send claims for charges incurred by patients to the current professional medical billing service or to NACA's designated coder/billing person who will bill indicated insurance companies. If there is secondary insurance coverage, the remaining balance not paid by the primary insurance shall be sent to the secondary insurance.
5. During each clinic visit of a patient on AHCCCS or KidsCare, the Receptionist shall call the AHCCCS plan to verify eligibility prior to the visit.
6. Uninsured patients shall be referred by nursing staff or the Health Educator to alternate resources such as Medicare, AHCCCS, KidsCare or Indian Health Service as appropriate.

POLICY: 9.0	(X) Revision	Original Issue Date: 09/02/08
Client Balances	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Client balances shall be documented in NACA's current practice management or billing system and, written off as per policy and reinstated if the client comes back to the clinic.

II. Purpose: To have guidelines in place for tracking client balances.

III. Procedures:

1. When a balance is due by/to a client it will be reflected when aging reports are printed.
2. If balance on account remains unpaid Policy 3.2 and Policy 3.3 procedures will be followed. If payment is not received by the 120th day we will contact the client for payment and if none is received, no appointments will be scheduled until payment arrangements have been made.
3. Clients who may be eligible for AHCCCS will be given the appropriate information and encouraged to visit the corresponding office. We may require that the client receive medical services at another location until payment arrangements have been made. NACA will respect the client's choice and forward records to a new location at the client's request.
4. When the client comes back to NACA, the Receptionist reminds the client of the balance due. If the client cannot make payment at that time, no appointment will be scheduled until past balances are paid in full. If the client can make payment, it should be applied towards the oldest charges. If a balance is due to a client, it should be deducted from the day's charges.
5. Any client with a question on a due balance would be referred to the intake client services coordinator.
6. Past 120 days, client balances will be reviewed on an individual basis by the Finance. Unless there are extenuating circumstances overdue balances will be turned over to an external collection agency for collection. Delinquent accounts that are not turned over to outside collections will be written off as per Clinic Receivables-Write-offs policy.
7. Balances of over \$20.00 that are due to clients shall be paid by checks to clients who have not returned to the clinic.

POLICY: 9.0	(X) Revision	Original Issue Date: 09/02/08
Client Lab & Radiology	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Laboratory and radiology charges are handled differently depending on the type of insurance the patient has.

II. Purpose: To have guidelines in place on how to handle client lab & radiology.

III. Procedures:

1. The primary provider writes down the laboratory or radiology orders, including the pertinent ICD-9/10 code, in the patient's file, on a lab slip and, on the superbill, whether the labs or X-rays are ordered at the time of visit or called in later.
2. Patients with insurance will be billed directly by the laboratory or radiology provider.
3. All insured patients will be charged the applicable co-pay in advance of rendering services.
4. Uninsured Native American patients with tribal census or CIB numbers will be charged a \$10.00 copay per lab or X-ray at the time of visit. FHC will reimburse contracted laboratory and radiology providers for the remainder of the charges at contracted prices if no other insurance is able to be billed and the patient is unable to have charges paid by I H S.
5. If an additional lab is added on to a specimen, the primary provider will give a written order to the MA/RN and the MA/RN will create a new lab slip.

POLICY: 10.0	(X) Revision	Original Issue Date: 09/02/08
Program Budget	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Is a budgeting tool where all budgetary information is organized about the company's programs and services.

II. Purpose: To align spending with program objectives and services.

III. Procedure:

1. Program budgets will be approved by the program manager, CFO and CEO prior to the start of the program year.
2. Changes in program budgets of more than 25% of the total budget and the addition or deletion of line items require the notification of the program manager, CFO, and concurrence with the CEO. This information must be presented to the board of directors at the next board meeting.
3. Where programs encourage program generating activity, the program must build a budget of projected 3rd party revenues and anticipated expenses. This budget must be approved by program manager, CFO with concurrence of the CEO prior to the start of the program year.

POLICY: 10.0	(X) Revision	Original Issue Date: 09/02/08
Program Budget - Grants	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Is a budgeting tool where all budgetary information is organized for the company's grants.

II. Purpose: To align spending with program grants.

III. Procedure:

The commitment of NACA to its vision is related to the ambitious standards of service provided to its clients. Funding for services provided to NACA are the product of grant funding, donations and/or other economic development initiatives.

Program managers are solely responsible for fulfilling the scope of work and managing the grant funds as outlined in awarded grants.

Unless extenuating circumstances exist, a manager must ensure that grant scope and allocated grant budget track throughout the grant year. Only under extreme circumstances and approval of the CEO, can a grant scope/budget carry over from one funding cycle to another exceed the lesser of 25% or as outlined in the grant award.

POLICY: 10.0	(X) Revision	Original Issue Date: 09/02/08
Program Budget – Revenue Generating	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Is a budgeting tool where all budgetary information is organized for the company's revenue generating program grants.

II. Purpose: To align spending with revenue generating program grants.

III. Procedure:

Unless expressly stated in the grant award to the contrary, all revenue generated by a grant program must exactly follow the stipulations of the grant on spending. Where the grant award does not address spending from revenue generated by grant related activities, the Office of Management and Budgets Circular A-110 and A-122 will be the authority.

POLICY: 11.0	(X) Revision	Original Issue Date: 09/02/08
Property & Inventory	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: To have a written tally of all NACA property.

II. Purpose: To track NACA property and inventory.

III. Procedure:

1. For financial accounting purposes, fixed assets include both tangible and intangible private property having a useful life of one year or more with an acquisition cost of \$5,000 or more per individual item.
2. Tangible private property has a physical existence. Intangible movable property does not have a physical existence and includes software licensing, copyrights, trademarks, etc.
3. Donated property with a reasonable value of \$5,000 or more at the time of receipt by NACA will be recorded as a capitalized in-kind item. All property and inventory policies will apply to donated as well as purchased property.
4. Property cost includes all costs of purchasing, setting up and putting the property into operation, such as freight, taxes, and installation fees (charged separately or as part of equipment).
5. Funding agencies may have different dollar thresholds for determining when purchases will be considered fixed assets or capital purchases for contract or grant purposes. In cases where funding agency guidelines are lower than NACA's, items will be tagged for tracking purposes, but will not be capitalized or depreciated for financial accounting purposes.
6. For tracking purposes, sensitive items both tangible and intangible having a value between \$1,000 and \$4,999.99 will be expensed, tagged, and recorded for insurance purposes.
7. All program managers will be provided, on an annual basis, inventory listing of those assets assigned to their program.

POLICY: 11.0	(X) Revision	Original Issue Date: 09/02/08
Property ID & Listing	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: To tag all NACA property with an ID.

II. Purpose: To maintain and track NACA property and inventory.

III. Procedure:

1. The purchase of fixed assets is subject to NACA purchasing policies. In addition, funding agencies may impose additional requirements. The program administrators should carefully review grants and contracts to determine any additional requirements before purchasing items having a useful life of more than one year.
2. All property classified as fixed assets by NACA policy or by funding agency policy must have a property ID tag affixed at the time it is received. Since NACA does not have a central receiving department, the department receiving the item must provide the following information with the receiving report:
 - Complete description of the item
 - Date received or put into service by NACA
 - Model number
 - Serial number
3. The Finance Department will issue the ID tag and enter the item on the inventory records. The following data must be entered at the time the ID tag is issued:
 - Physical location of the item at NACA
 - ID tag number
 - Description
 - Model number
 - Serial number
 - Purchase Cost (all applicable costs)
 - Purchase Date (date received)
 - P.O. number
 - Program purchasing item.
4. Numbered property tags should be placed where they can easily be seen and where they will not interfere with the use of the equipment. Tags should not be placed where they will be hidden while in use.
5. Unnumbered property tags are available from the Finance Office to identify NACA property not meeting the definition of fixed assets.

POLICY: 11.0	(X) Revision	Original Issue Date: 09/02/08
Annual Property Inventory	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: To have a written tally of all NACA property.

II. Purpose: To maintain and track NACA property and inventory.

III. Procedure:

1. A full property inventory count will be held during the month of December on a bi-annual basis. Each department will assist the Finance Office in conducting a check of all fixed asset items at their location. Identification of fixed assets will be on a random sample basis of the fixed asset register. Finance may choose to audit the inventory control file for assurance of its integrity.
2. If any items cannot be in the initial inventory, further attempts will be made to locate the items by the department supervisor and the Finance Office. A listing will be made available to all NACA staff to facilitate a search.
3. Items which cannot be located will be reported as losses at the end of the fiscal year (December 31).
4. It is the responsibility of each department to immediately report to the Finance Office any changes in location of listed property or the loss or other disposition of assets. Any missing property should be reported immediately to the Finance Office and the CEO for further action.

POLICY: 11.0	(X) Revision	Original Issue Date: 09/02/08
Departmental Inventory	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: To have a written tally of all NACA property.

II. Purpose: To ensure that inventory records match the physical count.

III. Procedure:

1. The Finance Department is responsible for maintaining the inventory and fixed asset listing for property meeting the definition of fixed assets as defined by Policy Number 11.
2. Individual departments within NACA will maintain separate inventories as needed for tracking other assets within their own area. Such tracking systems may be mandated by the funding agency or be based on departmental needs.
3. The finance department is available to assist other departments in setting up and maintaining the departmental inventory with identification tags and property record sheets.

POLICY: 11.0	(X) Revision	Original Issue Date: 09/02/08
Disposal of Property	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

- I. Policy:** A disposal plan is essential in managing the full life cycle of an asset.
- II. Purpose:** A process of removing costs for items that no longer have value.
- III. Procedure:**
 1. Property that is no longer needed by a department should be reported to the CEO as excess property. Excess property may be reassigned or disposed of according to funding source regulations and agency needs.
 2. Whenever possible, an effort should be made to reassign property to a department within NACA. Property, which is usable and fully depreciated, but no longer needed by NACA, may be sold at reasonable value, donated to another non-profit agency or a client in need of such property.
 3. Efforts should be made to find other uses within NACA in the case of assets that are not fully depreciated. If the property is not in working order, the cost to repair the item and its estimated useful life if repaired should be compared to the cost of replacement.
 4. Prior to disposal, funding source policy on disposal of property purchased with grant or contract funds should be reviewed. Funding source policy takes precedence over NACA policy when more restrictive. All disposals of NACA property require the prior written approval of the CEO.
 5. All fixed assets that are disposed must be reported to the Finance Officer immediately for proper recording. Tags identifying the property should be removed and returned to the Finance Office. Any items on departmental inventory listings should be noted as disposed and removed from the permanent departmental inventory files.

POLICY: 12.0	(X) Revision	Original Issue Date: 09/02/08
Cost Allocation	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: The process of matching incoming payments with outstanding invoices.

II. Purpose: To ensure expenditures are smoothly financed during the year.

III. Procedure:

It is the requirement of Generally Accepted Accounting Principles (GAAP) that costs be matched/timed, with the revenue they generated. It is NACA's policy to record costs to a program where the relationship of the costs to the program is clearly identifiable. Where costs cannot be directly associated with a specific program, NACA will apply an objective allocation method that is GAAP compliant, consistent with the program regulations and is in adherence to the OMB A-122 circular.

Allocation Methods Used:

1. Postage, telephone, data services, copier, repair/maintenance costs and similar type charges which are observed to be critical to the operation and at the same time small per transaction. NACA has recognized that the labor cost of tracking and recording these costs outweigh the benefit of the allocation. Therefore, these will be absorbed by administration and be factored into the Indirect Cost (IDC) calculation.
2. Rent, utilities, janitorial supplies are allocated on a basis that is to provide the most accurate and objective allocation. At the time of this amendment the following have been found to be the most objective:
 - i. Allocation at the Family Health Clinic is based a method of allocation between the grant and program generating component which minimizes expenses straddling both programs. The grant will absorb as much direct labor cost as possible; all other costs will be allocated to the program generating.
 - ii. Allocation for Pathways, Overlook Workforce Investment Act, Parenting, Behavioral Health, and Substance abuse is best served based on the number of FTEs per program as a proportion of total FTEs within the facility.
 - iii. Where several grants fund a particular program and there is no clear allocation method, finance will work with the program coordinator to identify an objective basis for cost allocation.

POLICY: 12.0	(X) Revision	Original Issue Date: 09/02/08 Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024
Cost Allocation	() New Author: Controller/I CFO/CFO	

3. Where a grant is so small that any cost allocation would absorb a majority, if not all, of the funding. Management will select an allocation basis to ensure the constituents receive the benefit of the grant, while maintaining compliance with GAAP and OMB A-122.
4. Workers' compensation charges are allocated to programs based on the total wages paid for the quarter and captured through Indirect Cost allocation.

POLICY: 13.0	(X) Revision	Original Issue Date: 02/27/13
Fiscal Year End	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: A 12-month period chosen by a company to report its financial information.

II. Purpose: Use for accounting purposes to prepare financial statements.

III. Procedure:

Management recognizes its responsibility for accurate fiscal responsibility and maintaining internal controls. In preparation for the year end external financial audit the following processes must be undertaken in advance of the arrival of the external auditors:

1. Prepare unadjusted trial balance.
2. Prepare and post all accruals; maintain all calculations and supporting documentation.
3. Reconcile all balance sheet accounts.
4. Update and reconcile all depreciation schedules and ensure tie-in with general ledger.
5. Update and reconcile all sub-ledgers and ensure tie-in with general ledger.
6. Produce adjusted trial balance for approval by CFO.

POLICY: 13.0	(X) Revision	Original Issue Date: 02/27/13
Audit	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: An independent examination of financial information of an organization.

II. Purpose: An objective examination and evaluation of financial statements of an organization.

III. Procedure:

As part of its fiduciary responsibility to its funders and reporting agencies, NACA may be subjected to audits by external bodies. Audits may be regular or ad hoc and may be financial, operational, or programmatic.

1. Regardless of the nature of the audit, the CFO and CEO must be made aware of the audit engagement.
2. Depending on the nature of the audit, the CEO will meet with the appropriate people and delegate responsibilities to managers as deemed appropriate.
3. During the audit, NACA staff must work closely with the investigators. If possible, compile requirements in advance of investigator arrival.
4. For annual financial audits, it is imperative that finance schedule these reviews as close as possible following the year end; not to exceed 90 days.
5. The CFO and CEO must be at all audit initiation and exit meetings.
6. All substandard audit findings must be presented to the Board of Directors. The Board must set deadlines for resolution of substandard audit findings. The CEO and/or CFO must present documentation to the Board of Directors that substandard findings have been corrected.
7. CFO and/or CEO must press for timely filing of external audit results with the Federal Audit Exchange.

POLICY: 13.0	(X) Revision	Original Issue Date: 02/27/13
Audit - reporting	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: To provide an independent and objective examination of a company's financial statements, accounting records and internal controls.

II. Purpose: To provide reasonable assurance that the financial statements of a company are freed from fraud and errors.

III. Procedure:

Because of an audit, the auditor will produce a report of their findings. In the case of external financial audits, it is the responsibility of the CFO to:

1. Initiate and work with Finance and the CEO to implement actions to correct any deficiencies.
2. Ensure the audit findings and all reports are presented to the Board of Directors in a timely manner.
3. Ensure that the audit reports are filed with the appropriate funding or federal agencies in a timely manner.
4. Ensure that all tax reporting is filed within a timely manner.
5. Upon issuance of the final audited financial statements. The CFO must work with finance to calculate and submit documentation for a revised Indirect Cost Rate approval. This must be done no later than 30 days after the release of final audited financial statements.

POLICY: 14.0	(X) Revision	Original Issue Date: 02/27/13
Miscellaneous	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Miscellaneous expenses (costs) that do not fall into a specific tax category must be recorded and accounted for.

II. Purpose: To account for expenses that do not fall under any specific category.

III. Procedure:

Overview: NACA has certain policies and procedures that may not fall under the authority of established Financial Policies and Procedures. For that matter, a miscellaneous category is necessary to include:

1. Incentives: An allowable source of Gas Vouchers, Food Vouchers, Bus Passes, Debit Cards, etc. to encourage volunteers or participants to meet program objectives.

POLICY: 14.0	(X) Revision	Original Issue Date: 09/10/08
Miscellaneous - Incentives	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: NACA programs may provide incentives as a means of assistance or to increase participation. These incentives may include but are not limited to Gas Vouchers, Food Vouchers, Bus Passes, and Debit Cards. NACA requires program staff members who distribute incentives not be allowed to purchase the incentives. The incentives will be monitored by the program manager and oversight will be provided by the finance office through internal audits.

II. Purpose: To provide means of assistance or to increase participation.

III. Procedures:

7. Program staff are allowed to distribute incentives to encourage or reward volunteering, provide supportive services, alter youth behavioral patterns, etc.
8. The Finance Department or designate will purchase incentives for the Program requesting incentives as directed by the Purchase Order (Sec 5.0).
9. The Finance Office will provide a Log Sheet that will be used by the Program Coordinators to track incentive distribution.
10. The Program manager or designated staff will track distribution of incentives. All incentives must have a participant, client, or volunteer signature that received the benefit. The Log Sheet must have:
 - a. Clearly Written First and Last Name
 - b. Signature
 - c. Date
11. Undistributed incentives are to be stored in a locking cabinet by the Program manager and returned at the end of the incentive program.
12. When all incentives that were purchased on a given date are distributed, the Program Coordinator will be required to return the completed Log Sheet to the Finance Office.
13. The Finance Office will file the Log Sheet as a Receiving Report in conjunction with the Purchase Order.
14. Staff members are not allowed to use incentives for themselves.

POLICY: 15.0	(X) Revision	Original Issue Date: 02/27/13
Indirect Cost	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: For determining what portion of indirect cost each program should bear.

II. Purpose: Indirect costs are used to build resources for overhead, maintenance, and administrative costs.

III. Procedure:

Following the finalization of the annual audit, the financial accountant must prepare the annual indirect cost calculation. The analysis, calculation and resulting report must be prepared according to OMB Circular A-122. Upon final review of the report and supporting documentation, the Chief Financial Officer will approve the calculation and remit all to the cognizant agency for final approval.

The submission of documentation to the cognizant agency must be within 30 days of the board of directors' approval of the audited financial statements.

POLICY: 16.0	(X) Revision	Original Issue Date: 02/27/13
Management of Grants & Donations (1 of 3)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

I. Policy: Ensures an organization remains in compliance with Code of Federal Regulations (CFR), Office of Management and Budget (OMB) cost principles.

II. Purpose: To keep in compliance with CRF and OMB.

III. Procedure:

NACA obtains noncommercial funding through many sources. It is important to recognize these sources, their individual requirements and manage these resources in the best viable way. In advance of establishing how these resources are managed it is important to understand the underlying nature of the funds.

Grants are funds disbursed by one party, often a government or similar entity, to be used for a specific function or project. Grants are most often the product of a competitive application process which includes scope of work and a description on the intended use of funds. The grant application process usually takes the form of:

1. Grantor makes public notice of availability of funds and desired outcomes.
2. Grantee creates a proposal to meet scope objects along with categories of spending.
3. Grantor approves, rejects, or requests changes to the spending levels.
4. Grantor may or may not permit carry-forward beyond period.
5. Grantor may or may not impose restrictions to cross-category spending.
6. Notice of Award and OMB determine treatment of funds A-122 circular.
7. For purposes of GAAP compliance, grant funding is known as 'restrictive funding' and follows the OMB circulars.

Donations represent gifts to benefit a cause. Donations received could be the result of a competitive application process or a solicited/unsolicited request made to the donating individual or agency. Funds received through donations may be designated or non-designated in nature. The intended use of the funds may or may not be established by the donating agency.

1. Where funds are designated by the donor; the receiving program and finance will establish the means necessary to track and monitor the receipt and use of all funds.
2. Where donated funds are received because of a grant for funding program; OMB A-110 takes precedence in management of those funds.

POLICY: 16.0	(X) Revision	Original Issue Date: 02/27/13
Management of Grants & Donations (2 of 3)	() New Author: Controller/I CFO/CFO	Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024

3. Where funds are not designated by the donor and under \$5,000, the CEO and CFO will identify the best use for the funds. These funds may be allocated to a specific program or over more than a single program.
 - i. Where the cumulative amount of donated funds exceeds \$5,000, the CEO and CFO will identify the best use of the donation. The Board of Directors will be asked to vote on the proposed designation of the funds pursuant to the CEO and CFO recommendation.
 - ii. When designated funds are allocated to a program, the program manager and finance must establish the means necessary to track and monitor the receipt and use of all funds.
 - iii. Program(s) receiving non-designated donations must produce a proposal for intended use (budget) to the CEO and CFO for approval within 4 weeks of the award. The Board of Directors will vote on reassignment of designation status of non-designated to designated funds at the soonest board meeting.
 - iv. Program(s) allocated designated or non-designated donated funds may face re-appropriation of funds, under a directive of the Board of Directors.

Fundraising is the process of soliciting or receiving contributions such as money or other resources, from individuals, businesses, charitable foundations, or governmental agencies. Funds raised through fundraising, although may not have a defined designation; they may have an implied designation depending on how the fundraising effort is presented to the community.

1. Where funds have implied designation; the receiving program and finance will establish the means necessary to track and monitor the receipt and use of all funds. Where funds are received because of a fundraising effort linked to a grant; OMB A-110 takes precedence in management of those funds.
2. Where funds have no implied designation, the Board of Directors will vote on the designated nature of the funds and their allocation pursuant to the CEO and CFO

recommendation. These funds may be allocated to a specific program or over more than a single program.

POLICY: 16.0	(X) Revision	Original Issue Date: 02/27/13 Revised Date: 11/20/24 Approved by: Board of Directors Approval Date: 12/03/2024 Effective Date: 12/04/2024
Management of Grants & Donations (3 of 3)	() New Author: Controller/I CFO/CFO	

- i. Where the cumulative amount of donated funds exceeds \$5,000, the CEO and CFO will identify the best use of the donation. The Board of Directors will be asked to vote on the proposed designation of the funds pursuant to the CEO and CFO recommendation.
- ii. When designated funds are allocated to a program, the program manager and finance must establish the means necessary to track and monitor the receipt and use of all funds.
- iii. Program(s) receiving non-designated donations must produce a proposal for intended use (budget) to the CEO and CFO for approval within 4 weeks of the award. The Board of Directors will vote on reassignment of designation status of non-designated to designated funds at the soonest board meeting.
- iv. Program(s) allocated designated or non-designated donated funds may face re-appropriation of funds, under a directive of the Board of Directors.

CEO AND NACA PROGRAM REPORTS



Monthly Meeting of the NACA Board of Directors CEO Report September 2025

Key Highlights:

- Retention Committee meeting to discuss Open House, August 15th and 20th.
- Open Drum: August 19, 2025.
- Women's Equality Day: August 21, 2025
- Sonoran Prevention Works training: August 21, 2025
- Care Empower training: August 21, 2025
- BakerTilly meeting: August 22, 2025.
- Walter Speirs Interview: August 22, 2025, declined offer.
- Dr Nguyen Interview: August 22, 2025, Consideration.
- Dr. Hernan Miranda Interview: August 27, 2025, Not considered for position.
- Dr. N. Malalai interview: August 27, 2025, not considered.
- Operations Committee meeting: August 27, 2025
- Dr. Edward Kalpas interview: August 28, 2025, offered the position.
- Quality Improvement Committee meeting: August 28, 2025.
- Tobacco Workshop: September 2, 2025.
- Open Drum: September 2, 2025.
- NACA Open House: September 2, 2025.
- SMPR Sponsorship Meeting September 10, 2025.

Current and Ongoing Activities:

- Implement 2025 NACA strategic plan.
- Developing leadership curriculum based on Indigenous values/concepts.
- Directors are working of I H S recommendations, hiring process, ADA, clinic/building modifications.
- We will continue to meet regularly with directors and leadership twice a month, alternate weeks.
- Meet with Marketing/Advertisement officer to discuss strategies, weekly.
- Participation on NACA committees (Workplace/Community SMPR, Employee Retention)
- Finance meeting with CFO.
- Meeting with H I S officer on billing, coding, and NextGen patient portal, bimonthly.
- Meeting with NACA Board of Directors weekly, Fridays.

- Exit plan for Dr. Hershey retirement, hiring for the Medical Director position, target date: TBD
- Grants committee meetings every two weeks, with Tiff/Caroline.
- Credentialing and Privileging process, preparation for I H S audit 2025, Audit pending.
- Operations Meeting with Finance department and Program Directors once a month.
- Open Drum: every two weeks, Tuesdays at 6:00pm to 7:30pm.

Meeting/Events:

- National Tribal Indian Health Board Conference: September 7-12th, Phoenix, AZ.
- Quality Improvement Officer, Jordan Begay, Starting on September 22, 2025.
- NACA Board meeting: September 17, 2025. 5:30pm.
- I H S meeting, Washington D.C. October 20-24, 2025.
- UGM Nextgen Conference, November 2-6, 2025.

Respectfully submitted: Chris David, CEO, NACA



NACA Board of Directors Monthly Meeting Update

Major Highlights

- **Accounting Treatment**
 - The application and treatment of indirect needs adjustment. We are under a provisional IDC rate of ~ 17%. The proper way is to subject each department's direct cost, in aggregate, to the IDC rate. There should be a debit to expense on that department with corresponding credit to the same department as revenue. Currently, the credit is ALL to administration. This mis states revenue for administration and subjects to a high cost with no corresponding revenue. Intuitively, each department incurs indirect costs, not only administration
 - Additionally, there are revenue generating departments being subject to the same indirect cost methodology that have nothing to do with Grants. This subjects a higher costs to a report with the revenue going to administration. This provides more revenue and is not proper.
 - Not only does this provide a statement that a reader cannot utilize for operations, but it also defies compliance with nonprofit standards.
 - The fix is to credit revenue for each department and cease applying IDC to revenue generating departments. Additionally, ALL administrative costs are to be allocated to EACH department in whole based on a stat. The result will be ZERO to administrative and the proper allocation of indirect costs to EACH department.
 - In summary, from a department level, costs are started correctly, but revenue may not be.
- **Financial Close and Grant draw down/cash**
 - Prepaid expense is being used as a place holder when not knowing where to book an expense. This needs to be 'cleaned out' then book revenue then apply IDC to each department. F9 reports can be updated. However, until the application changes/can be repaired, the meaningful use of the report is diminished. This is for June 2025.
 - Similar for July and August.
 - For September 2025 and beyond a month end close process has been developed to include proper application of IDC, proper recognition of revenue and funds draw down from Grants.
 - No funds have been drawn down since May 2025.
- **Insurance**
 - There are a total of four brokers, including a representative for our investments. Property and Casualty has a 7/1 renewal and is in place until 6/30/2026. We are coming up on open enrollment as our benefit year is 1/1. Workers comp insurance is also in force with a renewal date of 7/1. For investments, we have 300k and have realized just over \$100 in gains. This can be adjusted and we are looking on how to use our funds for gain within the market.
- **Medicare Cost Report**
 - This has been filed and tentatively settled.
 - No filing is necessary until ~ Q2 of 2026.

- The encounter rate is not based on the report, but PPS based.
- Settlement is based on vaccines provided.
- **Medicaid cost report/rate**
 - There is no Medicaid cost report, but the rate is adjusted once every three years utilizing data from the Medicare cost report.
 - It's vital and to our advantage with regard to the RCM basis to complete the Medicare cost report fully and accurately.
 - Essentially, the Medicaid rate is cost based.
 - With about 3,000 encounters per year and a reduction of ~ \$200 per encounter, that translates to about ~ \$60,000 annually for our operations.
 - The solution is to re-file the Medicare report and have the rate re-calculated. The intent is to be held harmless on the Medicaid side. We are working with our provider CPA firm Forvis Mazars.
- **Audits**
 - Grant Audit – the planned date of finalization is 10/31/2025. This is a month late. There has been notification. The 2023 audit was published in April 2025. Unknown if anyone was aware of the lateness. More than likely, there will be little to no ramifications.
 - Financial Audit – the planned date of completion is 10/31/2025.
- **990 – to be filed by Baker Tilly.**
- **5500 – only on our 403(b) plan. It has been filed for 2025 for the year ended 12/31/2024.**
- **Wells Fargo – there are three major changes upcoming.**
 - Credit cards – we are migrating to a higher level of service. A portal is provided to us that will allow real time changes, such as cancelation, credit limit changes, and charge blocks.
 - Additionally, Wells Fargo will deduct from our account the value of credit card transactions from all users. So, the payment is automatic.
 - Our duty is a PO and expensing correctly
 - Sweeps – We are being moved to a daily sweep that earns returns and will cover all fees and more.
 - Investments – we are looking into how we can utilize our funds and capitalize.
 - Treasury management – with the 'vantage' online portal and having access we can perform banking steps in real time. At this point, we do NOT have an integration of bank transactions to CYMA in regards to the bank reconciliation. There is auto integration to MIP, however,
- **MIP – is a cloud based accounting system, like and better than CYMA, that is designed for fund accounting. It will not track and produce a SEFA, but will provide automation with PO's and expenses and billing/draw down of funds from Grants. Also, I can build dashboards where each user can view his/her F9 report in real time.**
 - The price is just as low as CYMA, but it's much more powerful.
 - There is a pre-built integration with Next Gen.
 - It will not only book revenue, but post cash to the GL as Next Gen is updated.
- **Next/Gen**
 - Collaboration with the billing team and Darlene.
 - More robust cash processing, data capture, and process flow.
 - Streamline process for accounting and revenue capture.
- **Revenue Generating Maximization**
 - Overlook
 - Daycare
 - RUL

Major Challenges

- **Workload**
 - Staff – training and efficiency. Replace with technology.
 - Reports/F9 – each manager needs immediate clear and concise reports.
 - Staff succession.
 - Credit Card and Payments
- **Time**
 - Factor with projects'
- **Cost**
 - Non profit = low \$\$\$ investment.
- **Financials**
 - Measuring performance of NACA.

Current Priorities

- Month end close
- Reports/F9
- Cashdraw down for Grants.
- Proper IDC treatment
- Audits
- Efficiencies with staff, training, automated processing.
- ERP
- Weekly AR review and collection efforts.
- Monitoring
- Billing with regard to the revenue cycle.
- Clean claims
- Denial management
- Cash Posting
- Systems integration
- Credentialing
- Grant Management
- Reporting
- Period of Performance

Ongoing Projects & Goals

- Wells Fargo
- MIP
- Insurances and Broker
- Investments
- GAAP and GASB Accounting
- Compliance
- Teaching and Education
- Systems Integration
- Grants tracking, control, operations, reports
- Budgets



Human Resources September 2025 Meeting-Board Report

Major Highlights

- Interviews were conducted for the Medical Director/Physician, Recreation Assistant, Physician Assistant, and the Medical Billing Specialist. The Recreation Assistant and Medical Billing Specialist candidate are currently in the process of the required fingerprint clearance card and background checks with onboarding to follow. The QI & Compliance Director is starting with NACA on September 22, 2025.
- Staff attended the Sonoran Prevention Training held on August 29, 2025.
- The strategic planning committee held meetings on July 15, 20, 27, and August 03, 2025. The committee continued to finalize the open house agenda, entertainment, food truck meals, staff assignments, program booths, dining area, rental of chairs, menu for children, drinks, door prizes, map of the event, and safety & security. The final meeting will be scheduled to debrief on the open house to discuss successes, issues, and recommendations for next year's open house. Several staff recommended returning to the passport process to receive a meal ticket due to low community members going to the various NACA and outside booths.
- Attended the operations meeting on August 27, 2025. Good discussions on budgets, F9s, and grant budgets.
- Continuing to review the HR files in preparation for the IHS site review.
- The 2025 open house was a success which was held on August 4, 2025. The staff were busy with presenting their programs and assisting at all levels when needed. The community loved the food provided by the Emerson Fry Bread Food Truck. A total of 241 community members registered during the event. Received good comments from some of the dignitaries who attended the event and thankful for the invite. Good team effort from all staff.
- HR will be scheduling the next new employee orientation in October. A total of five (5) new employees are scheduled to attend the mandatory orientation.
- One (1) insurance benefit enrollment was processed this month for an eligible employee.

Current Activities

- Recruitment activities are on-going for vacant positions.
- Schedule the next new employee orientation for the new staff.
- Work on the AAAHC and IHS recommendations. Assist with any audits and reviews.
- Continue work with retirement plan representatives.
- Continue monthly meetings for the following: director, leadership, HealthStream, staff retreat, AAAHC workgroup, SMPR, employee engagement survey, tenured staff survey (5+ yrs), new employee orientation, NACA open house, grant committee, employee benefits, and the retention committee.

Vacancy Listing

	Finance	
1	Accounting Technician	12/26/2024
	Biling	
2	Medical Billing Specialist	8/8/2025
3	Patient Benefits Coordinator	7/13/2023
	Economic Development	
4	Overlook Ranger	8/05/205

August 2025 Marketing Report



Marketing goals

Increase community outreach and engagement, increase event attendance, and in turn, raise funding for NACA.

Current marketing strategy

1. Consistent social media posting using the social media content calendar, with daily themes for posting. Responding to comments and messages promptly and thoroughly.
2. Send NACA e-newsletter to all subscribers every 2 months. Occasional funding emails.
3. Promote NACA and departmental events/programs on social media, the website, in the e-newsletter, at public outreach events, in public media outlets, and via printed

materials. Take photographs at NACA special events.

4. Collaborate with other organizations that can partner with NACA to further community outreach and engagement, and funding.

Completed Trainings/Webinars –

Indigenous Evaluation Workshop

ADOT Marketing

Completed Tasks

NACA Tasks

Open house planning

NAU Axe of Service

TransIntimate Focus Groups

Open Drum Group

Annual report booklet

All staff retreat

Desert Financial sharing and caring campaign

Chicanos por la causa liaison update

Hopi Dementia Education Symposium

Navajo Code Talker Event

Cyberattack training

Drowning prevention focus group

Indigenous cultural heritage preservation interview

Professional headshots

AZ Water for all interview

Breakfast potluck

Women's Equality Day

PatientPoint

Fall Event planning

Department Tasks:

Family Health Center –

Plague information

Behavioral Health –

brochures

Health Promotions -

Back to School Blessing

Newsletter and Calendar

Living Well With Diabetes

Spring Into Summer Hiking

Tobacco Cessation Workshop

Covering Wellness Center

Harvest festival

Pathways – Open registration

Community Development –

Economic Development –

North Rim closure

Rick Worker silversmith video

USA Today

August 2025 Marketing Report

Supportive Services –

RUL –

Mental Health Wellness breaks

QPR training

safeTALK training

Suicide prevention month

2025 Young Professional

Tik Tok video

Ongoing Tasks:

Viva Engage

Kind Traveler partnership

GSA Lobby TV powerpoint

GoodHealth TV

Leadership meeting

Board of Directors meeting

Workplace and Community Support Committee meeting and events

Grant Committee

Business Cards

UICAZ participation

Advertising through KTNN & KUYI

All-Star Employee Recognition

Sharing flyers with FUSD

Sharing flyers with AZCC

Career Pages updates

Website maintenance

Patient Satisfaction Survey

Monitoring Outreach email inbox

Promoting Oak Creek Overlook and Grand Canyon vending sites on social media

All Staff Calendar

Facility Communication boards

Social media reposts

NACA Hiring

QI/QA meeting

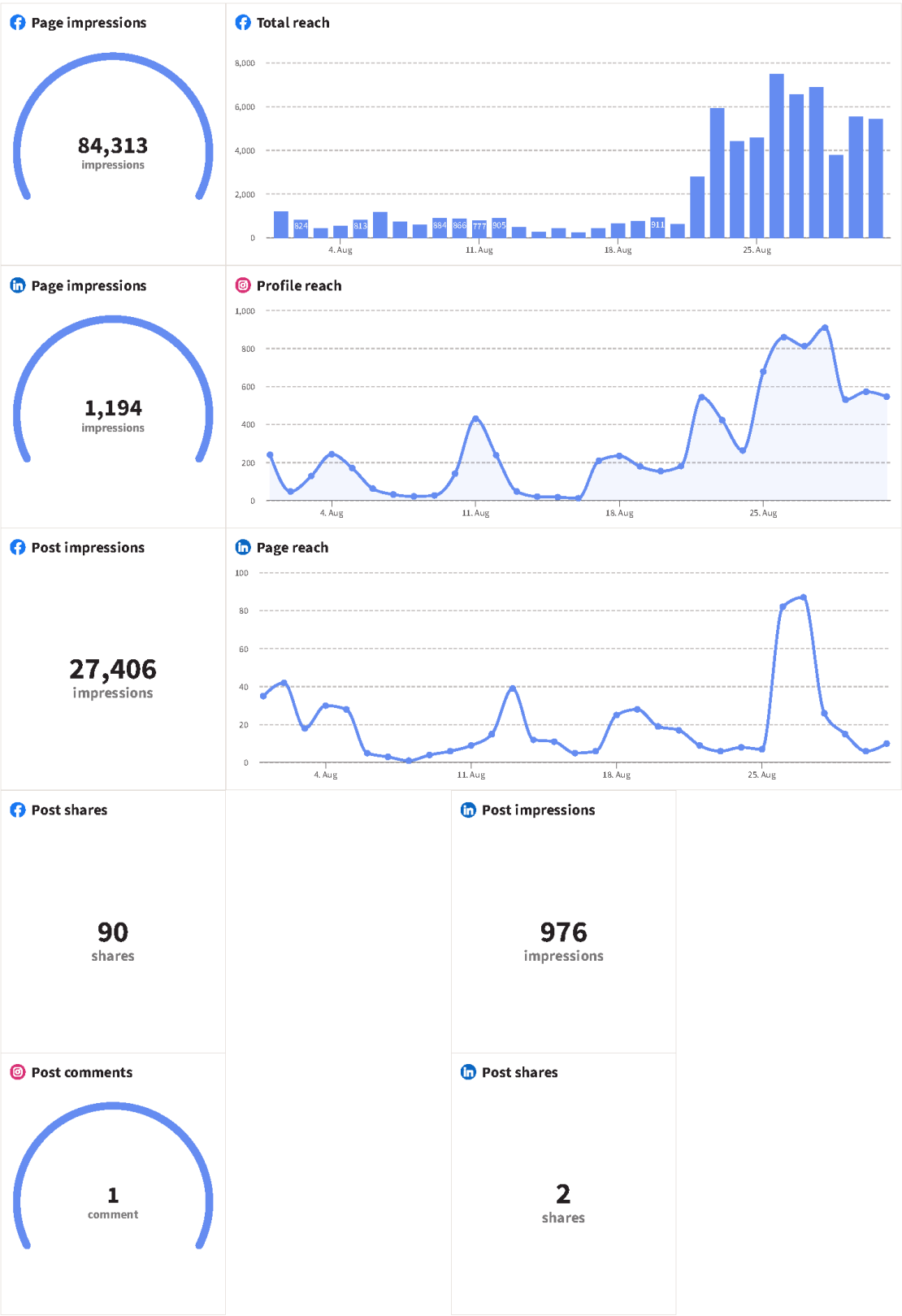
Strategic Planning Committee

.....and more!

Use the Linktree below to find NACA on Social Media:

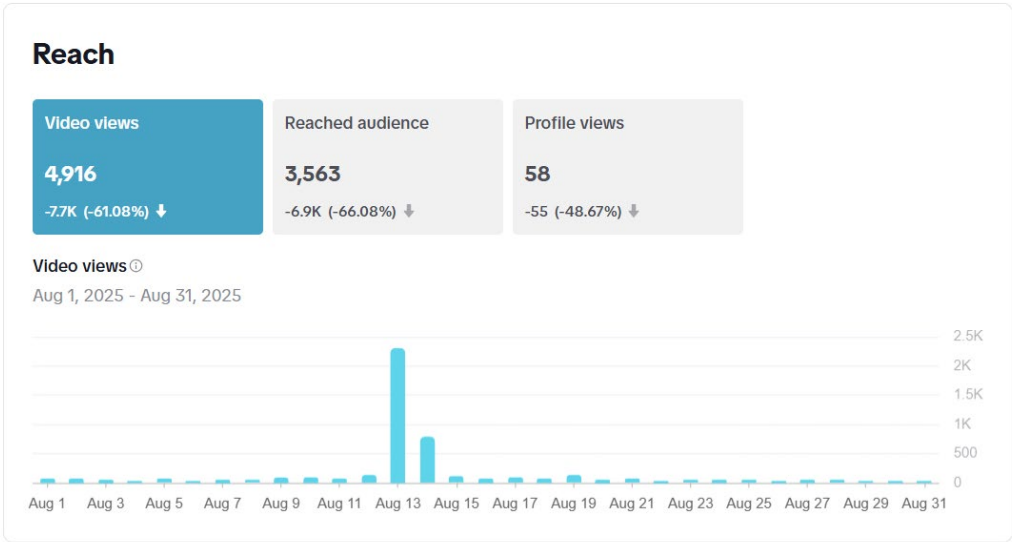
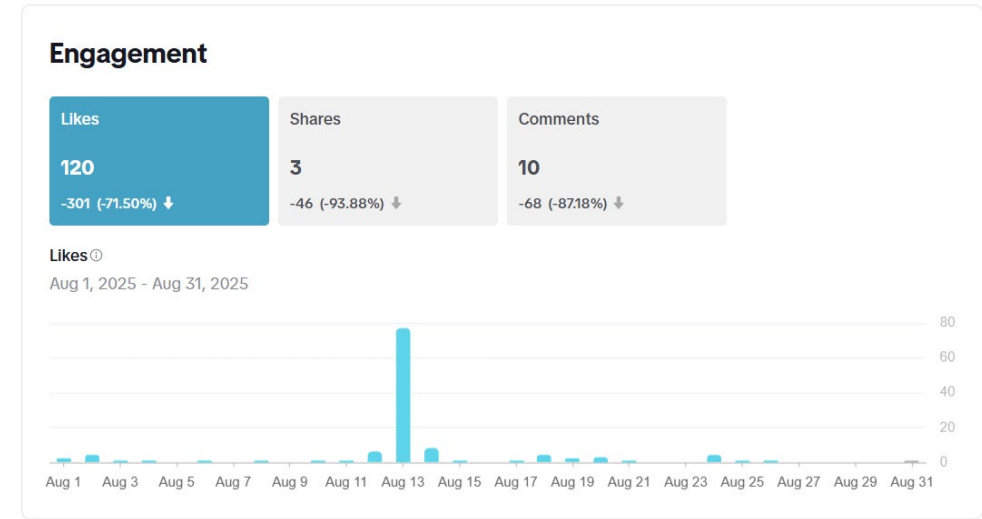
<https://linktr.ee/NACAFlagstaff>

August 2025 Marketing Report



August 2025 Marketing Report

Tik Tok Data:



Month: September 2025
Program: Community Development
Staff: Dorothy Denetsosie Gishie, Director
Date: September 11, 2025

Program Monthly Highlights:

Division Director: Dorothy Denetsosie Gishie

Community Development Program Monthly Highlights:

The Community Development Program staff actively partners with other NACA programs to ensure seamless service delivery to community members.

