



**AGENDA**  
**OCONEE COUNTY FIRST STEPS BOARD MEETING**

June 2, 2025

10:00 AM

Westminster Depot | 135 E Main St, Westminster, SC 29693

- |       |                                                                                             |                                    |
|-------|---------------------------------------------------------------------------------------------|------------------------------------|
| I.    | Welcome & Introductions                                                                     | Vanessa Earle, Chair               |
| II.   | Attendance:                                                                                 | Ashley Robertson                   |
| III.  | Quorum Confirmation                                                                         | Vanessa Earle and Ashley Robertson |
| IV.   | Approval of Agenda                                                                          | Vanessa Earle and Ashley Robertson |
| V.    | Approval of April 7, 2025 Meeting Minutes                                                   | Vanessa Earle, Chair               |
| VI.   | Executive Director and Finance Report                                                       | Kaylee Osbon                       |
| VII.  | Vote to Accept Reports                                                                      | Vanessa Earle, Chair               |
| VIII. | Old Business: <i>None</i>                                                                   |                                    |
| IX.   | New Business                                                                                |                                    |
|       | a. Audit                                                                                    |                                    |
|       | b. Fiscal Year 2027-2029 Needs and Resource Assessment & Strategic Planning                 |                                    |
|       | c. Fiscal Year 2026 Events                                                                  |                                    |
| X.    | Vote to Approve Mileage Request for Board Members Attending the Local Partnership Convening |                                    |
|       | a. Total Cost for Board Members: \$617.40                                                   |                                    |
| XI.   | Vote to Accept the Employee Handbook                                                        |                                    |
| XII.  | Vote to Approve NFP Contract                                                                |                                    |
| XIII. | Adjourn                                                                                     | Vanessa Earle, Chair               |

Oconee County First Steps Partnership Board of Directors Meeting Minutes  
April 7, 2025 | 11:00 AM | Westminster Depot  
Type of Meeting: Annual

Board Members Present: Kaylee Osbon, Vanessa Earle, Bre Alexander, Ashley Robertson, Sharon Jenkins, Alice Lee, Blair Hinson

Board Members Absent:

Agenda Item	Lead Presenter	Summarize Each Agenda Item or Discussion	Votes/Decisions
Welcome and Call to Order	Board Chair	Meeting was called to order by Board Chair, Vanessa Earle. The meeting began at 11:05 AM.	
Roll Call & Confirm Quorum	Board Chair	Introductions were made and Ashley Robertson confirmed that we had a quorum to begin the meeting.	
Approval of Agenda	Board Chair	Board members reviewed the agenda as outlined and approved to move forward with the items on the agenda. Bre Alexander made a motion to approve the agenda, and Alice Lee seconded the motion. All in favor.	Approved 7-0
Approval of Minutes	Board Chair	A motion was made by Bre Alexander to approve the minutes from February 6, 2025. Ashley Robertson seconded the motion. All in favor.	Approved 7-0
Executive Director and Finance Report	Executive Director	Kaylee Osbon reviewed the executive director's report and the finance report. All Board members received a copy of the report prior to the meeting via email. Each member in person also received a printed copy.	
Vote to Accept Reports	Board Chair	Bre Alexander made a motion to approve the agenda, and Alice Lee seconded the motion. All in favor.	Approved 7-0

Old Business		None	
New Business	Executive Director	<ul style="list-style-type: none"> <li>a. Year in Review - Presentation was provided to give an overview of Oconee First Steps impact in Oconee County. There were no questions or comments.</li> <li>b. Parent Survey - A parent survey was sent to our parent email database to find out what is needed to best support parents in Oconee County. At this time, we have received 13 responses, and one trend is parents struggle with finding time.</li> <li>c. Schedule Board Meeting - There is an interest in providing an in person board training to better support and strengthen our board. Kaylee will look into getting this scheduled for the board.</li> </ul>	
Appointment of New Board Director	Board Chair	The team reviewed the nomination form for LaToya Earle with the Seneca Police Department. Kaylee Osbon met with her prior to the board meeting to further discuss her desires to be on the First Steps Board. Bre Alexander made a motion to accept Latoya Earle as a delegate to the Board. This was seconded by Blair Hinson. All in favor.	Approved 7-0
Appointment of New Board Director	Board Chair	The team reviewed the nomination form for Sarah Tate with the Foothills YMCA. Kaylee Osbon met with her prior to the board meeting to further discuss her desires to be on the First Steps Board. Bre Alexander made a motion to accept Sarah Tate as a delegate to the Board. This was seconded by Blair Hinson. All in favor.	Approved 7-0
Vote to Accept the Budget Spending Plan for Fiscal Year 2025-2026	Executive Director	The Board reviewed the projected data for FY 25 and its comparison to the actual data. The allocation of formula funding and the READY funding were explained. The board then reviewed the budget spending plan (BSP). Carry over funds are not included. The money coded 560 must be budgeted and spent or it goes away. The board discussed the Program Accountability Standards; all requirements are followed and met by the board. The Fiscal Signatories Form was completed. Bre Alexander made a motion to accept the budget spending plan for FY 26, and this was seconded by Alice Lee.	Approved 7-0
Adjournment	Board Chair	Bre Alexander made a motion to adjourn the meeting. This was seconded by Blair Hinson. All in favor.	Approved 7-0

This meeting was held within FOIA and ADA Compliance. Board meetings are open to the public and meeting minutes are kept in the office of Oconee County First Steps and are available for public view.

Signature: Board Secretary, Ashley Robertson

A handwritten signature in blue ink that reads "Ashley Robertson". The signature is written in a cursive style with a large initial 'A' and a stylized 'R'.



## **Executive Director Report**

**Kaylee Osbon, MBA**

Office of Oconee County First Steps

Oconee County, South Carolina

May 19, 2025

### **GENERAL INFORMATION**

#### **Upcoming First Steps Holiday Hours**

May 26<sup>th</sup>: Memorial Day

#### **Upcoming Events**

June 7<sup>th</sup>: Baby Shower- Trinity Baptist

June/July: Handing out Snow Cones to different Child Care Facilities

*If there are any events that you think we should be a part of, please let me know.*

### **PROGRAMS**

#### **Nurse Family Partnership**

We continue to make our quarterly contributions as scheduled. To date, we have paid a total of \$55,355.25 leaving a remaining balance of \$20,394.75.

As of April 30th:

Children Served: 13

Total Visits: 272

Adults Served: 16

Average Number of Home Visits: 17

Number of Families Referred: 52

Average Home Visit Hours: 4.98

Number of Referrals: 218

#### **Childcare Scholarships**

We are currently providing ten scholarships, each including a stipend of \$100 per child per month. Caregivers contribute a small monthly amount as well. The funding is allocated to children enrolled at Upstate Children's Center of Walhalla and Future Generation. To date, we have provided \$8,200 in scholarship funding, with an additional \$2,000 projected for the remainder of the program.

#### **Dolly Parton Imagination Library**

We currently serve 1,881 children in Oconee County.

For the month of March:

35 new enrollments

34 Graduation

1,812 Continuing Readers



**Executive Director Report**  
**Kaylee Osbon, MBA**  
 Office of Oconee County First Steps  
 Oconee County, South Carolina

May 19, 2025

**South Carolina First Steps to School Readiness**  
**FY-25 Board Report Category Budget vs Expenses Report**  
 05/19/2025

	Category	Budget	Expense	Balance
<b>Expenses</b>				
	101 - Administrative Functions	\$52,697.00	\$24,592.78	\$28,104.22
	180 - Core Functions	\$45,382.00	\$14,425.23	\$30,956.77
	212 - Imagination Library	\$534,871.00	\$59,921.29	\$474,949.71
	214 - Nurse Family Partnership	\$116,299.00	\$64,472.42	\$51,826.58
	406 - Countdown To Kindergarten	\$9,500.00	\$6,025.36	\$3,474.64
	407 - Count Down to 4-K	\$4,317.00	\$1,897.05	\$2,419.95
	703 - Scholarship Initiatives	\$38,667.00	\$21,805.71	\$16,861.29
	<b>Total Expenses</b>	<b>\$801,733.00</b>	<b>\$193,139.84</b>	<b>\$608,593.16</b>
	<b>NET SURPLUS/(DEFICIT)</b>	<b>(\$801,733.00)</b>	<b>(\$193,139.84)</b>	<b>\$608,593.16</b>

Oconee County First Steps to School Readiness Partnership Board  
Seneca, South Carolina

In planning and performing our audit of the financial statements of Oconee County First Steps to School Readiness Partnership (the "Local Partnership") as of and for the year ended June 30, 2024 in accordance with auditing standards generally accepted in the United States of America, we considered the Local Partnership's system of internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Local Partnership's internal control. Accordingly, we do not express an opinion on the effectiveness of the Local Partnership's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Local Partnership's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of the Board of Directors, Regional Finance Manager, and management of the Local Partnership and is not intended to be and should not be used by anyone other than these specified parties.

*Scott and Company LLC*

Columbia, South Carolina  
April 7, 2025

**Comments Directly Related to Local Partnership**

None reported.

