

**ORANGE COUNTY SOCIAL SERVICES AGENCY  
ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL**

**Subject: Operation Santa Claus and Senior Santa and Friends Programs**

**Number: D 10**

**Approved: Signature on File**

**Date: 02-26-07**

**II. PURPOSE**

To identify the organizational structure of the Operation Santa Claus and Senior Santa and Friends programs, and to provide guidelines regarding fiscal accountability.

**II. POLICY**

As authorized by the Board of Supervisors, the Social Services Agency (SSA) shall develop, implement and coordinate ongoing activities to help provide holiday and special occasion gifts to children, elderly, and disabled persons. Many of these persons are victims of abuse or neglect, and are clients of the Orange County SSA, Health Care Agency (HCA), the Probation Department and, in some cases, other County agencies. These programs are called Operation Santa Claus (OSC) and Senior Santa and Friends (SSF).

SSA's responsibilities include the ongoing utilization of agreements with other County agencies/departments and "community partners" (non-County organizations) for collection and distribution of gifts, including, but not limited to, the Orange County Foster Care Auxiliary, Orangewood Children's Home (OCH), HCA, Housing and Community Services, the Probation Department, Toys for Tots, St. Vincent DePaul, and the Orange County Fire Authority. Additionally, a fiscal agent for distribution of funds shall also be secured which is currently assigned to Orangewood Children's Foundation for OSC, and the Orange County Community Foundation for SSF.

It is the intent of the Board of Supervisors and SSA that, as much as is reasonably possible, the tradition of reliance on voluntary donations and support be continued and reflected in the budget and operations of the program rather than the use of public funds.

**III. PROCEDURE**

**A. Organization**

1. The Strategic Planning Unit Program Manager has overall responsibility for development, implementation and coordination of the OSC program. The Deputy Director of Adult Services has the overall responsibility for the SSF program. This responsibility does not include authorization of funds disbursement (see B-2 below). To assist with the accomplishment of program goals, SSA will maintain a "Partnership Board," which will function as an advisory board of directors for the programs. Members shall include, but not be limited to, representatives of the following: SSA Administrative Services Division, OCH, OC Fire Authority, OC Foster Parent Auxiliary, SSA Adult Services, Probation, Housing and Community Services, Child Support Services, and the OC Health Care Agency. Membership on this board will be contingent upon participation in the programs and is subject to change.
2. SSA will appoint "Coordinators" to organize donation/gift giving and support campaigns within County agencies.
3. To a practical extent, SSA will work with and through the fiscal agent for handling of daily operational expenses.

**B. Fiscal Accountability**

1. Financial Donations

- a. The Auditor-Controller, SSA Accounting, will maintain a separate trust fund to receive financial donations for the OSC program, Fund Number 2AB, and the SSF program, Fund Number 2AC.
  - b. Receipts will be provided for all cash donations, per County Accounting Procedure C-5. Receipts for goods will be provided upon request and will only list the category of items donated (e.g. large bag of toys, one box of clothes, etc.). No value amount should be listed.
  - c. The OSC Coordinator, the SSF or their designee will process all financial donations.
  - d. The Coordinators will record all donations, endorse the checks and deliver the donations to the Auditor-Controller, SSA Accounting, for deposit in the respective trust funds on the same business day they are received. A cash receipts report will accompany all deposits delivered to SSA Accounting.
2. Trust Fund Disbursements
- a. All requests for disbursements from the trust funds must be made via a memo signed by the SSA Director or his/her designee(s) (currently the Director of Administrative Services Division for OSC and the Director of Adult Services and Assistance Programs for SSF).
  - b. Upon receipt of a signed request, the Auditor-Controller, SSA Accounting, will process the disbursement request.
3. Fiscal Agent
- a. As authorized by SSA, the fiscal agent for each program shall be responsible for payment of his/her respective operational expenses.
  - b. The fiscal agents will provide an accounting of any and all trust funds received and disbursed to the respective coordinators every quarter.
4. Gift Cards
- a. Retail gift cards may be purchased using cash donations received by the programs (face amounts not to exceed \$15.00 per card for OSC and \$25.00 for SSF without prior written approval by the Agency Director).
  - b. The gift cards may be distributed in lieu of gifts when gift inventory is low or inappropriate, or to purchase gifts from local retailers.
  - c. Gift cards are to be accounted for in the following manner:
    - (1) Each gift card purchased or received as a donation will be recorded with information such as store, gift card number, and amount.
    - (2) All gift cards distributed as gifts will be logged out to the person receiving them and will include, at a minimum, the name of the intended final recipient.
    - (3) Any gift cards used by program staff to purchase gifts will be logged out to the person making the purchases. Receipts are to be returned to the appropriate program coordinator and retained for a minimum of seven (7) years.
    - (4) Gift cards distributed as gifts or used to purchase additional gifts for inventory will be recorded into the gift-card database on the same business day they are given out.
    - (5) A written gift card report is to be prepared on a quarterly basis in the "off-season" (January - November), and on a weekly basis during the month of December.
5. Reporting
- a. The Agency must maintain internal records of all gifts and donations. Additional guidelines are included in Policy and Procedures F15, "Donations and Gifts", which state that large donations shall be reported to the Board of Supervisors as follows:
    - (1) \$10,000 and over requires an Agenda Staff Report (ASR) with Comprehensive Agenda Management Solution (CAMS) and requires Board approval.

- (2) \$5,000, but under \$10,000, requires an off-agenda letter informing the Board offices.
  - (3) Reporting large donations under \$5,000 is at the discretion of the Agency Director.
- b. A quarterly reconciliation of funds will occur as follows:
- (1) The Auditor-Controller, SSA Accounting, will provide a Cash Balance Report to the coordinators of each program to be used in reconciliation of OSC or SSF financial summaries.
  - (2) The coordinators of each program will request Trust Fund general ledgers to be used in reconciliation of OSC or SSF financial summaries.
  - (3) At fiscal year end, OSC and SSF will prepare an Annual Report that includes a summary of all donations and program expenditures. Copies of the report will be distributed by OSC to the Manager of Strategic Planning and the Director of Administrative Services Division. SSF will provide copies to the Deputy Director of Adult Services and the Director of Adult Services and Assistance Programs.

#### **IV. REFERENCES**

Board of Supervisors action on 10-26-93, Agenda Item Number 62, "Operation Santa Claus and Senior Santas"

County Accounting Procedures C-4 (Deposits), C-5 (Cash Receipts), R-2 (Gifts Reporting)

Board Resolution No. 93-1235, "Annual Report of Donations"

SSA Administrative Policy & Procedure F15, "Donations and Gifts"