- **Collaboration Efforts:**

- **Reach Your Life Program:** Our RUL Staff are sponsoring trainings for NACA staff and partnering organizations. Monthly partnership meetings are continuing, and schedules are being worked on for staff development trainings.
- **Pathways Program:** The school year program has started. We hired a program assistant who will be starting this week and are excited about running a full program again. We have interests from family to be part of the program.
- **Economic Development Program:** Maintaining strong partnerships with the Coconino National Forest Service and Grand Canyon Park Services. We hired a site ranger for the Grand Canyon site and operations there are running smoothly between the two rangers. The Program Manager is pulling shifts at the locations if she is not able to get an on-call ranger through Performance Staffing.
- **Supportive Services:** The community outreach efforts are ongoing. Selena has attended several community events for outreach tabling, disseminating information regarding NACA programs.

- **Grants Committee:** We are having collaborative meetings with our consultants on 2 grants while we wait for another Garrett Lee Smith grant announcement.
- **Leadership Coordination:** Weekly Directors and Leadership meetings provided essential updates and guidance to advance program goals.
- **Meetings/Activities:** Sharing & Caring Giving Campaign with Desert Financial Credit Union, Grants Committee Meetings, Annual Staff Retreat, Lottery, Indigenous Code Talker Celebration, Sonora Prevention Work Training, Operations Committee Meeting, Retention Committee Meeting, Quality Improvement Committee Meeting,

The Economic Development Program:

Program Coordinator: Pearl Tsosie

Staff: OL & Grand Canyon Rangers: Tyrell Tsinnie, Max Morale, Natalie Huskie-Lee

In August 2025, the monthly vendor lottery (Aug. 10) for the Overlook Vista, Grand Canyon Visitor's Center, and Tusayan Museum drew over 120 vendors. The Visitor's Center sold out, while Tusayan Museum and Overlook Vista spaces were sold during the month. Collaborations included Forest Service site visits, email communications with Grand Canyon Park Services. We are preparing for our program orientation; we contacted 2 possible presenters, and the conference center location has been solidified. We are also in the process of reviewing our rules and regulations and forming a committee to work with.

Reach UR Life (RUL) Program:

Onelia Soto: Program Manager

Staff: Shoshana James, Angelina Tso, Anya Ashley

Daily team meetings consist of conducting daily check-ins with staff, and reviewing immediate priorities, student needs, and task assignments. The weekly collaboration meetings, the team reviews, discussions, prioritize partnership updates of meetings/partners engagements, training updates for SAFETalk, ASIST, CBT, QPR. Other discussions focus on staff travel & distribution of assignments, program logistics such as planning for events, workshops, and service delivery. The team has been reviewing the weekly agency wide wellness

break activities and intakes & counseling sessions for students and highlights. The team is also gearing up for their next month's meeting with school and organization partners.

Pathways Program:

Kateri Slim: Program Coordinator

Staff: Joi Lynch: Recreational Assistant

The Pathways Program has started their school year program. The coordinator has 2 groups of students of ten alternating days in participating in the program. In collaboration with NACA programs, Health Promotions does presentations on nutrition, gardening, harvesting crops and exercise. The RUL Program has done presentations on self-care and self-reflection and group activities around wellness. The program has finally hired a Recreational Assistant to assist with the program. The new employee starts this Friday, and the program is looking forward to running a full program again.

Supportive Services Program:

Selena Holgate: Supportive Services Case Manager

In August 2025, outreach included visits to Flagstaff Shelter Services, Crowns Traditional House, and the Flagstaff Family Food Center, with PPE, hygiene bags, and supplies distributed. Selena attended weekly Coconino Case Conferences. Quarterly Continuum of Care meetings shared program updates. The Mountain Line bus passes are bought to provide bus passes for client transportation. Additionally, Selena and the NACA Receptionist distributed daily bus tickets and Better Bucks, while Selena assists clients with utility, rental, and funeral support—consistently ensuring needs were met.

Board Report
Economic Development Program
Submitted by Pearl Tsosie
August 2025

Community Events:

The Economic Development community event for the month of August 2025 was the monthly lottery, which was held on August 10th. Spaces were sold for the month of September 2025 for the Overlook Vista, Grand Canyon Visitor's Center and Tusayan Museum. We had 140 vendors in attendance to take part in the monthly lottery, there was also the second lottery. I was not present for the lottery, as I worked at the Grand Canyon that day.

The Visitor's Center sold out for the month September 2025 at the lottery, the other 2 sites did not sell out, but spaces were sold at about 25%. Those sites are sold each day. At the end of the month, the Overlook Vista, sold at 75% and the Tusayan Museum was sold at 70% full.

Collaborations:

- **Forest Service** (Sedona) Occasionally the Forest Service Rangers from Sedona office come to the site to check on certain work that they are implementing.

- **The Grand Canyon Visitors Center and Tusayan Museum**
In collaboration with the National Park, they allow us most of the month to sell, but they are some days that they have event on the Plaza at the Visitor's Center, so we don't sell at 6 spaces on those days. The month of August there were 3 days that were used for events.

Economic Development Program

We are still working on the Annual Orientation on October 28, 2025, at the High Country Conference Center. We expect that there will be over 180 Vendors for the event. We will be orienting the vendors for another 2 years of the permit with the National Park Service, Forest Service and NACA.

In the Month of August, we had one new hire for the Ranger position at the Grand Canyon. She will be working part-time. She is doing a good job. Getting the tables ready when needed.

Community Development Department Board Report
Submitted by: Selena Holgate Supportive Services Case Manger
August 2025

Community Events:

Community outreach to Flagstaff Family Food Center, Flagstaff Shelter Services, Crowns Traditional House, Taylor House. Mountain Line.

Collaborations:

- **Flagstaff Shelter Services** – continue to provide on-site visits, clients have not signed up for intake but have casually converse with individuals on site. Distributes twenty bags of hygiene and PPE bags.
- **Continuum of Care meetings** - these are quarterly meetings; the next meeting planned for September 2025. During the meeting updates are provided from various programs.
- **Coconino Case Conference** – Attend weekly meetings on Thursday's. We continue to discuss our clients' referrals, and we provided updates at the meeting.
- **Advocates for Unsheltered Relatives** - No meeting for the month of August 2025 on the RARE Assessment.
- **Flagstaff Family Food Center: Hot Meal Services** - Provided on-site visits. Disseminated PPE supplies and hygiene bags. Distribute basic needs supplies: Backpacks, Sleeping bags, Jackets, Beanies, Gloves, and socks.
- **Crowns Traditional House** - continue to provide on-site visits, clients have not signed up for intake but have casually conversed with individuals on site. Provided PPE to clients. No request for services.
- **Pathway** - continue to provide collaboration with the Pathway Program Coordinator.
- **Taylor House** – Continue to follow the Memorandum of Agreement (MOA) between the Northern Arizona Healthcare Corporation, and The Taylor House and Native American for Community Action, Inc. The purpose of establishing a mutual agreement is to exchange funds for services related to payments for patient lodging.
- **Mountain Line** – I completed the Mountain Line Social Services Agency Discount Fare Program Agreement to purchase Regular Day Bus passes. To help families and individuals become stable and more self-sufficient.

FUNDS:

- **August 2025 -**
- **Program 1980 (Supportive Services)** - Continue to provide services when client makes a request for education enhancement, utility assistance and burial assistance. Completed one Taylor House applications for client.
- **Program 7004** - Continue to provide services when client makes a request. Submitted requisition for better bucks & bus passes monthly.
- **Program 7004** - Submitted a requisition for Basic needs for unsheltered relatives. Distributed two sleep bags. Assisted with two food & gas cards applications. Assisted with one burial assistance. Distributed 330 Regular Day Bus Passes and assisted with four 30-day bus passes. Distributed 293 better bucks for July 2025. Distributed forty-three hygiene bags.
- **Program 7014 (NCUIH Indian Health Services)** – We continue to have face masks available, and hand sanitizer supplies on hand at GSA.
- **Pathways** – No outreach for the month of August 2025.

HIGHLIGHTS:

- **The Inter-Tribal Council of Arizona, Inc.** - Area Agency on Aging (ITCA-AAA), Region 8 donated sleeping bags, tents and backpacks to Native Americans for Community Action, Inc. (NACA), to be use for homeless, older adults in Flagstaff, Arizona. I continue to distribute sleeping bags, tents, and backpacks.
- **Flagstaff Shelter Services** – Follow up if there are any clients who sign up for NACA Services intake. Continue to disseminate basic needs to unsheltered relatives. Distributed 24 PPE bags.
- **Food Bank** - Continue to provide on-site visits. Outreach on 8/6/25, 8/12/25, 8/14/2025, 8/15/2025, 8/19/2025, 8/20/2025, and 8/27/2025. Distributed basic needs supplies: hoodies, beanies, gloves, and socks, Hygiene bags and PPE bags.
- **Crown Traditional House** - Follow up if there are any clients who sign up for NACA Services intake. Distributed 16 PPE Bags and Hygiene Bags. For the month of August outreach.
- **Cats Bus** - Distributed basic needs supplies for unsheltered relatives. Distributed 20 PPE and 20 Hygiene Bags.
- **Desert Financial** - No sleeping Bags distributed.

I continue to be active in spending time. And the *Weather has been warm". And it has not impacted on resource navigation and distribution during this reporting period. Social Supportive staff continue to have a regular weekly presence out at the community to check for community client eligibility. Provided basic needs to clients and navigate distribution of the workflow.

Respectfully submitted,

Selena Holgate

Supportive Services Case Manager

Pronouns: She/her/hers

Native Americans for Community Action, Inc.

1500 E. Cedar Ave., Suite 56

Flagstaff, Arizona, 86004

Ph: (928) 526-2968 x 139

Email: Sholgate@nacainc.org

Website: www.nacainc.org

RUL Team - Board Report - August /September 2025

1. Vacant Positions - Community Training Coordinator - Position remains vacant.

2. Training that has been scheduled

- a. SafeTalk – September 23, 2025 12:00 -4:00pm (McGee Auditorium, Flagstaff Medical Center).
- b. CBT Suicide Prevention - October 20, 2025 McGee Auditorium at Flagstaff Medical Center.
- c. QPR (Question, Persuade, Refer) Training in Spanish - September 30th 4:30-6:30 Flagstaff Library
- d. QPR (Question, Persuade, Refer) Training – September 15th 4:00-6:00pm Flagstaff Library.

3. RUL Hosting employee Wellness Breaks - In the month of September, RUL will host a weekly Wellness Break in recognition of Suicide Prevention month.

4. Intakes - Angie

- September - 5

5. RUL Team Meetings - We continue to have morning team huddles. We begin with positive thinking and reinforce our strengths.

a. We continue to focus on:

- Individual strengths
- Individual challenges
- Most important thing to do on “To Do” list for the day.
- Share personal or team achievements in the past month.
- Ensure we are all practicing self-care daily.
- Assess and evaluate what is working well, and what we need to change for better outcomes.

b. Monthly Meetings with RUL Team and Partners - These will continue to provide updates on partnerships and services. Our meetings now are in person every other month.

- c. RUL team has been meeting and focusing on applications for grant funding from foundations. RUL submitted a letter of intent to Del Webb Foundation on August 22, 2025. On August 28th RUL received notification of denial from Del Webb Foundation. RUL program is currently working on a draft Brief Proposal letter to RWJF (Robert Wood Johnson Foundation) for the Exploring Equitable Futures Grant, and another draft for the Henry Luce Foundation.

6. Update With Partners/Community

- A.** Winslow Residential Hall - Parent Night (tabling event) August 3rd.
- B.** STAR School – Harvest Festival September 11, 2025 5:00- 6:30pm
- C.** NAESP – Parent Meeting - September 25th 5:30 -7:00pm



NACA
NATIVE AMERICANS
FOR COMMUNITY ACTION

Behavioral Health

August's #s for September 2025 Meeting-Board Report

Mental Health Contacts: Dec 444, Jan 390, Feb 416, Mar 549, Apr 609, May 532, June 510, July 617, Aug 486
Substance Abuse Contacts: Dec 112, Jan 210, Feb 179, Mar 187, Apr 158, May 96, June 130, July 212, Aug 216
New Intakes: Dec 17, Jan 13, Feb 11, Mar 57, Apr 14, May 6, June 60, July 63, Aug 49
Total Encounters: Dec 573, Jan 613, Feb 606, Mar 793, Apr 781, May 634, June 700, July 892, Aug 751

Major Highlights:

The All-Staff retreat was a success, bringing training and some time to laugh for staff.

I did a consult with the Hopi Guidance Center to prepare them for their upcoming audit from Phoenix IHS. This center recently changed leadership and lost some staff members and wanted to know how best to prepare for their audit. I provided some advice about areas to focus on and strategies for improving the culture and morale of the unit.

I attended the Next Gen Tribal conference at Feather River Tribal Health in Oroville, CA. The one-day conference was helpful but the meet and consult with the center the next day was even more helpful. We learned what challenges we had in common and learned strategies for improving our GPRA numbers and what we report to CMS.

I attended the 3rd quarterly meeting of the Coconino County Crisis Systems. This is a great opportunity to meet with members of law enforcement, social service agencies, and other first responders from all over the county. This was the first meeting that Verity was also able to attend.

We did many interviews during the month to try and fill medical provider positions vacant in the clinic.

I will be asking the Board this meeting to add a position to the organizational chart to reflect our current level of staffing. This will be an action item asking to add a Substance Abuse Counselor to my team.

Ongoing Projects:

- Participation on the QI/QA Committee ongoing
- Participation on the Medical Executive Committee ongoing
- Participation on Directors and Leadership Committee ongoing
- Conduct individual and group supervision weekly.
- Participation on the Employee Retention Committee.

Curtis Randolph PhD, LPC, Director of Behavioral Health



Family Heath Center Board Report
July 2025
Verity Quiroz, Director of Operations

Major Highlights:

- "Mini-Z and both subscales are significantly better than the average AACHC results, and the mini-Z and supportive work environment subscale are both higher than last year, so you must be doing very good work to help your providers reduce the busy work and documentation tasks that tend to drive down satisfaction and increase burnout. The job satisfaction question not only was higher than last year but above the 80% "Joy" target (4 out of 5), as were value alignment and good care team efficiency questions, and workload control hit 80% as well. Burnout symptoms were reduced over 2024. EHR time outside of work shows the majority of your providers spend less than 2 hours a week which I think is the best I have seen. I hope you will congratulate yourself, and all the teams at NACA whose hard work must have contributed to these results. Thanks for all you do—Bob" (CMO AACHC)
- Feather River Clinic Tribal UGM Conference Aug 11-14, 2025
- NIH National Tribal Health Conference Attendance Sept 7-12, 2025
- Care Empower Training (Equality Health) Aug 21, 2025
- Mattering, Stigma and MOUD (Sonoran Prevention Works) Aug 21, 2025
- Electrical Outlets added (Vaccine Freezer and Microwave)
- Attended 3rd Quarter Coconino County Crisis System Meeting (AZCompleteHealth)
- Operations Committee Meeting Re-established Aug 27, 2025
- Open House Sept 4, 2025

Major Challenges:

- Staff – time to on-board providers
- Workload
- Family Medicine Provider Recruitment
- Covid Outbreak Aug 11-Aug 27, 2025 Absences

Staffing updates:

- Offer made to PA Walter Speirs was declined
- Interviewed Dr. Manalai, Dr. Miranda, Dr. Nguyen, and Dr. Kaplas, Physicians
- Offer made to MD Edward Kaplas; site visit Sept 17, 2025
- Consider offer to Dr. Nguyen

Infection Control:

- Quarterly Reports due for presentation Oct. 2025
- Offering Flu vaccines to all staff and patients



Family Health Center Board Report

July 2025

Verity Quiroz, Director of Operations

- Covid Vaccine update expected soon, earliest release is Mid September for 65+, awaiting ACIP and IHS guidance.

Employee Health:

- Records up to date
- Offering Flu Vaccines to all staff free of charge

Staff Trainings:

- Aug 21: Sonoran Prevention Works on Suboxone and reducing substance abuse stigma
- Aug 21: Equality Health: Care Empower Platform

Annual Policy Updates:

- January: Medical Records & Health Information Management
- February: Health Promotions
- April: Medication Management
- May: Laboratory Services & Infection Control, Infection Control Plan Program
- June: Medical Services

Ongoing Projects:

- P&P generation, revision, deletion – per AAAHC standards
- IHS Site review corrective action plan / Remediation (Next review pending 2025)
- Assist with LUMA implementation
- Assist with Server Migration

2025-2026 Pending Projects/Plans/Goals

- Safe Injection Practice Audits
- Separate Policies from Procedures
- PCMH QI Study
- No Shows Performance Improvement
- Close Referrals / Open Orders - QI Study/Performance Improvement
- LUMA Implementation
- Lobby / Clinic Modernization

Committee/Meeting Involvement:

- NCUIH As needed
- Employee Health As needed
- NextGen Administrator Weekly



Family Health Center Board Report
July 2025

Verity Quiroz, Director of Operations

- COCA/CDC Calls/Webinars Ad hoc
- QA/QI/Emergency Preparedness/Safety Monthly
- Med Exec Committee Quarterly
- Infection Control Bimonthly
- All Clinic Staff Meetings Monthly
- Nurse Staff Meetings Monthly
- Operations Committee Meeting Monthly
- Peer Review Committee Quarterly
- Care1st Center of Excellence Quarterly
- QPM Meetings with Equality Health – monthly
- Nextgen Pop Health Beta Team – weekly
- Nextgen Luma Implementation Meetings - weekly

Travel:

- Verity and Shay to Nextgen UGM Nashville, TN Nov 2025

Attachments:

- Fonemed Report
- Urban and 1ALOE Reports
- Ashline Referral Reports
- Sonora Quest Microorganisms Report
- AMA Organizational Biopsy Executive Summary
- AMA Organizational Biopsy (Aggregate) Executive Summary



July 2025 ASHLine Referral Status Report

Native Americans for
Community Action (NACA)

0

Number of Referrals

2

1

0

May

Jun

Jul

Validated Referrals: 0%
Reach Rate: 0%
Conversion Rate: 0%

Overall number of referrals in Arizona for July 2025 was 139.

Patient Care Tip: The tobacco industry continues to target youth with electronic cigarettes and vaping products. Be sure to address vaping with your youth patients during their annual physical and refer them to My Life My Quit today!

Key Resources:

Arizona QuitLogix Health Professionals Resource Page

<https://ashline.quitlogix.org/en-US/Health-Professionals/Resources>

Quitlogix Education | Quitlogix Education for Arizona Providers

<https://quitlogixeducation.org/arizona/>

Definitions:

Referrals: Received referrals and outreach to the participant has been completed. Note: The number of closed referrals may not align with the number of referrals sent.

Validated Referrals: Received referrals that have complete and accurate contact information to conduct outreach. A rate less than 100% means the referral was missing data resulting in no participant contact. (Intake Only + Enrolled + Declined + Unreachable)/Closed)

Reach Rate: Percent of participants with whom we were able to connect during outreach. (Intake Only + Enrolled + Declined) /Validated)

Conversion Rate: Percent of participants who have completed an intake and/or enrolled in the program. (Intake Only + Enrolled/Reach)

Please contact healthsystemschange@njhealth.org to let us know who the best person is to receive this report at your organization. Kindly include their name and email address. If you have any questions about this report, please email or call us at 844-251-0006.

NACA
1500 E Cedar Ave
Suite 26
Flagstaff, AZ 86004



1255 W. Washington St
Tempe, AZ 85281
602.685.5000 or 800.766.6721

Account: 76050

Report Date: 09/01/2025 12:03 PM

Approval
Date 08/01/2025 - 08/31/2025
Range:

Microorganisms Summary Report

NACA
Culture Type: Urine

Microorganism	Total
Streptococcus agalactiae (Group B Streptococcus)	1
Mixed Gram positive flora	1



Complete Call Report

Native Americans for Community Action (NACA)

July 2025



Please contact us with any questions by phone or email.

The **FONEMED**
Team

Call Summary

Total Calls For Period:	78
Company Wide Abandonment Rate:	10.26%
Callers who indicated that they will comply with nurses recommendation:	100.0%
Average Speed to Answer:	34.84 seconds
Company Wide Satisfaction Rate:	100.00%

Cost Savings

Nurse Advice Line savings due to redirection*:

Emergency Room Visits:	\$0.00
Urgent Care Facility Visits:	\$0.00
Doctor Visits:	\$0.00
Total:	\$0.00

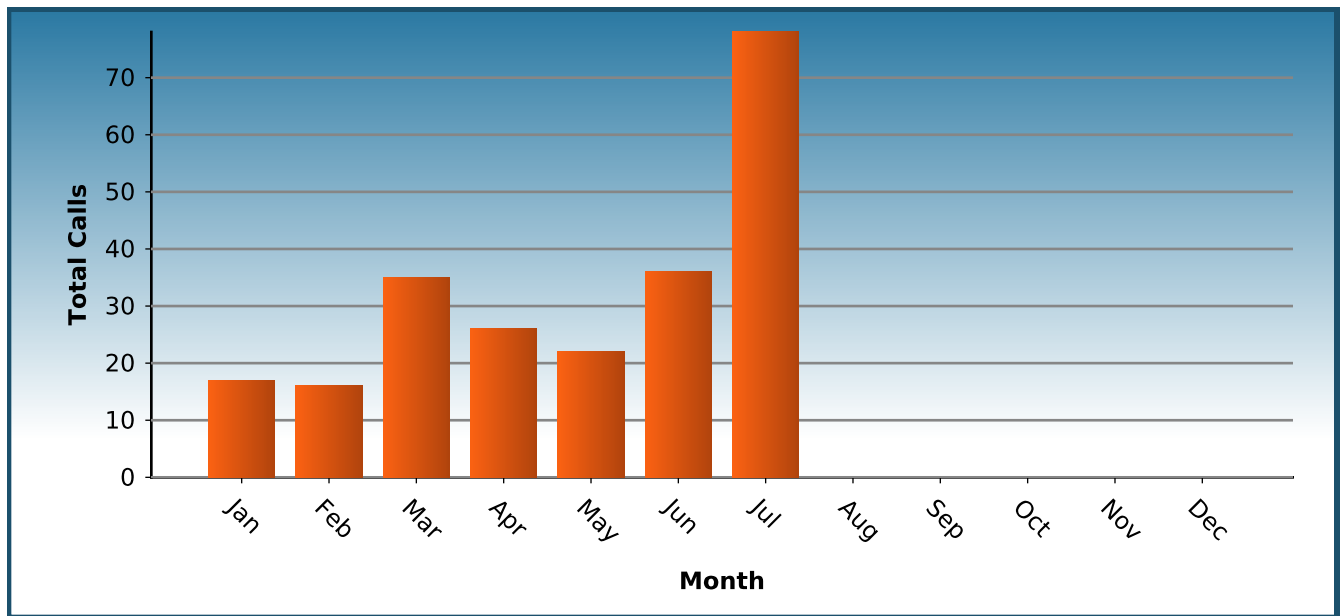
*Estimated National Averages for Health Care Services:

Emergency Room Visits - Source: United Health; Health and Human Services	\$1700.00
Urgent Care Facility Visits - Source: United Health; Health and Human Services	\$190.00
Physician Office visit: Source: Health and Human Services; National Institute of Health Study	\$200.00

*All call times reported in UTC

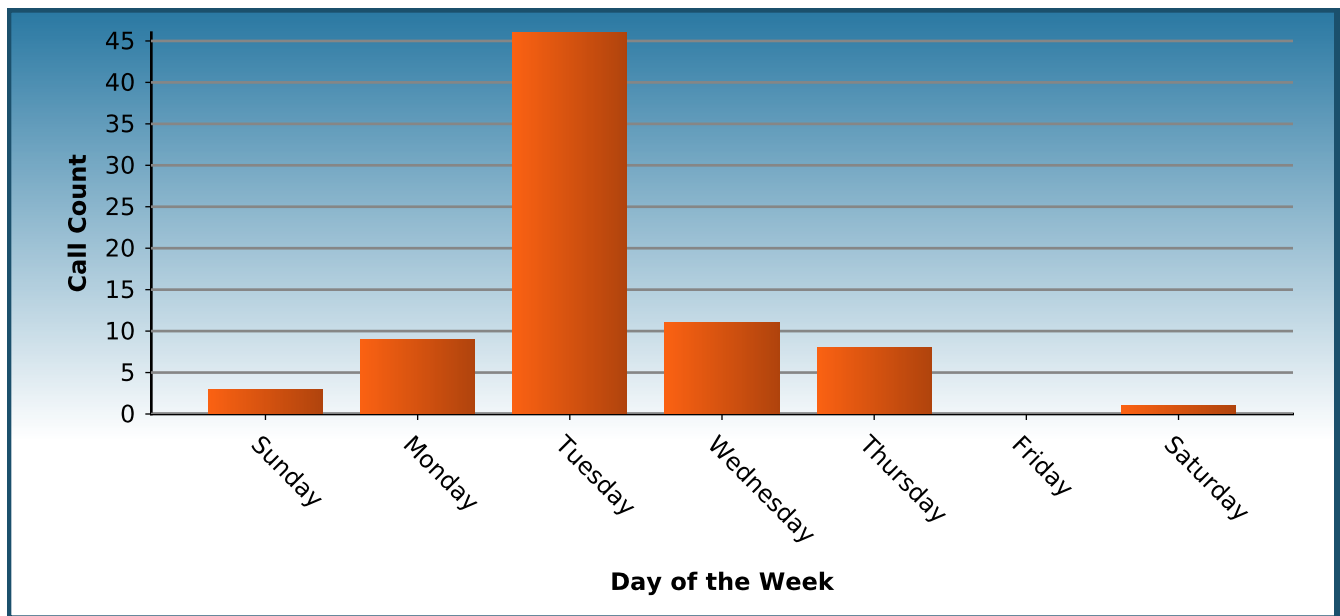
Calls By Month

Report Month	Total Calls
January	17
February	16
March	35
April	26
May	22
June	36
July	78
August	0
September	0
October	0
November	0
December	0



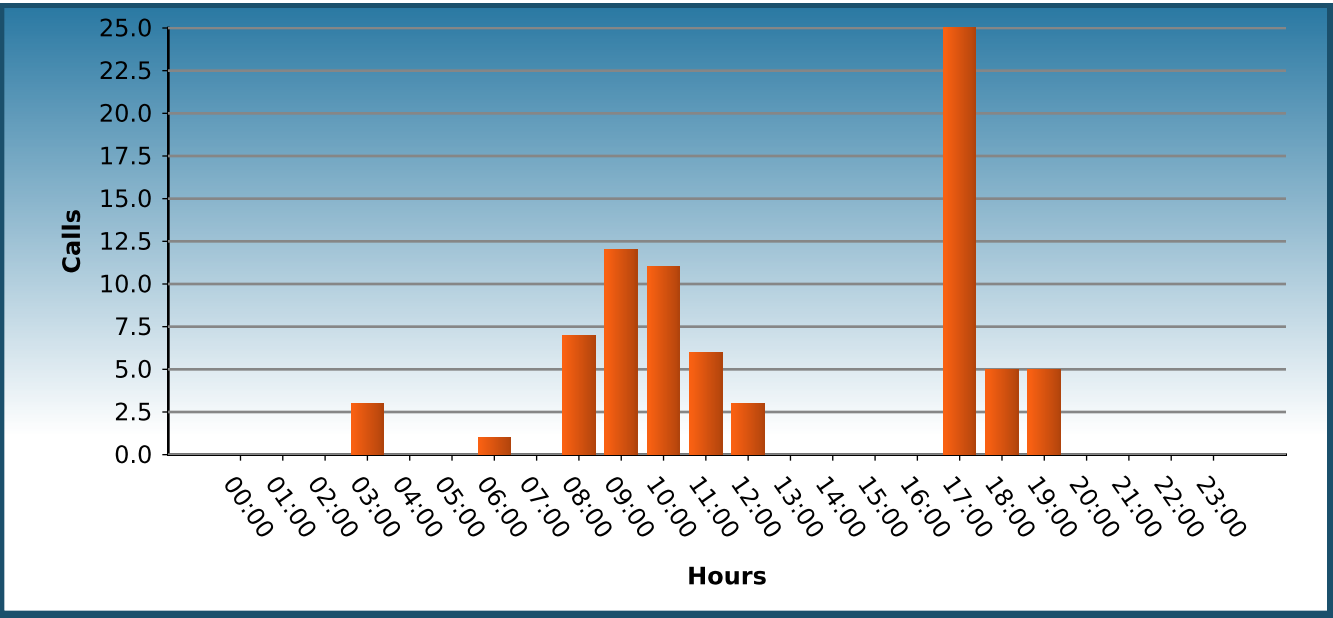
Calls By Weekday

Weekday	Call Count
Sunday	3
Monday	9
Tuesday	46
Wednesday	11
Thursday	8
Friday	0
Saturday	1



Calls By Hour

00:00	01:00	02:00	03:00	04:00	05:00	06:00	07:00	08:00	09:00	10:00	11:00
0	0	0	3	0	0	1	0	7	12	11	6
12:00	13:00	14:00	15:00	16:00	17:00	18:00	19:00	20:00	21:00	22:00	23:00
3	0	0	0	0	25	5	5	0	0	0	0

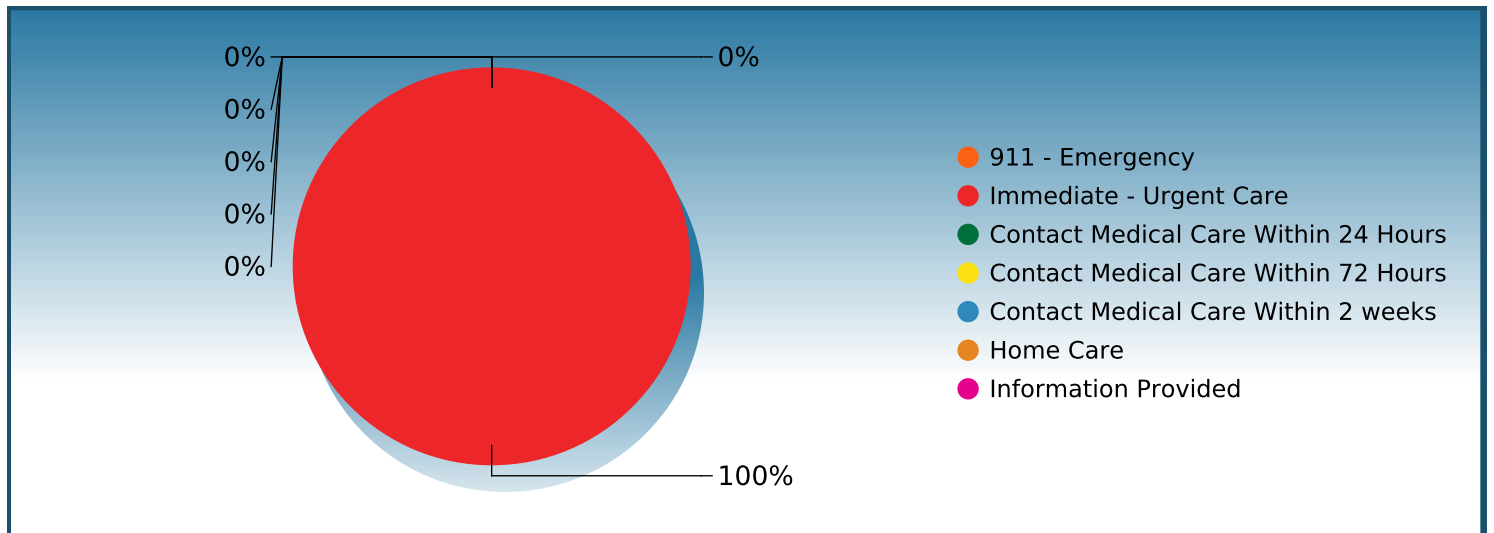


Calls By Redirection

	Call 911	Go to ER	Go to UCF	Called Doctor in AM	Access other service	Nothing / Home Care	Unsure	Question Not Available	Total	Percentage
911 - Emergency	0	0	0	0	0	0	0	0	0	0.0%
Immediate - Urgent Care	0	0	0	0	0	0	1	0	1	100.0%
Contact Medical Care Within 24 Hours	0	0	0	0	0	0	0	0	0	0.0%
Contact Medical Care Within 72 Hours	0	0	0	0	0	0	0	0	0	0.0%
Contact Medical Care Within 2 weeks	0	0	0	0	0	0	0	0	0	0.0%
Home Care	0	0	0	0	0	0	0	0	0	0.0%
Information Provided	0	0	0	0	0	0	0	0	0	0.0%
Total:	0	0	0	0	0	0	1	0	1	100%
Percentage:	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100%	
Savings:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Final Disposition

Original Inclination



Adult Protocol Counts

Protocol	Protocol Count
Chest Pain	1

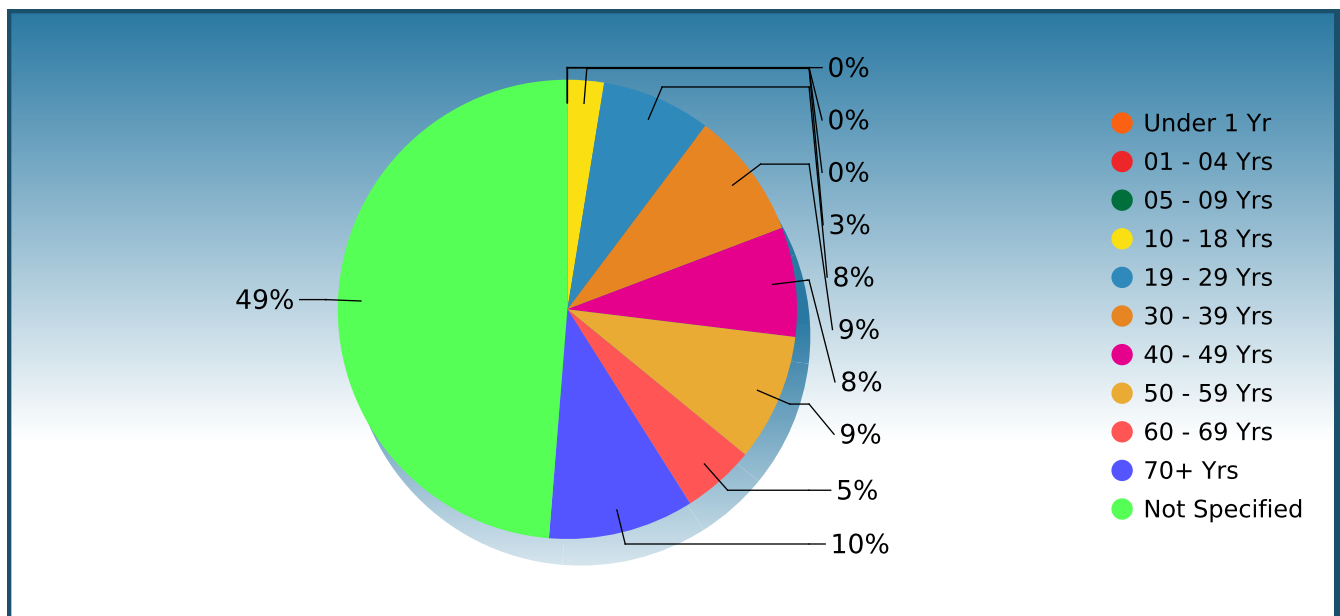
Pediatric Protocol Counts

Protocol

Protocol Count

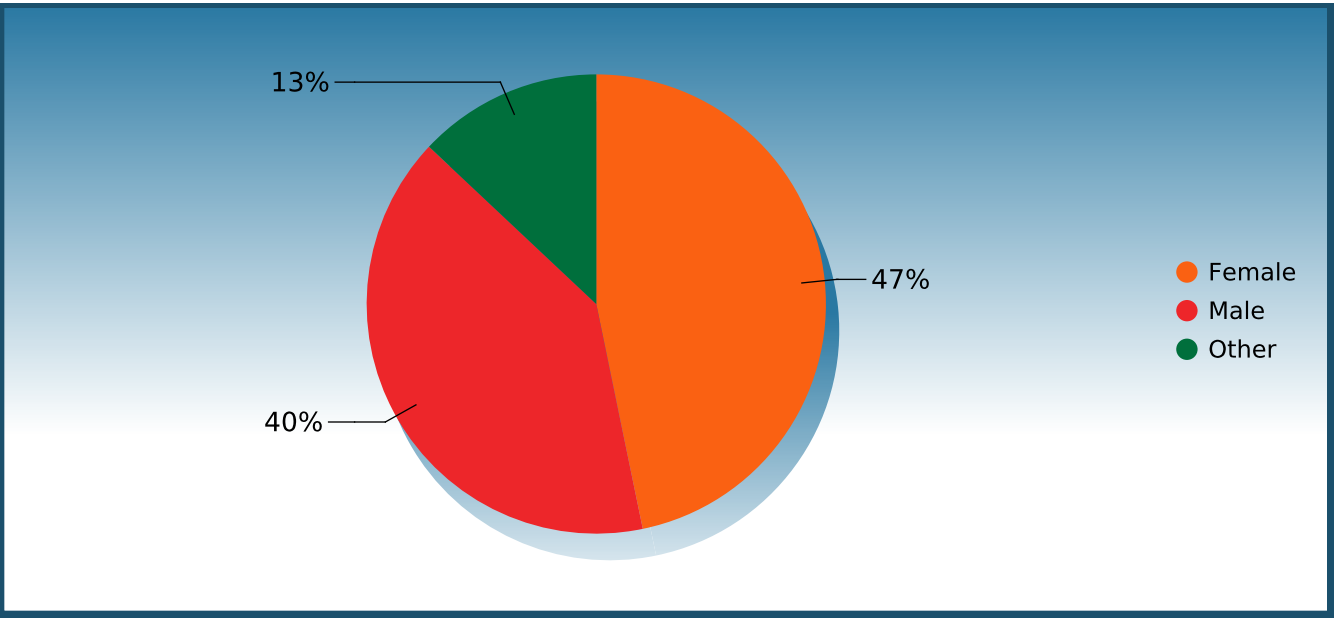
Calls By Age

Age Group	Patient Count
Under 1 Yr	0
01 - 04 Yrs	0
05 - 09 Yrs	0
10 - 18 Yrs	2
19 - 29 Yrs	6
30 - 39 Yrs	7
40 - 49 Yrs	6
50 - 59 Yrs	7
60 - 69 Yrs	4
70+ Yrs	8
Not Specified	38



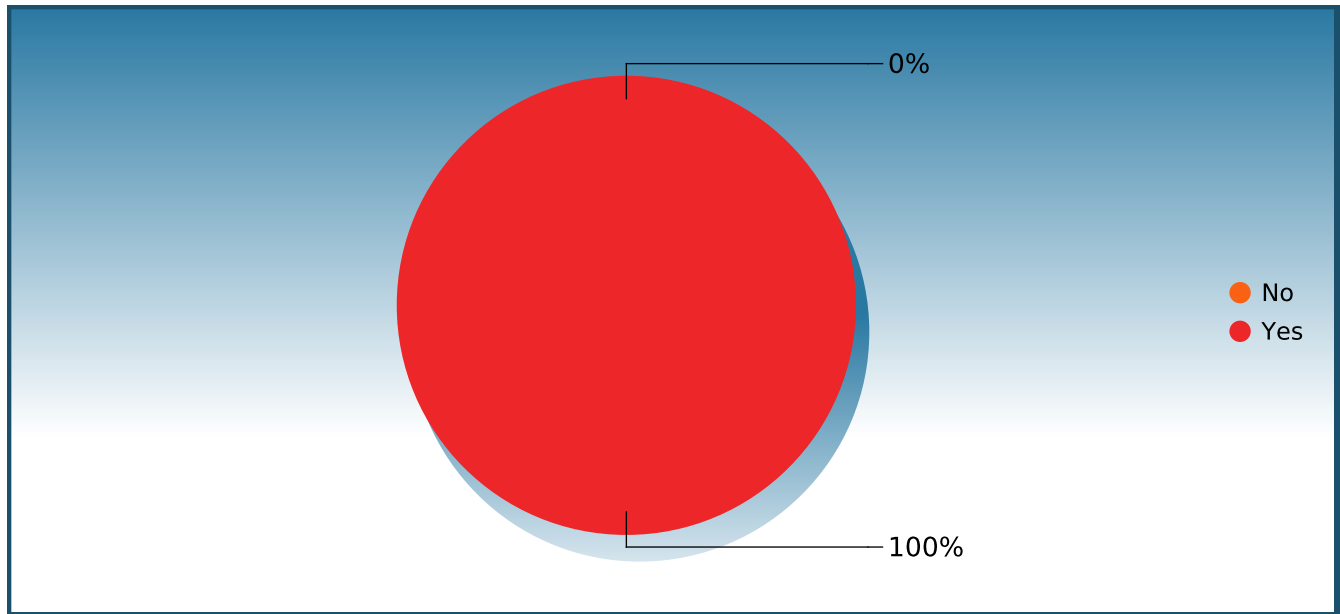
Calls By Gender

Gender	Patient Count
Female	36
Male	31
Other	10



Compliance

Comply	Call Count
No	0
Yes	1



Arizona Alliance

AMA Organizational Biopsy®

Executive Summary
July 2025

AMA
ORGANIZATIONAL
BIOPSY®

Arizona  Alliance
FOR COMMUNITY HEALTH CENTERS
Primary Healthcare for All

About the AMA Organizational Biopsy®

The Organizational Biopsy is an assessment tool and a set of services developed and offered by the American Medical Association to support organizations in holistically measuring and taking action to improve the health of their organization.

The Organizational Biopsy provides a comprehensive assessment for health systems across four domains:

- **Organizational Culture**
(leadership, teamwork, trust, etc.)
- **Practice Efficiency**
(team structure, team stability, workflows, etc.)
- **Self-Care**
(post-traumatic stress, post-traumatic growth, work-life balance, etc.)
- **Retention**
(work intentions)

Following an assessment, organizations receive an executive summary of their key findings and access to the Organizational Biopsy data through an online reporting platform. This platform also includes national comparison data.