**Comments Directly Related to Regional Finance Manager**

None reported.



April 7, 2025

To the Board of Directors, Regional Finance Manager, and Management of  
Oconee County First Steps to School Readiness Partnership

We have audited the financial statements of Oconee County First Steps to School Readiness partnership (the "Partnership") for the year ended June 30, 2024, and have issued our report thereon dated April 7, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 6, 2024. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Local Partnership are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2024. We noted no transactions entered into by the Local Partnership during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the Partnership's basis of accounting is described in Note 1 to the financial statements. The financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such misstatements.

##### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated April 7, 2025.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Partnership’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Partnership’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors, Regional Finance Manager and management of the Partnership and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Scott and Company LLC*

**Independent Auditor's Report on Audits  
of Financial Statements of  
Oconee County First Steps  
to School Readiness Partnership  
*as of and for the years ended June 30, 2024 and 2023***



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## Independent Auditor's Report

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To the Board of Directors  
Oconee County First Steps to School Readiness Partnership  
Seneca, South Carolina

### Opinion

We have audited the accompanying modified cash basis financial statements of Oconee County First Steps to School Readiness Partnership, a South Carolina non-profit corporation, (the "Local Partnership"), which comprise the statements of revenues, expenses, and changes in net assets – modified cash basis as of and for the years ended June 30, 2024 and 2023, and the related statements of functional expenses – modified cash basis, for the years then ended, and the related notes to the modified cash basis financial statements.

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of the Local Partnership as of June 30, 2024 and 2023, and the revenues, expenses and changes in net assets for the years then ended in accordance with the modified cash basis of accounting as described in Note 1.

### Basis of Accounting

We draw attention to Note 1 of the modified cash basis financial statements, which describes the basis of accounting. The financial statements were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audits of the Modified Cash Basis Financial Statements section of our report. We are required to be independent of the Local Partnership and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Modified Cash Basis Financial Statements

Management is responsible for the preparation and fair presentation of the modified cash basis financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the modified cash basis financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of modified cash basis financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the modified cash basis financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Local Partnership's ability to continue as a going concern within one year after the date that the modified cash basis financial statements are available to be issued.

### **Auditor's Responsibilities for the Audits of the Modified Cash Basis Financial Statements**

Our objectives are to obtain reasonable assurance about whether the modified cash basis financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the modified cash basis financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the modified cash basis financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the modified cash basis financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Local Partnership's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the modified cash basis financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Local Partnership's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

*Scott and Company LLC*

Columbia, South Carolina  
April 7, 2025

**Oconee County First Steps to School Readiness Partnership**  
**Statements of Revenues, Expenses, and Changes in Net Assets - Modified Cash Basis**  
**for the years ended June 30,**

	<u>2024</u>	<u>2023</u>
<u>Net assets with donor restrictions:</u>		
Revenues:		
Grant revenues - South Carolina Office of First Steps to School Readiness:		
State allocation	\$ 181,150	\$ 200,000
Federal	57,412	41,960
Interest income	62	56
Contribution income	13,862	7,727
Total revenues	<u>252,486</u>	<u>249,743</u>
Net assets released from restrictions	<u>(264,870)</u>	<u>(224,902)</u>
Change in net assets with donor restrictions	<u>(12,384)</u>	<u>24,841</u>
<u>Net assets without donor restrictions:</u>		
Net assets released from restrictions	<u>264,870</u>	<u>224,902</u>
Expenses:		
County operations	30,079	23,140
Core functions	20,820	17,711
Family strengthening	166,100	140,719
School transition	24,254	10,441
Child care quality	23,617	27,060
Healthy Start	-	5,831
Total expenses	<u>264,870</u>	<u>224,902</u>
Change in net assets without donor restrictions	<u>-</u>	<u>-</u>
Change in net assets	<u>(12,384)</u>	<u>24,841</u>
<u>Net assets at beginning of the year:</u>		
Cash	100,975	57,162
Accounts receivable	18,310	3,300
Prepaid expenses	3,388	8,484
Accounts payable	<u>(42,783)</u>	<u>(13,897)</u>
	<u>79,890</u>	<u>55,049</u>
<u>Net assets at end of the year:</u>		
Cash	86,132	100,975
Accounts receivable	-	18,310
Prepaid expenses	4,748	3,388
Accounts payable	<u>(23,374)</u>	<u>(42,783)</u>
	<u>\$ 67,506</u>	<u>\$ 79,890</u>

*The accompanying notes are an integral part of these financial statements.*

**Oconee County First Steps to School Readiness Partnership**  
**Statement of Functional Expenses - Modified Cash Basis**  
**for the year ended June 30, 2024**

	Administrative	Program Services				
	County		Family		Child care	
	operations	Core functions	strengthening	School transition	quality	Total
Salaries	\$ 7,917	\$ 8,208	\$ 22,417	\$ 2,293	\$ 10,000	\$ 50,835
Payroll taxes	606	628	1,715	175	765	3,889
Consultants	2,000	-	4,000	-	-	6,000
Telephone	253	253	1,003	-	297	1,806
Office equipment - purchase	1,381	-	-	-	-	1,381
Office supplies	84	552	117	-	65	818
Insurance (non health)	2,061	-	-	-	-	2,061
Travel	-	-	1,842	-	567	2,409
Miscellaneous	10,226	4,162	8,238	-	33	22,659
Program purchased supplies	5,551	7,017	51,019	9,610	4,662	77,859
Program purchased services	-	-	75,749	12,176	7,228	95,153
	<u>\$ 30,079</u>	<u>\$ 20,820</u>	<u>\$ 166,100</u>	<u>\$ 24,254</u>	<u>\$ 23,617</u>	<u>\$ 264,870</u>

*The accompanying notes are an integral part of these financial statements.*



**Oconee County First Steps to School Readiness Partnership**  
**Statement of Functional Expenses - Modified Cash Basis**  
**for the year ended June 30, 2023**

	Administrative	Program Services					
	County operations	Core functions	Family strengthening	School transition	Child care quality	Healthy start	Total
Salaries	\$ 6,500	\$ 7,500	\$ 13,500	\$ -	\$ 17,500	\$ 5,000	\$ 50,000
Payroll taxes	497	574	1,033	-	1,339	382	3,825
Consultants	1,000	325	2,000	-	2,000	-	5,325
Telephone	205	236	423	-	551	157	1,572
Office supplies	636	-	-	-	-	-	636
Insurance (non health)	2,750	-	-	-	-	-	2,750
Travel	956	145	222	-	-	-	1,323
Miscellaneous	6,610	100	10,050	-	105	242	17,107
Program purchased supplies	3,986	8,831	37,741	9,158	184	50	59,950
Program purchased services	-	-	75,750	1,283	5,381	-	82,414
	<u>\$ 23,140</u>	<u>\$ 17,711</u>	<u>\$ 140,719</u>	<u>\$ 10,441</u>	<u>\$ 27,060</u>	<u>\$ 5,831</u>	<u>\$ 224,902</u>

*The accompanying notes are an integral part of these financial statements.*

## Oconee County First Steps to School Readiness Partnership Notes to Financial Statements

### **Note 1. Summary of Significant Accounting Policies**

**Partnership and Purpose** – The Oconee County First Steps to School Readiness Partnership (the “Local Partnership”) is a non-profit entity organized under the laws of South Carolina with the intent of improving early childhood development. The Local Partnership provides services directly or contracts with third parties to provide services and support to children and their families to enable children to reach school ready to learn; to establish goals for this initiative, and to provide programs and services which impact children and families during the first years of a child’s life.

The Local Partnership’s stated goals are to (1) provide parents with access to the support they might seek and want to strengthen their families and to promote the optimal development of their preschool children; (2) increase comprehensive services so children have reduced risk for major physical, developmental, and learning problems; (3) promote high quality preschool programs that provide a healthy environment that will promote normal growth and development; (4) provide services so all children receive the protection, nutrition, and health care needed to thrive in the early years of life so they arrive at school ready to learn; and (5) mobilize communities to focus efforts on providing enhanced services to support families and their young children so as to enable every child to reach school healthy and ready to learn.

**Basis of Accounting** – The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Program revenues are recognized when properly earned and realizable. Expenses are recorded in the period in which they are incurred.

The basis of accounting adopted by the Local Partnership differs from generally accepted accounting principles primarily because it recognizes long lived assets and other costs which benefit more than one period as expenses in the year purchased, and it recognizes certain expenses when paid such as vacation and sick time for employees.

**Basis of Presentation** – Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 958, Not-for-Profit Entities. The Local Partnership is required to report information regarding its financial position and activities according to the following net asset classifications:

**Without Donor Restrictions:** Net assets that are not subject to donor imposed restrictions and may be expensed for any purpose in performing the primary objectives of the Local Partnership. The board of directors has discretionary control over these resources.

**With Donor Restrictions:** Net assets subject to stipulation imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Local Partnership or by the passage of time.

Oconee County First Steps to School Readiness Partnership  
Notes to Financial Statements

**Note 1. Summary of Significant Accounting Policies (continued)**

**Support and Revenue** – Contributions received are recorded as support with donor restrictions or without donor restrictions, depending on the existence and nature of any donor restrictions. All support with donor restrictions is reported as an increase in net assets with donor restrictions.

