

Operational Policy

Policy title:	Donated Funds, Goods, and Services		
Policy number:	DHS-040-026		
Original date:	01/06/2020	Last update:	01/06/2020
Approved:	Don Erickson, DHS Chief Administrative Officer		

Purpose

The Office of Financial Services (OFS) is committed to adhering to the highest standards in the financial management of state funds as it applies to donations. OFS is responsible for establishing internal controls including establishing clear roles and responsibilities. This policy is one in a series related to donations under ORS 409.365.

Description

This document defines the policy related to soliciting, receipting, recording, disbursing and reporting of donations.

Applicability

This policy applies to all Department of Human Services (DHS) staff including employees, volunteers, and other agents of the state. This policy does not apply to the Oregon Health Authority.

As keepers of the public trust, all agency employees have a responsibility to comply with state and agency policy, administrative rule, and state and federal law. The agency takes this responsibility seriously and failure to fulfill this responsibility is not treated lightly. Employees who fail to comply with state or agency policy, administrative rule, or state and federal law may face progressive discipline, up to and including dismissal from state service.

Policy

1. A donation is a gift made to DHS that shall be used to support activities that align with the mission of the Department of Human Services and can be in the form of cash, stored value cards, event or activity tickets, tangible goods or any other kind of negotiable good, including in-kind goods or services.
2. DHS shall use all donations to benefit the agency's mission of assisting individuals to become independent, healthy and safe.
3. DHS shall use donations in the manner intended by the donor when possible.
4. DHS shall ensure the security and appropriate use of donations by creating strong internal control mechanisms, including but not limited to:
 - a. Ensuring each office has at least one donated funds coordinator with delegated authority.
 - b. Segregation of duties related to donations.
 - c. The availability of a secured location for donations, such as a safe.

- d. Proper audit trail documentation.
- e. Quarterly review and reconciliation.
5. The receipt of donations shall be tracked including at a minimum:
 - a. Address of the DHS office receiving the donation.
 - b. Name of the staff person accepting the donation.
 - c. Date of donation.
 - d. Cash value when presented.
 - e. Description of the donation
 - f. Name and address of donor
 - g. Donor stipulations regarding use, if applicable
6. The disbursement of donations shall be pre-approved by the donated funds coordinator, manager or designee.
7. The disbursement of donations shall be tracked including at a minimum:
 - a. Address of the DHS office disbursing the donation.
 - b. Name of the staff person requesting disbursement.
 - c. Date of the disbursement request
 - d. Amount of the disbursement.
 - e. Description of use
 - f. Name and address of recipient
8. If in-kind goods of minimal monetary value such as pencils or diapers are disbursed, no record of disbursement is required.
9. DHS staff shall deposit all cash donations into the statutory DHS Donated Funds Account
10. Donations become the sole property of DHS and shall not revert to the donor.
11. DHS staff shall comply with all agency procurement policies and procedures when using donated funds.
12. DHS staff shall not purchase capital assets using donated funds.
13. In accordance with Oregon government ethics laws, DHS staff shall not use donations to benefit public officials, including agency staff.
14. DHS staff shall not solicit donations for personal benefit.

References

[ORS 409.365](#) Department of Humans Services Donated Funds Account

[Oregon Accounting Manual \(OAM\)](#)

[Oregon Government Ethics Law](#)

[OAM 10.20.00.PR](#) Internal Controls, Cash Management.

[DAS Statewide Policy 107-001-020](#) Public Records Management – Records Retention Schedule

[DHS/OHA 060-002](#) Conflict of Interest Policy

[DOJ Charitable Activities Gaming FAQs](#)

[DOJ Chapter 137](#) See Division 25 for Bingo/Raffles/Monte Carlo

Forms referenced

None

Related policies and procedures

DHS-040-026-01 Donations-Soliciting

DHS-040-026-02 Donations-Receipting and Recording

DHS-040-026-03 Donations-Disbursements

Contact

Shawn Jacobsen

503-945-6869

Shawn.Jacobsen@dhs.ohio.gov

Policy history

01/06/2020 Initial Release Department of Human Services

Keywords

Donated, donations, funds, goods, services, in-kind

This document can be provided upon request in an alternate format for individuals with disabilities or in a language other than English for people with limited English skills. To request this document in another format or language, contact the Publications and Design Section at 503-378-3486, 7-1-1 for TTY, or email DHS|OHA-oha.publicationrequest@state.ohio.gov.