Additionally, the AMA can provide ongoing guidance and communication on interventions, research, and convening opportunities in support of their ongoing improvement efforts.

Introduction

The American Medical Association (AMA) has established itself as a collaborator and leader in researching, advocating, and addressing issues that lead to physician dissatisfaction and burnout.

The AMA has collaborated with Arizona Alliance to assess current rates of burnout and to identify potential solutions for change.

The following report includes findings on Arizona Alliance's Organizational Biopsy assessment, which includes findings from the Mini-Z burnout assessment in addition to other key indicators of organizational well-being.

Organizational representatives will receive access to the reporting dashboard.

The findings in this report are intended to be directional.

Analysis Notes & Limitations

Small Sample Size:

A small sample size limits our ability to report certain key variables, particularly in cases when the distribution of the data risk compromising the anonymity of respondents. Results should be considered directional and are not intended to suggest statistical significance.

Reporting Update:

Different from previous report decks, Dentists are now included in the Physician data. Numbers/scores may vary if compared to previous reports

Reporting Approach:

The findings in this report are stratified by role type. This approach offers a comprehensive overview, while also highlighting differences between physician and advanced practice provider (APP) data.

Reporting Limitations:

To protect the anonymity of survey participants, values with responses less than or equal to 5 are not explicitly reported. This may limit your ability to view certain results in the Data Lab.

This report includes only a selection of questions from the complete survey. Not all questions or question response options are presented in this report. To access all questions, you may view them in the AMA Data Lab.

Comparison Data

Analysis provided in this report is compared against the AMA Organizational Biopsy responses from organizations that closed their assessment in 2024.

2024 National Physician Comparison

(N=17,898)

2024 National APP Comparison

(N=9,462)

Not all questions are required for organizations to ask, and not all questions are required for the respondents to answer; N values for many of the questions vary from the overall comparison number of respondents.

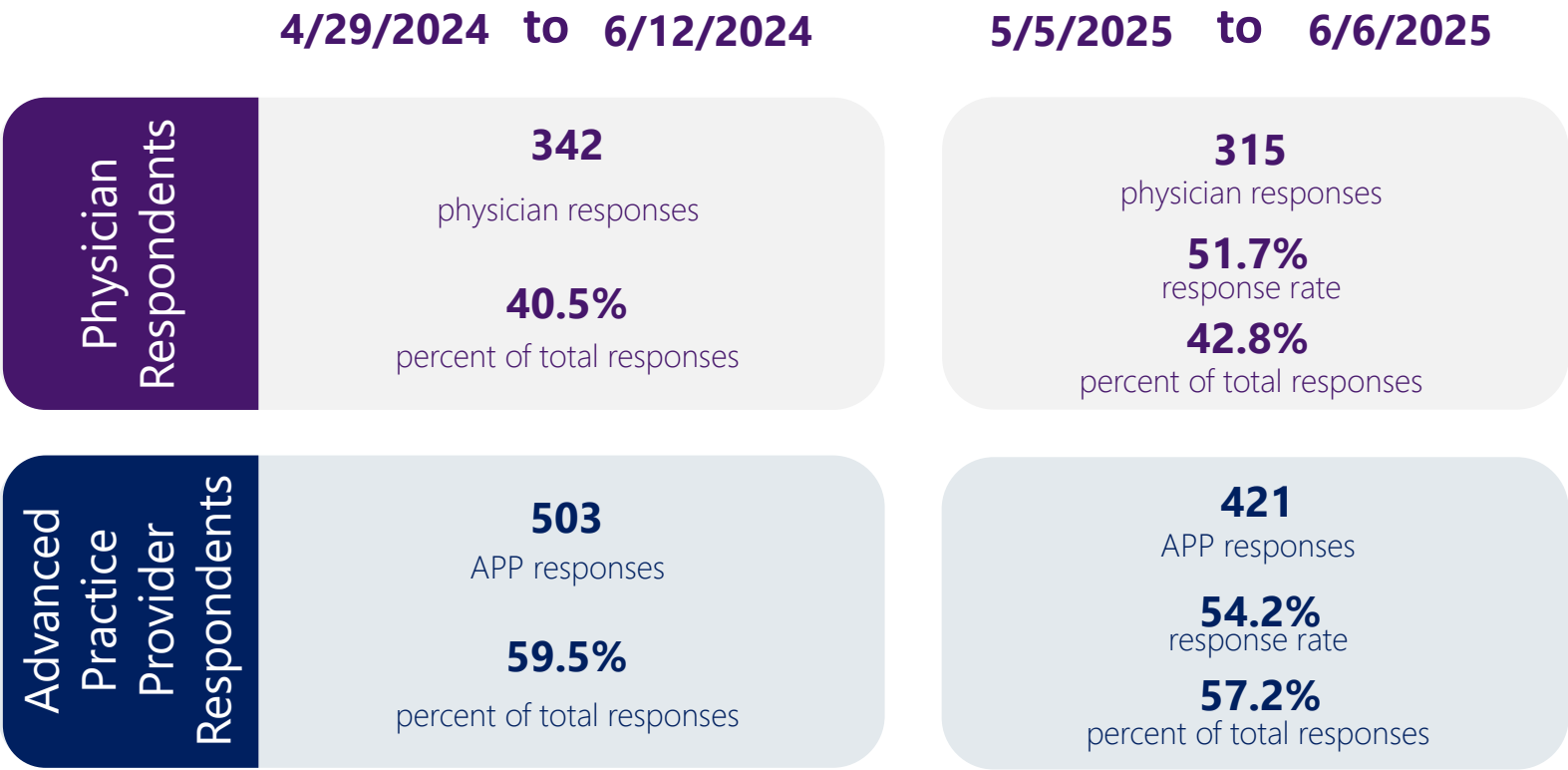
Organizational data in the Data Lab platform can be compared against national benchmarks and collected demographic data. If your survey included gender and medical specialty questions, you'll be able to segment both your data and the national data for a direct comparison. Demographic categories not included in your survey will not be available for comparison.

Assessment Overview

The online survey was distributed via link to physicians (MD/DO) & advanced practice providers (APPs; nurse practitioners, physician assistants, etc.) within

Arizona Alliance’s participating organizations

Fielding:



2025 Community Health Centers Responses

Community Health Center	Physicians	APPs	Total Responses	Total Response Rate
El Rio Health	88	131	219	62%
Tuba City Regional Health Care Corporation	54	31	85	57%
Neighborhood Outreach Access to Health	14	68	82	61%
Valleywise Health	44	16	60	63%
MHC Healthcare	19	24	44	48%
North Country Health Care	17	24	41	39%
Adelante Healthcare	19	14	33	41%
Chiricahua Community Health Centers, Inc.	7	18	25	36%
Mariposa Community Health Center	17	8	25	86%
Terros Health	2	22	24	39%
Canyonlands Healthcare	9	12	21	68%
Circle the City	8	13	21	47%
United Community Health Center	7	14	21	72%
Sunset Community Health Center	5	8	13	36%
Native Health	2	6	8	80%
Sun Life Family Health Center	3	5	8	13%
Native Americans for Community Action	0	7	7	70%

Assessment Overview

Physician Results

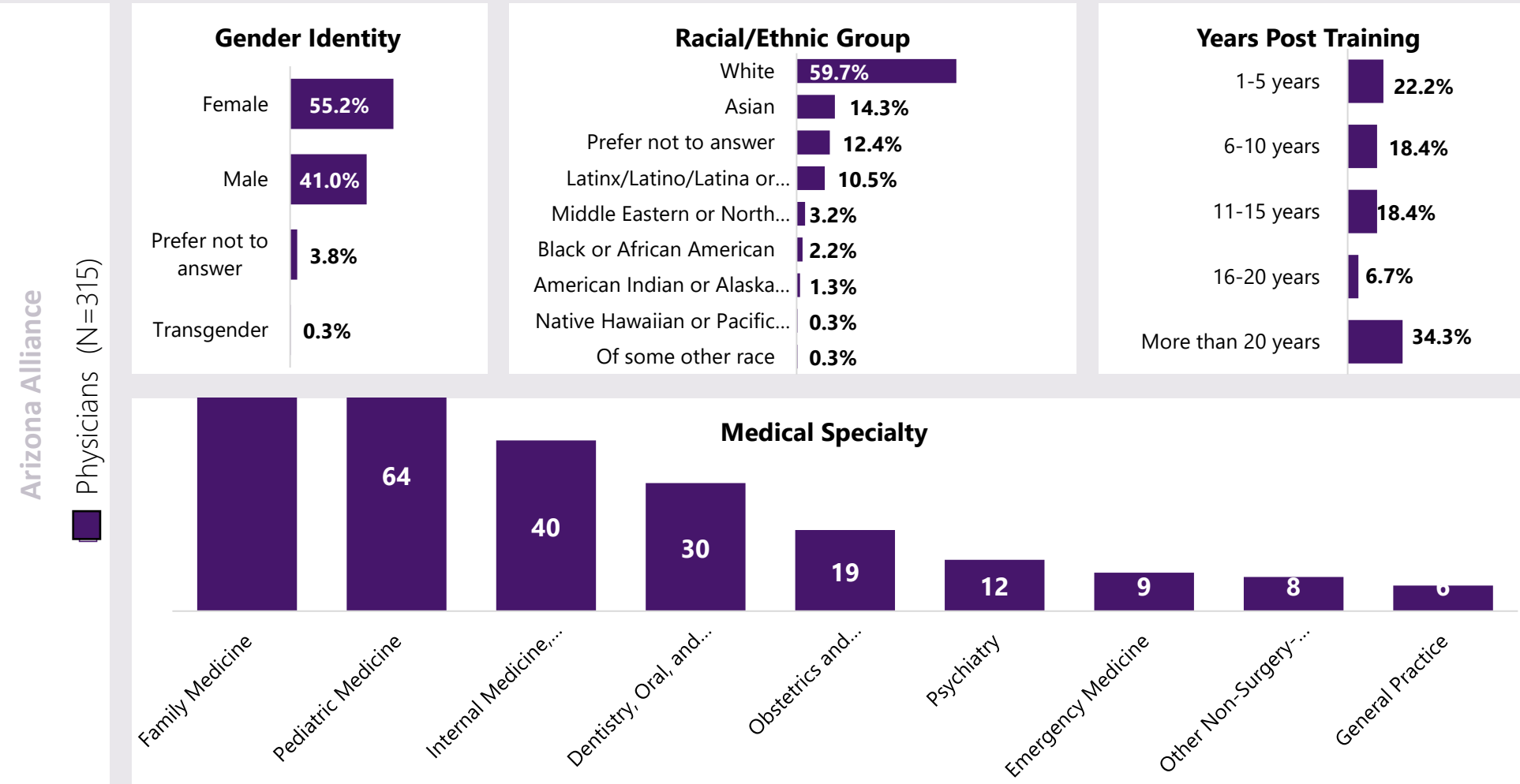
Demographic Snapshot

Composite & Subscale Scores

Scores by Question



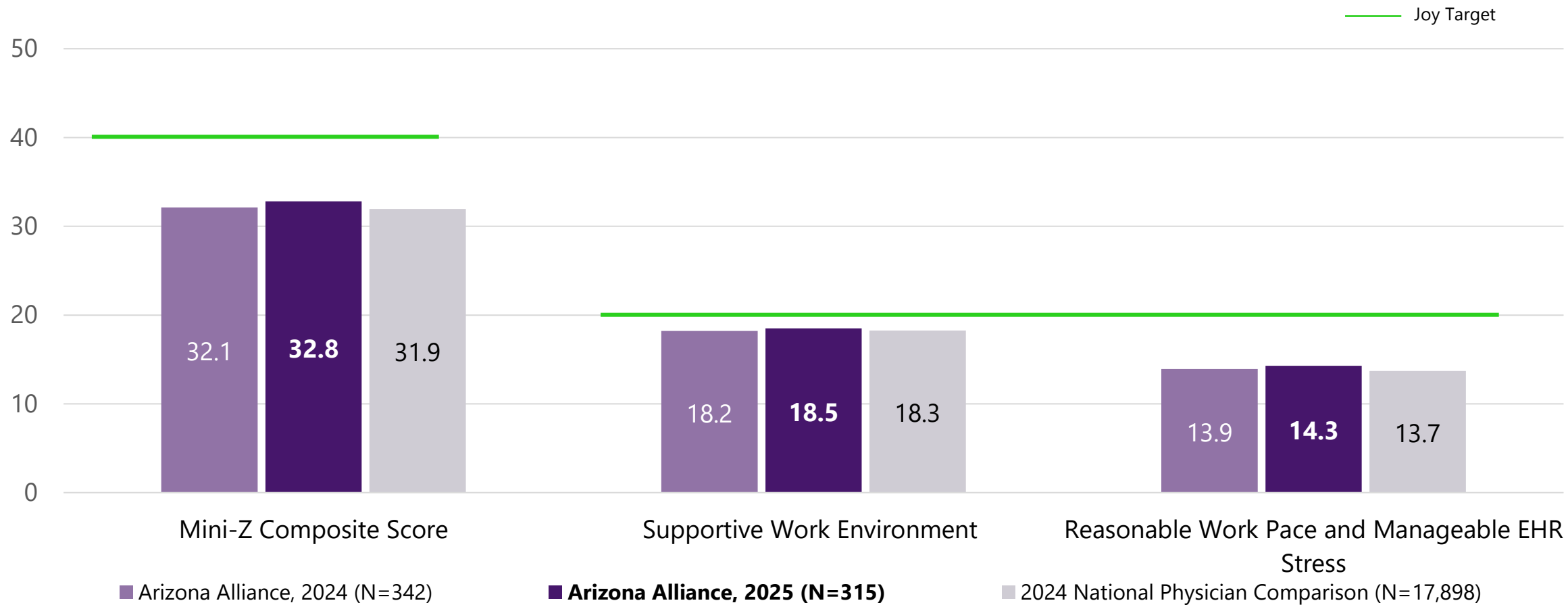
Demographic Snapshot



The demographic snapshot provides a brief overview of the population that completed the assessment. **Not all demographics or demographic variables are listed here.** For a comprehensive review of demographics, please refer to our reporting platform, the Data Lab.

Composite & Subscale Scores

A higher score indicates a more positive response, reflecting a more joyful workplace.



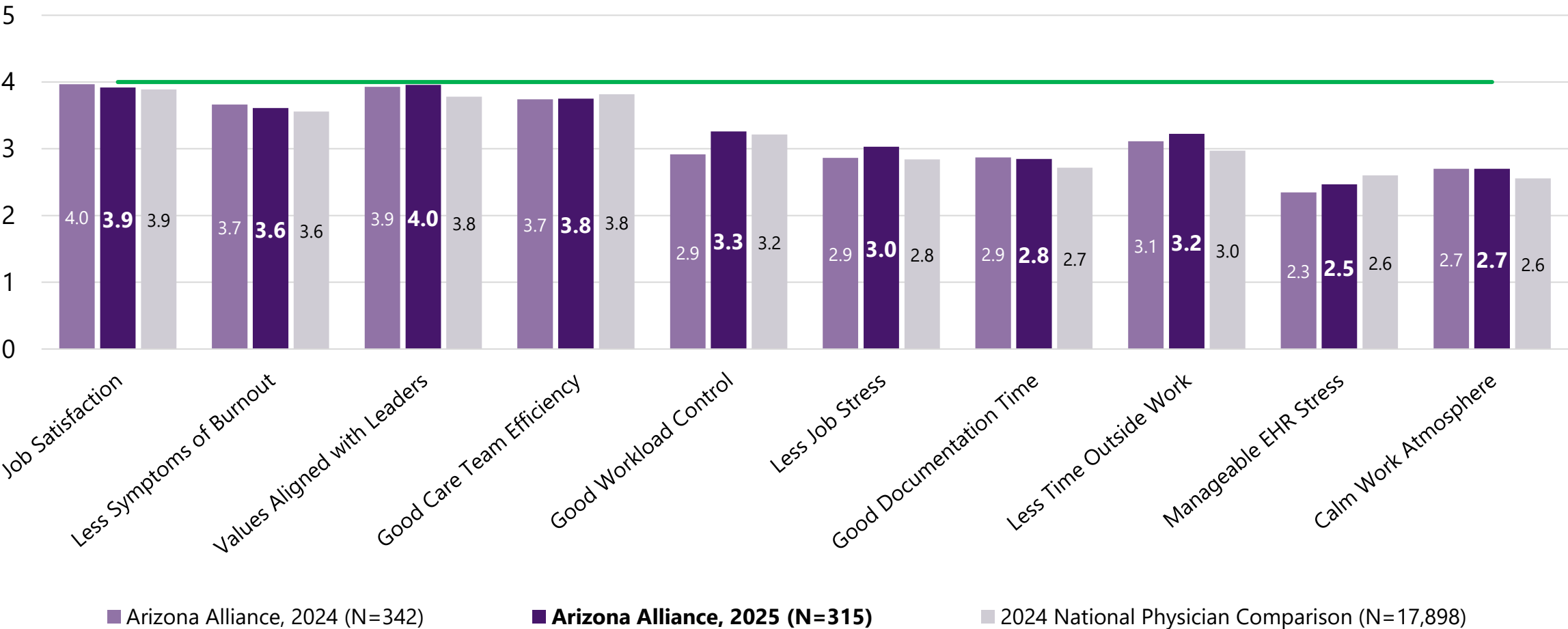
Scores by Question

A higher score indicates a more positive response, reflecting a more joyful workplace.



Joy Target

Physician Results



Key Performance Indicators

Physician Results

Job Satisfaction

Job Stress

Burnout

Feeling Valued

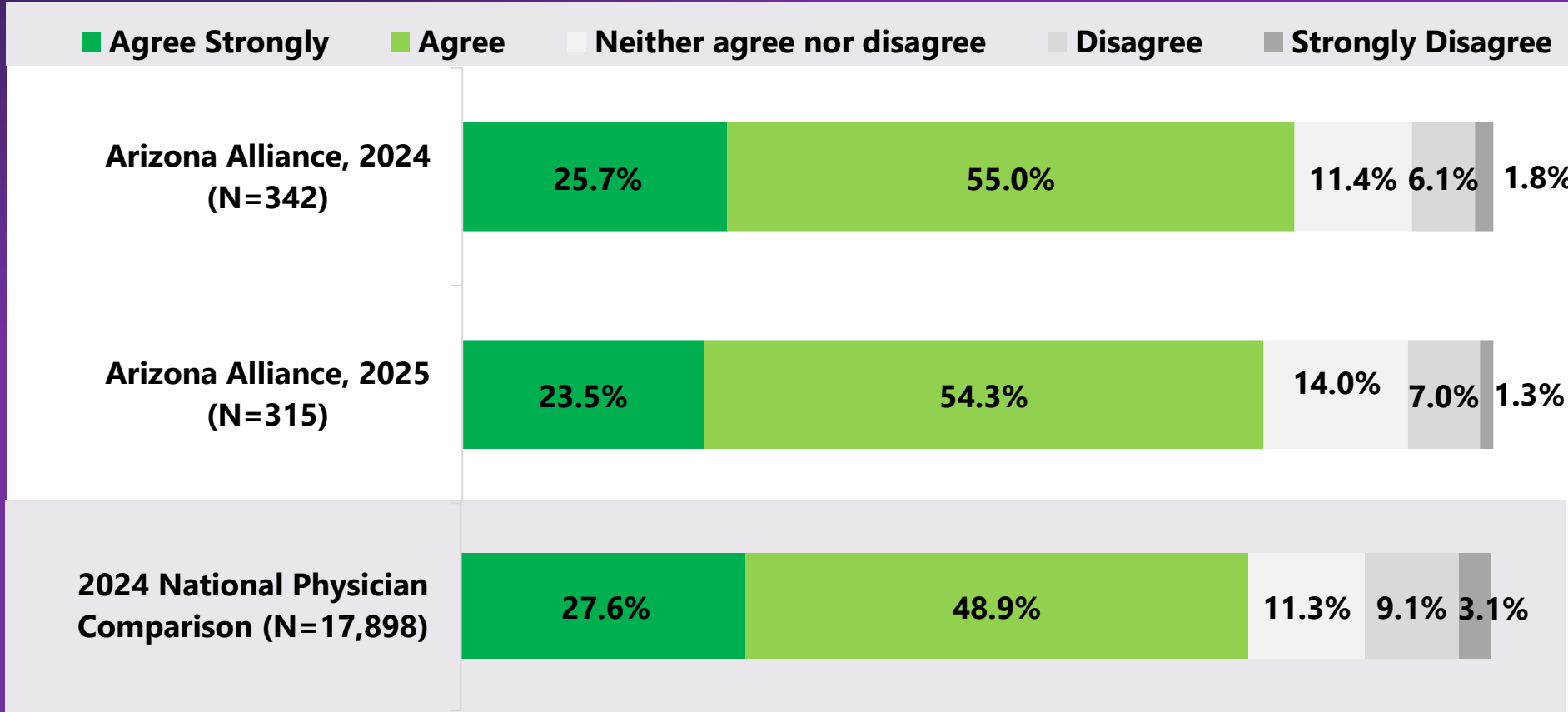
Intention to Leave

Resources Needed to Stay in Practice



Job Satisfaction

Overall, I am satisfied with my current job.

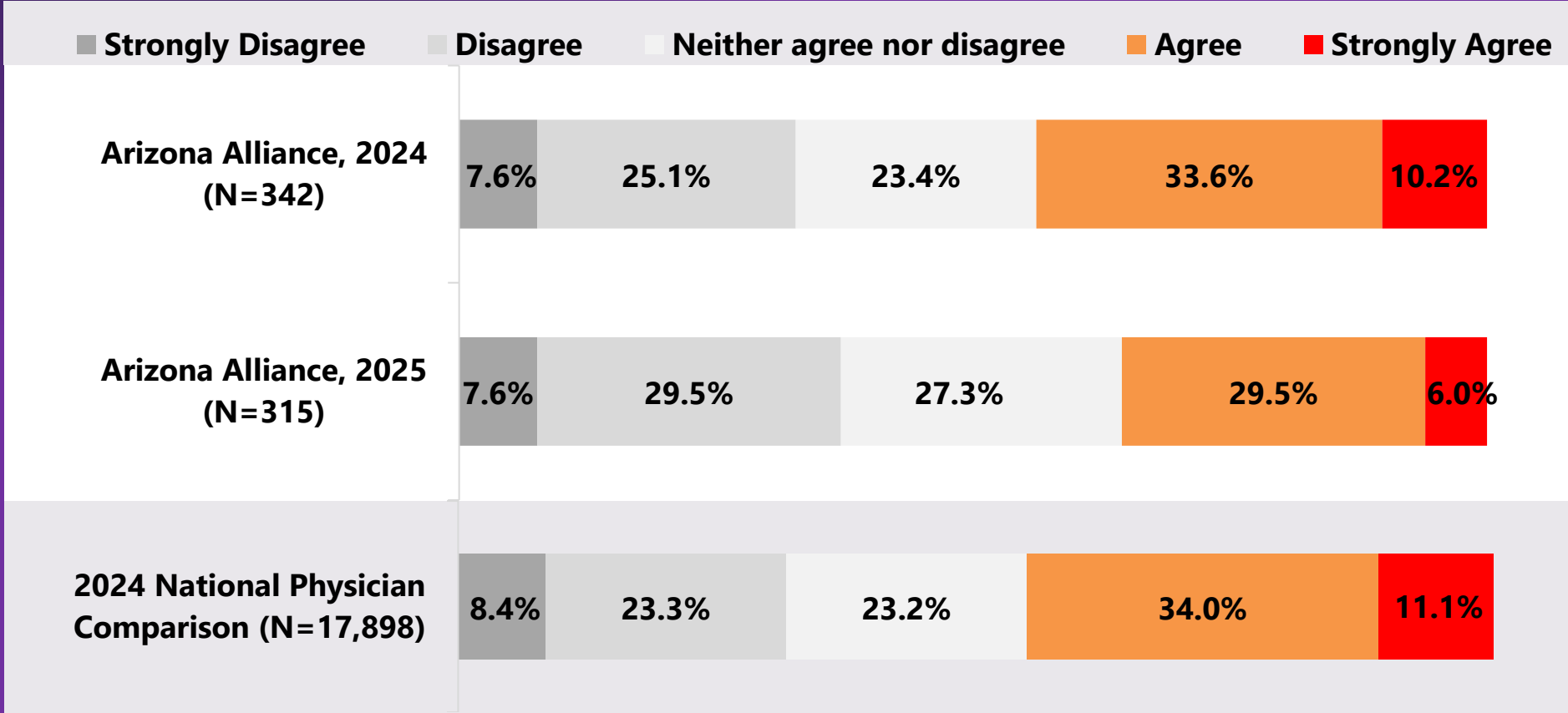


77.8%
of the **2025** respondents are **satisfied** with their job
↓ **2.9%**
compared to the **2024** responses

Physician Results

Job Stress

I feel a great deal of stress because of my job.



35.5%
of the 2025
respondents are
stressed
↓ 8.3%
compared to the 2024
responses

Physician Results

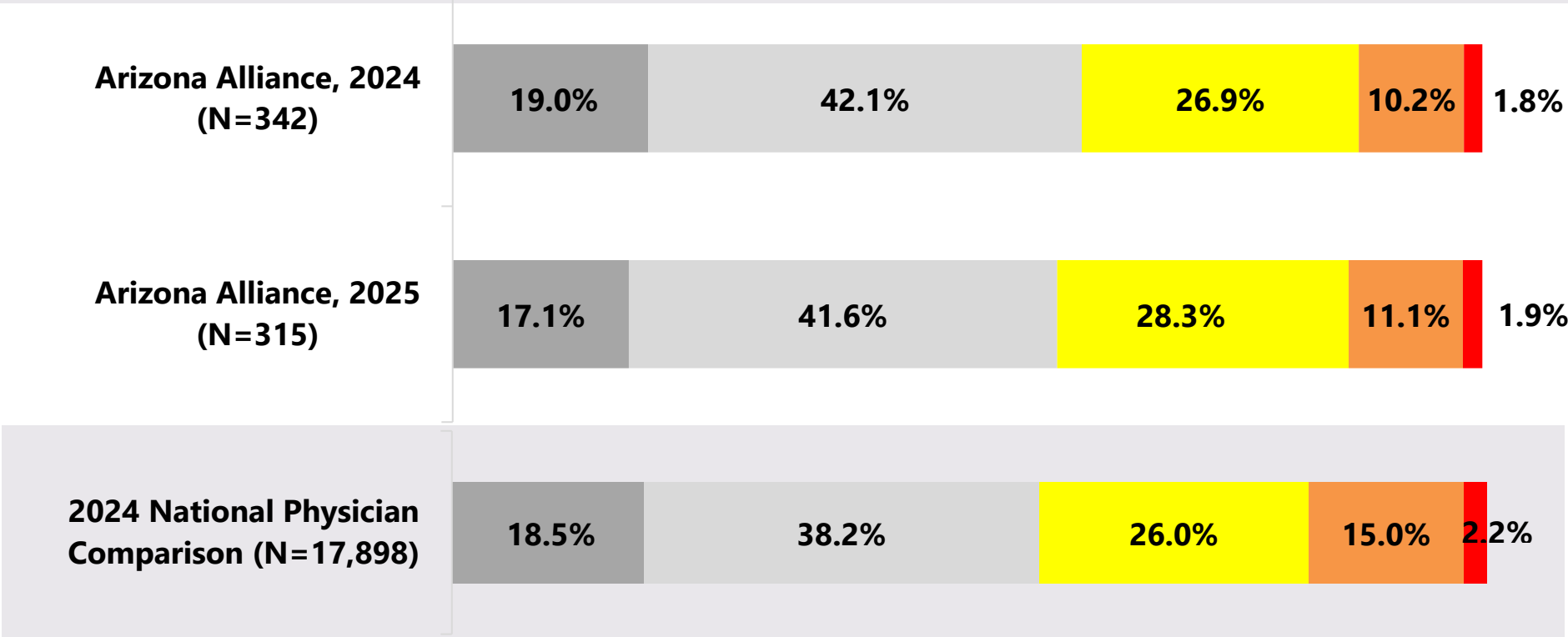
Burnout

Using your own definition of “burnout,” please choose one of the answers below:



- I feel completely burned out

The symptoms I’m experiencing won’t go away
- I am beginning to burn out
- I am stressed, but I don’t feel burned out.

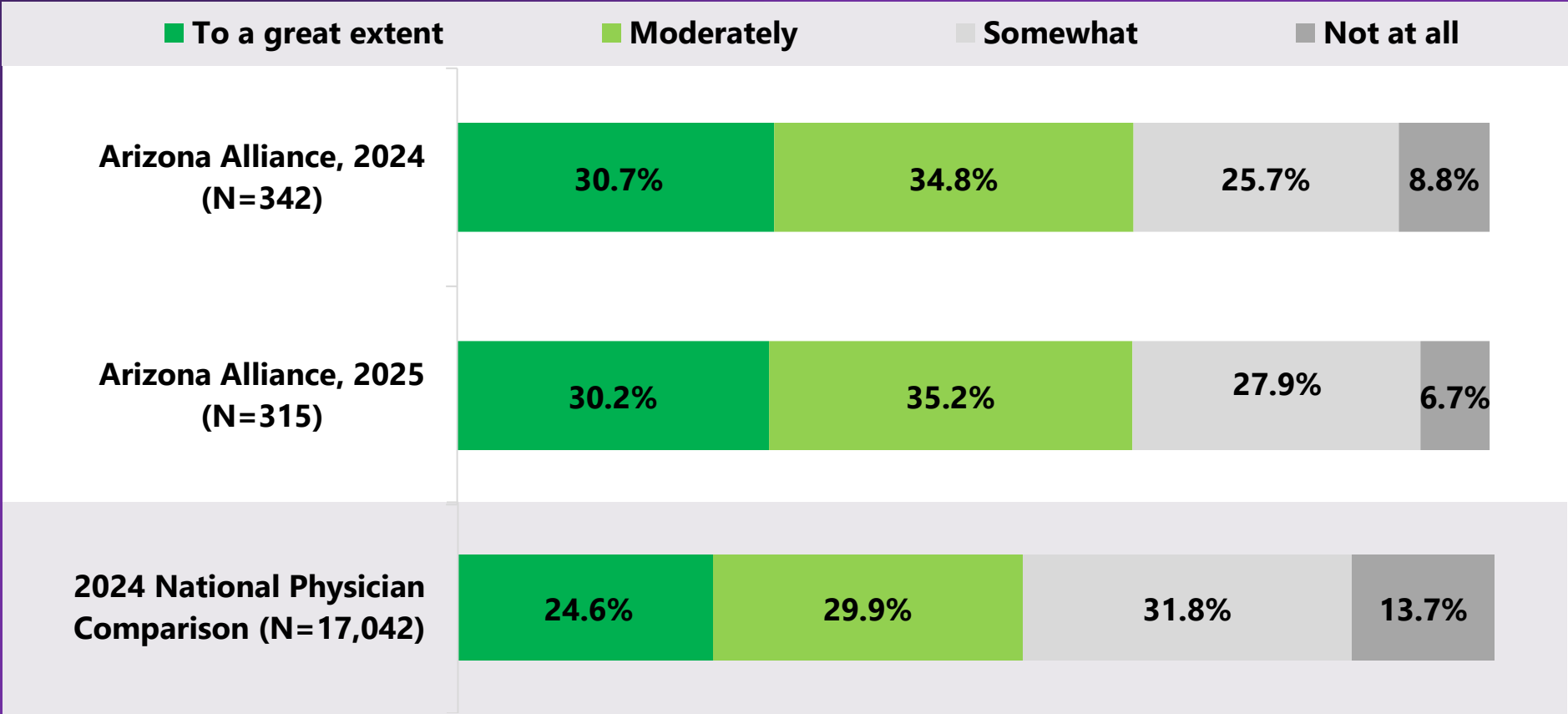
I enjoy my work. I have no symptoms of burnout.

41.3%
of the 2025
respondents are
experiencing
symptoms of
burnout
↑ 2.4%
compared to the 2024
responses

Physician Results

Feeling Valued

I feel valued by my organization.

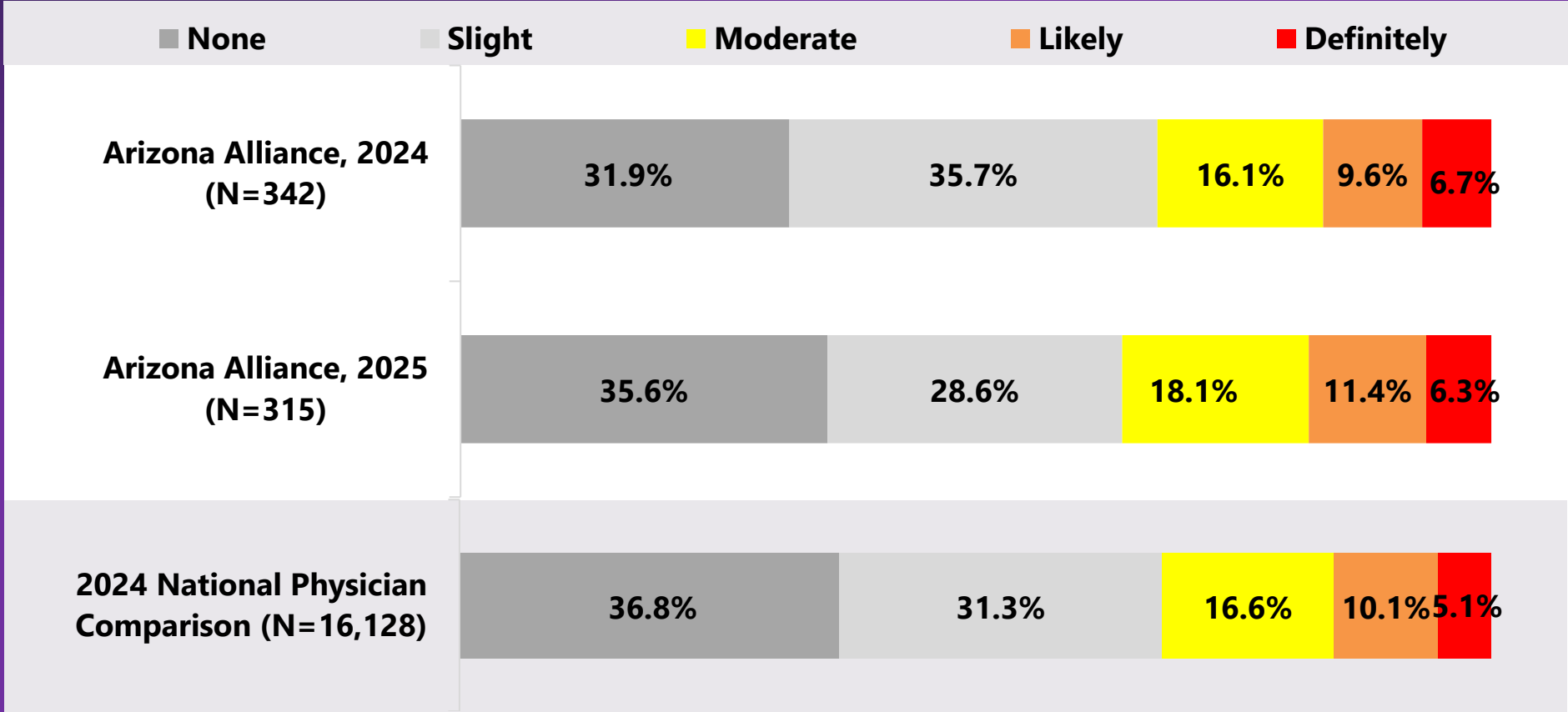


65.4%
of the 2025
respondents
feel valued
↓ 0.1%
compared to the 2024
responses

Physician Results

Intention to Leave

What is the likelihood that you will leave your current organization within 2 years?



35.8%
of the 2025
respondents intend
to leave
↑ 3.4%
compared to the 2024
responses

Physician Results

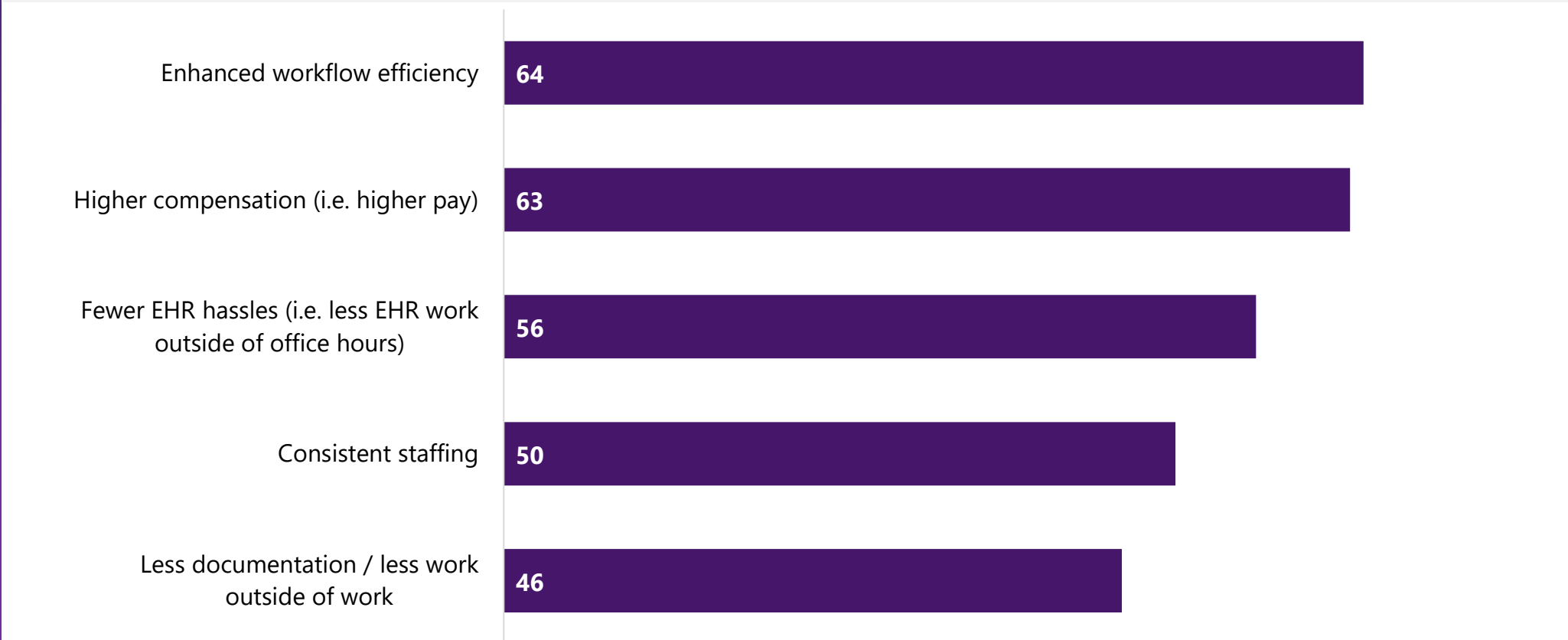
Resources Needed to Stay at Current Organization

What would make you reconsider and stay in your current organization?

(Check all that apply).



Top 5 responses of those that indicated an Intent to Leave



113

of the 2025 respondents indicate an Intent to Leave

73

of those respondents indicate an Intent to Leave but not for Retirement

16

of those respondents indicate an Intent to Retire Earlier than Anticipated

Physician Results

Organizational Culture

Physician Results

Leadership

Belonging & Inclusion

Negative Experiences at Work

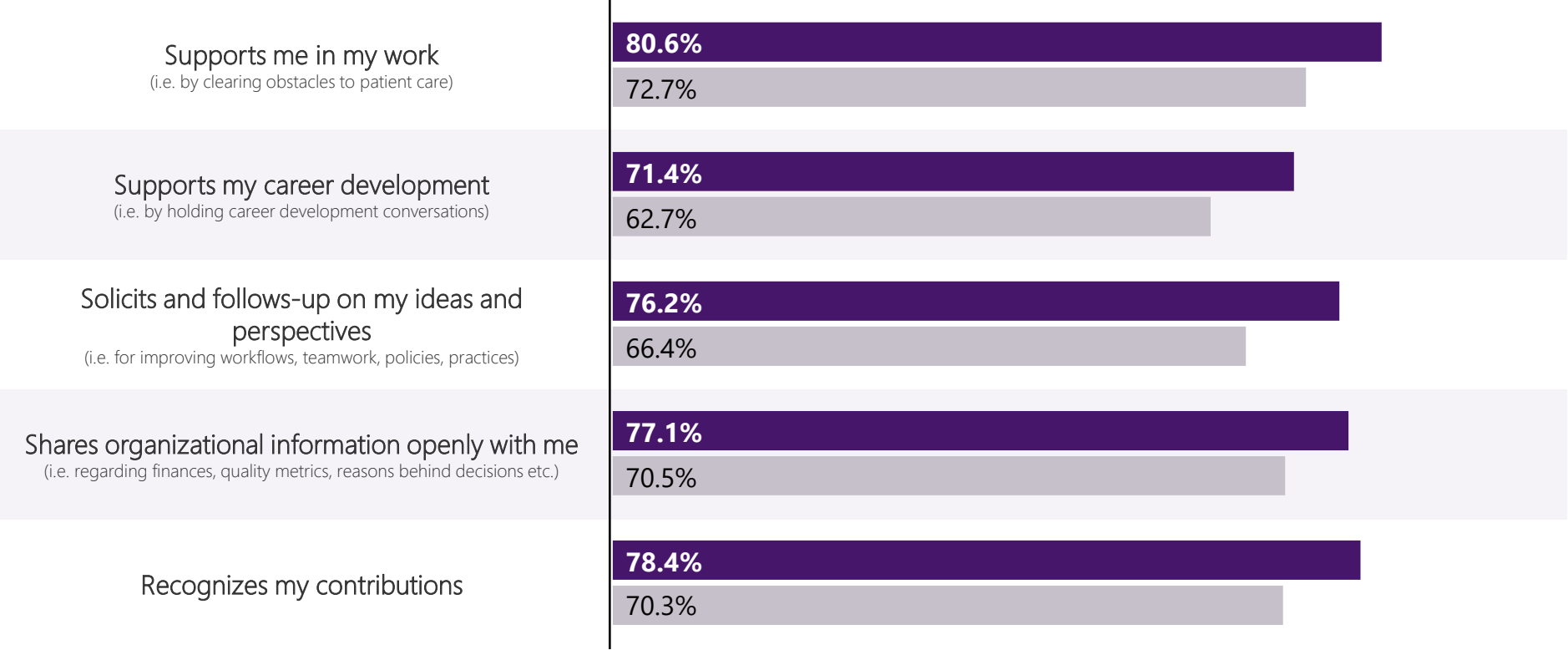


Leadership

Please indicate to what degree do you agree or disagree with the following statements:
My immediate specialty leader (i.e. Division Chief or Department Chair)...