A restriction expires when a stipulated time restriction ends or purpose restriction is accomplished. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Substantially all the support and revenue received by the Local Partnership is considered to be with donor restrictions as the Local Partnership is obligated to spend the amounts received consistent with the instructions from the contributor, including South Carolina First Steps State Board of Trustees, as to their intended use. Revenues are shown net of any amounts refunded to the funding source.

**Expenses** – Expenses are classified as either administrative or program services. Core functions are included within program expenses, and consist of services and activities the Local Partnership performs to directly or indirectly ensure that the Local Partnership's mission is prioritized and implemented.

**Income Taxes** – The Internal Revenue Service has approved the Local Partnership's exemption from federal income taxes under provisions of Section 501(c)(3) of the Internal Revenue Code and comparable state law, whereby only unrelated business income, as defined by Section 509(a)(1) of the Code, is subject to federal income tax.

The modified cash basis of accounting requires management to evaluate tax positions taken by the Local Partnership and recognize a tax liability (or asset) if the Local Partnership has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the Local Partnership, and has concluded that as of June 30, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Local Partnership is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The following years are subject to examination by major tax jurisdictions at June 30, 2024:

Federal	2022 – 2024
South Carolina	2022 – 2024

## Oconee County First Steps to School Readiness Partnership Notes to Financial Statements

### **Note 1. Summary of Significant Accounting Policies (continued)**

**Use of Estimates** – The basis of accounting followed by the Local Partnership, as previously described in Note 1 to these financial statements, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash** – The Local Partnership maintains its cash in bank deposit accounts at high quality financial institutions and generally limits its exposure to credit risk from balances on deposit with the financial institutions in excess of the Federal Deposit Insurance Corporation (“FDIC”) insured limit. At times, such deposits may be in excess of FDIC insured limits. The Local Partnership has additional insurance/security in place for deposits in excess of FDIC limits.

**Accounts Receivable** – The Local Partnership’s accounts receivable are due from the South Carolina Office of First Steps to School Readiness and/or other contributors. Management does not feel an allowance for credit losses is necessary.

**Prepaid Expenses** – The Local Partnership’s prepaid expenses consist of funds on deposit that are not current period expenses but are assets of the Local Partnership.

**Contributed Services** – Contributed services normally would be recorded under generally accepted accounting principles that (a) create or enhance non-financial assets or require specialized skills, (b) are provided by individuals possessing those skills, and (c) would typically need to be purchased if not provided by donation. A substantial number of unpaid volunteers have made significant contributions of their time to develop the Local Partnership’s programs. The value of this contributed time is not reflected in these financial statements since it does not meet the revenue recognition criteria as defined by the modified cash basis of accounting.

### **Note 2. Related Party Transactions**

The board members of the Local Partnership are representative of various organizations that in certain instances benefit from actions taken by the Board. Board members disclose these relationships and transactions as appropriate under the Local Partnership’s policies and as required by law. It is the policy of the Local Partnership that board members not be involved with decisions regarding organizations they represent.

The Local Partnership consummated arm’s length transactions with these entities to provide certain services related to the mission of the Local Partnership. The Local Partnership has recognized approximately \$76,000 as expense for the years ended June 30, 2024 and 2023 related to the services provided by these contractors.

# Oconee County First Steps to School Readiness Partnership

## Notes to Financial Statements

### Note 3. Concentrations of Risks

The Local Partnership receives a significant portion of its funding through the South Carolina Office of First Steps to School Readiness (“SC First Steps”), where funding is governed by a grant agreement and is dependent on annual compliance with that agreement. Future funding was previously dependent upon annual evaluation of the Local Partnership’s effectiveness and availability of amounts as appropriated by the South Carolina General Assembly to SC First Steps for distribution to Local First Steps Partnerships, of which this Local Partnership is one of forty-six local partnerships receiving funding. The General Assembly passed South Carolina House bill H4023 in June of 2023, which permanently authorizes SC First Steps.

The Local Partnership received approximately 23% and 17% of its total revenues from federal grants for the years ended June 30, 2024 and 2023, respectively.

The Local Partnership enters into various contracts with third parties for the performance of certain services consistent with the organization and purpose of the Local Partnership. The contracts vary in length; however the contracts are generally one year or less and are subject to annual renegotiation. Substantially all amounts, as shown in the statements of functional expenses, with the exception of those amounts expensed for administrative functions, were expenses associated with services and goods contracted for by the Local Partnership and provided by third parties for the benefit of improving early childhood development on behalf of the Local Partnership.

### Note 4. Liquidity and Availability of Resources

The Local Partnership’s financial assets available within one year for general expenditures are as follows as of June 30,:

Financial assets at year-end:	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 86,132	\$ 100,975
Accounts receivable	<u>—</u>	<u>18,310</u>
Total financial assets	86,132	119,285
Less amounts not available to be used within one year	<u>—</u>	<u>—</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 86,132</u>	<u>\$ 119,285</u>

As part of the Local Partnership’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Oconee County First Steps to School Readiness Partnership  
Notes to Financial Statements

**Note 5. Subsequent Events**

The Local Partnership has evaluated events and transactions occurring subsequent to June 30, 2024, for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through April 7, 2025, the date these financial statements were available to be issued, and no matters were identified that required further disclosure.

# FISCAL YEAR 2026 YEARLY EVENTS

JULY	AUGUST	SEPTEMBER
<p><b>"Beat the Heat"</b> Go to childcare centers and give out snow cones.</p> <p><b>Summer Saftey</b> Give out life jackets</p>	<p><b>Community Needs and Resource Assessment/ Strategic Planning</b></p> <p><b>Back to School Event with School District</b></p>	<p><b>Hispanic Heritage Festival- Walhalla</b> Push Dolly Parton's Imagination Library in the Hispanic Community- Will give out books as well.</p>
OCTOBER	NOVEMBER	DECEMBER
<p><b>Halloween Event</b> Attend at least one of the cities Halloween Events to pass out candy and resources.</p>	<p><b>Community Needs and Resource Assessment/ Strategic Planning</b></p>	<p><b>Christmas Event</b> Host movie and Santa Pictures at the Depot.  Hand out Christmas Books.</p>
JANUARY	FEBRUARY	MARCH
<p><b>Community Needs and Resource Assessment/ Strategic Planning</b></p>		
APRIL	MAY	JUNE
<p><b>Healthy Kids Day</b> Attend event at the YMCA (Assuming it is the same month)</p>	<p><b>"Buckle Up For Saftey"</b> Pass out Car Seats to families. Work with Fire Department for putting them into the car.</p>	<p><b>Baby Shower</b> Partner with Trinity Baptist to host Baby Shower.</p>

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OCONEE COUNTY



Getting children ready for school.

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## OCONEE COUNTY FIRST STEPS Employee Handbook

An Equal Opportunity Employer

**A Manual of  
Employee Benefits  
and Personnel Policies**

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*Revised June 2, 2025*



**IMPORTANT NOTICE – DISCLAIMER**

ALL EMPLOYEES OF OCONEE COUNTY FIRST STEPS ARE EMPLOYED AT-WILL AND MAY QUIT OR BE TERMINATED AT ANY TIME AND FOR ANY OR NO REASON. NOTHING IN ANY OF FIRST STEP'S RULES, POLICIES, HANDBOOKS, PROCEDURES OR OTHER DOCUMENTS RELATING TO EMPLOYMENT CREATES ANY EXPRESS OR IMPLIED CONTRACT OF EMPLOYMENT. NO PAST PRACTICES OR PROCEDURES, WHETHER ORAL OR WRITTEN, FORM ANY EXPRESS OR IMPLIED AGREEMENT TO CONTINUE SUCH PRACTICES OR PROCEDURES. NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE CONTRARY TO OR INCONSISTENT WITH THE LIMITATIONS SET FORTH IN THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT UNLESS: 1) THE TERMS ARE PUT IN WRITING, 2) THE DOCUMENT IS LABELED "CONTRACT," 3) THE DOCUMENT STATES THE DURATION OF EMPLOYMENT, AND 4) THE DOCUMENT IS SIGNED BY THE EXECUTIVE DIRECTOR AFTER AFFIRMATIVE VOTE OF THE BOARD.

**Acknowledgment:**

I acknowledge receipt of the foregoing Employee Handbook and UNDERSTAND THAT IT IS NOT A CONTRACT OF EMPLOYMENT.

\_\_\_\_\_  
DATE\_\_\_\_\_  
EMPLOYEE NAME (PRINT)\_\_\_\_\_  
EMPLOYEE SIGNATURE\_\_\_\_\_  
DATE\_\_\_\_\_  
ORGANIZATION REPRESENTATIVE

Instructions: Sign, date, print name and return this to your manager.  
Manager Instructions: Return form to your Executive Director or your assigned Human Resources representative.

## **ORGANIZATIONAL OVERVIEW**

### **OVERVIEW**

South Carolina First Steps serves South Carolina's young children and their families, with the goal of ensuring each is prepared for school success. Created by the legislature in 1999, First Steps has helped nearly 340,000 of South Carolina's youngest children and their families get ready for school.

