



# harmonia

## COLLABORATIVE CARE

### **AUDIT COMMITTEE CHARTER**

#### **ROLE:**

The Audit Committee comprised solely of independent directors shall oversee the accounting and financial reporting processes of the Corporation. To the extent required by the New York Not-For-Profit Corporation Law and when otherwise requested by the Board of Directors, the Audit Committee shall retain an independent auditor to conduct an audit of the Corporation's financial statements. Upon its completion, the Committee shall review the results of the audit and any related management letter with the independent auditor.

#### **RESPONSIBILITIES/SCOPE/FOCUS:**

- a. Interview and appoint an independent auditor licensed to practice in New York State and registered as a certified public accountant. Review, at least every three years, the necessity or desirability of engaging a different auditor.
- b. Review with the independent auditor the scope and planning of the audit prior to the audit commencement.
- c. Maintain communication between the Board and auditors through regularly scheduled meetings.
- d. Report to and recommend to the Board for approval the annual financial statements.
- e. Ensure, in conjunction with the independent auditor, that all financial statements are in compliance with generally accepted accounting principles in the United States.
- f. Perform, in a mandatory executive session with the auditor, a review of the cooperation of the Corporation's management with the audit and commitment to financial and operational integrity.
- g. Upon completion of the audit, review and discuss with the independent auditor: 1. any material risks and weaknesses in internal controls identified by the auditor. 2. Any restrictions on the scope of the auditor's activities or access to requested information. 3. Any significant disagreements between the auditor and management. 4. The adequacy of accounting and financial reporting processes.
- h. Interact with management to ensure that the internal control structure is sufficient, and that possible risks of fraud and embezzlement are mitigated.



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## COLLABORATIVE CARE

### **FINANCE AND INVESTMENTS COMMITTEE**

#### **ROLE**

The Finance and Investments Committee shall oversee the Board's responsibilities relating to the financial affairs of the Corporation and make recommendations to the Board in connection with the Corporation's investment guidelines, investment asset allocations and financing activities, while ensuring its investments and investment policies comply with financial and legal standards.

#### **Finance:**

#### **RESPONSIBILITIES / SCOPE / FOCUS**

- a. Review and recommend to the Board for approval the annual operating budget.
- b. Review the monthly financial statements and monitor their variance from the budget — inform the Board of any significant variances and plans to address them as necessary.
- c. Review and recommend to the Board as to financial viability and capability any significant capital projects proposed.
- d. Monitor the debt structure and compliance of and recommend to the Board any changes for its borrowings.
- e. Ensure that the Corporation has the appropriate financial infrastructure; people, processes, systems to help the Corporation achieve its vision and mission.
- f. Review, analyze and recommend to the Board on any other activities, programs or issues that can significantly impact financial viability.
- g. Periodically review the Corporation's cash flow objectives and recommend changes when necessary to best meet those objectives.

#### **Investment:**

#### **RESPONSIBILITIES / SCOPE / FOCUS**

- h. Recommend investment policies and changes to the Board.
- i. Ensure that the investment policy considers short- and long-term investment objectives.
- j. Monitor performance of investment vis-à-vis earning goals.
- k. Evaluate the Corporation's investment objectives with an investment advisor and recommend changes when necessary to best meet those objectives.
- l. Select and oversee the investment advisor who will manage the Corporation's financial assets.

- m.** Establish and periodically review and revise performance benchmarks for the investment advisor.
- n.** Select suitable custodians for recording securities and brokerage transactions.
- o.** Present a performance summary of the funds to the Board on an annual basis.

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COLLABORATIVE CARE

## **FOUNDATION - BUILDING COMMITTEE CHARTER**

### **ROLE:**

The Foundation - Building Committee shall be the governing body of the Community Concern Foundation. The Committee shall oversee the provision of facilities to Harmonia Collaborative Care, Inc. to advance its mission and facilitate the delivery of human services to the public.

### **RESPONSIBILITIES / SCOPE / FOCUS**

To carry out its duties the Foundation-Building Committee shall have the following responsibilities:

- a. Comply with the by-laws of the Community Concern Foundation including all fiduciary responsibilities, including financial statements, mortgages, lease agreements, tax forms and independent audit review.
- b. Assume the responsibility to oversee the operation of facilities concerning maintenance of structures and make recommendations to Board of Harmonia Collaborative Care, Inc.
- c. In conjunction with the Finance and Investment Committee, identify costs related to needed improvements and expansion as needed.
- d. Ensure compliance with public safety, OSHA compliance, building codes, and fire safety requirements in accordance with all laws.
- e. Review the results of the audit of the Community Concern Foundation in conjunction with the Audit Committee to ensure commitment to financial and operational integrity.
- f. Review opportunities for development of unused land to develop and expand human services to the public.



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## COLLABORATIVE CARE

### **GOVERNANCE AND EXECUTIVE COMMITTEE**

#### **ROLE:**

The Governance and Executive Committee shall be responsible for ensuring the Board has the proper number of members having a broad range of skills to advance the mission and purpose of the Corporation. This committee is also responsible for monitoring the performance of the Board. The Governance and Executive Committee shall also review and provide guidance regarding material issues prior to Board submission, provide oversight of the management succession plan for the Chief Executive Officer, and shall transact routine, administrative Board matters between Board meetings.

To carry out its duties the Governance and Executive Committee shall have the following responsibilities:

#### **Governance:**

#### **RESPONSIBILITIES / SCOPE / FOCUS**

- a. Provide leadership to the Board in the development and maintenance of an effective governance structure and process.
- b. Select the individuals qualified to serve on the Board consistent with the criteria that the Board has approved.
- c. The Committee will present a slate of officers at the Annual Meeting.
- d. Recruit qualified persons who can actively participate in helping the Corporation achieve its goals and obtain needed financial resources for agency operations.
- e. Identify and monitor a listing of potential future Board candidates and recommend to the Board those persons to be nominated for election.
- f. Maintain an ongoing and continuous focus on identifying, preparing and recruiting future governance leaders, including the definition of skills and attributes required in Board members.
- g. Carry out the Board election process.
- h. Evaluate the performance of existing Board members.
- i. Provide orientation for new and existing Board members.
- j. Annually review the Board governance structure and processes, including policy development and Board monitoring / oversight of operations.

- k. Identify and implement Board development programs.
- l. In conjunction with the Finance and Investments Committee, oversee compliance with all contracts, regulations, grants and obligations with funding sources.
- m. Oversee the adoption, implementation, and compliance with policies adopted by the Board, including conflict of interest, whistleblower and related party transactions.

**Executive:**

**RESPONSIBILITIES / SCOPE / FOCUS**

- n. The Committee shall act only on the affirmative vote of a majority of the members at a meeting or by unanimous written consent.
- o. Whenever at any meeting of the Executive Committee any member of the Committee expresses the judgment that any matter under consideration should be referred to the Board for consideration, it shall be so referred.
- p. **Review Material Issues Prior to Board Submission:** Management may review with the Committee any matters, which it deems to be material to receive the Committee's advice and counsel. These issues may encompass a wide range of topics. If the Committee decides that after review of the issue, it is routine and not material, it may bind the Board without further Board action; otherwise, any action on an issue, that is deemed material, will require full Board action.
- q. **Oversight of Management Succession Plan:** With full consultation with the Chief Executive Officer, the Committee shall assure the evaluation of the Chief Executive Officer and ensure that the Corporation has a satisfactory succession management plan and/or process in place for the Chief Executive Officer position.
- r. **Transact Routine, Administrative Board Matters:** The Committee shall, between regularly scheduled meetings of the Board, transact routine administrative matters that require Board approval as such issues arise.