Strongly agree or Agree
(Positive Responses)



■ Arizona Alliance, 2025
(N=315)

■ 2024 National Physician
Comparison (N=16,145)

Note | Response options not included above: Neither agree nor disagree, Disagree, and Strongly Disagree

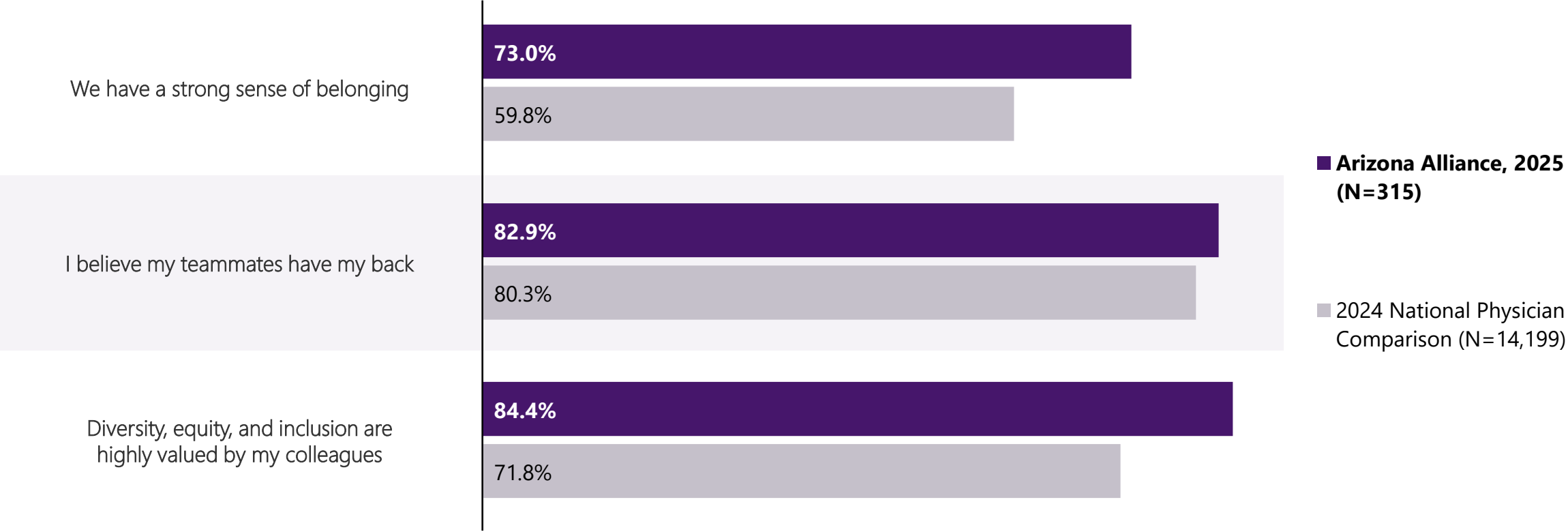
Physician Results

Belonging & Inclusion

In our organization...



Strongly agree or Agree
(Positive Responses)



Note | Response options not included above: Neither agree nor disagree, Disagree, and Strongly Disagree

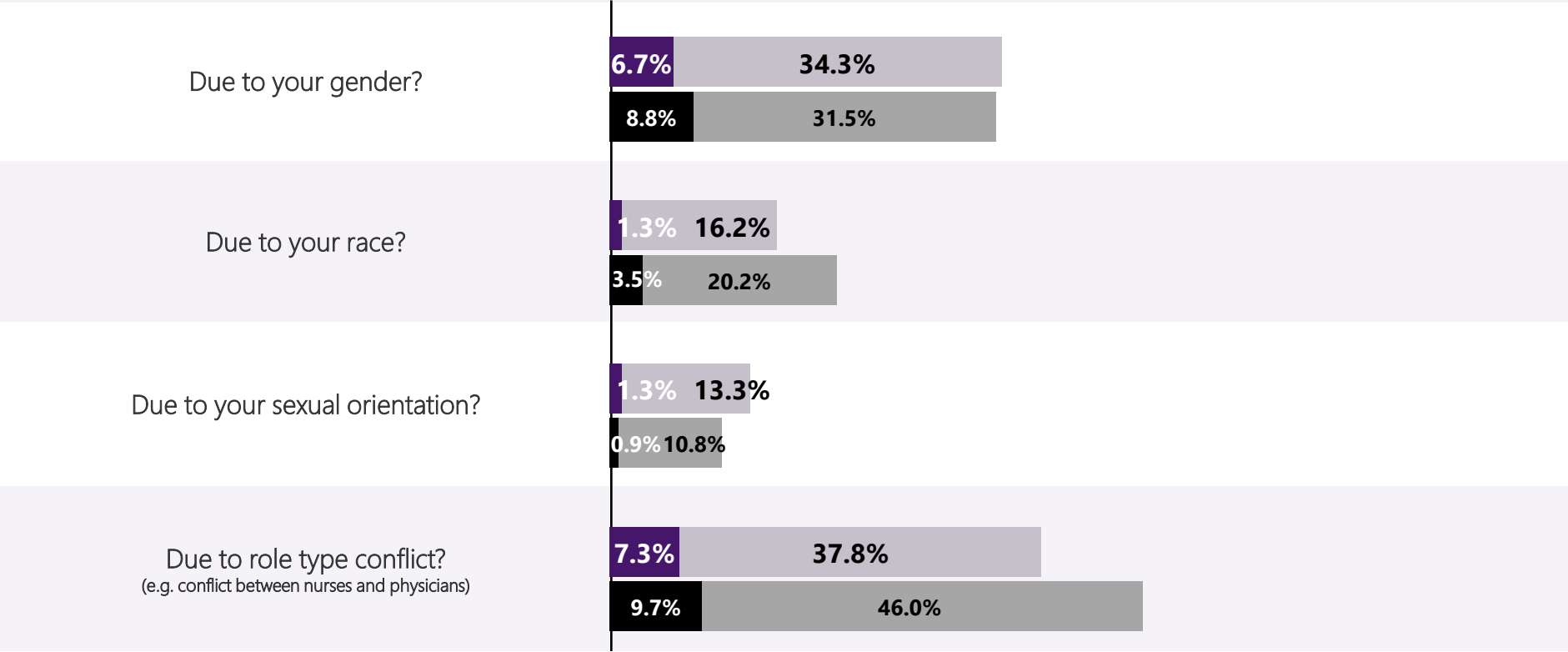
Physician Results

Negative Experiences at Work

How often do you encounter negative experiences at work? Examples: being denied work opportunities, being isolated or treated as if you were not competent, experiencing repeated, small slights at work, or other forms of discrimination or a colleagues' refusal to pitch in because of an "it's not my job" mentality.



Negative Responses



Arizona Alliance, 2025
(N=315)

Fairly often or Frequently
Rarely or Infrequently

2024 National Physician
Comparison
(N=7,636)

Fairly often or Frequently
Rarely or Infrequently

Note | Response options not included above: Never

Practice Efficiency

Physician Results

EHR Time Outside of Work

Time Spend

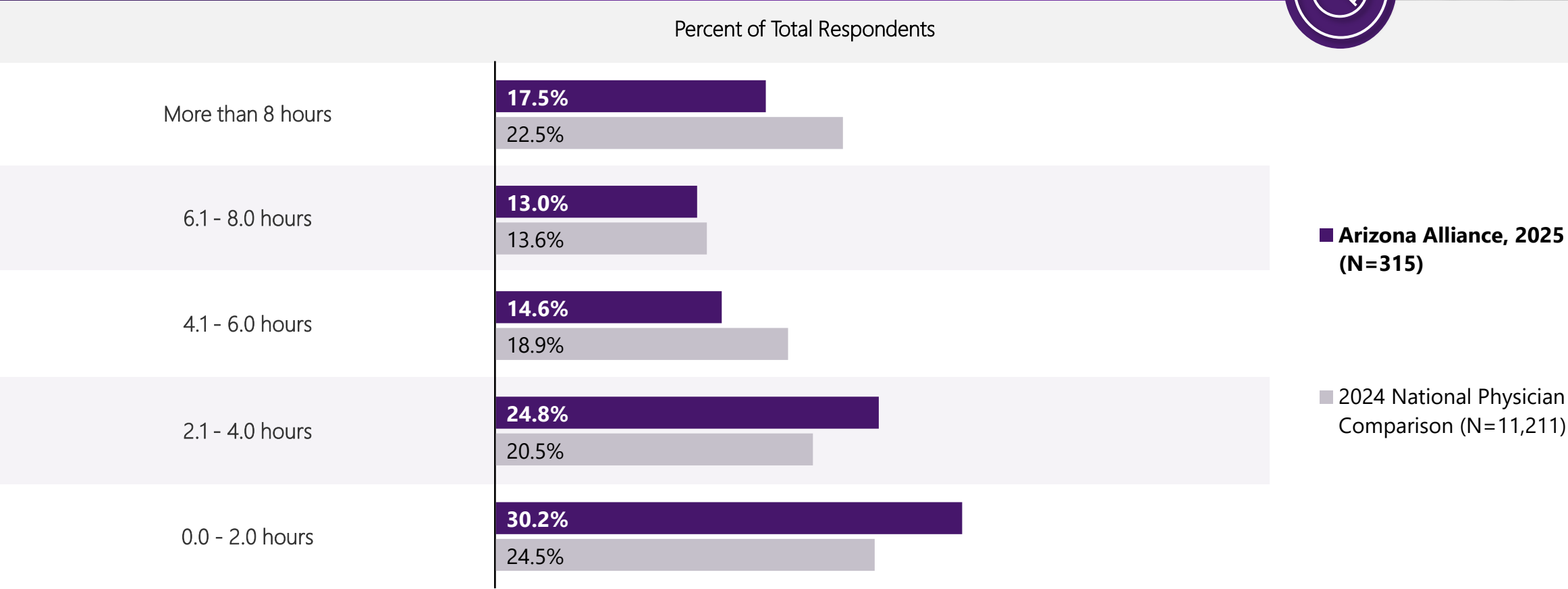
Team Function

Barriers to Teamwork



EHR Time Outside of Work

How much time in a week do you spend on the electronic medical/health records (EMR/EHR) outside of your scheduled patient contact hours?



Physician Results

Time Spend

Approximately how many hours do you spend PER WEEK doing each of these activities?

Demographic Breakdown: *Clinically* Full or Part Time respondents



Average Hours Per Week				
	Full Time		Part Time	
	2025 Arizona Alliance (N=216)	2024 National Physician Comparison (N= 6,615)	2025 Arizona Alliance (N=99)	2024 National Physician Comparison (N= 1,851)
Direct Patient Care	26.9 Hours	29.6 Hours	19.7 Hours	20.3 Hours
Indirect Patient Care	9.8 Hours	13.7 Hours	8.0 Hours	10.2 Hours
Administrative Tasks	7.2 Hours	7.2 Hours	6.9 Hours	6.8 Hours
Teaching	6.4 Hours	5.1 Hours	4.8 Hours	3.7 Hours
Research	0.7 Hours	1.8 Hours	0.6 Hours	1.5 Hours
Other	3.2 Hours	2.4 Hours	3.9 Hours	4.0 Hours
TOTAL	54.2 Hours	59.7 Hours	44.0 Hours	46.4 Hours

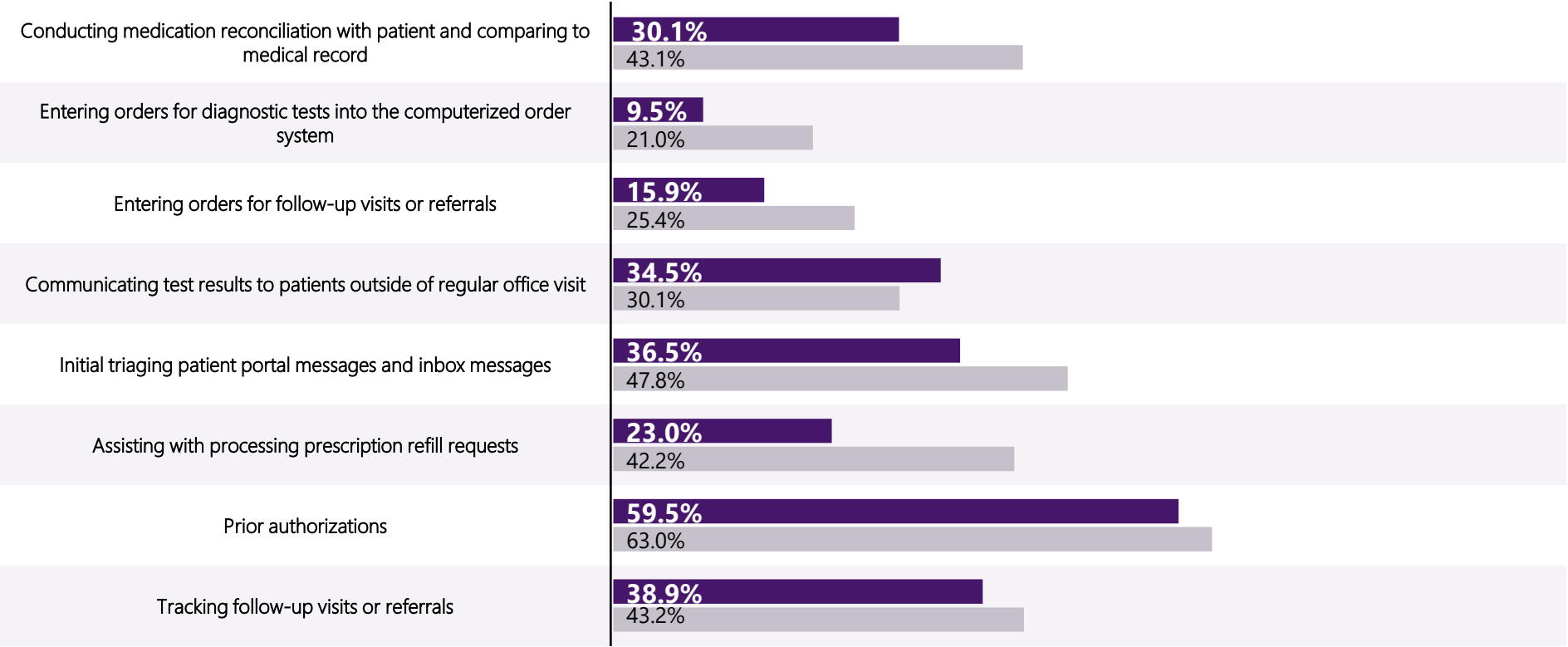
Physician Results

Team Function

What proportion of the time are the following tasks typically done by someone other than you in your ambulatory practice?



More than 50% but less than 75% of the time or More than 75% of the time
(Positive Responses)



■ Arizona Alliance, 2025
(N=315)

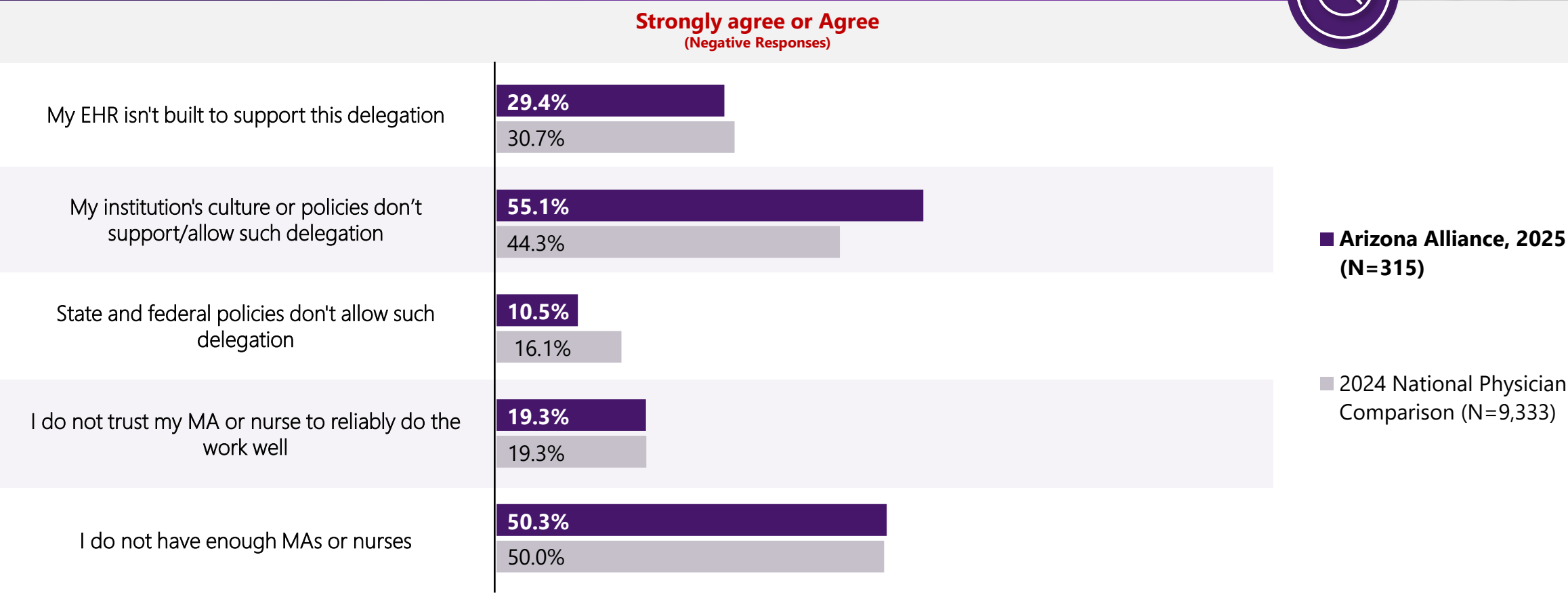
■ 2024 National Physician
Comparison (N=5,749)

Note | Response options not included above: Never, Less than 25% of the time, and 25%-50% of the time

Physician Results

Barriers to Teamwork

What prevents you from delegating more order entry, medication review, visit note documentation, forms completion, or processing prescription renewals to support staff?



Note | Response options not included above: Neither agree nor disagree, Disagree, and Strongly Disagree

Physician Results

Retention & Vacation

Physician Results

Vacation Days

Vacation Barriers

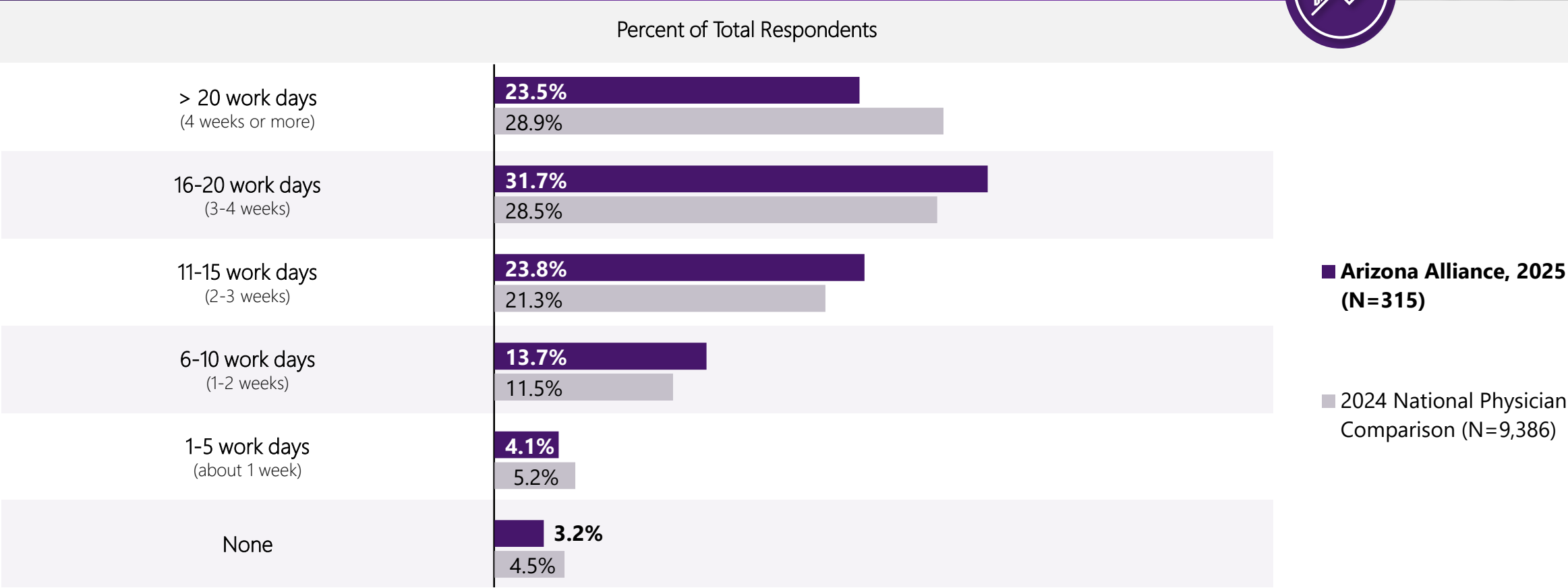
Intention to Reduce Hours

Resources Needed to Maintain Current FTE



Vacation Time

How vacation time is defined and allocated varies greatly across practice setting. Using the definition that applies to your practice, please answer: How many days of vacation did you take in the last 12 months?



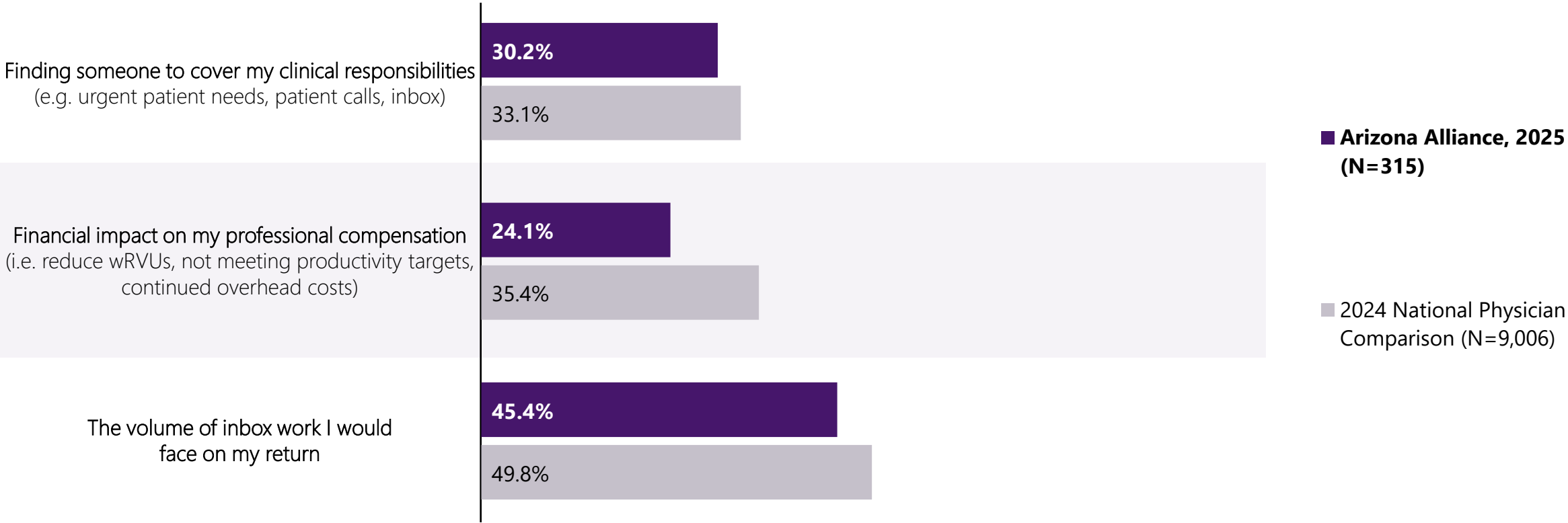
Physician Results

Barriers to Vacation

Rate how much of a barrier each of the following is to taking vacation for you.



Very much, Quite a bit, & Somewhat
(Negative Responses)

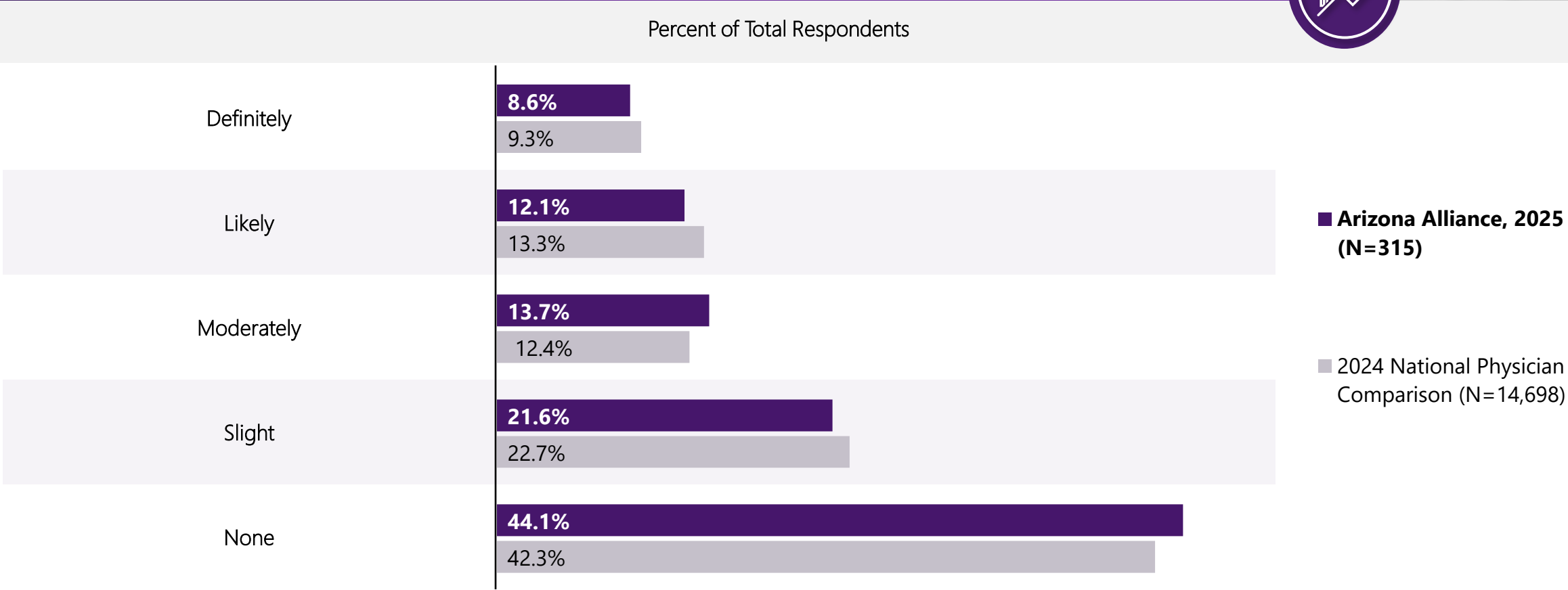


Note | Response options not included above: A little bit and Not at all

Physician Results

Intent to Reduce Clinical FTE

What is the likelihood that you will reduce the number of hours you devote to clinical care in the next 12 months?



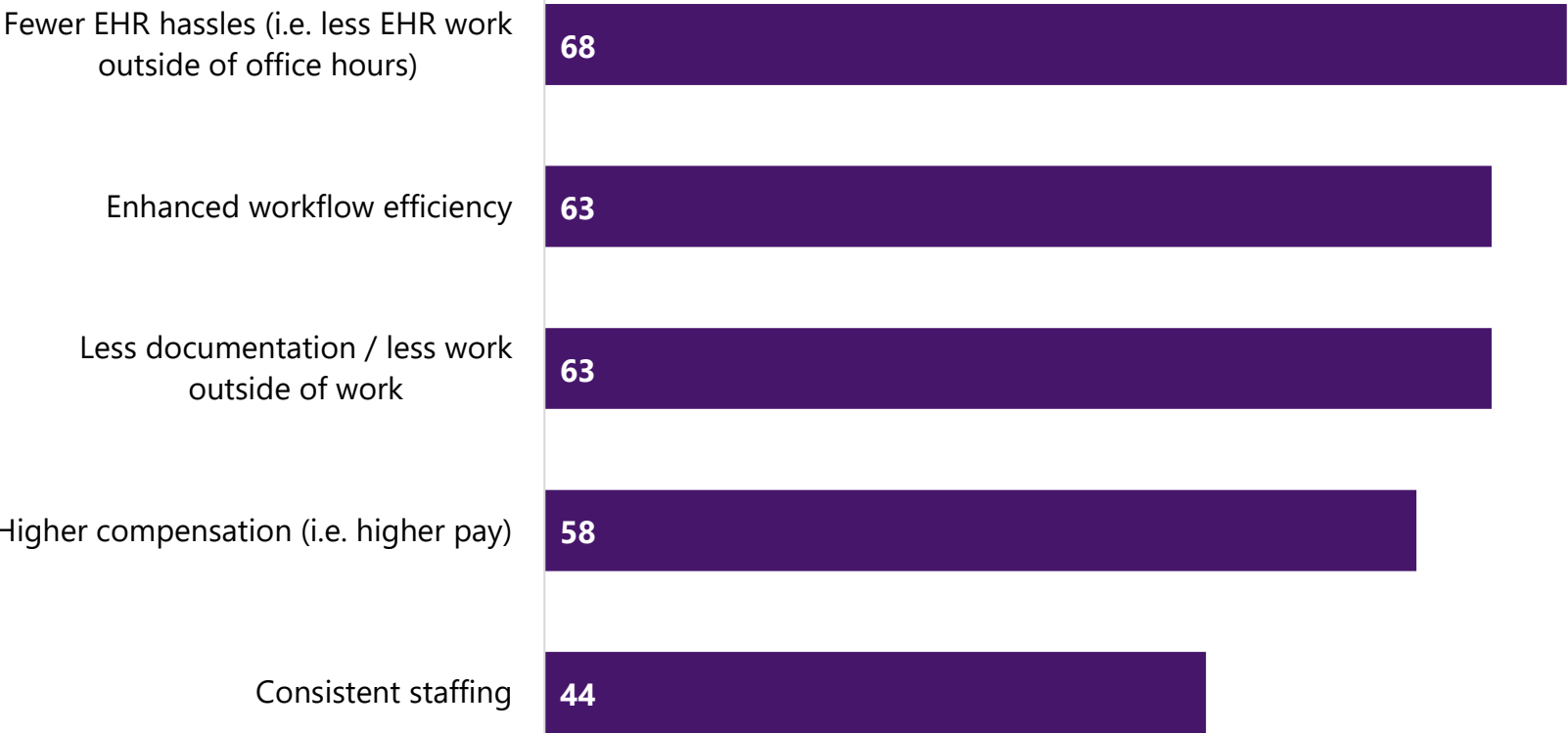
Physician Results

Resources Needed to Maintain Current FTE

What would keep you in your role with at least the current amount of clinical %FTE?
(Click all that apply)



Top 5 responses of those that indicated an Intent to reduce Clinical FTE



108
of the 2025
respondents
indicate an Intent
to Reduce Clinical
FTE

Physician Results

Final Observations

Physician Results

Key Performance Indicators

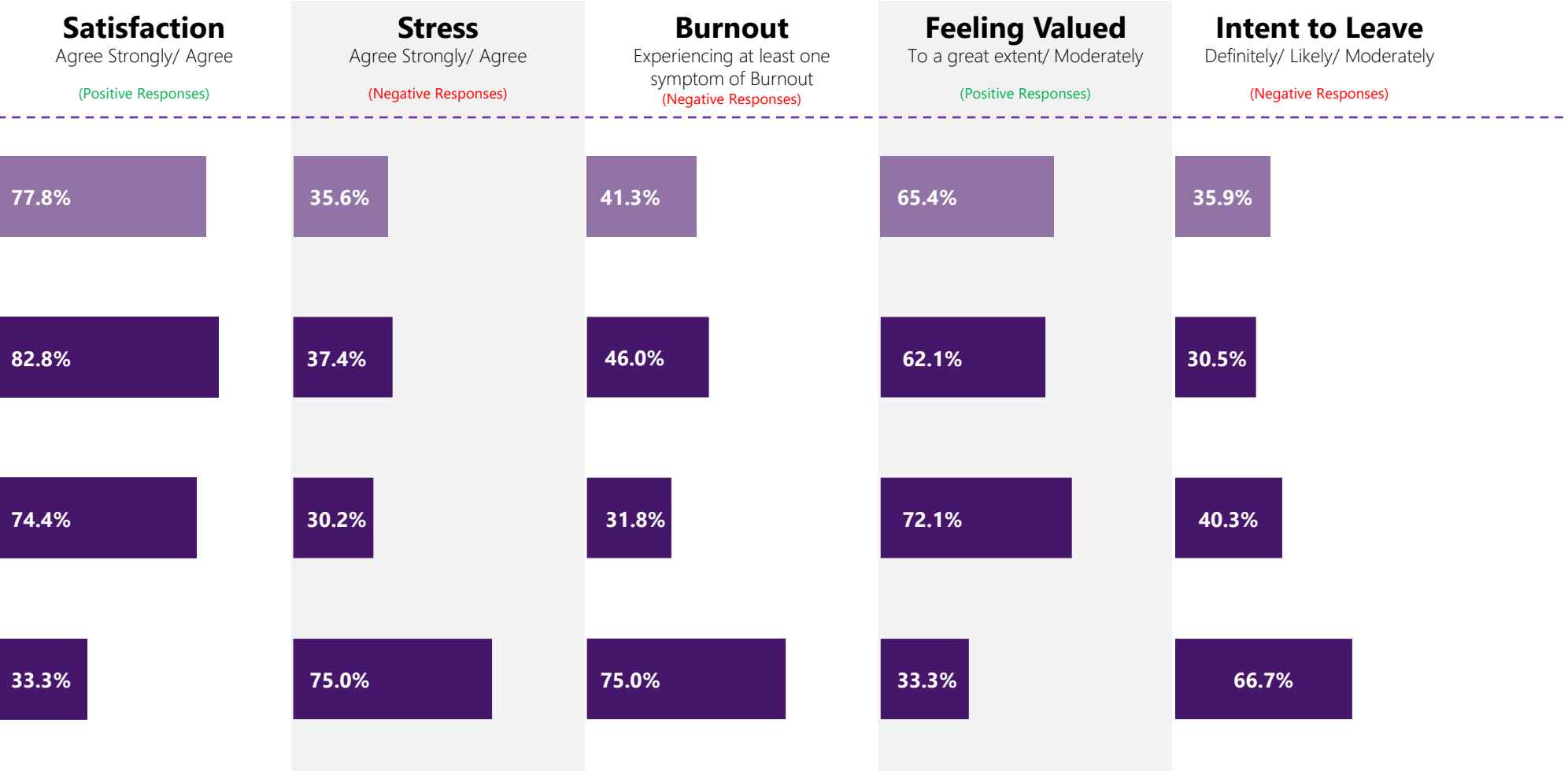
Physician Demographic Breakdowns

Key Themes



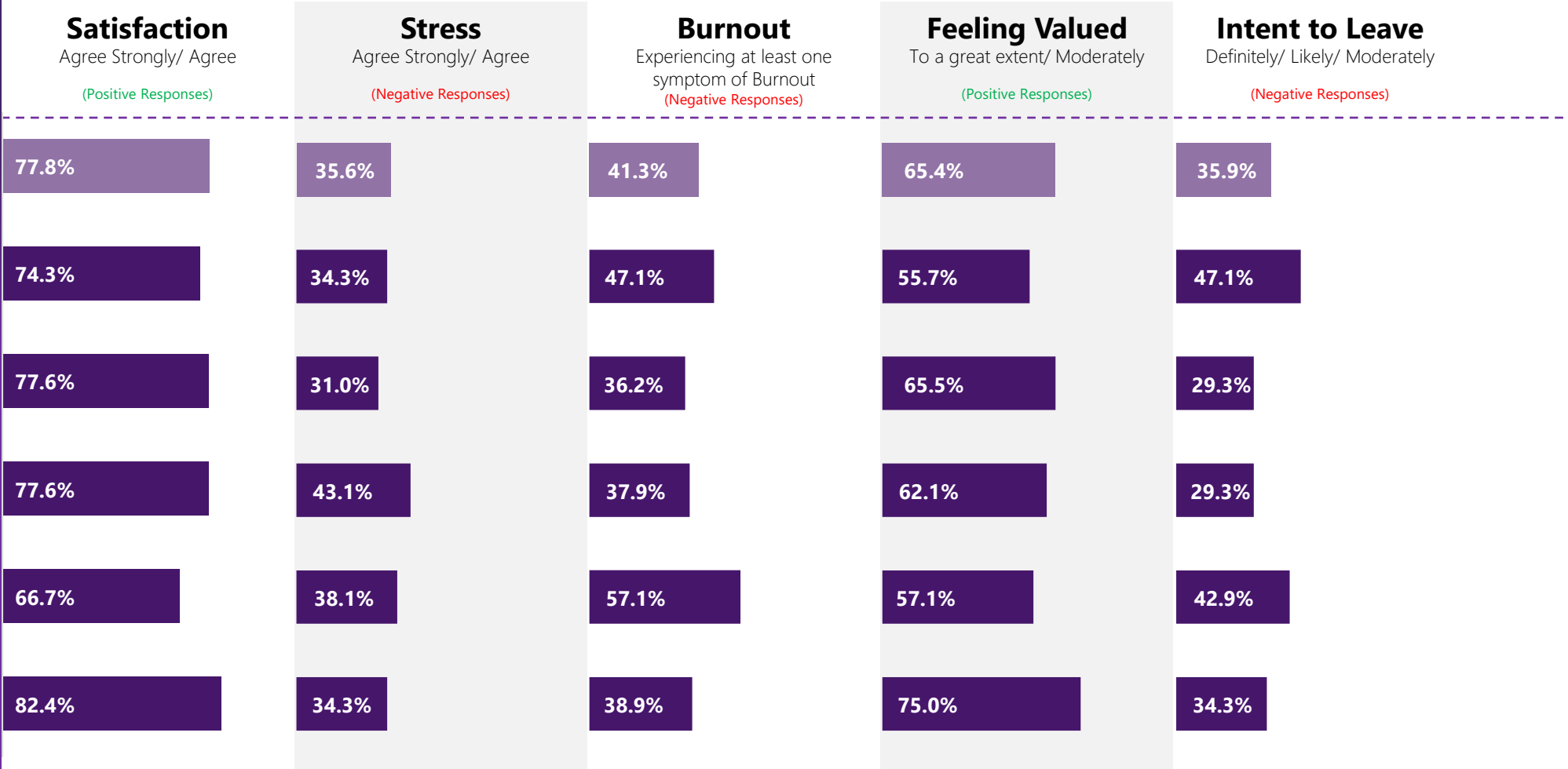
2025 Physician Key Performance Indicators

Gender Comparison



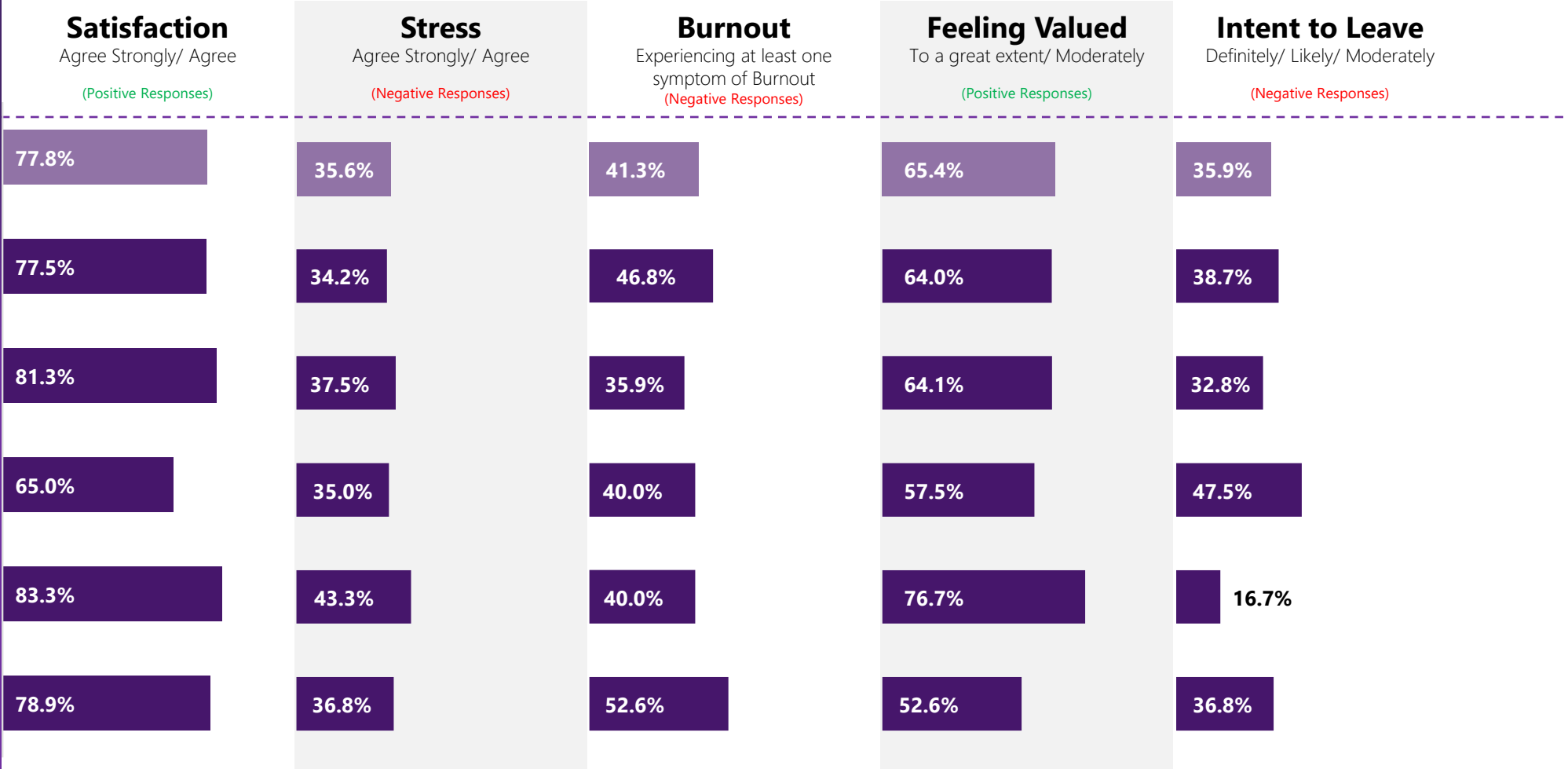
2025 Physician Key Performance Indicators

Years Post Training



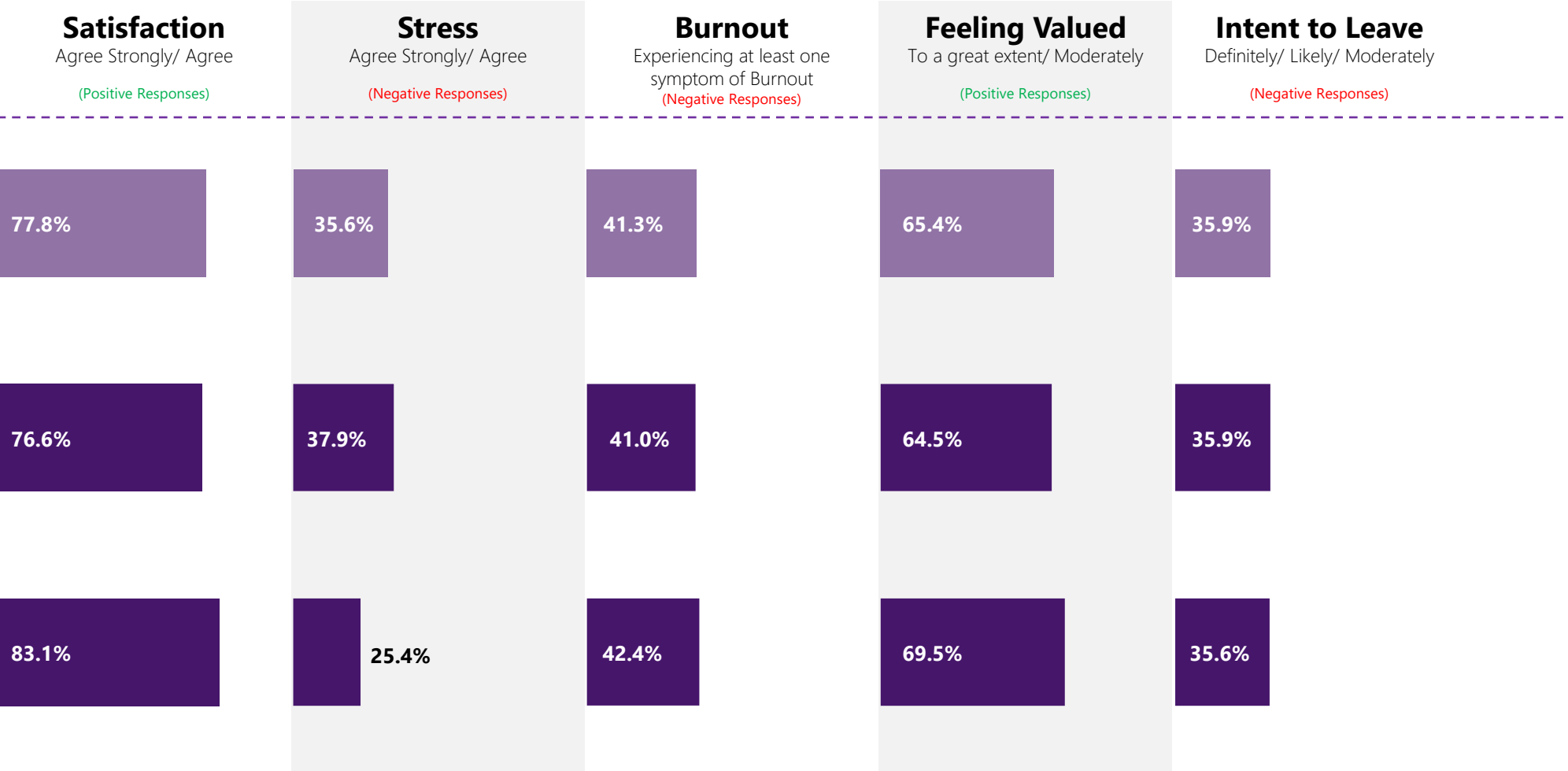
2025 Physician Key Performance Indicators

Medical Specialty Comparison
Includes specialties with the top 5 largest number of respondents



2025 Physician Key Performance Indicators

Dependent Status Comparison



Physician Key Themes

Tell us more about your stressors and what we can do to minimize them.