Oconee County has 3,871 children under the age of five, with 57% living in poverty. Additionally, 70% of kindergartners are considered "not ready" for school.

### **BOARD OF DIRECTORS**

The board is responsible for governance, including vision and priorities of the organization.

### **PROGRAMMATIC OVERVIEW**

*Mission:* Collaborating with other partners, Oconee County First Steps helps Oconee County families and caregivers prepare their children for school success by maximizing public and private community resources to deliver, enhance, and expand high-quality early childhood services.

## **FOREWORD**

This Handbook reflects the policies and procedures of Oconee County First Steps (referred to as OCFS or the “Organization”). The purpose of this Handbook is to provide management and employees with a guideline and expectations of the Organization.

Employees are expected to read and become familiar with the contents of this Handbook and are encouraged to ask questions. Questions about application, interpretation, or clarification regarding any specific policies or procedures are to be directed to on-site management and/or the Oconee County First Steps Executive Director (“OCFS ED”).

This Handbook is provided as a guideline and is not intended to create a contract of employment, nor should it be construed as terms and conditions of a contract of employment. Your employment is “AT-WILL”, meaning that either you or Oconee County First Steps may terminate your employment at any time with or without cause. No supervisor or manager has the authority to create a contract between you and Oconee County First Steps or alter your AT-WILL employment relationship with Oconee County First Steps. No statements to the contrary, oral or written made either before or during an individual’s employment can change this.

The policies and procedures in this Handbook are intended for all employees of Oconee County First Steps, its divisions and subsidiaries. Oconee County First Steps reserves the right to revise, modify, or terminate policies or procedures at any time, with or without notice.

Should any provision in this Employee Handbook be found to be unenforceable and invalid, such a finding does not invalidate the entire Employee Handbook, but only the subject provision. Nothing in this Handbook is intended to infringe upon employee rights under the National Labor Relations Act (NLRA).

This Handbook supersedes any Handbook and/or Policy and Procedure Manual previously issued by Oconee County First Steps, and thus any Handbook and/or Policy and Procedure Manual previously issued by Oconee County First Steps are hereby revoked.

## **GENERAL EMPLOYMENT POLICIES**

### **EQUAL EMPLOYMENT OPPORTUNITY**

Federal and state laws prohibit discrimination in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment on the basis of race, color, religion, sex (including pregnancy, childbirth, or related medical condition), sexual orientation or gender identity, national origin, genetic information, disability, age, military or veteran status, or other protected category. If you believe that you have been discriminated against in violation of the law, you should immediately contact the Executive Director. Complaints about the Executive Director should be made to the Chair of the Board. Every complaint will be investigated.

### **ANTI- HARASSMENT POLICY**

#### Policy

First Steps policy, as well as various laws and regulations, generally prohibit employment decisions from being made on the basis of race, gender, pregnancy or related conditions, sexual orientation, gender identity, religion, national origin, age, disability, genetic information, veteran status, or similar distinctions. In addition, it is our policy to provide a working environment in which employees are free from discomfort or pressure resulting from jokes, ridicule, slurs, threats and harassment either relating to such distinctions or simply resulting from a lack of consideration for a fellow human being. Your local First Steps Partnership will not tolerate harassment of any kind. This includes behavior that creates a hostile working environment, “jokes” and “teasing,” and other unwelcome and offensive actions or language that harass, demean, or otherwise abuse an individual. Your local First Steps Partnership also forbids retaliation against anyone who has reported harassment in good faith.

#### Sexual Harassment

Sexual harassment warrants special mention. Unwelcome sexual advances, requests for sexual favors, and other physical, verbal, or visual conduct based on sex constitute sexual harassment when:

- (1) Submission to the conduct is an explicit or implicit term or condition of employment; or
- (2) Submission to or rejection of the conduct is used as the basis for an employment decision; or
- (3) The conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile, or offensive work environment.

Sexual harassment may include explicit sexual propositions, sexual innuendo, suggestive comments, sexually oriented “kidding” or “teasing,” “practical jokes,” jokes about gender-specific traits, foul or obscene language or gestures, displays or transmission of foul or obscene printed or visual material, “put-downs” or condescending or derisive comments or terms based on gender, and physical conduct, such as patting, pinching, brushing against another person, or unwanted sexual contact. Although sometimes the “perpetrator” of such conduct is male and the “victim” is female, this policy prohibits such conduct regardless of the gender or gender identity of the perpetrator or victim.

### Scope

This policy applies regardless of where the conduct occurs and when it occurs, so long as the conduct has an impact on our workplace. Conduct that is prohibited by this policy at work and during working hours is also prohibited away from the workplace and during non-working time. In addition, conduct that would violate this policy in person also violates this policy when it occurs by E-mail, texting, or social media.

### Complaint Procedure and Investigation

If you feel that this policy has been violated by anyone with whom you come in contact on the job, regardless of whether it is by a fellow worker, a supervisor, or a member of the general public, you should report the incident(s). Reports should be made to your supervisor or to a higher level in your “chain of command.” If your local First Steps Partnership has a designated human resources representative, you may report to that person as well. However, reports of harassment may be made to any member of management. Complaints against your supervisor should be made to the next highest level of management. Complaints from or about the Executive Director should be made to the Chair of the Board. If you feel you are not getting the appropriate response from management, you may report your concerns to the SC First Steps Chief Partnership Officer. Your local First Steps Partnership will keep the information it gathers as confidential as possible, consistent with state and federal laws and the needs of the investigation.

Supervisors and managers who receive complaints of or become aware of harassment should coordinate with the Executive Director. If the Executive Director is the subject of a complaint, supervisors and managers should inform the Chair of the Board.

Every harassment allegation will be investigated. Investigatory procedures may vary from case to case, depending upon the circumstances. All employees have a responsibility to cooperate fully with the investigation. In cases in which the circumstances require it, employees may be asked to keep the matter confidential. In those cases, people who are interviewed will be given instructions specific to the case. Confidentiality does not mean, however, that employees may not complain to civil rights or government agencies. As stated above, your local First Steps Partnership will keep the information it gathers as confidential as possible, consistent with state and federal laws and the needs of the investigation.

### Corrective Action

If management concludes that a complaint of harassment has merit, appropriate action will be taken. Employees are subject to disciplinary action up to and including discharge. Non-employees may be reported to the appropriate law enforcement agency and/or barred from the premises or services provided by this organization.

### Important

In order to avoid misunderstandings, complaints made under this policy must involve completion of a written report describing the incident. The complaint should include the date(s) and place(s) of the event(s), whether there were any witnesses, and the action the complainant thinks is warranted under the circumstances. The complainant may request a copy of the completed report. Local First Steps Partnerships are encouraged to seek professional guidance to ensure investigations are conducted properly.

These procedures have been established to enable you to get relief if you feel that you are the victim of harassment. The U.S. Supreme Court has said that, as a general rule, you may not sue your local First Steps Partnership for a violation of your rights unless you first give us notice and an opportunity to end the harassment. The reporting procedures we have adopted are intended to establish a clear record of what has been reported.

### **Business Ethics and Conduct**

The successful business operation and reputation of your local First Steps Partnership is built upon the principles of ethical conduct by all employees. Our reputation for honesty, respect, caring, integrity, and excellence requires employees to carefully observe the spirit and letter of all applicable laws and regulations, as well as to exhibit the highest standards of personal and professional integrity and conduct, and to refrain from illegal, dishonest, or unethical conduct.

The continued success of your local First Steps Partnership is dependent upon the trust of our clients, our stakeholders, and the public, and we must be dedicated to preserving that trust. Employees owe a duty to their local First Steps Partnership to act in a way that will merit the continued trust and confidence of the public. In general, the use of good judgment, based on high ethical principles, will guide you with respect to acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with your immediate supervisor and, if necessary, with the Executive Director. Compliance with this Policy is the responsibility of every First Steps Partnership employee. Disregarding or failing to comply with this Policy may subject the employee to disciplinary action, up to and including termination of employment.

### **CONFIDENTIALITY**

Your local First Steps Partnership is committed to safeguarding confidential information entrusted to it. Confidential information is all information disclosed to or known by you because of your employment with your local First Steps Partnership that is not generally known to people outside of our organization. Your local First Steps Partnership employees may not use confidential information for any purpose other than performing their local First Steps Partnership work responsibilities. Employees may not share or otherwise disclose confidential information acquired at your local First Steps Partnership to anyone outside of your local First Steps Partnership without proper authorization or consent. This duty of confidentiality also extends to internal First Steps Partnership business information such as client names, security codes, passwords, and information about individuals served. Failure to adhere to this expectation can place offending employees in violation of federal and state law. Additionally, employees who improperly use or disclose confidential information will be subject to disciplinary action, up to and including termination of employment, or criminal prosecution.

The protection of confidential information requires continual employee vigilance as well as awareness that the sharing of such information can occur unintentionally. Employees must take reasonable steps to assure security in the transmission of confidential information. Employees shall also take reasonable steps to verify the accuracy of mailing addresses, email addresses, and FAX numbers prior to transmitting confidential information in an appropriate manner, which may include the use of encryption of data. Each employee is responsible for ensuring that any confidential data goes only to an individual with a legal and authorized right to the data.