The above Mini-Z question is an optional free-text response question; the key themes were inferred from a review of the physician responses. Quotes were directly pulled from organizational physician data for this question.



Arizona Alliance, 2025 (N=300)

Themes

Scheduling & Workload

- Overbooked schedules with no time for complex patients
- Lack of control over schedule
- Double-booking and last minute add on appointments

Compensation & Incentives

- Base pay below market value with bonuses tied to unrealistic productivity metrics
- Lack of compensation for administrative time and after-hours work

EHR Burden

- Slow, outdated and inefficient EHR systems
- Excessive documentation and inbox isn't manageable

Staffing and Team Dynamics

- High turnover and inadequate training of Medical Assistants and support staff
- Lack of consistent provider/MA dyads

Physician Recommendations

- Increase **admin time** and **visit duration** (25–30 minutes).
- Hire and retain **more support staff** and **case managers**.
- Improve **EHR systems** and consider **AI documentation tools**.
- Restore **provider autonomy** in scheduling and patient care decisions.
- Foster **collaborative leadership** and **respectful communication**.

Composite Score

Advanced Practice Provider (APP) Results

Demographic Snapshot

Composite & Subscale Scores

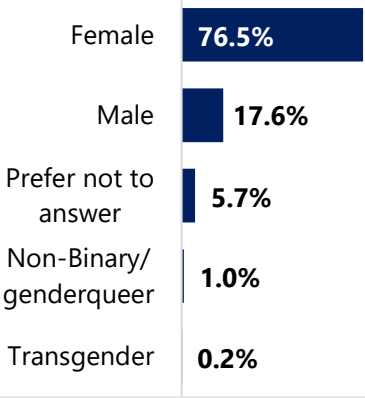
Scores by Question



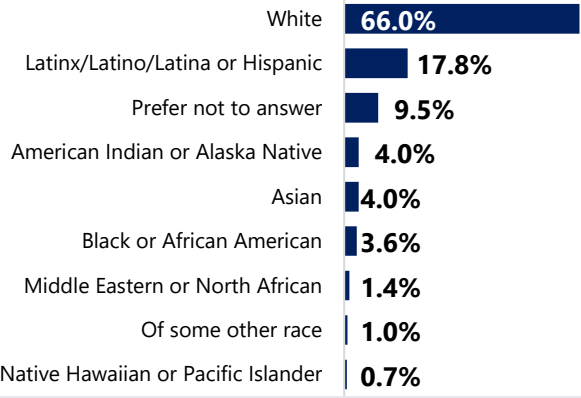
Demographic Snapshot

Arizona Alliance
Advanced Practice Providers (APPs) (N=421)

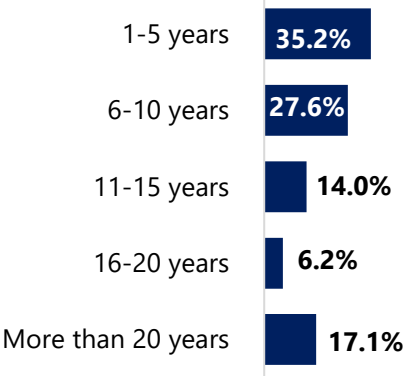
Gender Identity



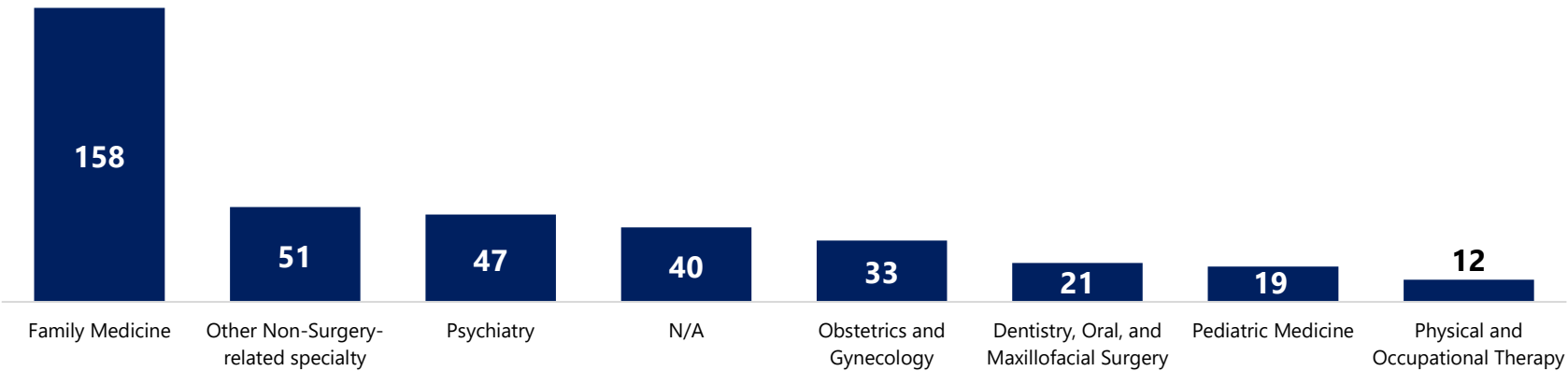
Racial/Ethnic Group



Years Post Training



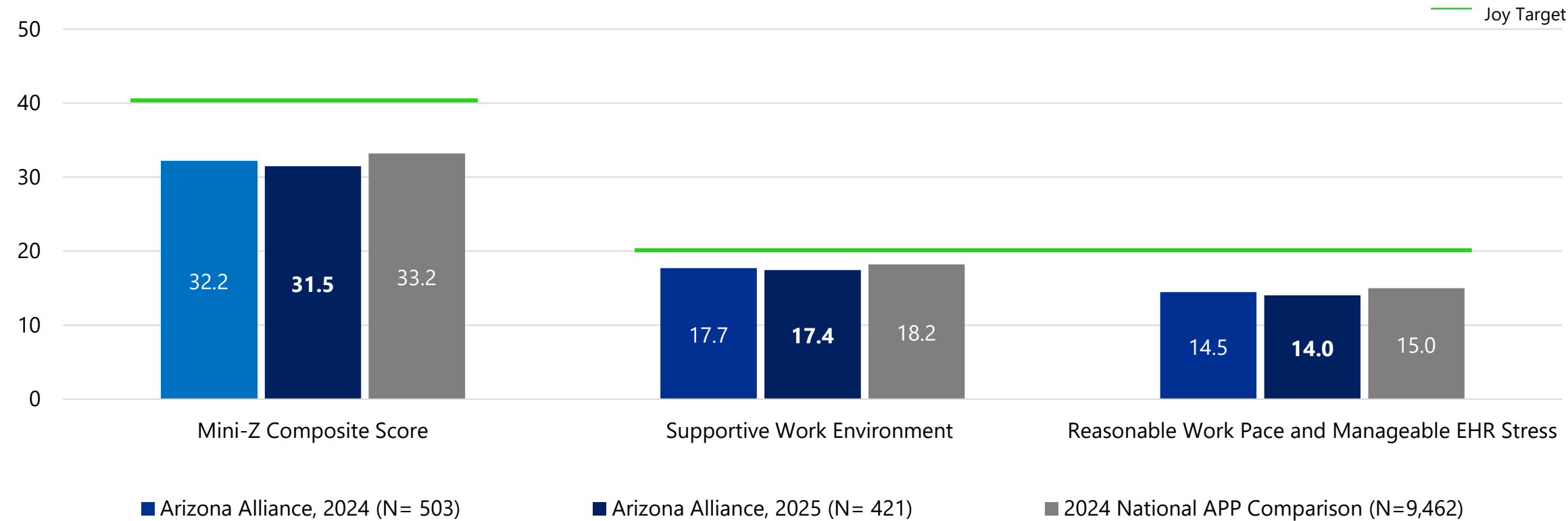
Medical Specialty



The demographic snapshot provides a brief overview of the population that completed the assessment. **Not all demographics or demographic variables are listed here.** For a comprehensive review of demographics, please refer to our reporting platform, the Data Lab.

Composite & Subscale Scores

A higher score indicates a more positive response, reflecting a more joyful workplace.

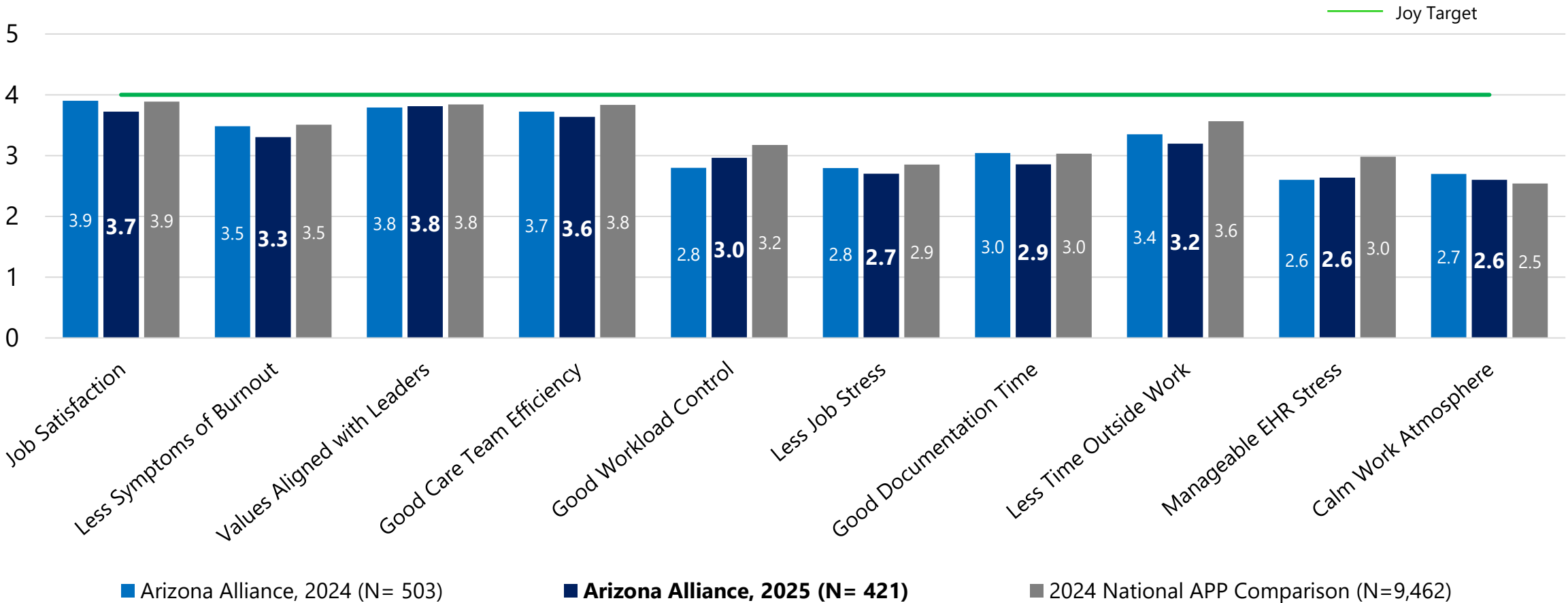


Scores by Question

A higher score indicates a more positive response, reflecting a more joyful workplace.



Advanced Practice Provider Results



Key Performance Indicators (KPI)

Advanced Practice Provider (APP) Results

Job Satisfaction

Job Stress

Burnout

Feeling Valued

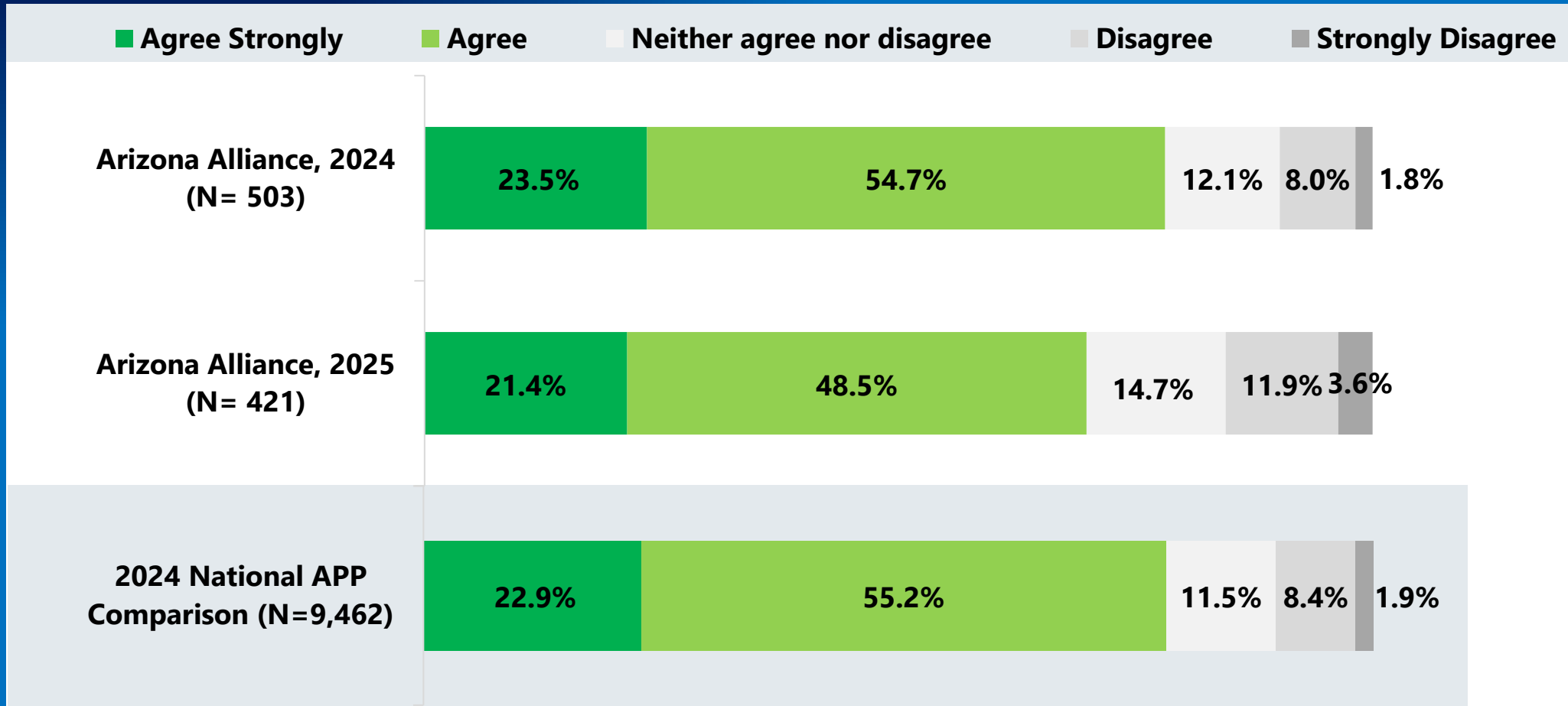
Intention to Leave

Resources Needed to Stay at Current Organization



Job Satisfaction

Overall, I am satisfied with my current job.



69.9%
of the **2025**
respondents are
satisfied with
their job
↓ **8.3%**
compared to the
2024
responses

Advanced Practice Provider Results

Job Stress

I feel a great deal of stress because of my job.



Strongly Disagree Disagree Neither agree nor disagree Agree Strongly Agree

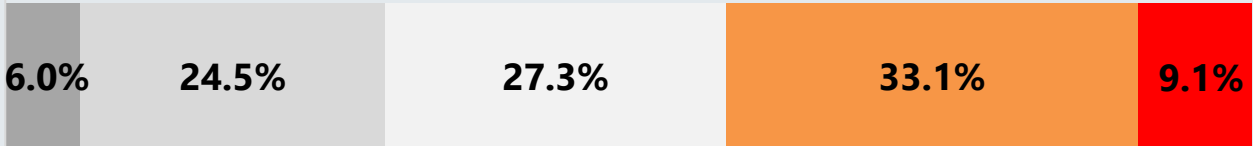
Arizona Alliance, 2024
(N= 503)



Arizona Alliance, 2025
(N= 421)



2024 National APP
Comparison (N=9,462)



48.7%
of 2025
respondents are
stressed
↑ 2.0%
Compared to the
2024
responses

Advanced Practice Provider Results

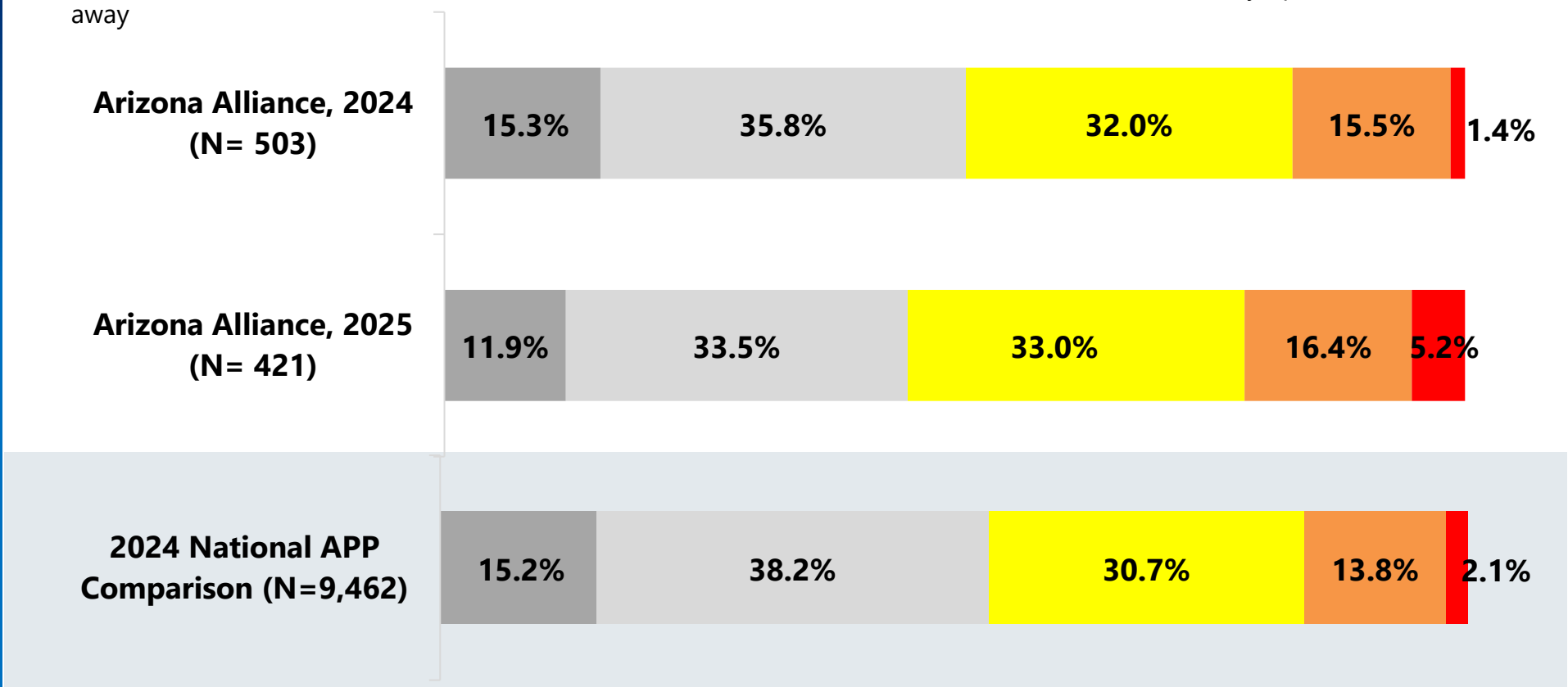
Burnout

Using your own definition of "burnout," please choose one of the answers below:



- I feel completely burned out

The symptoms I'm experiencing won't go away
- I am beginning to burn out
- I am stressed, but I don't feel burned out.

I enjoy my work. I have no symptoms of burnout.

54.6%
of the 2025
respondents are
experiencing
symptoms of
burnout
↑ 5.7%
compared to the
2024
responses

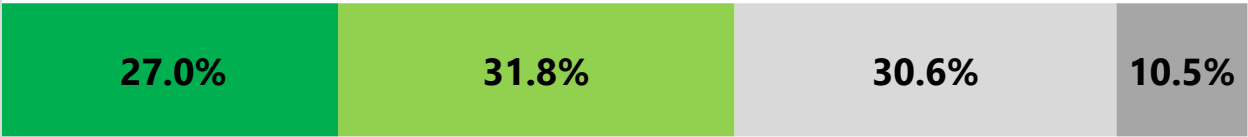
Feeling Valued

I feel valued by my organization.



■ To a great extent ■ Moderately ■ Somewhat ■ Not at all

Arizona Alliance, 2024
(N= 503)



Arizona Alliance, 2025
(N= 421)



2024 National APP
Comparison (N=9,329)

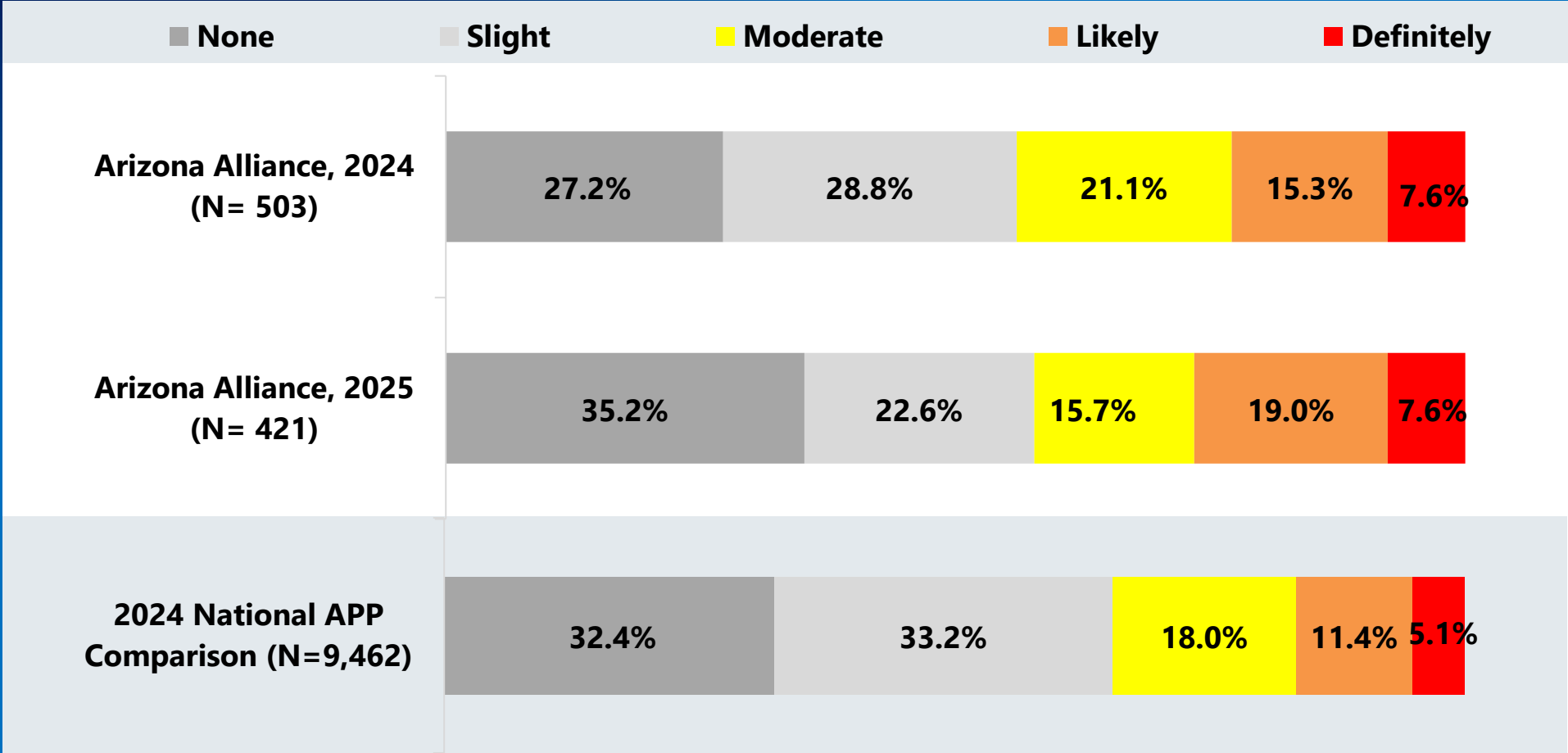


53.4%
of the 2025
respondents
feel valued
↓ 5.4%
compared to the
2024
responses

Advanced Practice Provider Results

Intention to Leave

What is the likelihood that you will leave your current organization within 2 years?



42.3%
of the 2024
respondents
intend to leave
↓ 1.7%
compared to the
2024
responses

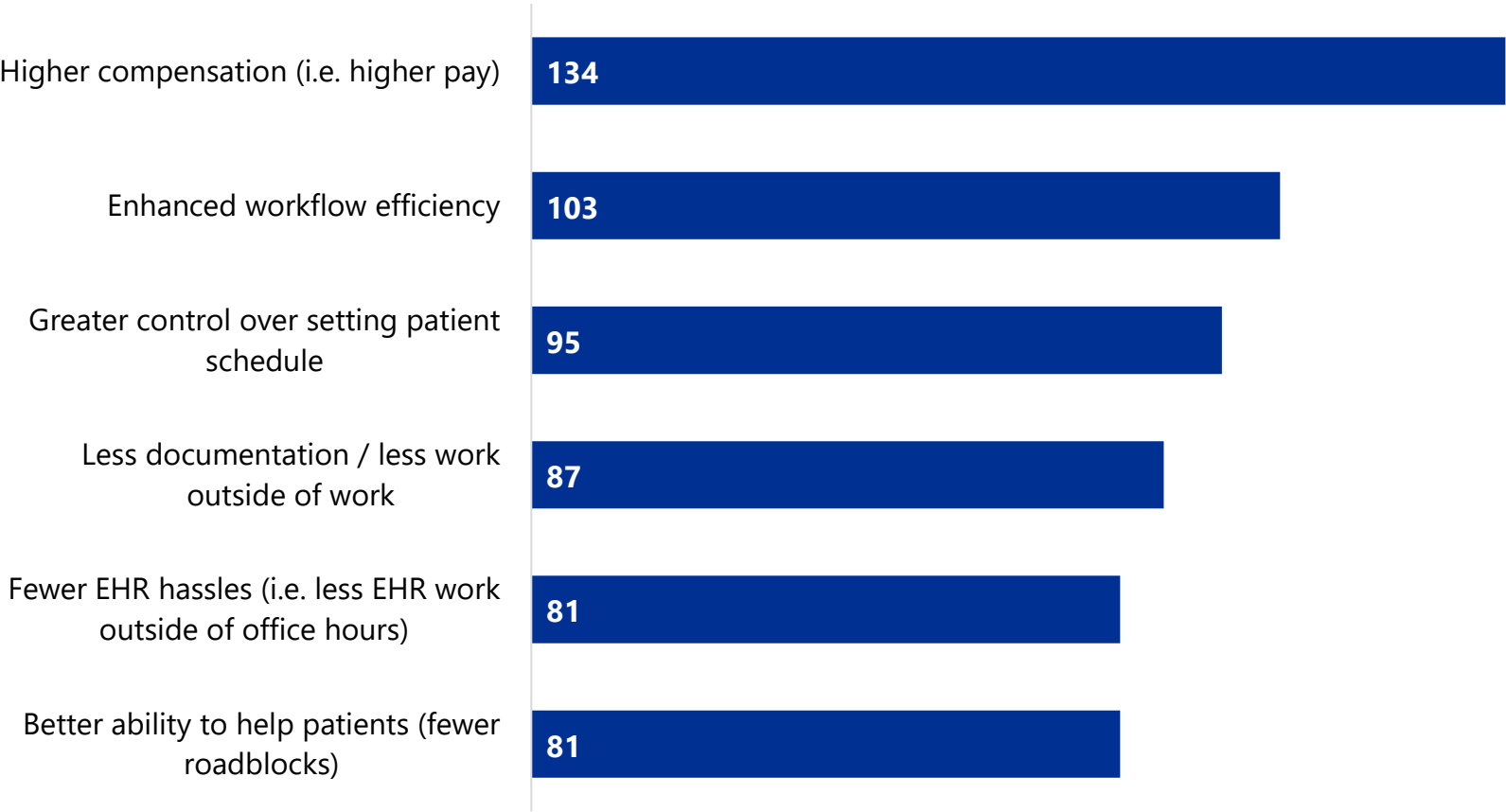
Advanced Practice Provider Results

Resources Needed to Stay at Current Organization

What would make you reconsider and stay in your current organization? (Check all that apply)



Top 6 responses of those that indicated an Intent to Leave



178

of the 2025 respondents
indicate an Intent to
Leave

147

of the those respondents
indicate an Intent to Leave but
not for Retirement

13

of the those respondents
indicate an Intent to Retire
Earlier than Anticipated

Organizational Culture

Advanced Practice Provider (APP) Results

Leadership

Belonging & Inclusion

Negative Experiences at Work

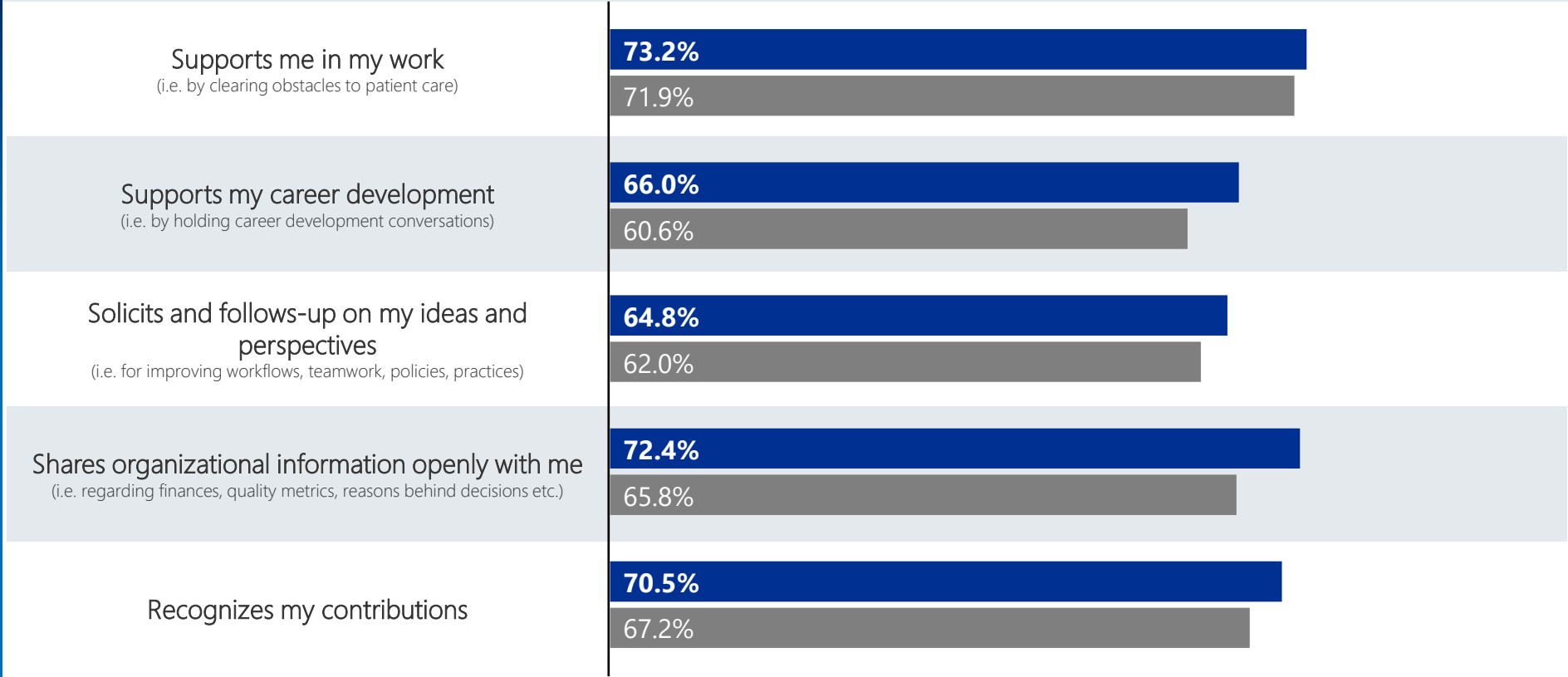


Leadership

Please indicate to what degree do you agree or disagree with the following statements:
My immediate specialty leader (i.e. Division Chief or Department Chair)...



Strongly agree or Agree
(Positive Responses)



■ Arizona Alliance, 2025
(N= 421)

■ 2024 National APP
Comparison (N=8,804)

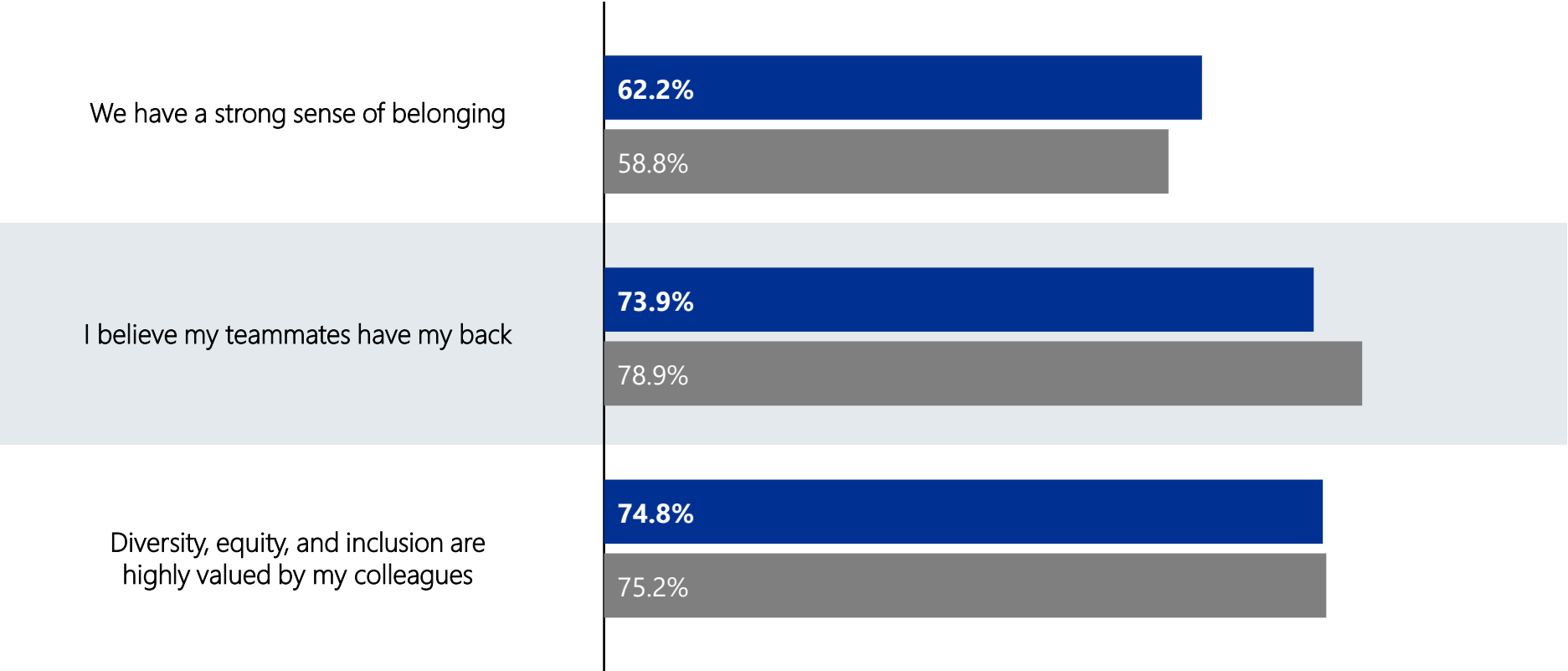
Note | Response options not included above: Neither agree nor disagree, Disagree, and Strongly Disagree

Belonging & Inclusion

In our organization...



Strongly agree or Agree
(Positive Responses)



■ Arizona Alliance, 2025 (N= 421)

■ 2024 National APP Comparison (N=7,691)

Note | Response options not included above: Neither agree nor disagree, Disagree, and Strongly Disagree

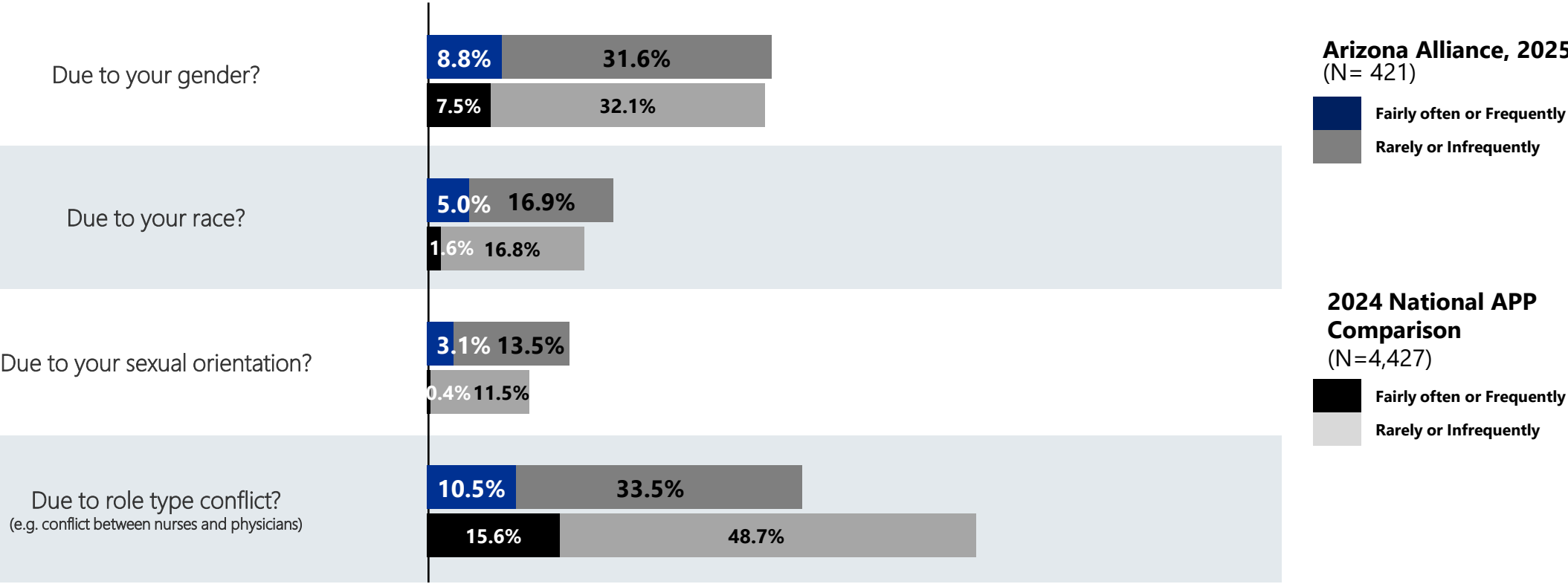
Negative Experiences at Work

How often do you encounter negative experiences at work?