Your local First Steps Partnership provides employees with access to confidential information on a need-to-know basis only and only the minimum amount of information necessary for any role. Employees may not browse or otherwise explore confidential information beyond the need to carry out their First Steps Partnership job responsibilities.

Employees who are uncertain whether information is confidential shall seek guidance from their supervisor, the Executive Director, or the Executive Director's designee.

### **DRUG FREE WORKPLACE**

Employees of local First Steps Partnerships are expected to be free from the effects of illegal drugs and alcohol while working. Accordingly, all employees of local First Steps Partnerships are prohibited from swallowing, inhaling, injecting, dealing in, or otherwise using illegal drugs and substances (such as marijuana, cocaine, LSD, heroin, etc.) and prescription drugs which are not prescribed for the employee's own use. Given that the successful business operation and reputation of your local First Steps Partnership is built upon the principles of ethical conduct by all employees, this prohibition applies to use at any time.

### Notice By Employee To Employer, State And Federal Grantor/ Contracting Agencies

Your local First Steps Partnership may notify law enforcement authorities whenever illegal drugs are found in the workplace.

### **MANDATED REPORTER STATUS**

Because your local First Steps Partnership employees have unique opportunities to observe and interact with children, South Carolina law requires that we report known or suspected cases of child abuse or neglect. This obligation is known as Mandated Reporting. Depending on the services your Local Partnership provides, it may be necessary for you to have annual or periodic training on this topic.

Under the law, we must report abuse or neglect when, in our professional capacity, we receive information giving us reason to believe that a child's physical or mental health has been, or may be, adversely affected by abuse or neglect. A decision to report must be based upon a reasonable belief that a child has been, or may be, abused or neglected. In other words, we do not need to have conclusive proof that a child has been abused or neglected prior to reporting abuse or neglect to the proper authorities.

To report suspected child abuse or neglect **by a child's parent, guardian, or person responsible for the child's welfare**, contact the SCDSS 24-hour, toll-free hotline at 1-888- CARE4US or **1-888-227-3487**. This hotline is available 24 hours a day, 7 days a week. Intake staff will assist the person making the report and assess the information provided to determine if an investigation is necessary. Reports may also be made online at <https://benefitsportal.dss.sc.gov/#/ran/home>, or you may contact local law enforcement. Employees must notify the Executive Director after making notification to DSS.

To report suspect child abuse or neglect **by someone who is not the child's parent, guardian, or person responsible for the child's welfare**, you must report to local law enforcement.

**Call 911 immediately if the situation is a life-threatening emergency.** An emergency situation is when a child appears to face an immediate risk of abuse or neglect that could result in death or serious harm.



**CONFLICTS OF INTEREST**

Your local First Steps Partnership is judged by the collective and individual performance of its employees. We have an interest in preserving our reputation and the reputation of our employees. Thus, your local First Steps Partnership holds itself and its employees to the highest standards of lawful and ethical conduct. In that regard, your local First Steps Partnership requires all employees to sign and abide by a Conflict of Interest agreement.

Employees must be very careful that their relationships with clients, partners, and community members, as well as their other activities, do not involve or give the appearance of self-dealing. Your local First Steps Partnership employees must refrain from engaging in any activity that could be in conflict with their status as a First Steps Partnership employee. This includes the use of an employee's position with your local First Steps Partnership for personal profit, advantage, or entering into transactions or relationships where it may appear that an employee has a conflict of interest, is improperly benefiting from an affiliation with your local First Steps Partnership or is violating laws governing fiduciary relationships. Good judgment should supplement these provisions to avoid even the appearance of impropriety.

Certain activities are not allowed by your local First Steps Partnership which would appear as a conflict of interest. These include a prohibition of an employee being both a vendor and an employee of the local First Steps Partnership. It also includes a prohibition of any member of an employee's immediate family from being employed by the Partnership while either being supervised by them, or in their chain of command.

**Examples of Conflicts of Interest:**

- If, as secondary employment, you work for a service provider utilized by your local First Steps Partnership, that would be considered a conflict of interest.
- If you choose to buy work-related supplies from your spouse's company without determining the best valuation/service, it would be considered a conflict of interest since you stand to gain financially from the transaction.

If an employee has questions about a transaction or activity, the employee should seek guidance from his or her supervisor, Executive Director, or Chair of the Board.

**WHISTLEBLOWER POLICY**

Your local First Steps Partnership requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of your local First Steps Partnership, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

It is the responsibility of all directors, officers, and employees to report ethics violations or suspected violations in accordance with this Whistleblower Policy.

No director, officer, or employee who in good faith reports an ethics violation will suffer harassment, retaliation, or an adverse employment action for doing so. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable directors, officers, and employees to raise serious concerns within your local First Steps Partnership prior to seeking resolution outside of your local First Steps Partnership.



Your local First Steps Partnership has an open-door policy, meaning employees should share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor, or you are not satisfied with your supervisor's response, you are encouraged to speak with your Executive Director. If your concern involves the Executive Director, or if you are not comfortable speaking to your Executive Director, you are encouraged to speak to the Chair of the Board. If your concern involves the Chair of the Board, or if you are not comfortable speaking to the Chair of the Board, you are encouraged to speak to the First Steps Chief Partnership Officer.

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicated a violation. Any allegations that are not substantiated and which prove to have been made maliciously or with knowingly false information may result in disciplinary action, up to and including termination from employment.

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, and controlling laws.

The person to whom the employee reports a complaint will notify the employee and acknowledge receipt of the reported violation or suspected violation within 2 business days.

All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

## **DOCUMENT RETENTION AND DESTRUCTION**

This policy specifies how important documents (hardcopy, online, or other media) should be retained, protected and eligible for destruction. The policy also ensures that documents are promptly provided to authorities during legal investigations or lawsuits. At least one copy of each of the following types of documents will be retained, either in hard copy or electronically, for the specified duration.

### **Corporate Records, as described below, are maintained permanently.**

- Articles of Incorporation
- Letter of Determination granting tax exempt and/or charitable status
- SC Registration as a charitable organization
- By-laws
- Board policies and resolutions
- Board meeting minutes
- Sales tax exemption documents
- Tax identification number
- Annual corporate filings
- Annual Audits and Financial Statements

### **Tax Records**

- |                                                     |           |
|-----------------------------------------------------|-----------|
| • Annual tax filings, including IRS Form 990        | Permanent |
| • IRS Application for Tax-Exempt Status (Form 1023) | Permanent |
| • IRS 1099s                                         | 7 years   |

**Payroll and Employment Tax Records**

• Payroll Registers	Permanent
• Unemployment Tax Records	Permanent
• Earnings Records	7 years
• Garnishment Records	7 years
• Payroll Tax returns	7 years
• W-2 Statements	7 years

**Financial Records**

• Fiscal Policies and Procedures	Permanent
• Audits/Financial Statements	Permanent
• Property/Asset Inventories	7 years
• Business Expenses Documents	7 years
• Invoices	7 years
• Credit Card Receipts	7 years

**Procurement Records**

• Contracts	7 years
• MOAs	7 years
• Vendor Agreements	7 years
• RFPs	7 years

**Employee Records**

• Employee offer letters	Permanent
• Confirmation of employment letters	Permanent
• Employee applications and resumes	7 years after termination
• Promotions, demotions, letters of reprimand, termination	7 years after termination
• Job descriptions, performance goals	7 years after termination
• I-9 Forms	5 years after termination
• Payroll and timekeeping reports	5 years after termination
• Salary ranges per job description	5 years

**Insurance Records**

• Property Insurance policies	Permanent
• Directors and Officers policies	Permanent
• Workers' Compensation Insurance policies	Permanent
• General Liability Insurance policies	Permanent
• Insurance claims applications	Permanent
• Insurance disbursements/denials	Permanent

**Program Records** (Unless a longer time frame required by the Program)

• Client Files	7 years (unless client says longer)
• Group Meetings	7 years
• Training	7 years
• Surveys	7 years

**MILITARY LEAVE**

Your local First Steps Partnership will grant a military leave of absence and reinstatement to employees who are absent from work because they are serving in the U.S. uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA). You are required to give your supervisor advance notice of upcoming military service, unless military necessity prevents advance notice or it is otherwise impossible or unreasonable. You must also provide a copy of your orders as soon as they are available.

The military leave will be unpaid. However, you may use any available paid time off to be compensated for unpaid military leave.

Continuation of health insurance benefits is available as required by USERRA based on the length of the leave and subject to the terms, conditions, and limitations of the applicable plans for which you are otherwise eligible.

Benefit accruals, such as vacation, sick leave, or holiday benefits, will be suspended during a military leave of greater than two weeks and will resume when you return to active employment.

If you have questions about military leave, contact your supervisor or Executive Director for more information.

**JURY DUTY**

At your local First Steps Partnership, we encourage you to fulfill your civic responsibilities by serving jury duty when required. You may request up to 5 days of paid jury duty leave for the length of the absence. You may also use any available paid time off to be compensated for unpaid jury duty leave above 5 days.

If you receive a jury duty summons, provide a copy of it to your supervisor as soon as possible so that arrangements can be made to accommodate your possible absence from work. You are expected to report for work whenever the court schedule permits and when you are released from service during working hours.

Subject to the terms of the applicable plans, your local First Steps Partnership will continue to provide health insurance benefits for the full period of unpaid jury duty leave. It is the employee's responsibility to arrange a deduction catch-up for their portion of the insurance premium upon their return to work, or to pay their share of premiums on the dates they would normally be deducted from their pay. The deduction catch-up schedule can be arranged through your Executive Director or Financial Manager.

Vacation and holiday benefits will continue to accrue during unpaid jury duty leave.

**AMERICANS WITH DISABILITIES ACT (ADA)**

In accordance with the ADA, Local Partnership employees with physical or mental impairments that substantially limit a major life activity may receive reasonable accommodations that allow them to perform the essential functions of their position so long as the accommodation does not create an undue burden. We will accept requests for such accommodation, which should include:

- the nature of the disability;
- the requested accommodation with as much specific information as possible regarding how the job, working conditions, or work environment might need to be altered and for how long the accommodation might be needed; and

- permission to contact the staff member's physician, the physician's name, and telephone number.

We will review the essential functions of the employee's position and will engage in dialogue with him/her to determine the appropriate accommodation, if any. Requests for accommodation, and all related information, will be documented and kept in a locked file, separate from the employee's personnel file. Information regarding an employee's disability will be kept as confidential as possible and will only be shared with individuals who have a legitimate need to know.

### **UNEMPLOYMENT COMPENSATION**

The Social Security Act of 1935 created the Federal-State Unemployment Compensation (UC) Program. In general, this program provides unemployment benefits to eligible workers who are unemployed through no fault of their own (as determined under state law). Eligibility for unemployment insurance, benefit amounts, and the length of time benefits are available are determined by the state law under which unemployment insurance claims are established. This benefit is funded solely on tax imposed on employers.

### **EMPLOYEE CLASSIFICATIONS**

The Fair Labor Standards Act ("FLSA") requires all employees to be classified according to the overtime provisions of the law. For the purpose of paying any compensation, employees are classified as either "Exempt" or "Non-Exempt" from overtime compensation. All determinations of wage classification status are made through the job evaluation process.

**Exempt:** Executive, professional, outside sales, administrative or computer related occupations, whose positions meet FLSA standards, are exempt from overtime pay requirements.

**Non-exempt:** Employees whose positions do not meet the FLSA exemption standards are entitled to overtime pay. Employees classified as non-exempt generally work in non-supervisory, non-professional, or non-administrative capacities. **Overtime work by non-exempt employees is prohibited without prior specific authorization from a supervisor.**

Under specific provisions of federal and state laws, salaried-exempt employees are excluded from certain wage and hour requirements. Salaried non-exempt and hourly employees are entitled to overtime pay.

The organization prohibits deductions from a salaried-exempt employee's salary except as allowed by the FLSA. Any improper deductions from a salaried-exempt employee's salary should be reported immediately to management.

There are three categories of employment at OCFS:

- **Full-Time Employee:** An employee who is regularly scheduled to work 40 or more hours per week. Regular full-time employees are eligible to participate in all benefits.
- **Part-Time Employee:** An employee who is regularly scheduled to work less than 30 hours per week.
- **Temporary Employee:** An employee hired for a period of generally 90 days or less is considered a temporary employee. Individuals employed to fill a position for a specific purpose, for a defined period of time, or for the duration of a particular project or group of projects are also classified as temporary employees. Temporary employees are not entitled to employee benefits. A temporary

employee who is later hired as a full-time or part-time employee will be eligible for benefits on the same basis as a newly hired employee, with orientation periods for benefits beginning from the date of employment in the full-time or part-time position.

All employees, regardless of employment status, are subject to all OCFS policies and procedures.

### **OVERTIME PAY**

The Fair Labor Standards Act (FLSA) requires employers to pay non-exempt or covered employees who are not otherwise exempt at least federal minimum wage, to pay the regular rate of pay for all hours worked up to 40 hours in a workweek, and the overtime rate for hours worked over 40 hours in a workweek, or as required by local or state law. In general, compensable hours worked include all time an employee is on duty or at a prescribed place of work and any time that an employee is required or permitted to work.

Overtime is generally calculated at one and one half (1½) times an employee's regular rate of pay.

All overtime has to be authorized by OCFS ED before work is performed. Failure to obtain authorization for overtime in advance of work being performed will result in disciplinary action, up to and including termination.

### **PAYROLL DEDUCTIONS**

An employer may withhold or deduct the following from the wages of an employee during ongoing employment:

- Federal and state taxes as required by law.
- Social Security as required by law.
- Garnishment order(s).
- Any deduction that the employee/employer has agreed to, and the employee has expressly authorized in writing in advance.
- PEBA Election Benefits

### **EMPLOYEE DATA**

Keeping personnel data up-to-date is important with regard to payroll administration, benefits and other matters. It is the responsibility of every employee to promptly notify the OCFS ED of any changes to the following:

- Name change
- Life changing event (i.e. marriage, divorce, birth of a child, etc.)
- Home address and/or telephone number
- Emergency contact name and number
- Number of dependents
- Change of beneficiary
- Exemptions on W-4 tax form

Also, any educational certifications, degrees or related accomplishments should be included in the personnel files. Please direct all questions regarding this policy to OCFS ED.

### **PAYDAY**

All employees will be paid on the 15<sup>th</sup> and last day of the month. All pay dates are noted well in advance for planning for holidays, etc.

**TIME RECORDS**

All employees are responsible for maintaining an accurate record of hours worked on an OCFS timesheet. Employees must record vacation and sick time, as well as accurately document and confirm the accuracy of regular hours worked, meal periods, overtime, holidays, and other paid time off in the time-keeping system. Employees are required to record the time they begin and end work each day, along with the beginning and end of each meal period. Non-exempt employees are prohibited from working off the clock.

Timesheets must be completed and submitted twice a month. Employees are required to submit a timesheet for the first half of the month (1st–15th) by the 16th and a timesheet for the second half of the month (16th–30th/31st) by the 1st of the following month.

If corrections or modifications are made to a timesheet, both the employee and the supervisor must verify the accuracy of the changes by initialing the timesheet. Any discrepancies in a paycheck should be reported to the employee's supervisor. Once verified, the adjustment will be reflected on the next paycheck.

Altering, falsifying, or tampering with time records, or recording time on another employee's time record, is a direct violation of this policy and may result in disciplinary action, up to and including termination, at the discretion of the organization.

Non-exempt employees are expected to report to work no more than 10 minutes before their scheduled start time and remain no more than 10 minutes after their scheduled stop time without prior express authorization from a supervisor..

**HOURS OF WORK**

Oconee County First Steps observes an average 40-hour workweek. The work week begins at 12:00 AM Monday morning and continues through 11:59 PM the following Sunday. The regular workday for staff is scheduled Monday – Friday between the business hours of 8:00 am – 5:00 pm.

Employees are entitled to an unpaid meal break of up to one hour per day.

**WORKPLACE COMMUNICATION EXPECTATIONS**

Oconee County First Steps values work-life balance and respects employees' personal time outside of regular work hours. Employees are not required to respond to work-related calls, texts, or emails outside of their regularly scheduled workday unless previously agreed upon with their supervisor in cases of emergency or special circumstance.

During regular business hours, employees are expected to check and respond to all work-related emails, phone calls, and messages in a timely and professional manner. All communications received during the work week must be acknowledged or responded to within forty-eight (48) business hours of receipt. This timeframe applies only to regular business days and excludes weekends and official holidays.

Supervisors may set additional response expectations based on specific roles or organizational needs, but those expectations must be communicated clearly and agreed upon in advance.

**COMPENSATORY (COMP) TIME POLICY**

Employees who are required to work outside of their regularly contracted hours may accrue compensatory (comp) time on an hour-for-hour basis with prior approval from their supervisor. Comp time is intended to

provide flexibility for occasional additional work responsibilities while maintaining an appropriate work-life balance.

Employees may not accrue more than eight (8) hours of comp-time at any given time, and any comp time earned must be used within one (1) month of the date it is accrued. Unused comp time beyond the one-month period will be forfeited and will not carry over or be paid out. All comp time must be scheduled and approved in advance by the employee's supervisor to ensure adequate coverage and alignment with organizational needs.

This policy is applicable only to non-exempt employees and does not override any provisions of the Fair Labor Standards Act (FLSA) or applicable state laws. Supervisors are responsible for ensuring that all additional time worked and comp time taken are accurately tracked and recorded.

### **ATTENDANCE**

The organization requires employees to be punctual and to work all scheduled hours. Excessive absenteeism, poor attendance, and tardiness may result in disciplinary action, up to and including termination, at the discretion of the organization.

Employees are expected to report to work as scheduled, on time, and prepared to begin work. They are also expected to remain at work for their entire scheduled shift, except during designated break periods or when required to leave for authorized organizational business. Late arrivals, early departures, or other absences from scheduled hours are disruptive and should be avoided.