*Examples: being denied work opportunities, being isolated or treated as if you were not competent, experiencing repeated, small slights at work, or other forms of discrimination or a colleagues' refusal to pitch in because of an "it's not my job" mentality.



Negative Responses



Note | Response options not included above: Never

Practice Efficiency

Advanced Practice Provider (APP) Results

EHR Time Outside of Work

Time Spend

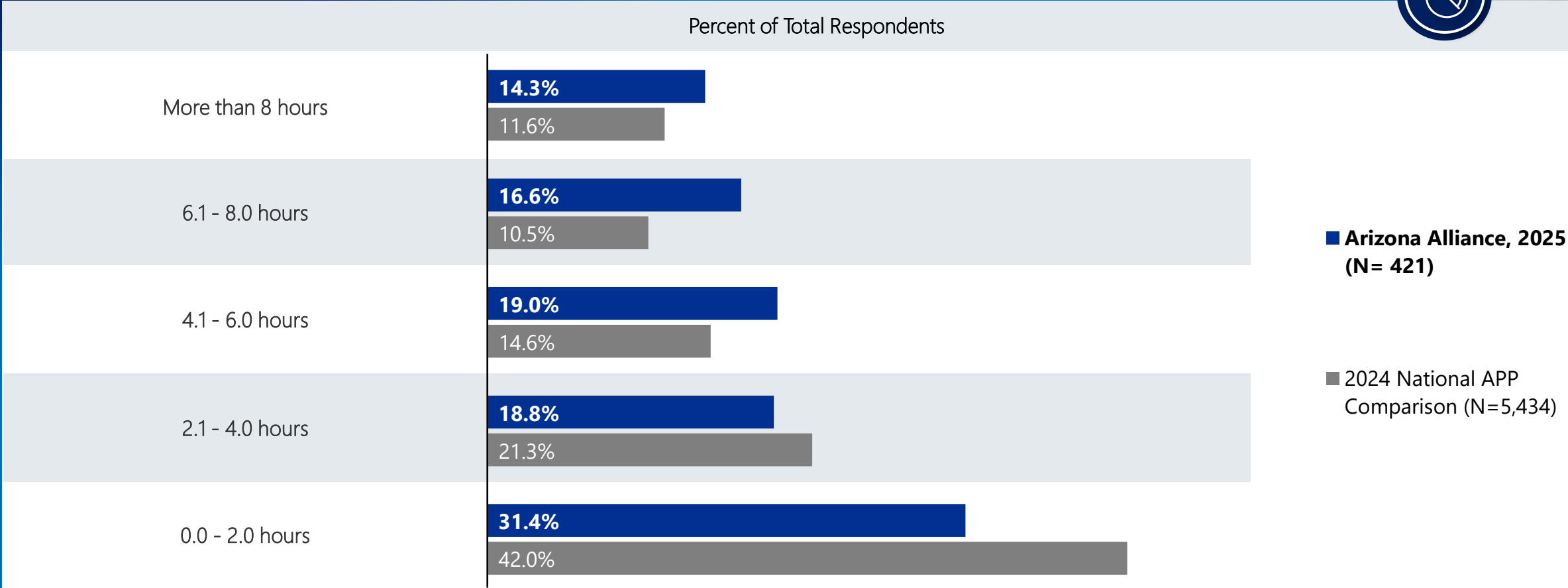
Team Function

Barriers to Teamwork



EHR Time Outside of Work

How much time in a week do you spend on the electronic medical/health records (EMR/EHR) outside of your scheduled patient contact hours?



Advanced Practice Provider Results

Time Spend

Approximately how many hours do you spend PER WEEK doing each of these activities?

Demographic Breakdown: *Clinically* Full or Part Time respondents



Advanced Practice Provider Results

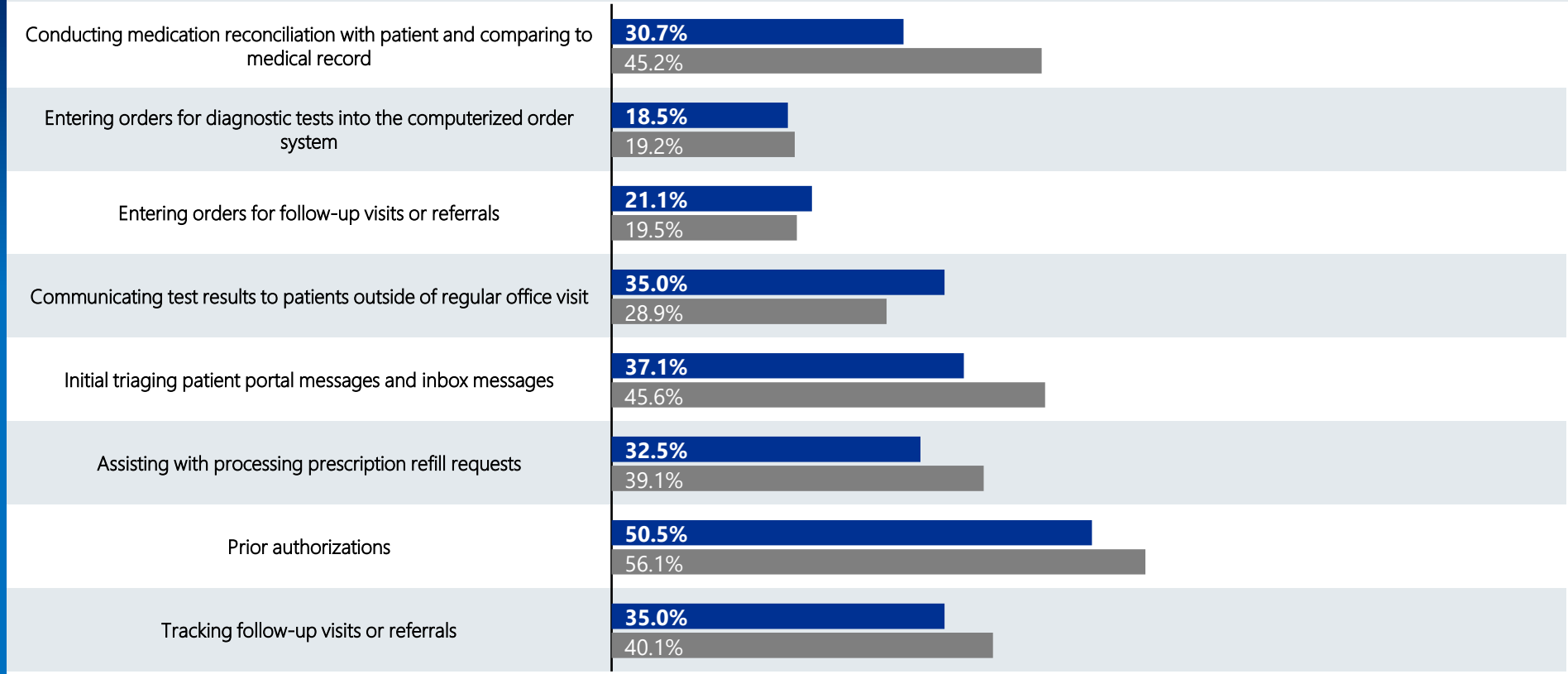
Average Hours Per Week				
	Full Time		Part Time	
	2025 Arizona Alliance (N=354)	2024 National APP Comparison (N= 3,428)	2025 Arizona Alliance (N=67)	2024 National APP Comparison (N= 730)
Direct Patient Care	29.6 Hours	28.9 Hours	21.0 Hours	20.0 Hours
Indirect Patient Care	11.3 Hours	13.1 Hours	7.7 Hours	9.1 Hours
Administrative Tasks	6.9 Hours	6.1 Hours	7.0 Hours	5.1 Hours
Teaching	5.2 Hours	4.2 Hours	4.4 Hours	3.5 Hours
Research	2.8 Hours	1.9 Hours	1.6 Hours	1.3 Hours
Other	2.1 Hours	1.4 Hours	3.3 Hours	1.5 Hours
TOTAL	57.9 Hours	55.5 Hours	45.0 Hours	40.5 Hours

Team Function

What proportion of the time are the following tasks typically done by someone other than you in your ambulatory practice?



Responses for 50% -75% or <75% of the time
(Positive Responses)



■ Arizona Alliance, 2025
(N= 421)

■ 2024 National APP
Comparison (N=3,091)

Note | Response options not included above: Never, Less than 25% of the time, and 25%-50% of the time

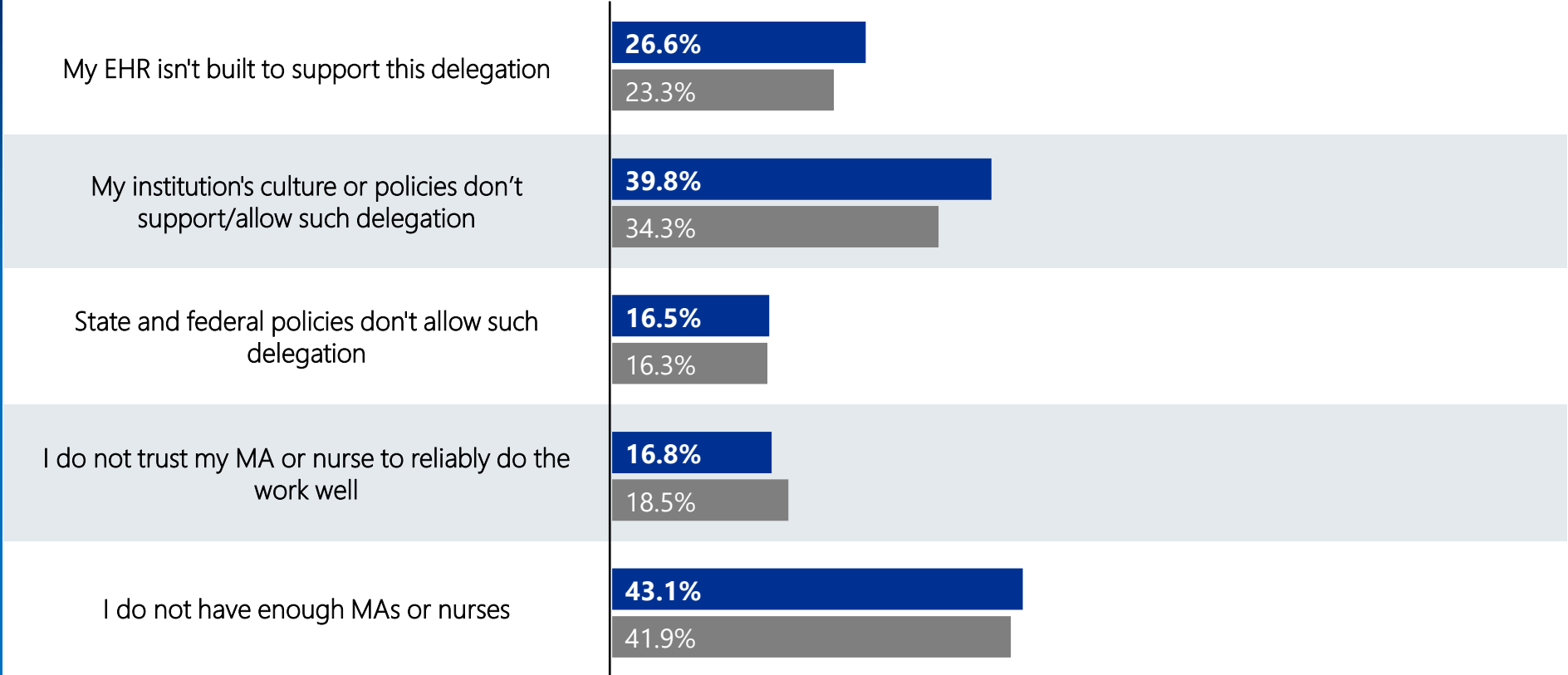
Advanced Practice Provider Results

Barriers to Teamwork

What prevents you from delegating more order entry, medication review, visit note documentation, forms completion, or processing prescription renewals to support staff?



Strongly agree or Agree
(Negative Responses)



■ Arizona Alliance, 2025
(N= 421)

■ 2024 National APP
Comparison (N=5,486)

Note | Response options not included above: Neither agree nor disagree, Disagree, and Strongly Disagree

Retention & Vacation

Advanced Practice Provider (APP) Results

Vacation Days

Vacation Barriers

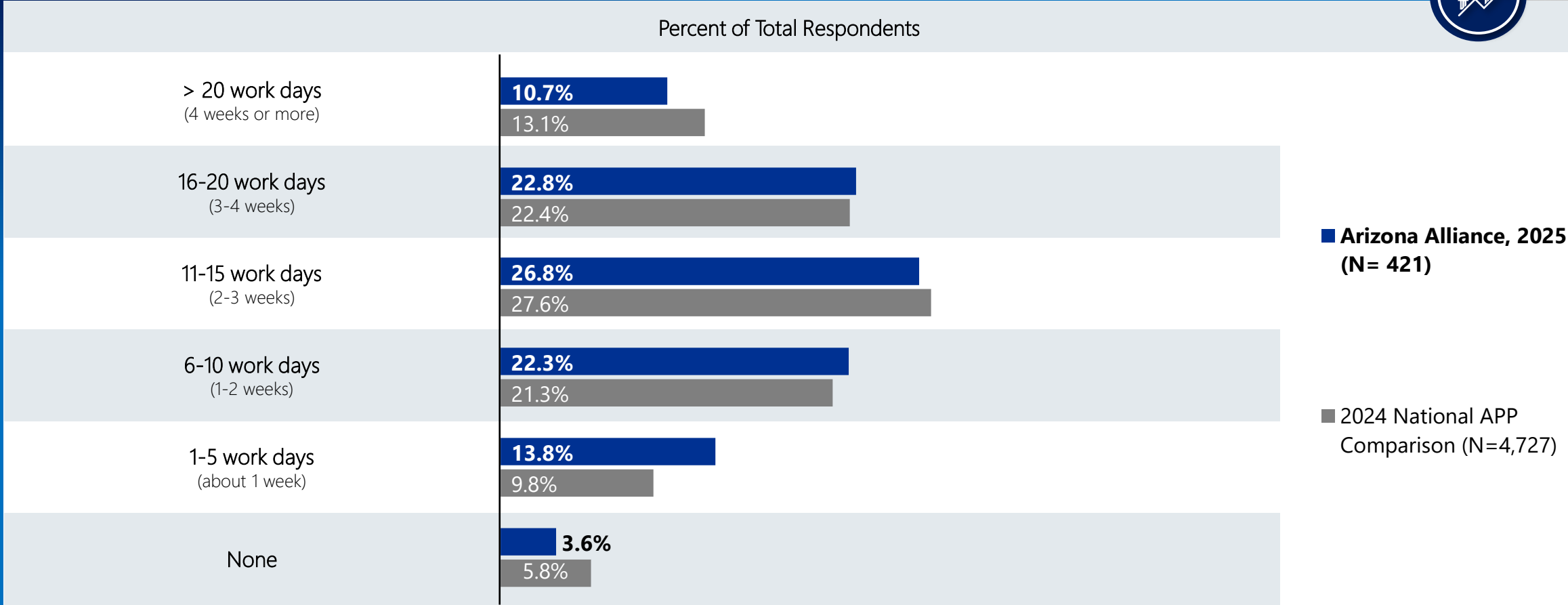
Intention to Reduce Hours

Resources Needed to Maintain Current FTE



Vacation Time

How vacation time is defined and allocated varies greatly across practice setting. Using the definition that applies to your practice, please answer: How many days of vacation did you take in the last 12 months?



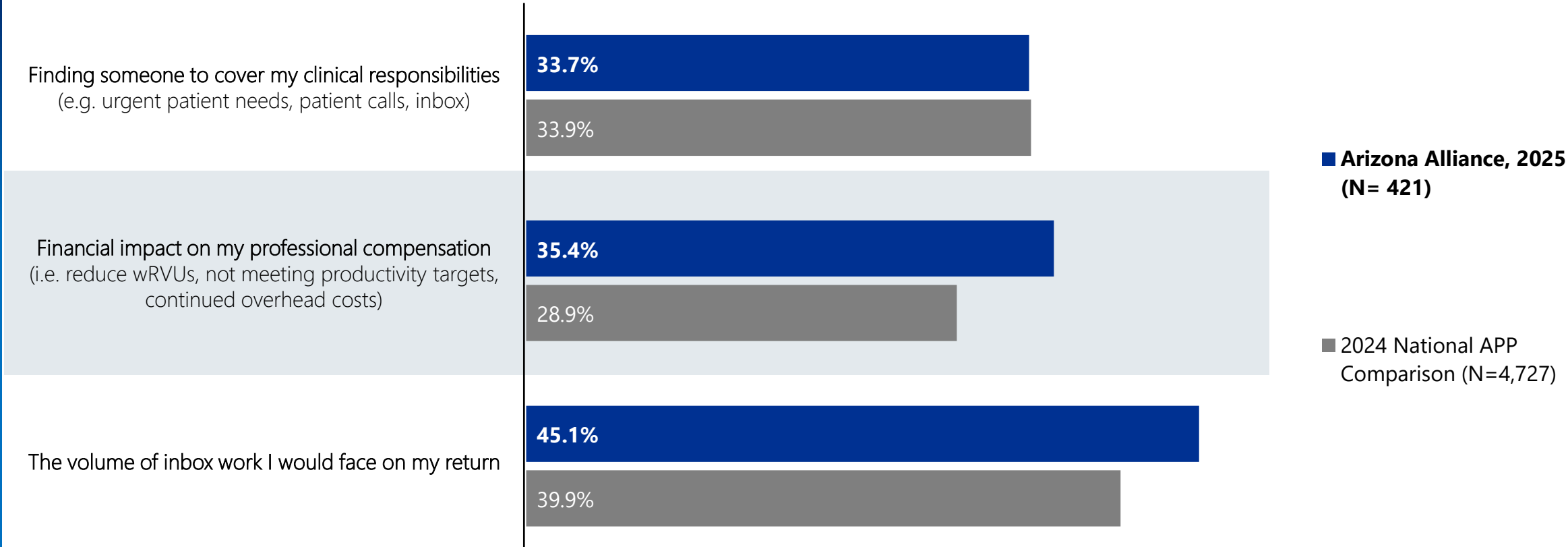
Advanced Practice Provider Results

Barriers to Vacation

Rate how much of a barrier each of the following is to taking vacation for you.



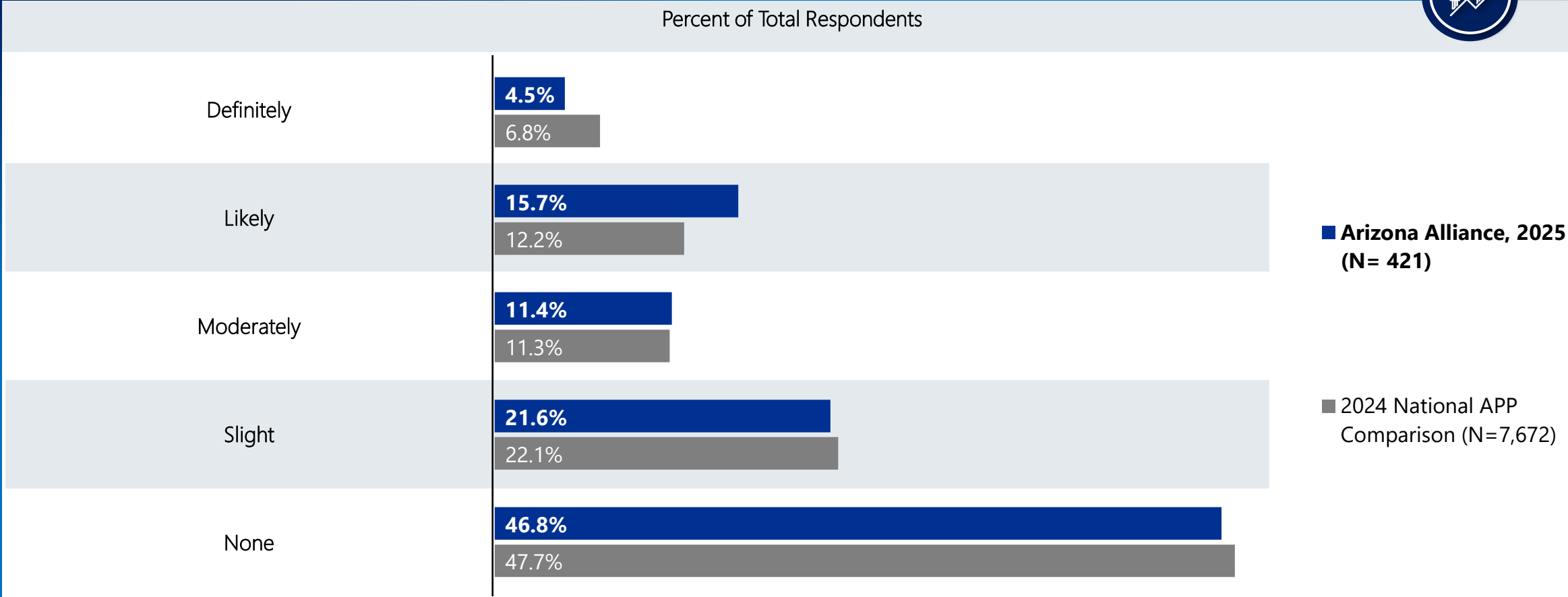
Very much, Quite a bit, & Somewhat
(Negative Responses)



Note | Response options not included above: A little bit and Not at all

Intent to Reduce Clinical FTE

What is the likelihood that you will reduce the number of hours you devote to clinical care in the next 12 months?



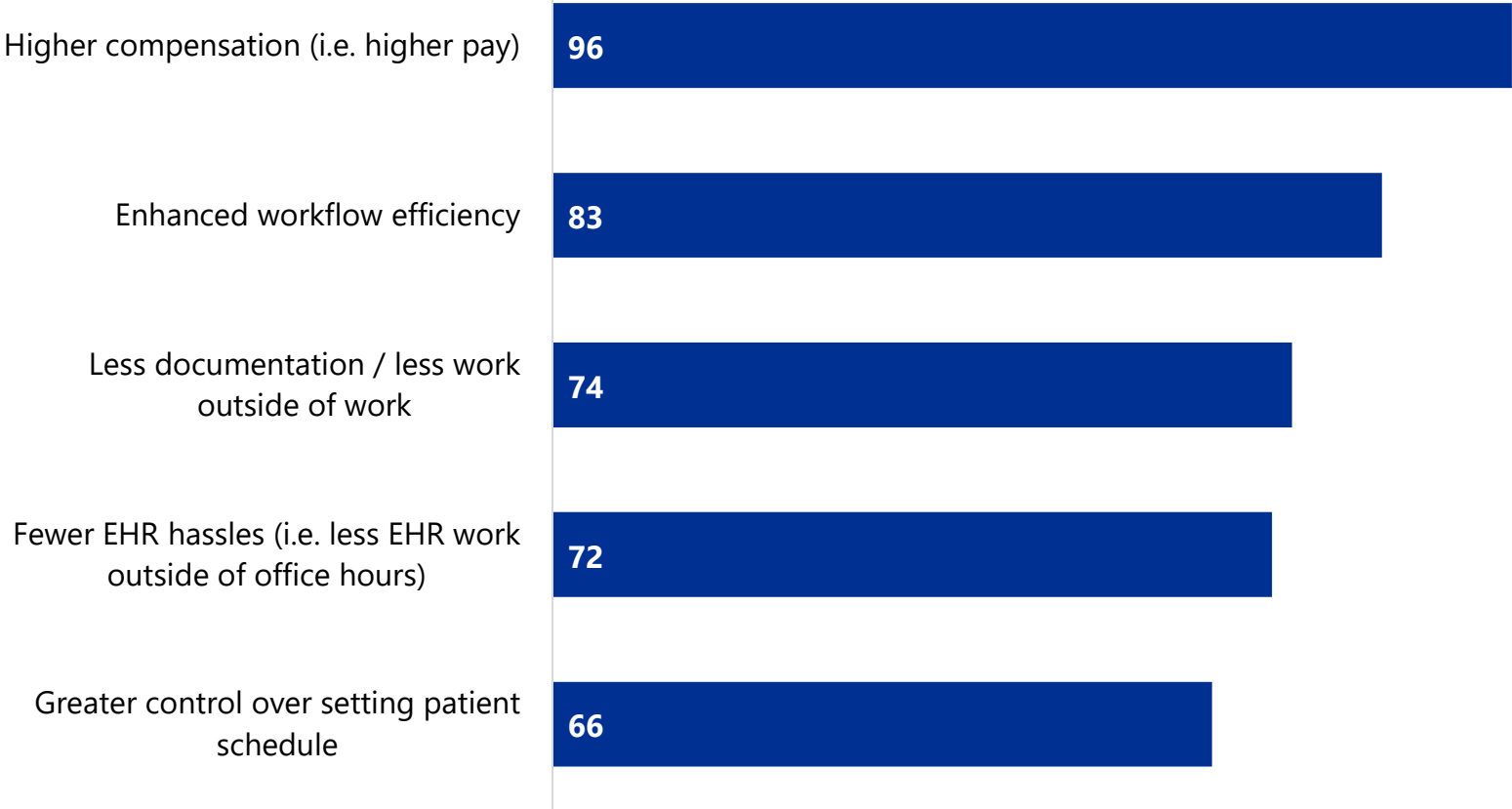
Advanced Practice Provider Results

Resources Needed to Maintain Current FTE

What would keep you in your role with at least the current amount of clinical %FTE? (Click all that apply)



Top 5 responses of those that indicated an Intent to reduce Clinical FTE



133

of the 2024 respondents indicate an Intent to Reduce Clinical FTE

Advanced Practice Provider Results

APP Key Themes

Tell us more about your stressors and what we can do to minimize them.

The above Mini-Z question is an optional free-text response question; the key themes were inferred from a review of the responses. Quotes were directly pulled from organizational for this question.



Arizona Alliance, 2025 (N=400)

Themes

Scheduling & Workload

- Overbooked schedules with no time for complex patients
- Lack of control over schedule
- Inappropriate scheduling by front office or call centers
- No-shows & late arrivals increasing stress

Administrative Burden

- Excessive documentation and EHR inefficiencies (slow systems, too many clicks, crashes).
- Lack of admin time for charting, inbox management, and follow-ups.
- Non-clinical tasks (e.g., prior authorizations, forms, scheduling errors) fall on providers.

Staffing & Support

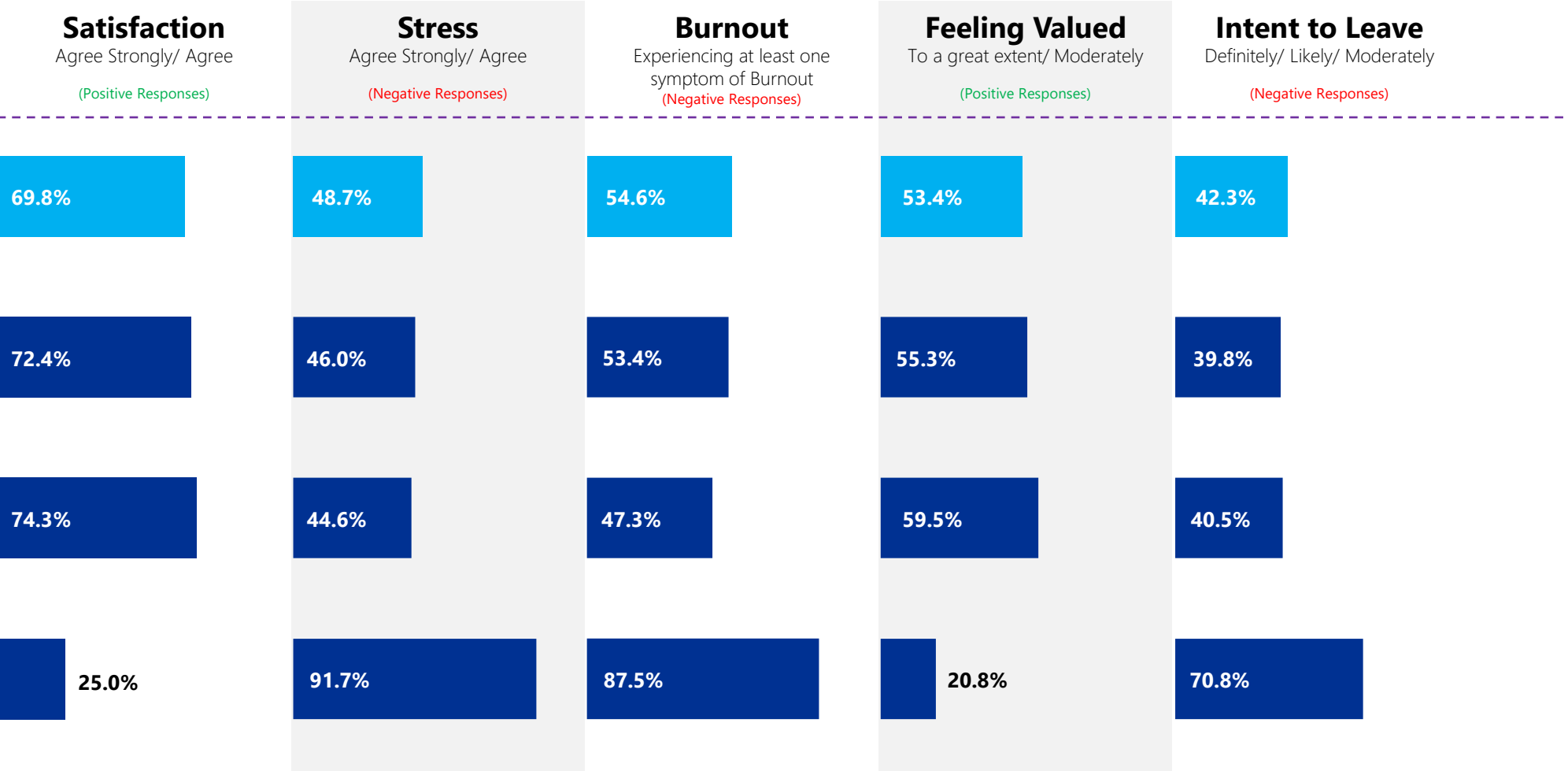
- Inadequate MA and support staff coverage, high turnover, and poor training.
- Lack of consistent provider/MA pairings.
- Insufficient behavioral health, case management, and care coordination support.

APP Recommendations

- Increase **admin time** and **visit durations**.
- Improve **EHR systems** and provide **AI documentation tools**.
- Hire and retain **more support staff** and **case managers**.
- Foster **collaborative leadership** and **respectful communication**.
- Provide **mental health days**, **flexible scheduling**, and **fair compensation**.

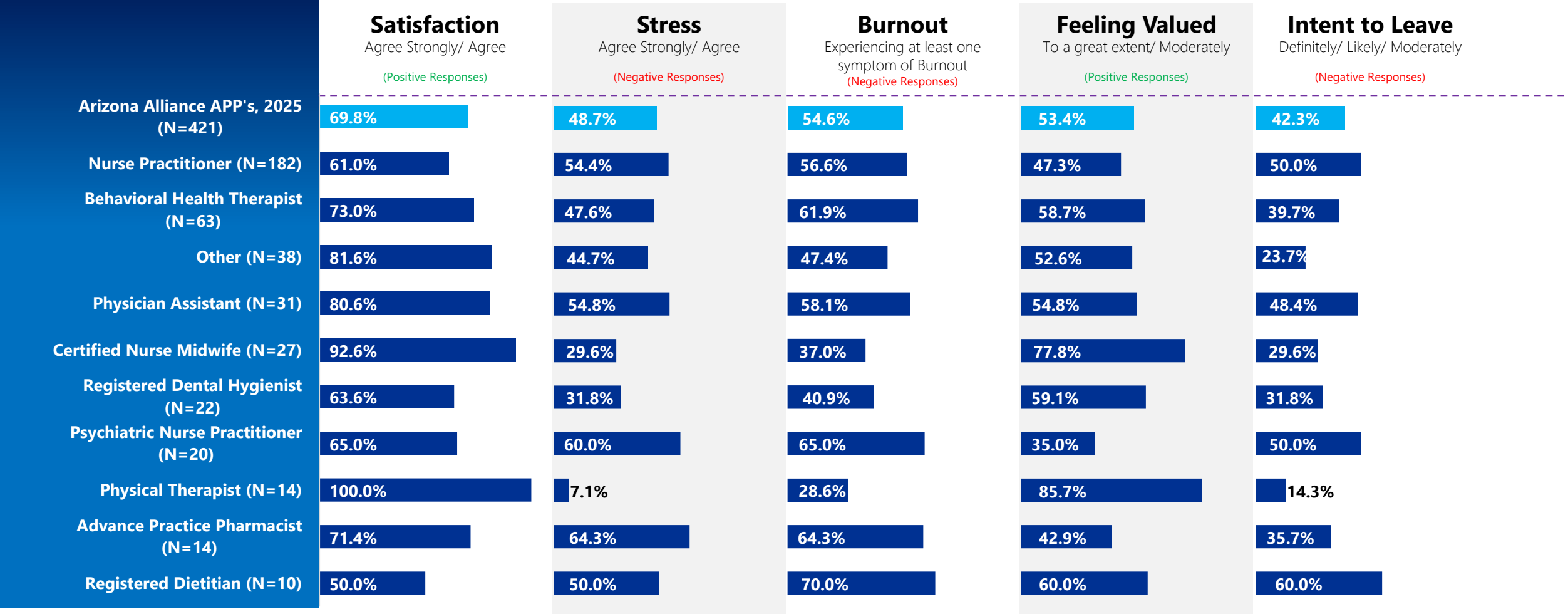
2025 APP Key Performance Indicators

Gender Comparison



2025 APP Key Performance Indicators

Roll Type Comparison



2025 APP Key Performance Indicators



Dependent Status Comparison

	<div>Satisfaction</div> <div>Agree Strongly/ Agree</div> <div>(Positive Responses)</div>	<div>Stress</div> <div>Agree Strongly/ Agree</div> <div>(Negative Responses)</div>	<div>Burnout</div> <div>Experiencing at least one symptom of Burnout</div> <div>(Negative Responses)</div>	<div>Feeling Valued</div> <div>To a great extent/ Moderately</div> <div>(Positive Responses)</div>	<div>Intent to Leave</div> <div>Definitely/ Likely/ Moderately</div> <div>(Negative Responses)</div>
Arizona Alliance, 2025 (N=421)	69.8%	48.7%	54.6%	53.4%	42.3%
Yes, I have dependents (N=335)	68.4%	49.0%	52.8%	53.7%	41.5%
No, I do not have dependents (N=86)	75.6%	47.7%	61.6%	52.3%	45.3%

2025 APP Key Performance Indicators



Medical Specialty Comparison
Includes specialties with the top 5 largest number of respondents

	<div>Satisfaction</div> <div>Agree Strongly/ Agree</div> <div>(Positive Responses)</div>	<div>Stress</div> <div>Agree Strongly/ Agree</div> <div>(Negative Responses)</div>	<div>Burnout</div> <div>Experiencing at least one symptom of Burnout</div> <div>(Negative Responses)</div>	<div>Feeling Valued</div> <div>To a great extent/ Moderately</div> <div>(Positive Responses)</div>	<div>Intent to Leave</div> <div>Definitely/ Likely/ Moderately</div> <div>(Negative Responses)</div>
Arizona Alliance, 2025 (N=421)	69.8%	48.7%	54.6%	53.4%	42.3%
Family Medicine (N=158)	65.8%	57.0%	59.5%	48.1%	49.4%
Other Non-Surgery-related specialty (N=51)	76.5%	37.3%	52.9%	54.9%	37.3%
Psychiatry (N=47)	61.7%	61.7%	63.8%	40.4%	46.8%
N/A (N=40)	75.0%	45.0%	45.0%	72.5%	30.0%
Obstetrics and Gynecology (N=33)	78.8%	42.4%	42.4%	66.7%	33.3%

2025 APP Key Performance Indicators



Years Post Training
Comparison

	<div>Satisfaction</div> <div>Agree Strongly/ Agree</div> <div>(Positive Responses)</div>	<div>Stress</div> <div>Agree Strongly/ Agree</div> <div>(Negative Responses)</div>	<div>Burnout</div> <div>Experiencing at least one symptom of Burnout</div> <div>(Negative Responses)</div>	<div>Feeling Valued</div> <div>To a great extent/ Moderately</div> <div>(Positive Responses)</div>	<div>Intent to Leave</div> <div>Definitely/ Likely/ Moderately</div> <div>(Negative Responses)</div>
Arizona Alliance, 2025 (N=421)	69.8%	48.7%	54.6%	53.4%	42.3%
1-5 years (N=148)	68.2%	52.7%	60.1%	48.0%	47.3%
6-10 years (N=116)	69.0%	47.4%	56.0%	55.2%	40.5%
11-15 years (N=59)	64.4%	50.8%	59.3%	50.8%	44.1%
16-20 years (N=26)	80.8%	34.6%	50.0%	76.9%	42.3%
20+ years (N=72)	75.0%	45.8%	38.9%	55.6%	33.3%

Recommended Resources



[Wellness-Centered Leadership Playbook](#)

[Chief Wellness Officer Roadmap](#)

[Taming the EHR Playbook](#)

[AMA Physician Burnout Webinar](#)

[Team Based Care](#)

Additional Resources

[The Potential of Advanced Rooming to Improve Communication and Visit Efficiency in Federally Qualified Health Centers](#)

[Implementing an advanced team-based care model in a federally qualified health center \(FQHC\): Assessing implementation facilitators and challenges](#)

[Effects of Advanced Team-Based Care on Care Processes and Health Measures in a Federally Qualified Health Center](#)

[Remove Intrusive Mental Health Questions from Licensure and Credentialing Applications: A Toolkit to Audit, Change, and Communicate](#)
(Dr. Lorna Breen Foundation – All In resource)

Using the Data Lab



Detailed Reporting

The AMA Data Lab provides you with access to immediate, customizable analytics through an intuitive point and click web-portal.

Unique Insights

Utilize your own knowledge of your unique system to explore potential avenues for improvement and identify problem areas. Create your own custom reports to answer your organizations evolving questions.

Gaining Access

If you have any questions about obtaining login information or accessing your Data Lab account, please contact:

<https://amawellbeingsurvey.org/login>

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Joy in Medicine™ Health System Recognition Program

Representing the AMA's steadfast commitment to advancing the science of physician burnout, the Joy in Medicine™ Health System Recognition Program empowers health systems to reduce burnout and build well-being so that physicians and their patients can thrive.

Learn more about the program and upcoming application cycles on [our website](#) or reach out to us at:

Practice.Transformation@ama-assn.org



AMA
ORGANIZATIONAL
BIOPSY®

Arizona  Alliance
FOR COMMUNITY HEALTH CENTERS

Primary Healthcare for All

Physicians' powerful ally in
patient care

Native Americans for Community Action

AMA Organizational Biopsy®

Executive Summary
August 2025

AMA
ORGANIZATIONAL
BIOPSY®



NACA
NATIVE AMERICANS
FOR COMMUNITY ACTION

About the AMA Organizational Biopsy®

The Organizational Biopsy is an assessment tool and a set of services developed and offered by the American Medical Association to support organizations in holistically measuring and taking action to improve the health of their organization.

The Organizational Biopsy provides a comprehensive assessment for health systems across four domains:

- **Organizational Culture**
(leadership, teamwork, trust, etc.)
- **Practice Efficiency**
(team structure, team stability, workflows, etc.)
- **Self-Care**
(post-traumatic stress, post-traumatic growth, work-life balance, etc.)
- **Retention**
(work intentions)

Following an assessment, organizations receive an executive summary of their key findings and access to the Organizational Biopsy data through an online reporting platform. This platform also includes national comparison data.

Additionally, the AMA can provide ongoing guidance and communication on interventions, research, and convening opportunities in support of their ongoing improvement efforts.

Introduction

The American Medical Association (AMA) has established itself as a collaborator and leader in researching, advocating, and addressing issues that lead to physician dissatisfaction and burnout.

The AMA has collaborated with Native Americans for Community Action to assess current rates of burnout and to identify potential solutions for change.

The following report includes findings on Native Americans for Community Action's Organizational Biopsy assessment, which includes findings from the Mini-Z burnout assessment in addition to other key indicators of organizational well-being.

Organizational representatives will receive access to the reporting dashboard.

The findings in this report are intended to be directional.

Analysis Notes & Limitations

Small Sample Size:

A small sample size limits our ability to report certain key variables, particularly in cases when the distribution of the data risk compromising the anonymity of respondents. Results should be considered directional and are not intended to suggest statistical significance.

Reporting Update:

Different from previous report decks, Dentists are now included in the Physician data. Numbers/scores may vary if compared to previous reports

Reporting Approach:

The findings in this report are stratified by role type. This approach offers a comprehensive overview, while also highlighting differences between physician and advanced practice provider (APP) data.