Employees should contact their supervisor or the Executive Director prior to any absence whenever possible and are expected to notify their supervisor each day of their absence unless otherwise agreed upon by both the employee and the supervisor.

### **INCLEMENT WEATHER**

In the case of inclement weather, all employees will be notified by the Executive Director as to whether the office is closed or open.

If the office is closed and/or the employee feels travel would be dangerous, the employee may choose to take vacation, floating holiday or do work at home, as approved in advance by the OCFS Executive Director

### **PERFORMANCE APPRAISALS**

OCFS strives to provide employees with a performance appraisal annually and more often if warranted. Employees supervisor will review your job progress and help you set new job performance plans and goals.

The performance appraisal will include such factors as the quality and quantity of work performed, attendance record and employee attitude and skill level. If a review is given, each employee will be asked to sign the appraisal simply to acknowledge that it has been presented and discussed.

### **COMPENSATION REVIEWS**

OCFS attempts to maintain competitive wages consistent with the economic requirements of the organization and the marketplace. Each employee's compensation will be reviewed annually at the beginning of the fiscal year (July 1). The amount and frequency of the compensation increase each employee may receive, if any, will be generally based on their job performance, the annual budget of the organization, the



amount of present salary in relation to the job, prevailing wages in the market, and length of time since last increase.

**MILEAGE AND TRAVEL**

In the event that an employee's car must be used for organization business, the organization will reimburse the individual according to the current mileage allowance schedule. In order to receive reimbursement, employees must submit a properly completed expense report and mileage log.

OCFS will reimburse staff for reasonable and documented transportation, food, and lodging expenses incurred by staff members in carrying out OCFS business activities outside of the staff member's regular work location. All expenses must be approved by the OCFS Executive Director prior to incurring the expense. All travel arrangements are to be made by authorized personnel only.

OCFS reimbursement is limited to expenses incurred by and on behalf of a staff member and does not extend to the costs of transportation, meals, or lodging for family members or other non-OCFS staff members. Staff should use their own personal credit accounts and seek reimbursement for all authorized expenses. In certain situations that are approved by the Executive Director, staff members may seek an advance to cover travel costs.

OCFS expense reimbursement policy does not apply to expenses incurred by a staff member in commuting between home and the staff member's regular work locations.

**SEPARATION FROM EMPLOYMENT**

An employee may leave at any time with or without notice. In some instances, it may be necessary for the organization to end the relationship.

All employees of the OCFS are EMPLOYEES-AT-WILL. Employees may terminate their employment at any time for any reason. Likewise, the organization reserves the right to terminate employment with or without notice and with or without cause.

An employee may be separated from employment by: (1) voluntary resignation; or (2) termination. A minimum of two (2) weeks' notice of a voluntary resignation is asked by each employee in writing to the immediate supervisor. Employees are expected to fulfill their job responsibilities until such time as they leave OCFS employment. All Organizational property, keys and work-related materials are expected to be returned to the Organization prior to the last day.



## **EMPLOYEE BENEFITS**

### **PAID TIME OFF (PTO) and Sick Leave**

Oconee County First Steps recognizes the importance of providing employees with paid time off to maintain a healthy work-life balance. This policy outlines the guidelines for accruing and using PTO for eligible employees.

#### **Eligibility:**

All full-time employees who have completed a 90-day probationary period are eligible to PTO and Sick Leave. *Part-time and temporary employees are not eligible for PTO.*

#### **PTO and Sick Leave:**

PTO and Sick Leave is based on an employee's length of service with the organization as follows:

Years of Service	PTO/Sick Days in Days	PTO/Sick Days in Hours
0 to 3 Years	10 Days	80 Hours
4 to 9 Years	15 Days	120 Hours
10+ Years	20 Days	160 Hours

#### **Sick Leave:**

If an employee uses 3 or more days in a row a doctor's note will be required upon returning to work. Failure to obtain a doctor's note will result in disciplinary action, up to and including termination.

#### **Guidelines:**

1. Before completing the first full year of employment, new employees will be granted 2 days (16 hours) of PTO before 90 days of employment. Upon reaching their one-year anniversary, employees will receive an additional 8 days (64 hours) PTO.
2. In a "milestone" year (i.e., years 3, 4, and 10), employees will accrue the next level of PTO on their hire date.
3. Employees are permitted to use up to 16 hours of Paid Time Off (PTO) or Sick Leave during their initial probationary period; no additional leave hours will be granted until the employee reaches their one-year hire date anniversary. If an employee uses any of the 16 hours and then voluntarily resigns or is terminated for cause before completing twelve (12) months of continuous employment from the date the leave was used, they will be required to reimburse the organization for the monetary value of the leave taken, based on their rate of pay at the time of use. The organization reserves the right to deduct the owed amount from the employee's final paycheck, in accordance with state and federal laws, and any remaining balance must be paid by the employee within 60 days of separation. Exceptions to this policy may be granted at the discretion of the Executive Director in cases of medical emergencies, family crises, or other extenuating circumstances.
4. PTO may not be cashed out (i.e., paid to the employee) at year end.

5. Employees are expected to limit PTO leave to no more than two (2) weeks at a time, unless medically necessary or unless approved by the OCFS ED in advance.
6. PTO requests consisting of five (5) or fewer days are to be submitted to the employee's manager for approval at least two (2) weeks in advance of the desired time off.
7. Requests for PTO in excess of five (5) workdays should be submitted to the employee's manager for approval at least thirty (30) days in advance of the desired time off.
8. PTO requests are reviewed by the Executive Director with consideration for organizational needs and staffing requirements.
9. It is the sole responsibility of each employee to personally ensure that their PTO requests are completed and approved by the Executive Director. Employees are encouraged to keep a copy for their own records.
10. In the event there is a significant change in an employee's position that results in a change in the employee's classification from one that earns PTO to one that does not, the employee may receive all unused PTO already earned at the discretion of management.
11. This PTO policy will begin on the employee's hire date.

**Carry Forward:**

In the event that the available PTO is not used by the end of the employee's hire date, the unused PTO hours will be carried forward for use in future years, provided that the maximum PTO leave that may be carried over is limited to a total of 200 hours. Employees will forfeit all unused PTO hours in excess of 200 hours as of the end of the employees' hire date.

**If you leave OCFS:**

- An employee may not use PTO once notice of voluntary resignation has been given or involuntary termination has occurred, even if PTO was approved prior to the notice of separation. Exceptions may be considered at OCFS Executive Director discretion.
- PTO may be paid out at the time of termination on the final paycheck at the sole discretion of OCFS Executive Director.

**HOLIDAYS**

OCFS offers 14 paid holidays each year. All full-time employees will receive their regular straight-time compensation for each holiday. Regular part-time employees receive pay for each designated holiday in the proportion that their normally scheduled number of hours.

In general, a holiday that falls on a Saturday will be observed on the Friday preceding the holiday and a holiday that falls on a Sunday will be observed on the following Monday.

Any hourly, non-exempt employee required to work on a holiday will receive 1½ hours pay for each hour worked, or, at his or her request, a different day off with pay.

Oconee County First Steps observes the following holidays:

- New Year's Day
- Martin Luther King Jr. Day
- Presidents Day
- Confederate Memorial Day\*

- Memorial Day
- Juneteenth\*
- Independence Day
- Labor Day
- Veterans Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day
- Day after Christmas
- New Year's Eve

\*Employees may choose one of the following holidays to observe each year as a floating holiday: Confederate Memorial Day or Juneteenth.

### **BEREAVEMENT**

In the event of a death in an employee's member's family, OCFS provides regular full-time and part time-staff with certain time off to make necessary arrangements and to attend the funeral. Under the discretion of the OCFS Executive Director, staff will be paid up to three (3) days leave upon the death of an immediate family member, which OCFS considers as a husband, wife, child, stepchild, grandchild, son, daughter, son-in-law, daughter-in-law, parent, stepparent, grandparent, grandparents-in-law, father-in-law, mother-in-law, brother, sister, stepbrother, stepsister, brother-in-law or sister-in-law. Under special circumstances, paid time off may be granted for other than immediate family members at the discretion of the OCFS Executive Director.

Employees should notify their supervisor as soon as possible of any such death so that the necessary arrangements can be made. OCFS may require documentation. In addition, if an employee member requires more than 3 days leave, the request must be brought to the OCFS Executive Director for approval. Employees must use vacation for leave taken greater than 3 days.

### **GROUP BENEFITS**

Full-time employees are eligible to participate in a variety of OCFS sponsored health and retirement group benefits. Employees will be provided with complete information and enrollment materials when eligible.

### **SAFE & SECURE WORKPLACE**

The Organization is committed to providing a safe and secure workplace for all of its employees and, therefore, considers the personal safety and health of each employee of primary importance. The Organization requires that all employees cooperate in helping to promote safety and to prevent accidents to employees, customers, and visitors, by observing posted and common sense rules.

Employees are required to report any unsafe or hazardous condition directly to their supervisor immediately so the condition can be remedied as quickly as possible. Employees may report any safety concern without fear of reprisal and may choose to report the situation anonymously to management and/or OCFS ED.