Reporting Limitations:

To protect the anonymity of survey participants, values with responses less than or equal to 5 are not explicitly reported. This may limit your ability to view certain results in the Data Lab.

This report includes only a selection of questions from the complete survey. Not all questions or question response options are presented in this report. To access all questions, you may view them in the AMA Data Lab.

Comparison Data

Analysis provided in this report is compared against the AMA Organizational Biopsy responses from organizations that closed their assessment in 2024.

2024 National Physician Comparison

(N=17,898)

2024 National APP Comparison

(N=9,462)

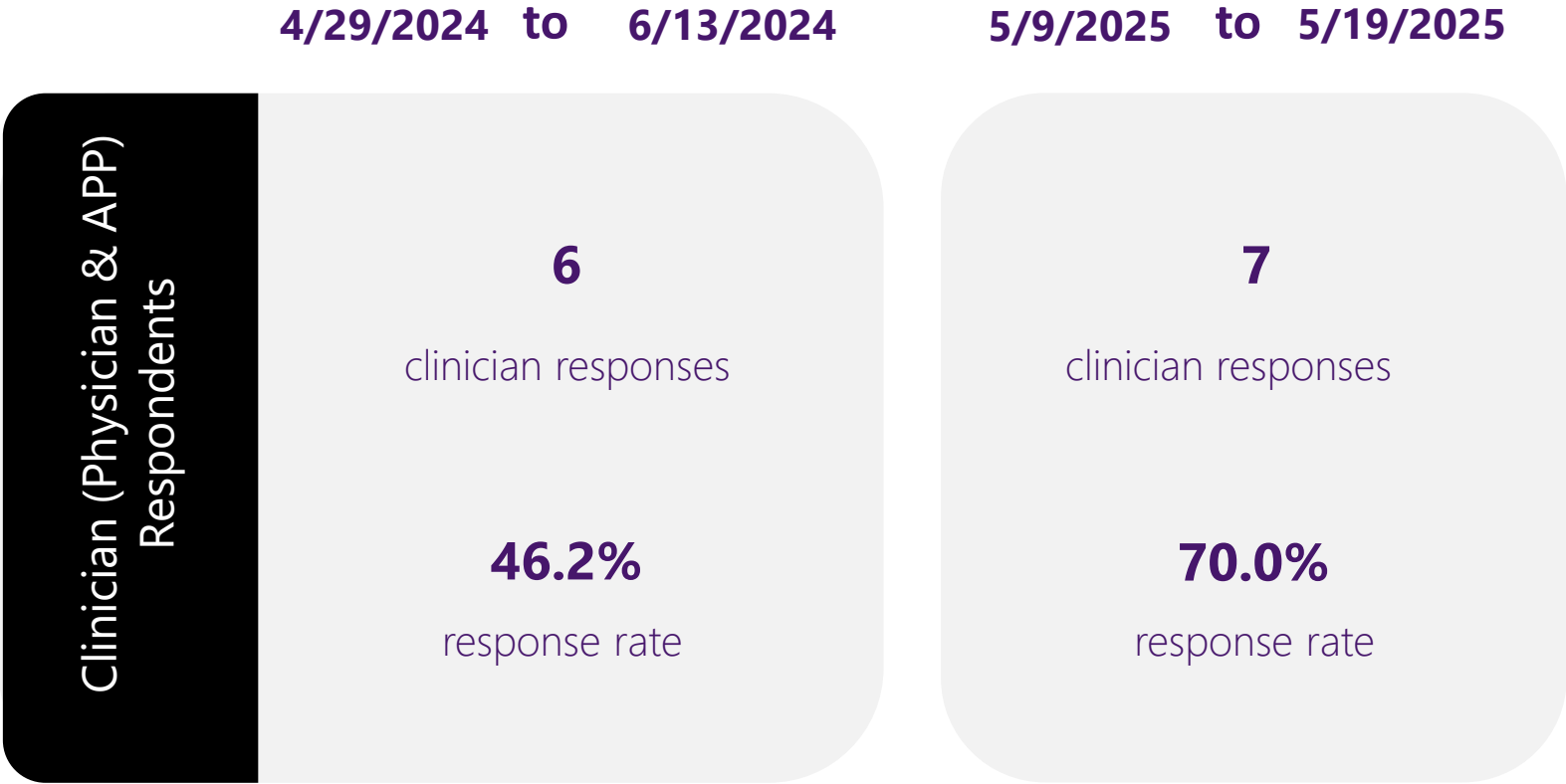
Not all questions are required for organizations to ask, and not all questions are required for the respondents to answer; N values for many of the questions vary from the overall comparison number of respondents.

Organizational data in the Data Lab platform can be compared against national benchmarks and collected demographic data. If your survey included gender and medical specialty questions, you'll be able to segment both your data and the national data for a direct comparison. Demographic categories not included in your survey will not be available for comparison.

Assessment Overview

The online survey was distributed via link to physicians (MD/DO) & advanced practice providers (APPs; nurse practitioners, physician assistants, etc.) within **Native Americans for Community Action**

Fielding:



Assessment Overview

Clinician Results

Demographic Snapshot

Composite & Subscale Scores

Scores by Question

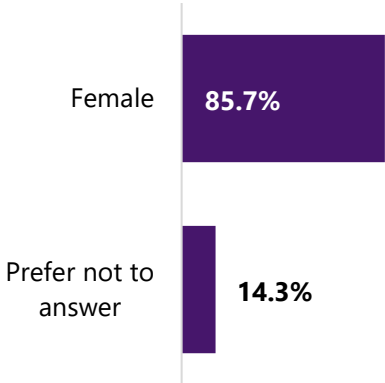


Demographic Snapshot

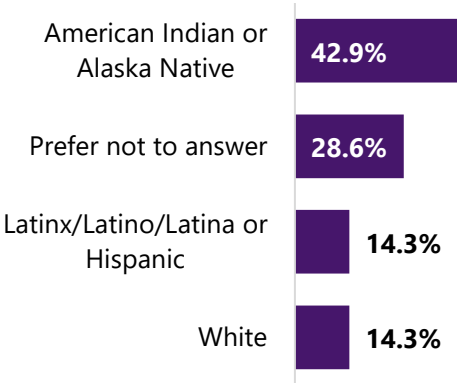
Native Americans for Community Action

Clinicians (N+7)

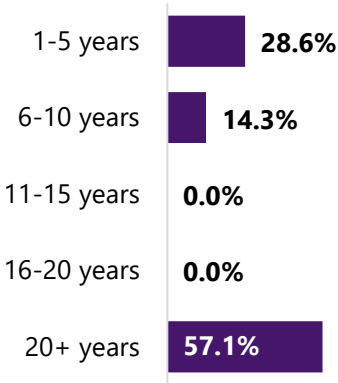
Gender Identity



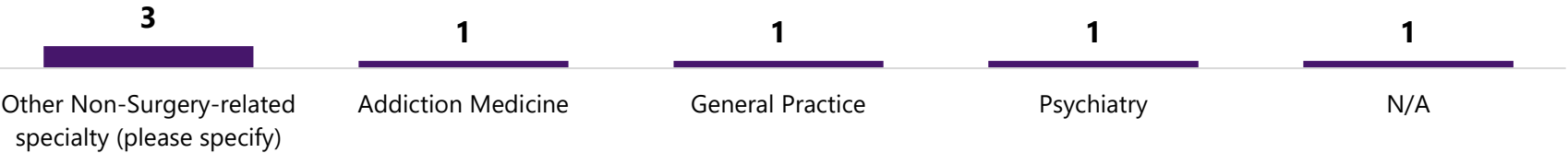
Racial/Ethnic Group



Years Post Training



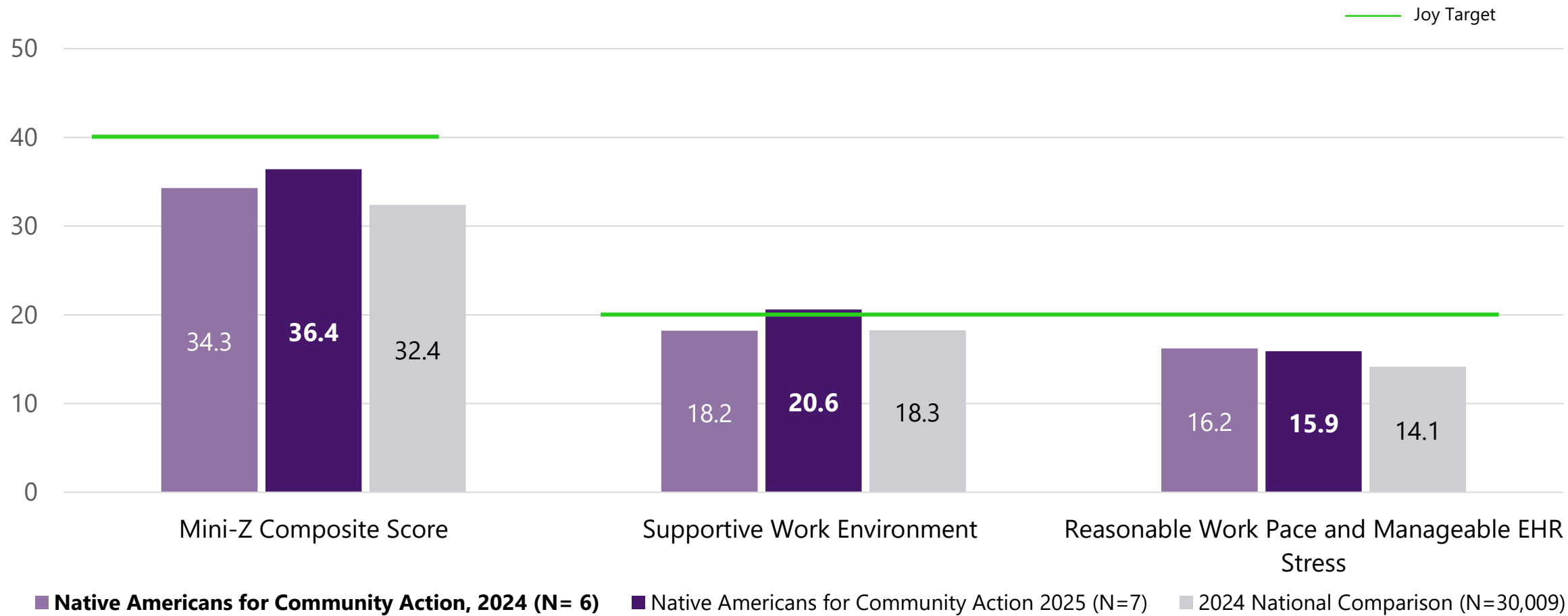
Medical Specialty



The demographic snapshot provides a brief overview of the population that completed the assessment. **Not all demographics or demographic variables are listed here.** For a comprehensive review of demographics, please refer to our reporting platform, the Data Lab.

Composite & Subscale Scores

A higher score indicates a more positive response, reflecting a more joyful workplace.

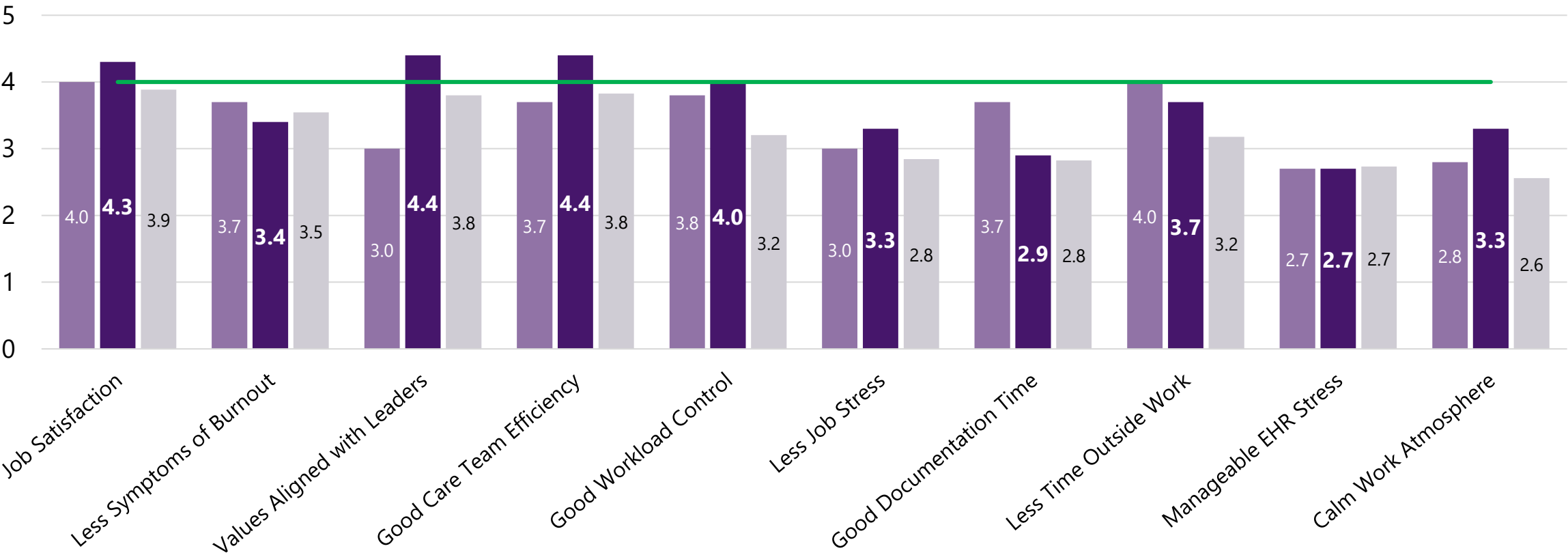


Scores by Question

A higher score indicates a more positive response, reflecting a more joyful workplace.



Joy Target



■ Native Americans for Community Action, 2024 (N= 6) ■ **Native Americans for Community Action 2025 (N=7)** ■ 2024 National Comparison (N=30,009)



ORGANIZATIONAL BIOPSY®

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Key Performance Indicators

Clinician Results

Job Satisfaction

Job Stress

Burnout

Feeling Valued

Intention to Leave

Resources Needed to Stay in Practice

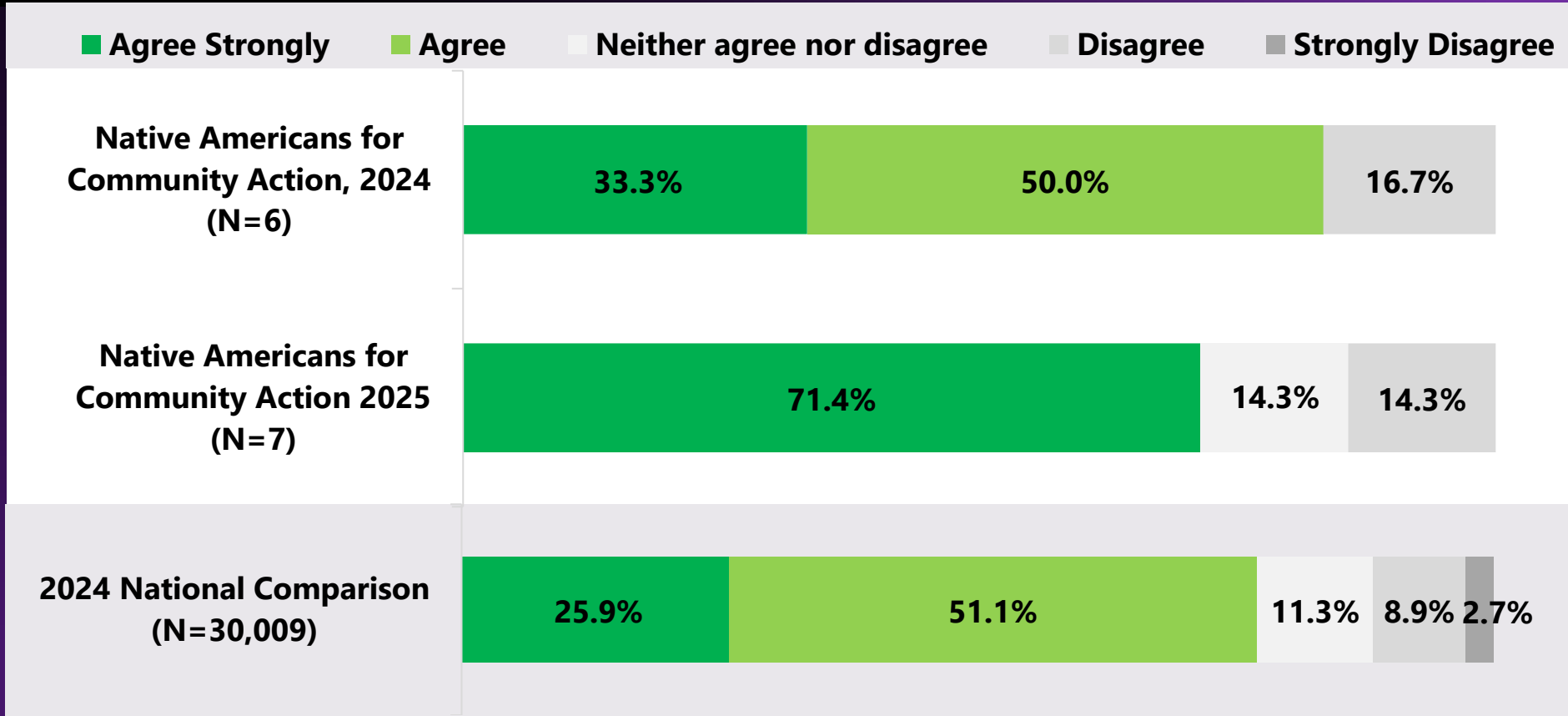


Job Satisfaction

Overall, I am satisfied with my current job.



Aggregate Clinician Results



71.4% of the 2025 respondents are satisfied with their job

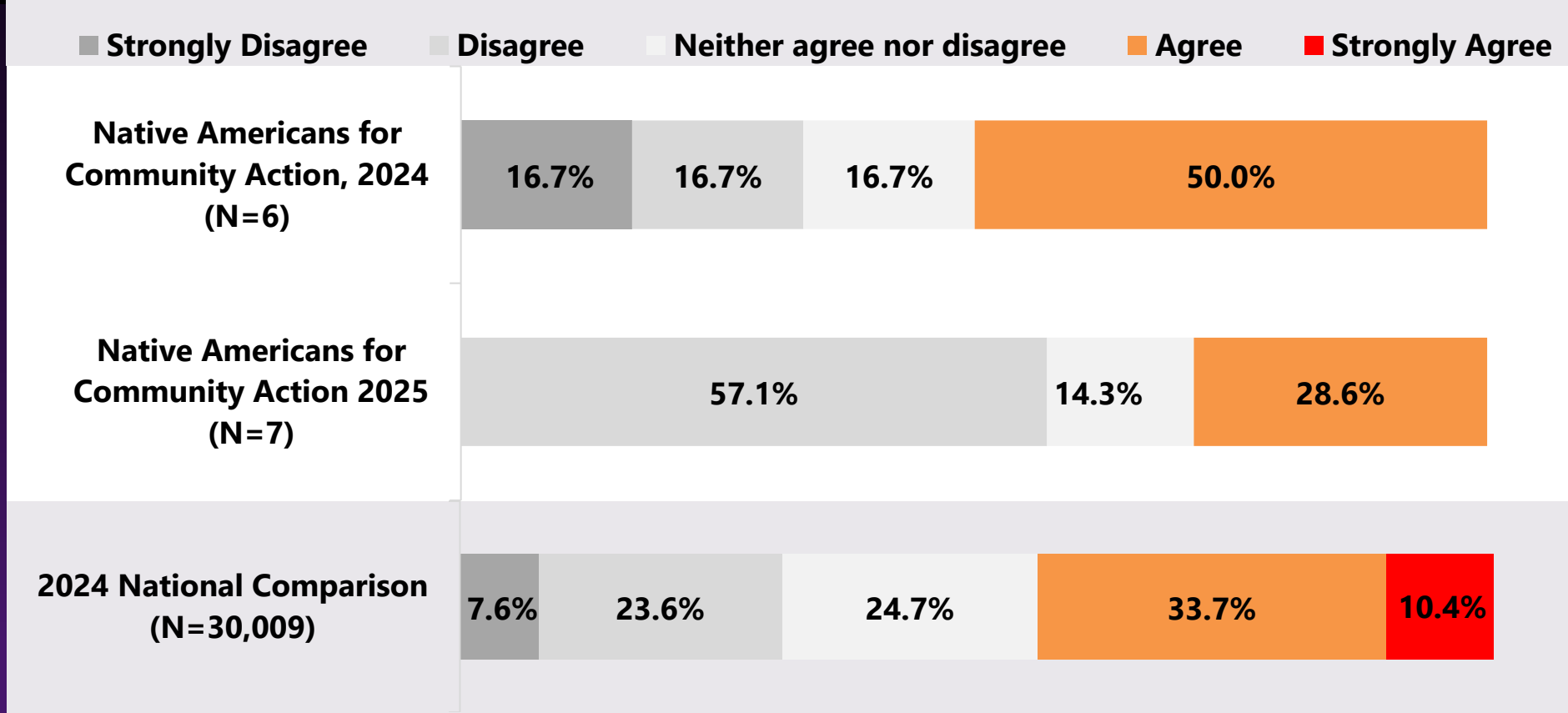
↓ 11.9% compared to the 2024 responses

Job Stress

I feel a great deal of stress because of my job.



Aggregate Clinician Results



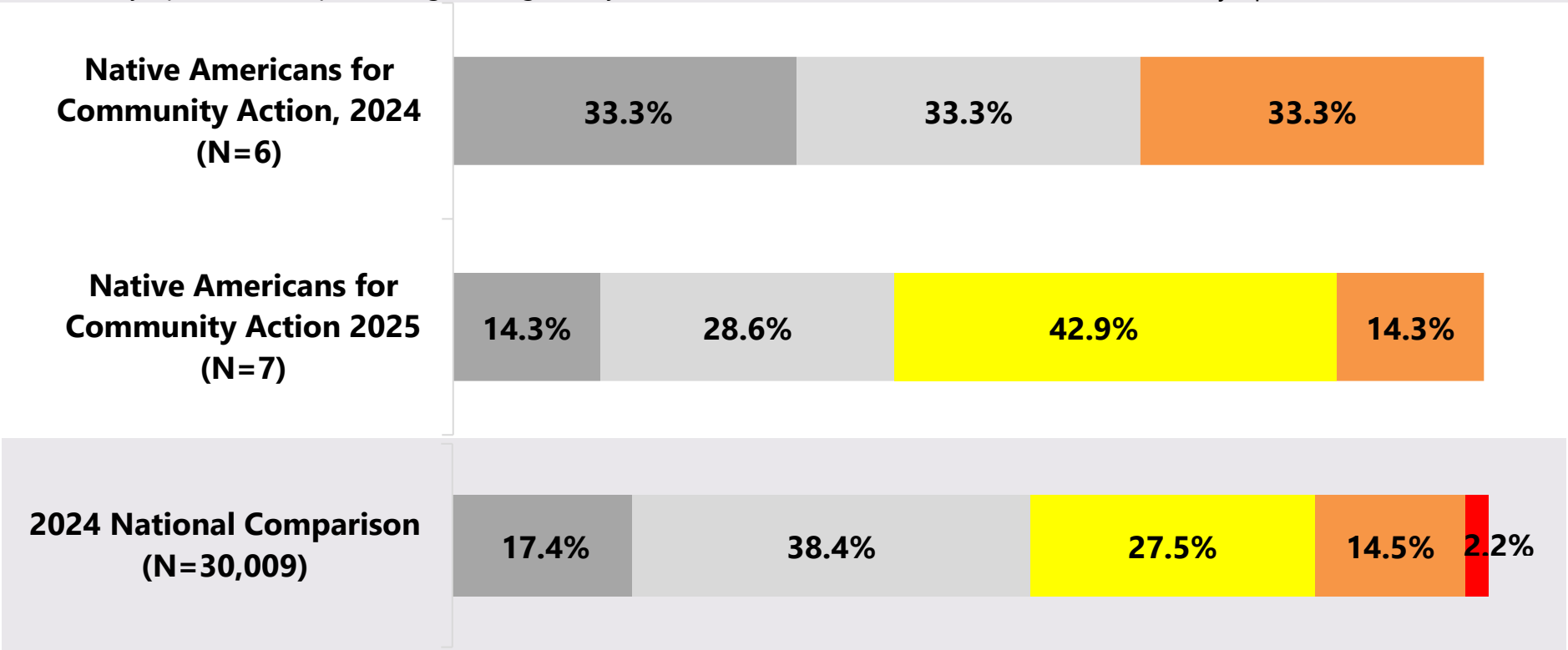
28.6%
of the 2025
respondents are
stressed
↓ 21.4%
compared to the 2024
responses

Burnout

Using your own definition of “burnout,” please choose one of the answers below:



- I feel completely burned out
- I am beginning to burn out
- I enjoy my work. I have no symptoms of burnout.
- The symptoms I’m experiencing won’t go away
- I am stressed, but I don’t feel burned out.



57.2%

of the 2025 respondents are experiencing symptoms of burnout

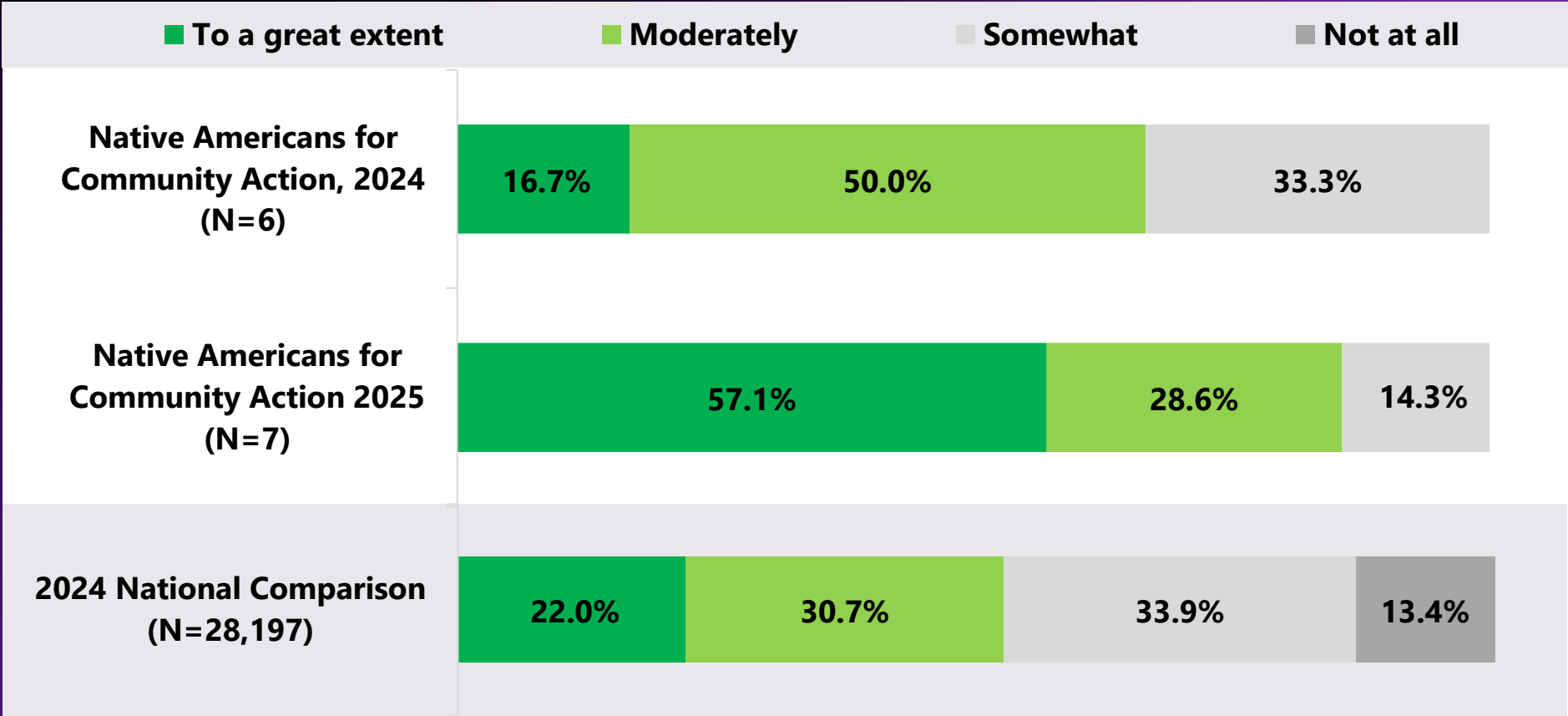
↑ 23.9%

compared to the 2024 responses

Aggregate Clinician Results

Feeling Valued

I feel valued by my organization.



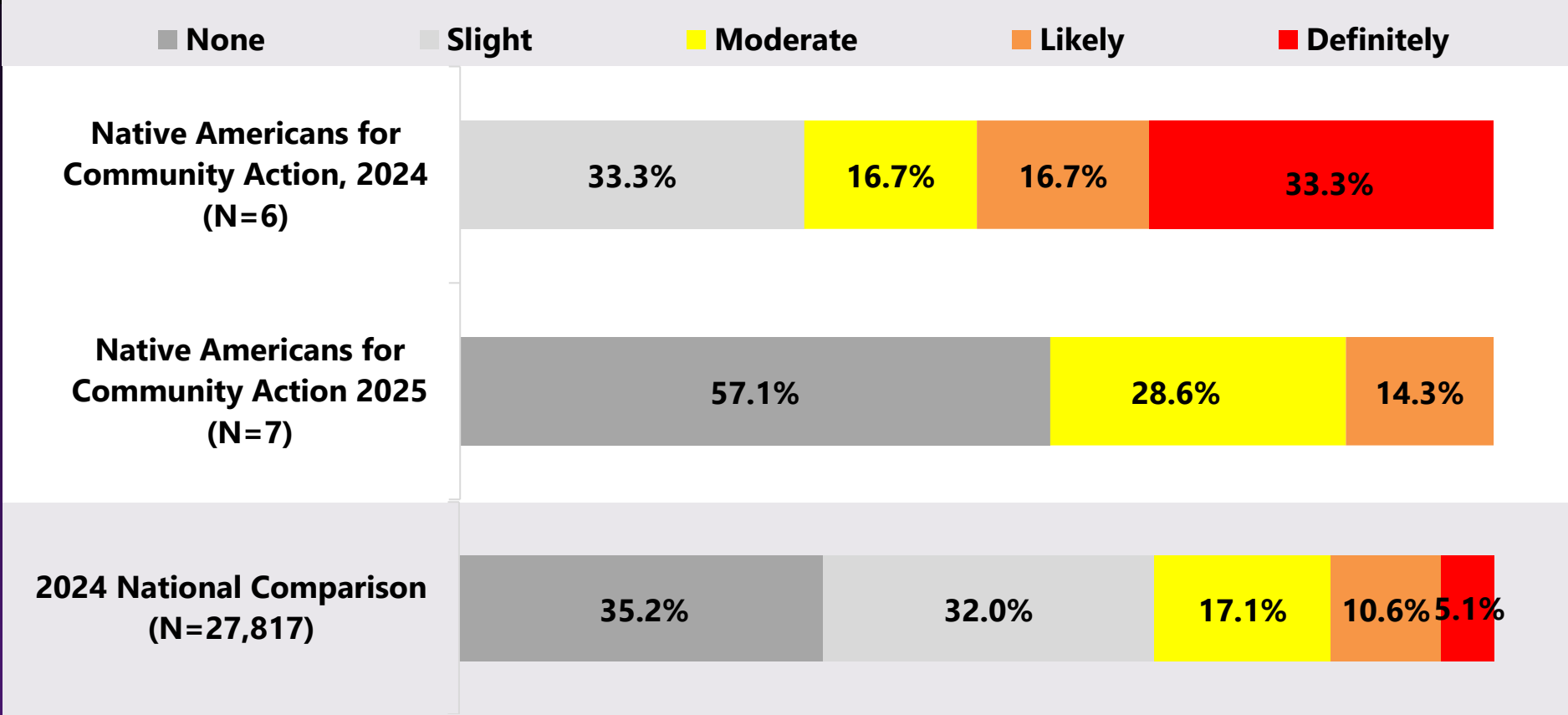
85.7%
of the 2025
respondents
feel valued
↑ 19.0%
compared to the 2024
responses

Aggregate Clinician Results



Intention to Leave

What is the likelihood that you will leave your current organization within 2 years?



42.9%
of the 2025
respondents intend
to leave
↓ 23.8%
compared to the 2024
responses

Aggregate Clinician Results

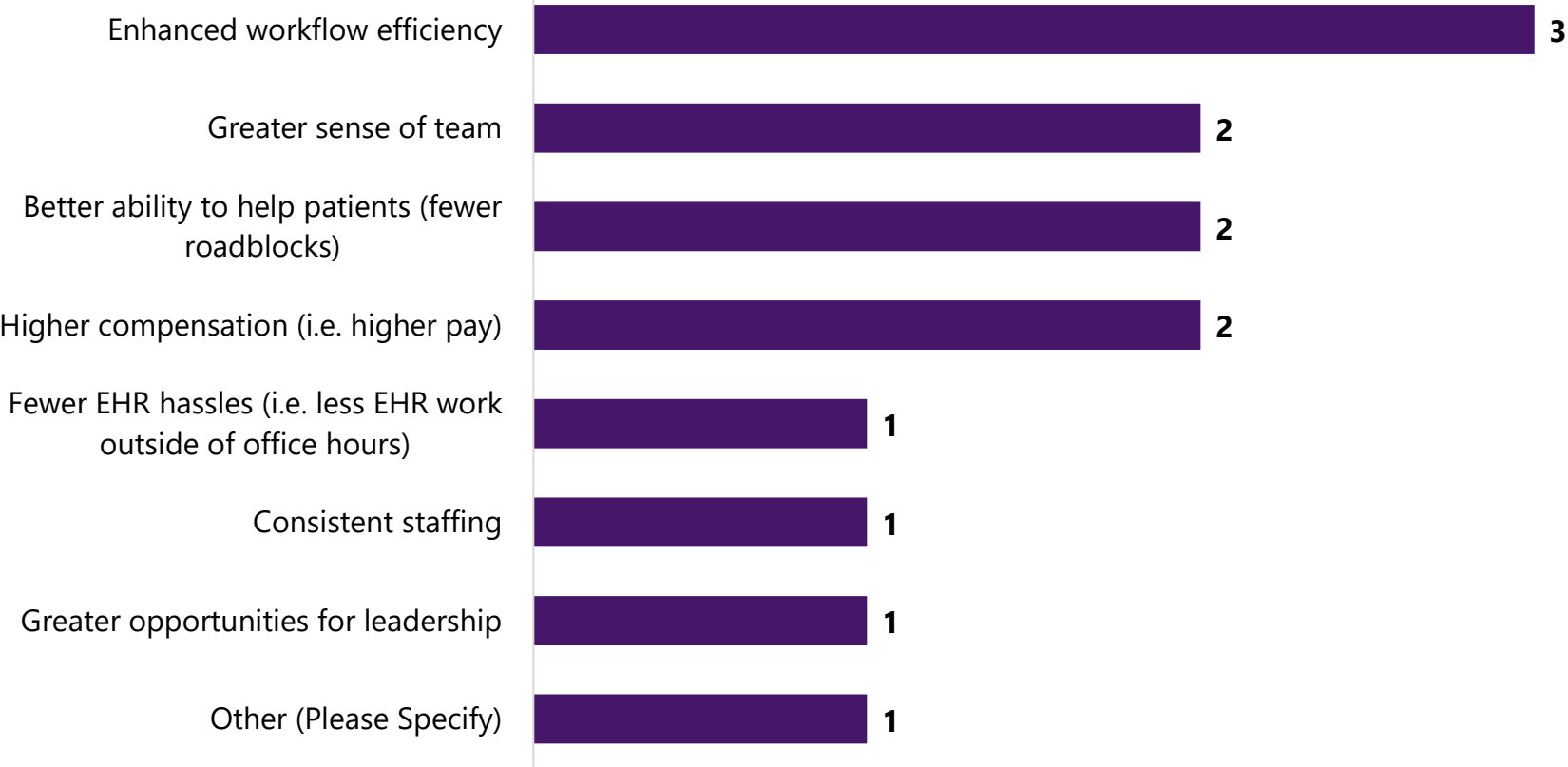
Resources Needed to Stay at Current Organization

What would make you reconsider and stay in your current organization?

(Check all that apply).



Top 8 responses of those that indicated an Intent to Leave



3
of the 2025
respondents
indicate an **Intent to
Leave**

2
of those **respondents**
indicate an **Intent to Leave**
but not for Retirement

1
of those **respondents**
indicate an **Intent to Retire**
Earlier than Anticipated

Aggregate Clinician Results

Organizational Culture

Clinician Results

Leadership

Belonging & Inclusion

Negative Experiences at Work

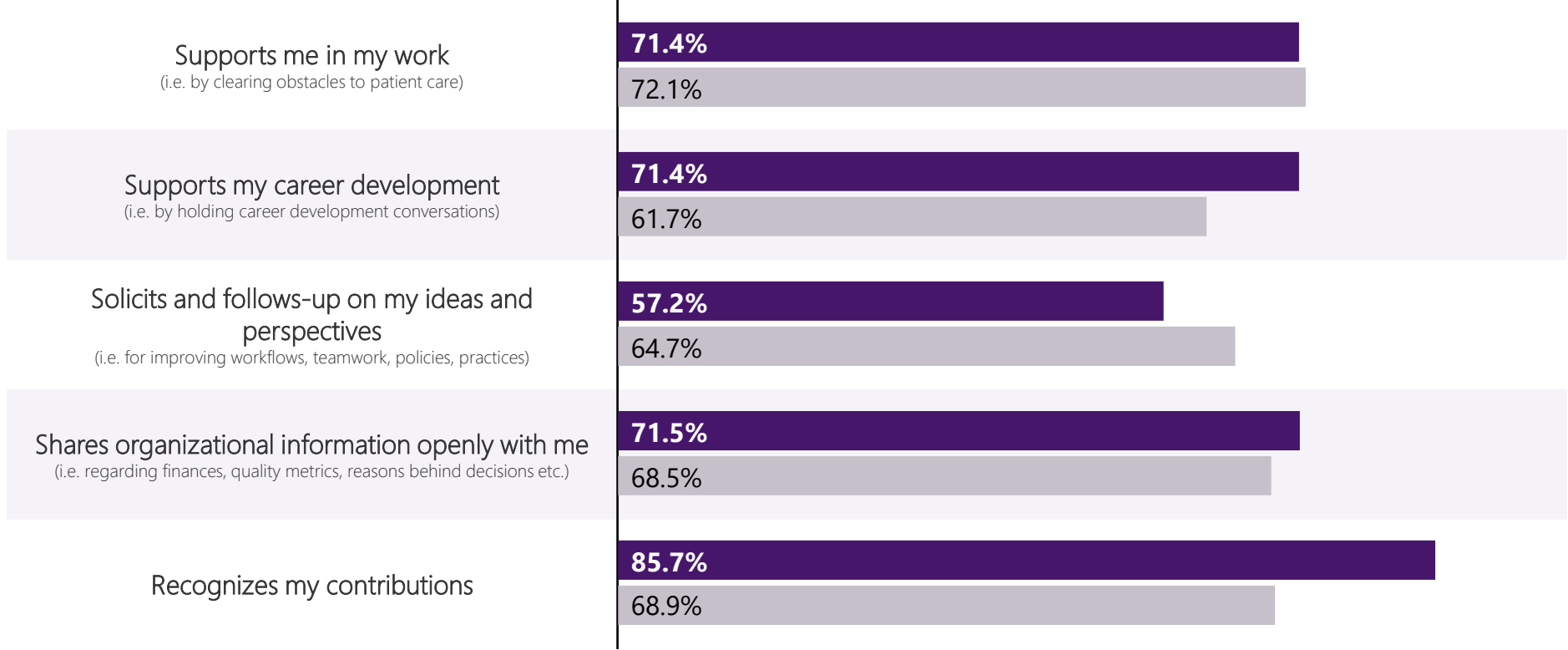


Leadership

Please indicate to what degree do you agree or disagree with the following statements:
My immediate specialty leader (i.e. Division Chief or Department Chair)...



Strongly agree or Agree
(Positive Responses)



Note | Response options not included above: Neither agree nor disagree, Disagree, and Strongly Disagree

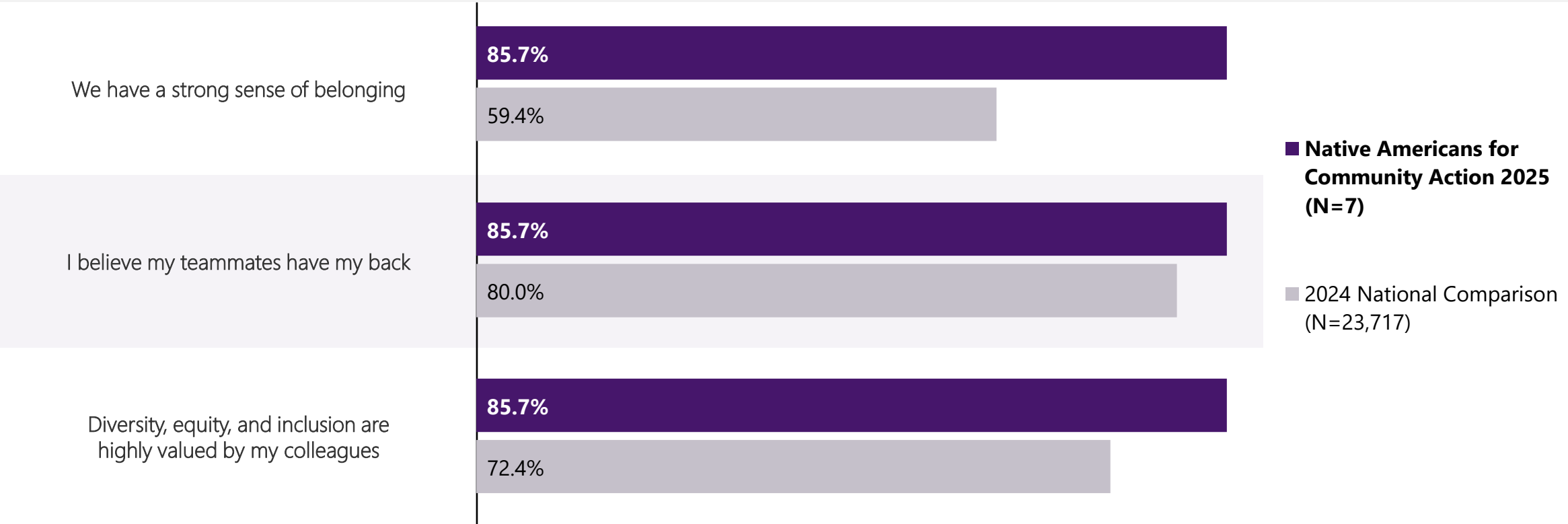
Aggregate Clinician Results

Belonging & Inclusion

In our organization...



Strongly agree or Agree
(Positive Responses)



Note | Response options not included above: Neither agree nor disagree, Disagree, and Strongly Disagree

Aggregate Clinician Results



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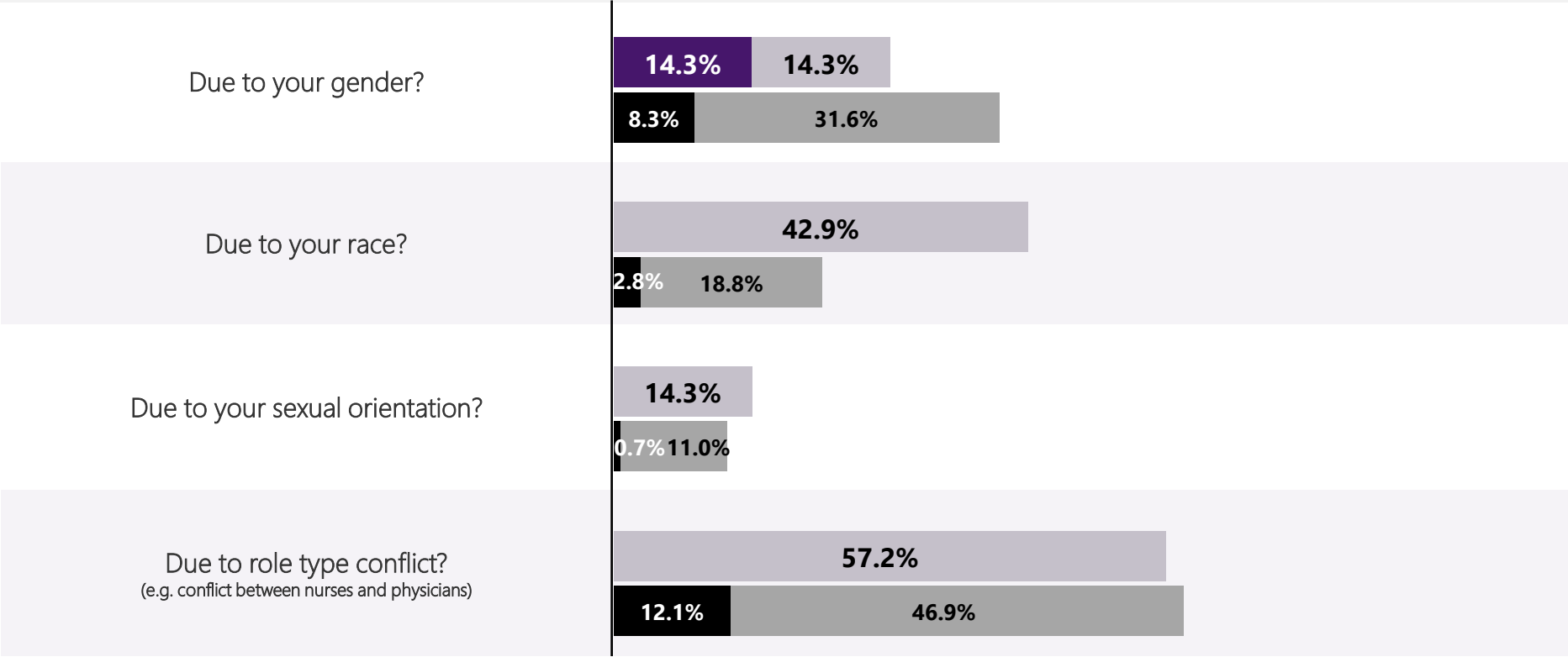
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Negative Experiences at Work

How often do you encounter negative experiences at work? Examples: being denied work opportunities, being isolated or treated as if you were not competent, experiencing repeated, small slights at work, or other forms of discrimination or a colleagues' refusal to pitch in because of an "it's not my job" mentality.



Negative Responses



Native Americans for Community Action, 2025 (N=7)

- Fairly often or Frequently
- Rarely or Infrequently

2024 National Comparison (N=12,851)

- Fairly often or Frequently
- Rarely or Infrequently

Note | Response options not included above: Never

Physician Results

Practice Efficiency

Clinician Results

EHR Time Outside of Work

Time Spend

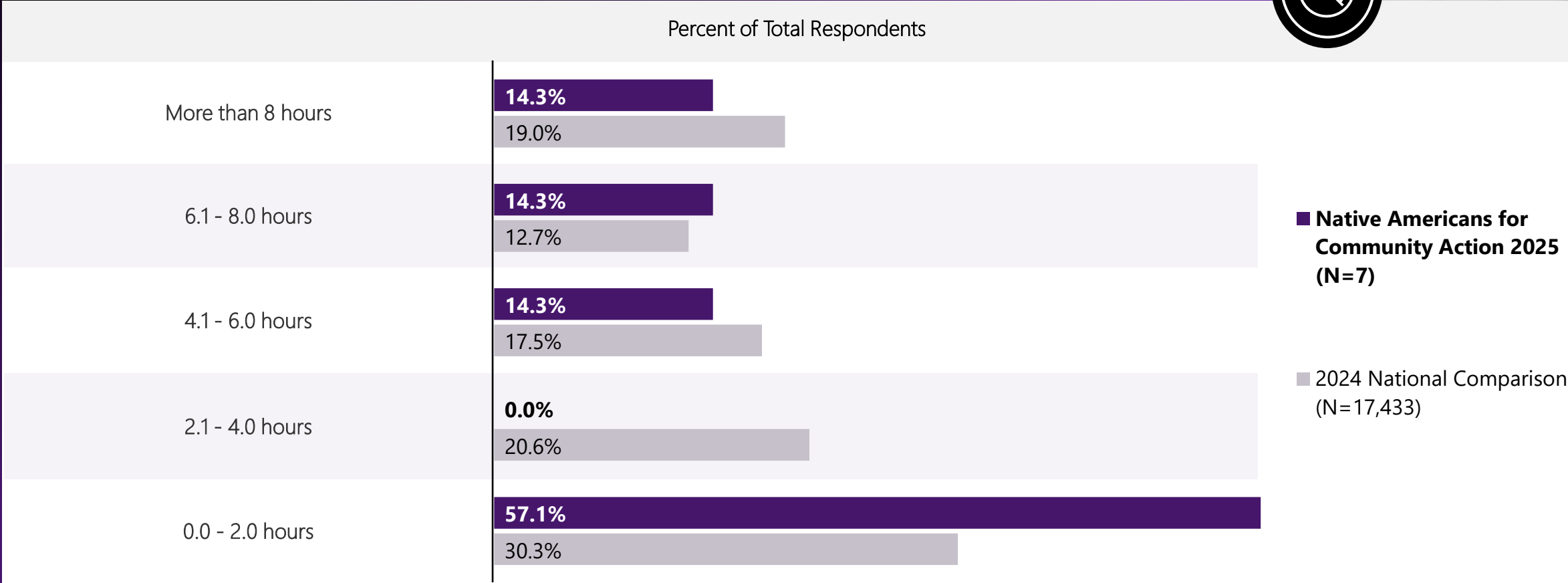
Team Function

Barriers to Teamwork



EHR Time Outside of Work

How much time in a week do you spend on the electronic medical/health records (EMR/EHR) outside of your scheduled patient contact hours?



Aggregate Clinician Results

Time Spend

Approximately how many hours do you spend PER WEEK doing each of these activities?



Average Hours Per Week

	<i>Native Americans for Community Action</i> (N=7)	<i>2024 National Comparison</i> (N=17,172)
Direct Patient Care	14.1 Hours	26.8 Hours
Indirect Patient Care	5.5 Hours	13.0 Hours
Administrative Tasks	5.5 Hours	6.9 Hours
Teaching	3.9 Hours	5.1 Hours
Research	4.6 Hours	2.0 Hours
Other	3.9 Hours	2.4 Hours
TOTAL	37.5 Hours	56.1 Hours

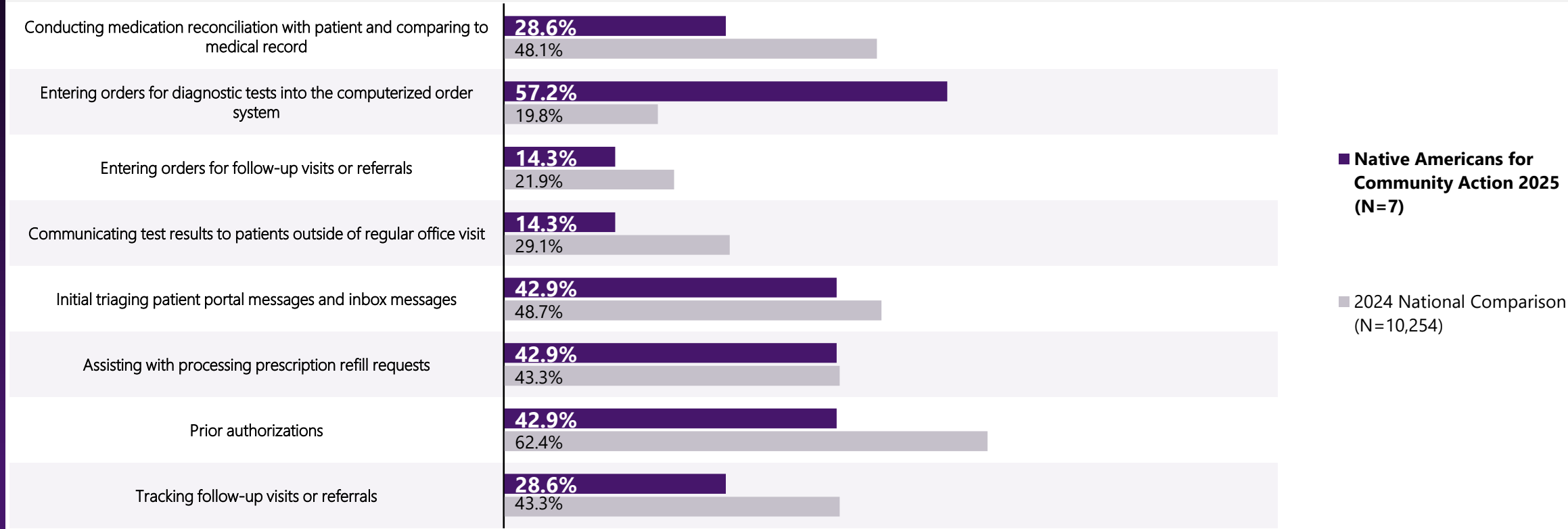
Aggregate Clinician Results

Team Function

What proportion of the time are the following tasks typically done by someone other than you in your ambulatory practice?



More than 50% but less than 75% of the time or More than 75% of the time
(Positive Responses)



Note | Response options not included above: Never, Less than 25% of the time, and 25%-50% of the time

Aggregate Clinician Results



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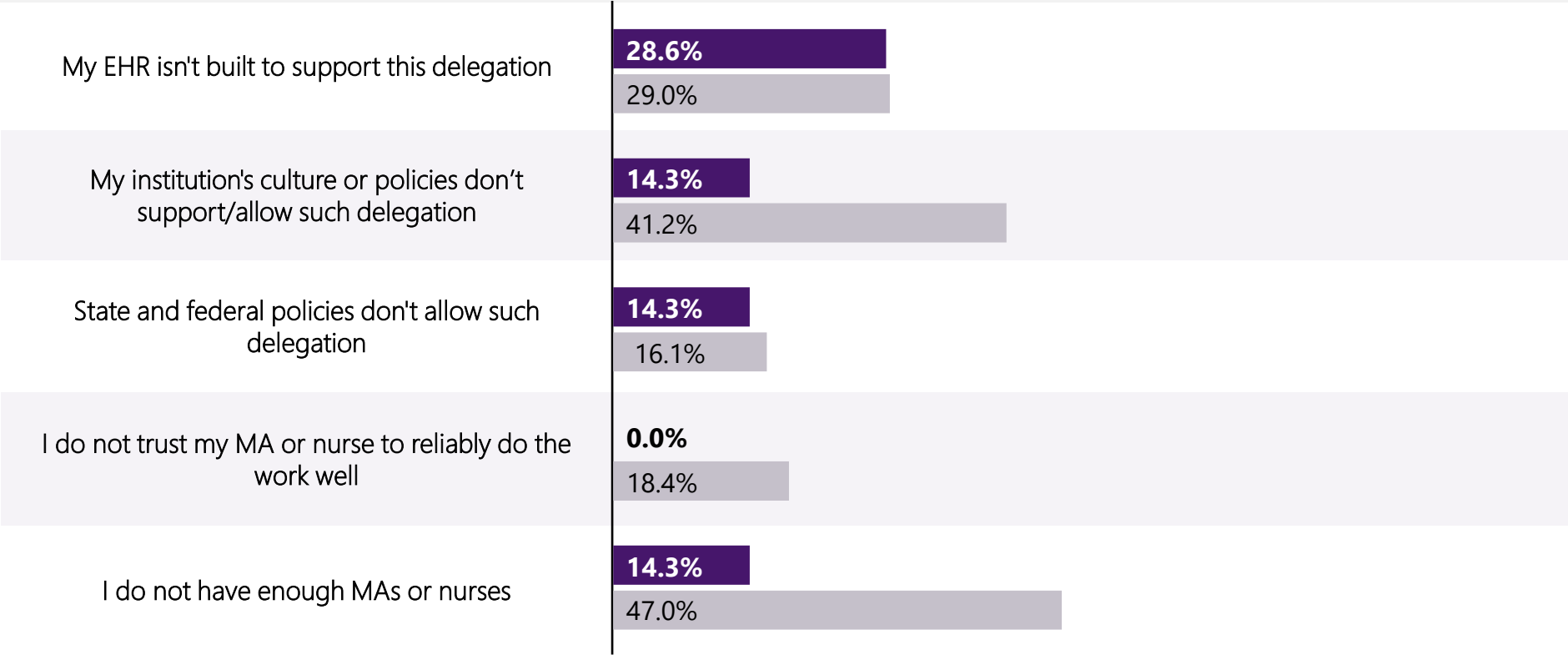
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Barriers to Teamwork

What prevents you from delegating more order entry, medication review, visit note documentation, forms completion, or processing prescription renewals to support staff?



Strongly agree or Agree
(Negative Responses)



■ Native Americans for
Community Action 2025
(N=7)

■ 2024 National Comparison
(N=16,507)

Note | Response options not included above: Neither agree nor disagree, Disagree, and Strongly Disagree

Aggregate Clinician Results

Retention & Vacation

Clinician Results

Vacation Days

Vacation Barriers

Intention to Reduce Hours

Resources Needed to Maintain Current FTE

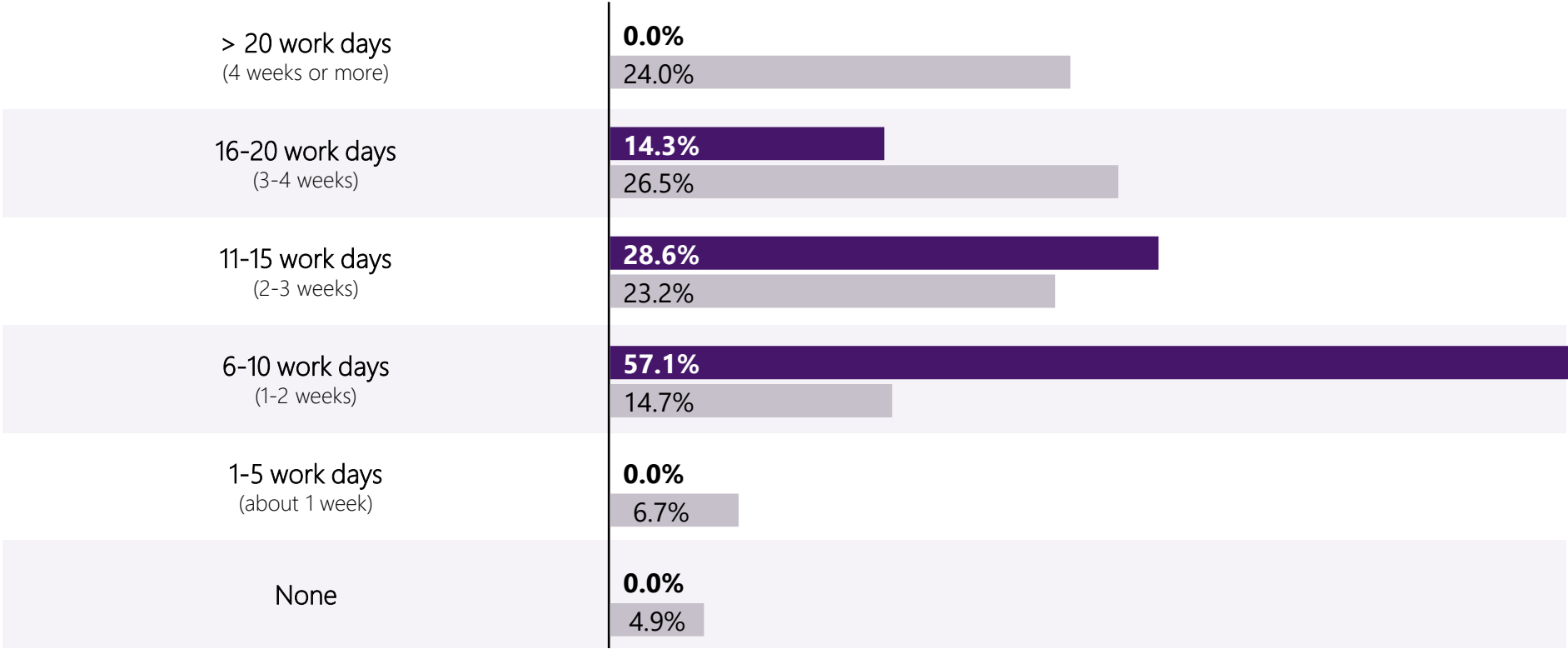


Vacation Time

How vacation time is defined and allocated varies greatly across practice setting. Using the definition that applies to your practice, please answer: How many days of vacation did you take in the last 12 months?



Percent of Total Respondents



■ Native Americans for Community Action 2025 (N=7)

■ 2024 National Comparison (N=15,721)

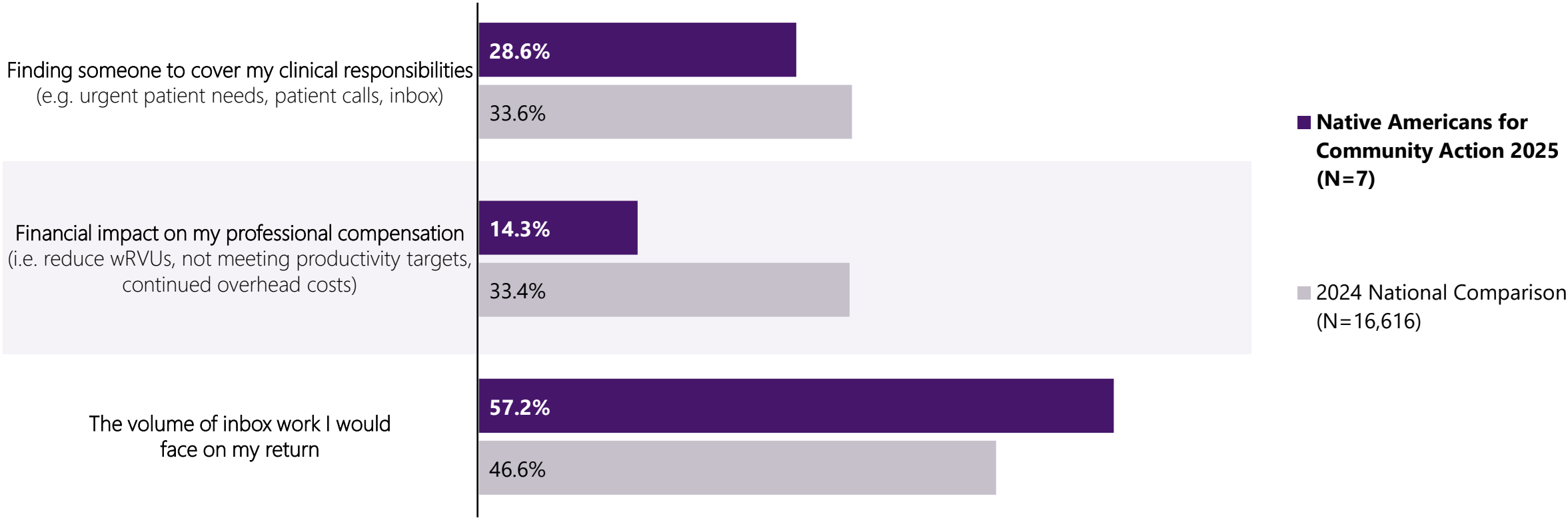
Aggregate Clinician Results

Barriers to Vacation

Rate how much of a barrier each of the following is to taking vacation for you.



Very much, Quite a bit, & Somewhat
(Negative Responses)



Note | Response options not included above: A little bit and Not at all

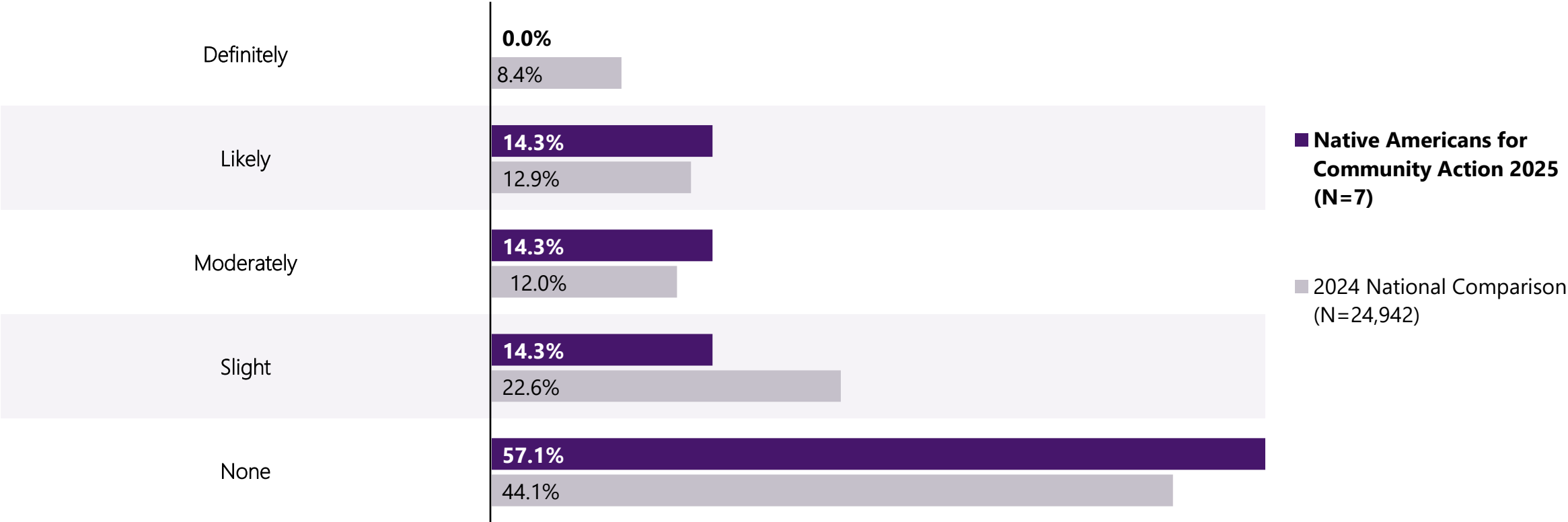
Aggregate Clinician Results

Intent to Reduce Clinical FTE

What is the likelihood that you will reduce the number of hours you devote to clinical care in the next 12 months?



Percent of Total Respondents



Aggregate Clinician Results

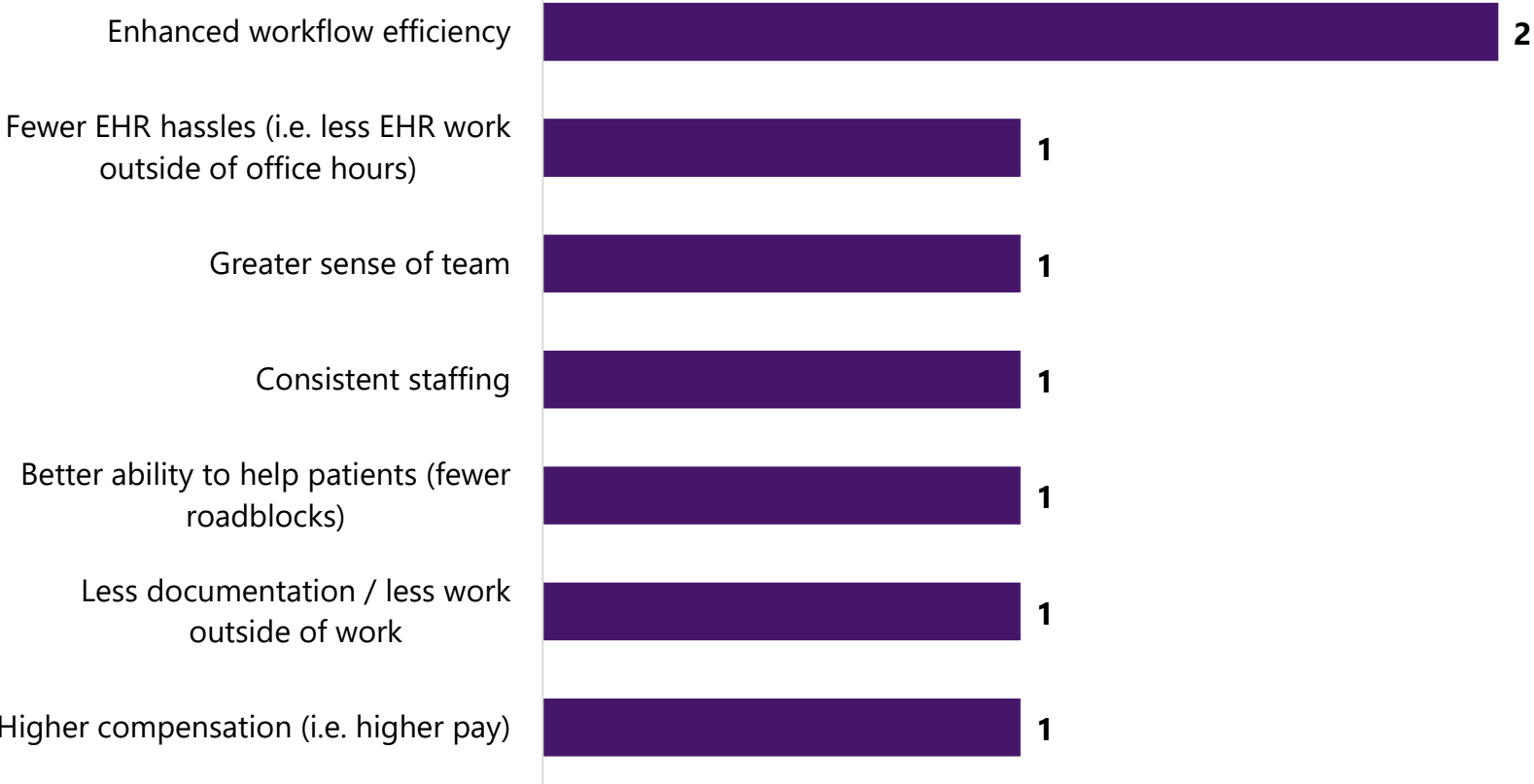
Resources Needed to Maintain Current FTE

What would keep you in your role with at least the current amount of clinical %FTE?

(Click all that apply)



Top 7 responses of those that indicated an Intent to reduce Clinical FTE



2
of the 2025
respondents
indicate an Intent
to Reduce Clinical
FTE

Aggregate Clinician Results

Physician Key Themes

Tell us more about your stressors and what we can do to minimize them.

The above Mini-Z question is an optional free-text response question; the key themes were inferred from a review of the physician responses. Quotes were directly pulled from organizational physician data for this question.



Native Americans for Community Action, 2025 (N=7)

Themes

EHR Frustrations

- EHR creates more work
- Documentation takes a significant amount of time
- Limitations to the EHR cause difficulties

Quotes

- *EHR is my primary stressor. Documentation takes up a significant amount of my time that I could be using to see more patients. I am not trained in billing and would prefer to not be responsible for figuring out billing codes or scanning documents into EHR.*
- *Hiring on a new substance use counselor to help with SAP classes will definitely help.*
- *The EHR is directly tied to my burnout. I have created my own templates to use to try to expedite completing my notes (I cut and paste from a word document). I also have to use a blank word document to catch grammatical errors and correct the voice dictation misinformation. There is no system in place to have an assistant or patient schedule an appointment. There is no shared email appointment option. The amount of non-work "work," is overwhelming. I am hoping there is a way that my new assistant and I can find a way to manage the patient load with a substandard EHR.*

Recommended Resources



[Wellness-Centered Leadership Playbook](#)

[Chief Wellness Officer Roadmap](#)

[Taming the EHR Playbook](#)

[AMA Physician Burnout Webinar](#)

[Team Based Care](#)

Additional Resources

[Licensing, Credentialing, and Mental Health: A Case Study with Henry Ford Health System \(Webinar\)](#)

[Using Empowered CMAs and Nursing Staff to Improve Team-based Care](#)

[Creating a "Manageable Cockpit" for Clinicians](#)

[Remove Intrusive Mental Health Questions from Licensure and Credentialing Applications: A Toolkit to Audit, Change, and Communicate](#)
(Dr. Lorna Breen Foundation – All In resource)

Using the Data Lab



Detailed Reporting

The AMA Data Lab provides you with access to immediate, customizable analytics through an intuitive point and click web-portal.

Unique Insights

Utilize your own knowledge of your unique system to explore potential avenues for improvement and identify problem areas. Create your own custom reports to answer your organizations evolving questions.

Gaining Access

If you have any questions about obtaining login information or accessing your Data Lab account, please contact:

<https://amawellbeingsurvey.org/login>

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Joy in Medicine™ Health System Recognition Program

Representing the AMA's steadfast commitment to advancing the science of physician burnout, the Joy in Medicine™ Health System Recognition Program empowers health systems to reduce burnout and build well-being so that physicians and their patients can thrive.

Learn more about the program and upcoming application cycles on [our website](#) or reach out to us at:

Practice.Transformation@ama-assn.org



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URBAN 1ALOE MONTHLY REPORT

Report Date: 10/01/2024 thru 09/30/2025

Today's Date: 08/28/2025 | Data As Of: 08/17/2025



INDIAN HEALTH SERVICE

Report 1A - URBAN By Location of Encounter

Ambulatory Care Visits by Provider and Month of Service

Report Date: 10/01/2024 thru 09/30/2025

Today's Date: 08/28/2025

Data As Of: 08/17/2025

AREA: 87

Service Unit: 8787

Facility: 878711: OUTPATIENT VISIT & PRIMARY CARE VISIT TOTALS

Visit Type	Year to Date					% of Total						
TOTAL OUTPATIENT VISITS	6,236					100.0						
TOTAL PRIMARY CARE VISITS	2,061					33.1						

Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
966	798	616	672	628	655	723	652	526	0	0	0
247	200	171	150	231	299	294	274	195	0	0	0

* : Asterisk (*) indicates primary care patient visit.

Code	Primary Provider of Service	Year to Date	% of Total	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
C5	BEHAVIORAL HEALTH STUDENT	572	9.2	154	125	118	137	--	--	--	--	--	0	0	0
C9	*BEHAVIORAL HEALTH AIDE/PRACTITIONER	744	11.9	--	--	--	--	123	178	161	132	87	0	0	0
D1	*BEHAVIORAL HEALTH NURSE PRACTITIONER	321	5.1	48	38	36	31	28	42	35	38	25	0	0	0
E8	HEALTH PROMOTION DISEASE PREVENTION WORKER	--	0.1	--	0	--	0	--	0	--	0	--	0	0	0
00	*MD	193	3.1	76	59	47	--	0	0	0	0	0	0	0	0
21	*NURSE PRACTITIONER	400	6.4	37	32	50	34	53	45	52	57	40	0	0	0
29	DIETITIAN	96	1.5	--	--	--	--	--	--	--	--	--	0	0	0
45	*OSTEOPATHIC MEDICINE	323	5.2	41	31	--	49	26	33	46	41	42	0	0	0
48	ALCOHOLISM/SUB ABUSE COUNSELOR	929	14.9	119	93	82	129	140	92	123	85	66	0	0	0
66	CASE MANAGERS	325	5.2	49	31	24	32	35	46	44	31	33	0	0	0
80	*FAMILY PRACTICE	80	1.3	34	22	--	--	--	--	0	--	--	0	0	0
92	PSYCHOTHERAPIST	2,245	36.0	377	341	207	216	199	203	240	245	217	0	0	0

Report 1A - URBAN By Location of Encounter

Ambulatory Care Visits by Provider and Month of Service

Report Date: 10/01/2024 thru 09/30/2025

Today's Date: 08/28/2025

Data As Of: 08/17/2025

OUIHP Notice to Recipient

As a reminder, the urban workload statistics were removed from the official Workload reports generated by the IHS Office of Public Health Support. The urban 'view' of the reports follow the same format and naming convention, and continue to provide statistics on all facility types for any of the UIOs that are sending data to the National Data Warehouse (NDW). Please note that low numbers or zeroes shown in the workload reports are likely attributed to UIOs switching to a non-RPMS system, in which case there is usually a delay between switching systems and the ability to report data to the NDW. Once these programs are configured for export, an increase in workload data should begin appearing in the reports.

OUIHP kindly requests you provide the contact information of the individuals at your UIO who are responsible for data file submissions and receiving subsequent notices from the NPIRS team acknowledging when a file has been uploaded to the NDW. If the contact information for these individuals needs to be updated, please contact the Office of Urban Indian Health Programs (OUIHP) at IHSUrbanWorkloadReports@ihs.gov, to provide and update this crucial contact information.

Generated Reports Notice

Blank pages may result depending on the report generator and the flow of the report data.

Blank or empty reports may be generated if one report has data and other does not.

URBAN TRANSMISSION REPORTS

Report Date: 10/01/2024 thru 09/30/2025

Today's Date: 08/28/2025 | Data As Of: 08/17/2025



INDIAN HEALTH SERVICE

Urban AREA Data Loaded to the NDW

Report Date: 10/01/2024 thru 09/30/2025

Today's Date: 08/28/2025 | Data As Of: 08/17/2025

87: NAVAJO URBAN

Includes data sent in by any site in the report area for services taking place at any site in the report area.

Region Abbr Code	ITU	ASUFAC	Service Taking Place At...	Files
NAV	U	878711	NACA HEALTH CENTER	10



Quality Improvement and Compliance Sept 2025 Board Report

Major Highlights:

- QI & Compliance Director onboarding! (Sept 22, 2025)

Major Challenges:

- Delay in TempDev custom reporting due to Mirth connection error

Compliance, Risk Management

- **IHS:** Pending 2025 site review (waiver accepted, will focus on GSA areas)
- **AAAH:** ACCREDITED! Dec 9, 2025-Dec 9, 2027
- **Risk Management:**
- **Policy:** Finance and Billing Annual Review due Sept 2025
- **Incidents :**
- **Trends:**
- **Infection Control:** Monthly Updates provided in FHC board report
- **Employee Health:** Monthly Updates provided in FHC board report
- **ADHS:** License renewed for May 2025-Apr 2026

Quality Improvement Program / Quality Improvement Committee

- **Patient Satisfaction Surveys:** pending TempDev automation of data analysis (experiencing technical issue – support case is open with NG)
- **Quality Studies, SMART goals, Plan-Do-Study-Act (PDSA):**
 - FHC Diabetic Management, A1c < 9 (goal 14% - inverse goal): 34%
 - Hand Hygiene (goal 85% +): pending quarterly results: Oct 2025
 - No-shows: data obtained still need further analysis. Have discussed at QIC. Pending 2025 start. Major action plan item will be LUMA implementation.
 - Retinopathy Exam Completion (goal 44%): 24% (working to iron out some updated IHS coding requirements)
 - Annual Exam/Wellness exam: (goal 50%) 24%
 - Note: Need to cross reference mapping/coding with new Population Health*
- **QIC:** Next meeting 9.25.2025
- **Peer Review:**
 - Next due for Apr-June 2025 medical visits
 - Annual Peer Evaluations completed, next due Apr 2026 to include in performance eval
 - Team Summary Meeting: Oct 2, 2025
 - Current GPRA Performance:



Emergency Management and Safety

- **Safety Plan:** no updates
- **Facility Fire Inspection:** Due June 2026
- **Facility Drills:**
 - Cyberattack / Ransomware Tabletop Drill completed with Teamlogic IT and HIM
 - Strengths and Gaps Identified
 - Directors to review and create plan of action
 - Draft Cyberattack Response Plan prepared
 - Fire Drill due Oct-Dec 2025
- **Emergency app:** No updates
- **Monthly Hazard Surveillance:** Aug 2025 completed, mostly repeat findings pending correction
- **Quarterly Facility Inspections:** Next due July 2025-Sept 2025
- **Community Plan / Activities:** Consider FIAT and Fire Ext Training repeat
- **Emergency Preparedness, Safety, QI training/orientation:**
- **Committees / Work Groups**
 - Ongoing: AAAHC Work Group (on hold)
 - Ongoing: QIC, Emergency Management, Safety
 - Ongoing Committees: Med Exec, Directors, Leadership, Infection Control

Attachments:

Consent Items:



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Health Promotion & Wellness Center Program

September 2025 Meeting-Board Report

Major Highlights

Tribal Practices for Wellness in Indian Country (TPWIC) grant objectives and strategies.

- The TPWIC grant was awarded, and we are starting on year 4.
- Run 4 Renewal is being advertised for the upcoming cohort.
- A Truth and Reconciliation Walk (Every Child Matters) will be held on 9/30.
- An Orange shirt making event will be on at the Wellness Center on 9/26
- The HP team will be part of the Flagstaff Festival of Science collaborating with the Flagstaff Sustainability office to host a table highlighting gardening on 9/27.

Good Health and Wellness in Indian Country:

- The GHWIC grant is ending. The grant ends on 9/30/25.
- Honor your heart is mid-way through its cohort.
- We are working on final grant close out details.

Special Diabetes Program for Indians (SDPI) Program results:

- The Hiking series is ongoing. A collaboration hike for Suicide awareness month with RUL is going to take place on September 13. This hike concludes the series.
- Diabetes Prevention class (DPP) will be starting in a few weeks.
- Ongoing clinical support is ongoing for foot checks, Retinopathy exams, physical education and health education. management meeting is upcoming on February 24th.
- The grant application for the next grant year is in progress. It is due at the end of October.

4 in 1 Grant

- Pathways has restarted for the school year. The children have sessions each week focusing on exercise, nutrition and cultural activities.

Sage Grant

- The Sage Grant workplan is in progress. Tobacco cessation cultural education sessions are being held once a month. Clinical outreach and support for tobacco cessation are underway. The grant concludes at the end of September.

Az Cancer Coalition mini grant

- A \$5,200 mini grant is awarded. Funding is to be received in approximately a month. The mini grant helps with Colorectal cancer screening and Mammography referrals. It incentivizes early preventative screening.



Monthly Meeting of the NACA Board of Directors HIS Specialist Report August 2025

Major Highlights

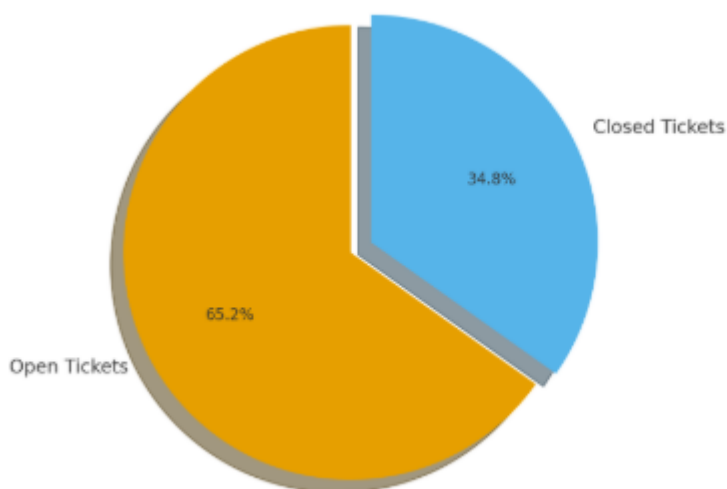
- **NextGen Billing Integration**
 - Kick-off call with NextGen for:
 - NextGen Pay powered by InstaMed
 - NextGen Clearinghouse (Waystar)
 - E-Statements
 - These tools will streamline billing processes and improve efficiency.
- **NextGen Server Migration**
 - Successfully went live on new servers on July 28, 2025.
 - Majority of post-migration issues resolved.
 - Added two additional servers to balance user load.
- **Collaboration with CFO & Billing Team**
 - Established a month-end process in NextGen.
 - Streamlined transaction reports for accounting.
 - Began identifying additional billing efficiencies.

Major Challenges

- **Workload** – balancing ongoing support tickets, projects, and training.

Current Priorities

- NextGen IT Support Tickets: 58 open, 31 closed.



Current Priorities - continued

- Weekly billing meetings to improve claim accuracy and turnaround.
- Weekly CFO meetings to review AR reports.
- Ongoing staff training.
- Submit NDW report to IHS.
- Weekly NextGen Pop Health Beta Team:
- Pop Health Mapping and Testing
- Monthly NextGen Luma Implementation meeting
- Monthly QI Meeting.

Ongoing Projects & Goals

- NextGen Luma Implementation.
- Measure “No Shows” pre- vs. post-Luma implementation.
- NextGen Billing Integration tools.
- Equality Health MSSP reporting.
- NextGen 8 Upgrade (Q1 2026) – reviewing upgrade e-Learning materials.

Upcoming PTO

- September 17–19, 2025 – College move-in for my son.

Travel

- NACA Open House – September 4, 2025.
- NextGen UGM – Nashville, TN, November 2025.