In case of an accident involving an injury, regardless of how minor, employees are required to notify their supervisor immediately and complete an incident report. Failure to report accidents may result in a violation of legal requirements and may lead to difficulties in processing insurance and benefit claims.

Compliance with safety standards is a condition of employment. Violations of safety standards, which may cause hazardous or dangerous situations, or allowing such conditions to remain unreported and not effectively remedied, may result in disciplinary action at the discretion of the Organization, up to, and including termination of employment.

Please direct all questions regarding this policy to the OCFS Executive Director.

### **WEAPONS**

The possession of weapons, including, but not limited to firearms, knives not being used for work or authorized in advance by the Executive Director, tools (used improperly), and explosives, presents the possibility of danger in the workplace and, therefore, is in violation of our weapons policy. Possession of such articles is the proper cause for disciplinary action at the discretion of the Organization, up to, and including termination of employment. The Organization prohibits anyone from possessing or carrying weapons of any kind on Organization property, in Organization vehicles, or while on Organization time.

It is the employee's responsibility to make certain that any item they possess is not prohibited by this policy. If an item is questionable, please contact management or OCFS Executive Director. Police officers, security guards, and other individuals who have been given consent by the Organization to carry a weapon on the property may be allowed to do so.

While Oconee County First Steps has a policy prohibiting weapons, nothing in this policy shall be construed as creating any duty or obligation on the part of the Organization to take any actions beyond those required of an employer by existing law.

### **ORGANIZATION PROPERTY**

Items such as notebooks of events, client files, electronic files containing client information, and all other materials that may contain client or Organization information is considered Organizational property. Employees may have access to these materials and items as part of the job process, however, these materials and items are to remain on Organization premises at all times unless otherwise approved by the Executive Director. Employees are not permitted to take any Organization material or item outside of the Organization without prior written authorization. Oconee County First Steps may give an employee certain tools or items of Organization property to be used to accomplish job responsibilities (for example, cell phone, Organization credit card, etc.). The cost of any lost, stolen or damaged items may be deducted from the employee's paycheck in accordance with State and Federal laws.

### **PASSWORD PROTECTION STANDARDS**

Employees should not use the same password for Oconee County First Steps accounts as for other non-Oconee County First Steps access (e.g., personal ISP account, option trading, benefits, etc.). Where possible, employees should not use the same password for various Oconee County First Steps access needs. For example, select one password for the payroll systems and a separate password for building security systems.

Employees should not share Oconee County First Steps passwords with anyone, except to designated personnel. These individuals have been selected by senior management. All passwords are to be treated as sensitive, confidential Oconee County First Steps information. Employees should not write passwords down or store them anywhere in their office. Do not store passwords in a file on any computer system (including personal digital assistants, smartphones or similar devices) without encryption. Employees should not use the “Remember Password” feature of applications (e.g., payroll systems, Outlook, etc.) without prior written approval from Executive Director.

Other password “do not’s”

- Reveal a password over the phone to anyone.
- Reveal a password in an e-mail.
- Reveal a password to a supervisor.
- Talk about a password in front of others.
- Hint at the format of a password (e.g., “my family name”).
- Reveal a password on questionnaires or security forms.
- Share a password with family members.
- Reveal a password to co-workers while on vacation. This should be shared with someone on the executive team.
- Change passwords at least once every six months (except system-level passwords, which must be changed quarterly). The recommended change interval is every four months.
- If an account or password is suspected to have been compromised, report the incident to a member of the executive team and change all passwords.

### **ELECTRONIC SECURITY/INSPECTION POLICY**

Oconee County First Steps provides and maintains many forms of electronic communication, messaging agents and electronic facilities including internal and external electronic mail (e-mail), telephone voice mail, Internet access, and computer hardware and software. As a condition of providing this technology, the Organization enforces certain restrictions on its workplace use and restricts such use to Organization business purposes.

This policy must be followed in conjunction with other policies governing appropriate workplace conduct and behavior. The Organization complies with all applicable federal, state and local laws as they concern the employer/employee relationship, and nothing contained herein should be construed to violate any of the rights or responsibilities contained in such laws.

The internal communication systems, as well as the equipment and data stored, are and remain at all times the property of the Organization unless otherwise approved by the supervisor and/or OCFS Executive Director. All messages and files created, sent, received or stored within the system should be related to Organization business and are and will remain the property of the Organization. System or companywide distribution of e-mail or other electronic messages (announcements, bulletins, etc.) requires approval of management in advance of the distribution.

Oconee County First Steps reserves the right to retrieve and review any message or file composed, sent or received. Although a message or file has been deleted or erased, it is still possible to recreate the message. Therefore, ultimate privacy of messages cannot be assured to anyone. Although e-mail and voice mail may use passwords for security, confidentiality cannot be guaranteed. It is possible for messages to be retrieved

and viewed by someone other than the intended recipient. Furthermore, all employee passwords are known to and accessible by the Organization even in the absence of an employee.

## **ELECTRONIC DEVICE POLICY**

### **Privacy/Organization Access**

No employee using his or her personal device should expect any privacy except that which is governed by law. The Organization has the right, at any time, to monitor and preserve any communications that use the Organization's networks in any way, including data, voice mail, telephone logs, Internet use and network traffic, to determine proper use.

Management reserves the right to review or retain personal and Company-related data on personal devices or to release the data to government agencies or third parties during an investigation or litigation. Management may review the activity and analyze use patterns and may choose to publicize these data to ensure that Organization's resources in these areas are being used according to this policy. Furthermore, no employee may knowingly disable any network software or system identified as a monitoring tool.

### **Safety**

Employees are expected to follow applicable local, state and federal laws and regulations regarding the use of electronic devices at all times.

Employees whose job responsibilities include regular or occasional driving are expected to refrain from using their personal devices while driving. Regardless of the circumstances, including slow or stopped traffic, employees are required to pull off to the side of the road and safely stop the vehicle before placing or accepting a call or texting. Special care should be taken in situations involving traffic, inclement weather or unfamiliar areas.

Employees who are charged with traffic violations resulting from the use of their personal devices while driving will be solely responsible for all liabilities that result from such actions.

Employees who work in hazardous areas must refrain from using personal devices while at work in those areas, as such use can potentially be a major safety hazard.

### **Termination of Employment**

Upon resignation or termination of employment, or at any time on request, the employee may be asked to produce the personal device for inspection. All Organization data on personal devices will be removed upon termination of employment.

AMENDMENT NUMBER 5  
TO THE CONTRACT  
BETWEEN  
OCONEE COUNTY FIRST STEPS PARTNERSHIP  
AND  
PRISMA HEALTH-UPSTATE

1. Parties to the Contract

This amendment is entered into by and between the Oconee County First Steps Partnership  
And Prisma Health-Upstate.

2. Effective Period

The amendment is effective as of the 1 day of July 2025.

3. Administrators for the Contract

The persons named below shall be administrators for the respective parties and shall be the persons to whom notices provided for in this contract shall be given and to whom matters relating to administration or interpretation of this contract shall be addressed. Either party may change its administrator, address, telephone number, fax number or e-mail address by giving timely written notice to the other Party.

For the County Partnership

Oconee County First Steps Partnership:

P. O. Box 1557

Seneca, SC 29679

(864) 985-8379

[ocfsdirector@gmail.com](mailto:ocfsdirector@gmail.com)

For the Contractor:

Prisma Health-Upstate

Office of Sponsored Programs

605 Grove Road

(864) 455-1120

[grants@prismahealth.org](mailto:grants@prismahealth.org)

June 2, 2026

Whereas Section 12 allows for an amendment to this contract when mutually agreed upon by the County Partnership and Contractor.

Now therefore, the following revision shall be accomplished and incorporated into the July 1, 2021, contract as if fully set forth therein.

REVISION 1

This contract shall be amended to incorporate the new budget that shall include funds provided by SC First Steps 550 funds beginning July 1, 2025 through June 30, 2026 as outlined as stated in this amendment. The OCFS Local funds are awarded annually. The ESSER GRANT FUNDING is provided by SC First Steps ESSER Funds for a three-year period beginning January 1, 2022 through June 30, 2024 but have been extended through **READY grant FUNDS** to begin July 1, 2024 – June 30, 2025.

OCFS	7/1/25-6/30/26	7/1/25-6/30/26
Funding Source	OCFS LOCAL 550	READY GRANT
Salary	\$43,764	\$17,241
Fringe	\$10,236	\$4,509
Total	<b>\$54,000</b>	<b>\$21,750</b>
IN-KIND	\$8,100.00	\$3,262.50

Revision 2

This revision shall begin on the effective date of July 1, 2024 and continue for a period of one (1) year for SC local funds (\$54,000) and one (1) year for the READY GRANT FUNDING (\$21,750) per year.

4. Authority

The persons signing below certify their authority to execute this agreement on behalf of the parties.

Oconee County First Steps Partnership

Date: June 2, 2025

BY: \_\_\_\_\_

Kaylee Osbon, Executive Director

PRISMA HEALTH-UPSTATE

BY: \_\_\_\_\_

Date: