

**Fiscal Agent Designation and Acceptance Agreement****COUNTY: Walton**

The Walton County Board of Commissioners agrees to serve as the Fiscal Agent for the The Partnership for Families, Children and Youth for the period of July 1, 2022 through June 30, 2023.

The Fiscal Agent certifies they 1) understand this is a 12 month commitment, 2) understand expenses are reimbursable on a quarterly basis, 3) agree to receive all financial correspondence and payments relating to the funds, and make all records available for any required financial audit, 4) have appropriate accounting and financial systems to document costs incurred and claims made and 5) agree the local Family Connection collaborative governing body is the body responsible for all decisions associated with budgeting of these funds, but will ensure such decisions shall be in compliance with the Fiscal Agent's own policies and procedures.

**Family Connection Collaborative  
Chairperson:**


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 Signature2

Print Name: Danny Curry

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 Date2
**Fiscal Agent:**
 Fiscal Agent's fiscal year end date (month and day):  
 June 30

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 Signature1

Print Name: David Thompson

Title: Fiscal Agent Signatory

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 Date1
**Family Connection Coordinator:**


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 Signature3

Print Name: Dena Huff

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 Date3

# Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

<b>Print or type. See Specific Instructions on page 3.</b>	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. <b>Walton County Board of Commissioners</b>		
	2 Business name/disregarded entity name, if different from above <b>The Partnership for Families, Children and Youth</b>		
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input checked="" type="checkbox"/> Other (see instructions) ▶ <b>Local Government</b>		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions. <b>303 South Hammond Drive Sulte 333</b>		Requester's name and address (optional)
6 City, state, and ZIP code <b>Monroe, GA 30655</b>			
7 List account number(s) here (optional)			

<b>Part I Taxpayer Identification Number (TIN)</b>																																																				
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later.  <b>Note:</b> If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10" style="text-align: center;"><b>Social security number</b></td> </tr> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> <tr> <td colspan="10" style="text-align: center;"><b>or</b></td> </tr> <tr> <td colspan="10" style="text-align: center;"><b>Employer identification number</b></td> </tr> <tr> <td style="width: 20px; height: 20px; text-align: center;">5</td> <td style="width: 20px; height: 20px; text-align: center;">8</td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px; text-align: center;">-</td> <td style="width: 20px; height: 20px; text-align: center;">6</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">9</td> <td style="width: 20px; height: 20px; text-align: center;">0</td> <td style="width: 20px; height: 20px; text-align: center;">2</td> </tr> </table>	<b>Social security number</b>																				<b>or</b>										<b>Employer identification number</b>										5	8		-	6	0	0	0	9	0	2
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<b>Part II Certification</b>	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and	
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and	
3. I am a U.S. citizen or other U.S. person (defined below); and	
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
<b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.	
<b>Sign Here</b>	Signature of U.S. person ▶
	Date ▶

## General Instructions

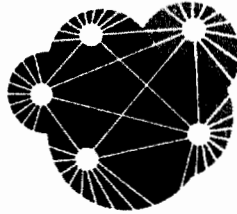
Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*



— GEORGIA —  
**family connection**  
PARTNERSHIP

## Fiscal Agent Roles and Responsibilities

### Introduction

There are two fiscal agents responsible for the management of the appropriation the Georgia legislature has made annually for Georgia Family Connection counties:

- The Department of Human Services (DHS), which is the fiscal agent for all of the legislative appropriation for Family Connection collaboratives, and
- The entity chosen by the local Family Connection collaborative to serve on its behalf as the fiscal agent for the Family Connection state allocation.

This document covers the roles and responsibilities of the local entity chosen to serve as the fiscal agent on behalf of the county's Family Connection collaborative.

Family Connection collaboratives have many partners. The Family Connection collaborative's fiscal agent is one of those partners in collaboration. Collaborative partners bring much to the table. Some collaborative partners have expertise in providing direct services; others advocate for children and families; some bring to the table experiences of families receiving direct services; and others reflect the skills of business and industry.

The fiscal agent may have expertise in one or more of these areas, but in addition, they contribute to the collaborative by providing ongoing financial oversight and advice and by helping the local Family Connection collaborative manage its Family Connection state allocation.

### Requirements of A Family Connection Collaborative Fiscal Agent

The entity the Family Connection collaborative chooses as its fiscal agent enters into a contract with DHS to receive the state Family Connection state allocation. As part of this contract the fiscal agent certifies they:

- "understand this is a 12 month commitment"  
The collaborative may not change fiscal agents during the course of the contract (unless there are extraordinary circumstances).
- "understand expenses are reimbursable on a quarterly basis"  
This means the fiscal agent agrees to pay all expenses for the collaborative in advance each quarter. This usually amounts to approximately one-fourth of the Family Connection state allocation. At the end of each quarter (a 3-month period) the collaborative fiscal agent submits its reimbursement request report.

- “agree to receive all financial correspondence and payments relating to the funds, and make all records available for any required financial audit”

The fiscal agent must not only receive and respond to correspondence, but it must also be able to document they conduct an annual audit. In addition, it must allow the state and federal government and DHS full and complete access to all consumer/customer/client records of all kinds (including such documents as email correspondence, papers, books, memoranda, and management reports). It must retain all records for seven years—or longer if there is an audit, litigation, or other issue.
- “have appropriate accounting and financial systems to document costs incurred and claims made”

The fiscal agent must be able to verify it uses commonly accepted accounting practices, keeps appropriate records, and has an acceptable annual audit.
- “agree the local Family Connection collaborative board is the body responsible for all decisions associated with budgeting of these funds, but will ensure such decisions shall be in compliance with the fiscal agent’s own policies and procedures”

The Family Connection collaborative board makes decisions about how local Family Connection collaborative funds are expended in compliance with the policies and procedures of the fiscal agency. These decisions are reflected in the budget proposal the collaborative submits with its annual plan. This budget proposal becomes “*Annex A Part 4, Budget Proposal*” of the contract between the fiscal agent and DHS.

In return, the fiscal agent is responsible for advising the local collaborative about its own policies and procedures for allowable expenditure of funds, and for managing the money in accord with the Budget Proposal (and any revisions).

### **Other Responsibilities of a Fiscal Agent**

The local Family Connection fiscal agent fulfills many responsibilities that are key to the success of the collaborative. Fiscal agents are expected to:

- Participate in the development of the proposed annual budget and any necessary budget revisions for a local Family Connection collaborative, including but not limited to, the Family Connection state allocation.
- Maintain written procedures for compensation and benefits, purchasing, contracting and reimbursement of travel and other expenses and share fiscal procedures with collaborative.
- Pay invoices approved by the local Family Connection collaborative for payment and in accord with collaborative’s Budget Proposal (Annex A, Part 4 of the DHS Contract) and all subsequent revisions – following the fiscal agent’s own rules and regulations.

- Prepare and submit completed reports required to receive the Family Connection state allocation:
  - *Quarterly Expenditure Report FYXX*(Annex B Part 1)
  - *Quarterly Subcontractor Report FYXX* (Annex B Part 2)
  - *Detailed Inventory for Equipment—DHS Form 5111*
  - *Quarterly Narrative Report FYXX* (Annex C Part 1), which is prepared in coordination with the collaborative
  - Budget revisions, if required during the year
- Prepare and maintain accurate financial records of local Family Connection collaborative funding activity for the funds the fiscal agent is managing on behalf of the collaborative.
- Assist collaborative through ongoing financial oversight of the Family Connection state allocation on behalf of the collaborative.
- Present written monthly financial reports on the Family Connection state allocation to the collaborative board.
- Maintain an official file of the collaborative contracts managed by fiscal agent.
- Maintain a file of interagency financial agreements/memoranda of understanding (MOUs and MOAs) pertaining to the Family Connection state allocation on behalf of the local Family Connection collaborative.
- Attend fiscal agent training offered by Georgia Family Connection Partnership when possible.
- Ensure audit reports meet state standards.

### **Considerations in Choosing A Fiscal Agent**

A strong fiscal agent will already have systems in place covering everything from finance to administration. The following is a list of key considerations for choosing the entity to manage the Family Connection state allocation:

- Sufficient operating funds to pay for the costs of the local Family Connection collaborative for four months or more.

The fiscal agent must have a sufficiently large operating fund to cover the costs of such items as coordinator salary or contract, office supplies, travel, computers, copier contracts and other budgeted expenditures for three months or more—until the reimbursement request is approved and paid by DHS. In addition, it must be able to financially maintain this commitment for 12 months.
- Cost of an audit.

Government agencies, whether they are local, state, or federal, are audited annually, and the cost of this is already included in their budgets. Many local Family Connection collaboratives that are incorporated and serve as their own fiscal agent pay between \$2,000 to \$5,000 for the annual audit required to enter into the contract with DHS. Those Family Connection collaboratives with few cash resources outside the Family Connection state allocation pay these costs from their Family Connection state allocation, diminishing the amount of money they can allocate for their chief functions of planning, coordination and collaboration.

- **Cost of daily bookkeeping/CPA.**

Entities such as government agencies and the larger nonprofits have already included the costs of accounting within their own budgets. The Family Connection state allocation is a small portion of their overall workload. Those local Family Connection collaboratives that are incorporated and serve as their own fiscal agent must pay for the services of a bookkeeper and a CPA to ensure they meet reporting and other financial requirements. As with the audit, this funding is often taken from their state Family Connection state allocation. NOTE: for local Family Connection collaboratives who have incorporated and have no other revenue, the cost of bookkeeping and the audit can consume nearly one-fourth of the Family Connection state allocation.
- **Appropriate accounting and financial systems to document costs incurred and claims made.**

Established agencies, such as state and local governments, already have accounting and financial systems in place.
- **Policies and procedures to meet the requirements of DHS and those of Family Connection.**

Established agencies, such as state and local governments, are familiar with meeting state and federal laws, rules and regulations governing such areas as non-discrimination in employment and service practices; in complying with the applicable provisions of the Americans with Disabilities Act; complying with the Drug-Free Workplace Act of 1988; in meeting the publicity requirements of the DHS contract, as well as those provisions governing inventions, patents, copyrights and publications and the certifications relating to lobbying. Incorporated collaboratives that choose to serve as their own fiscal agent will need to develop their own policies and procedures to ensure they meet these requirements.
- **Management and retention of all required records.**

The fiscal agent must have sufficient staff and space to retain all records for the required seven years or more.
- **Policies and procedures related to the management of employees and to the management of contractors engaged to provide planning, facilitation, and coordination services to the collaborative.**

Entities such as government agencies and established corporate entities are already familiar with the tax and workplace requirements for employees and contractors. Local Family Connection collaboratives that are incorporated and serve as their own fiscal agents must ensure they have sufficient cash flow to pay the required federal tax payments associated with employees, and ensure they meet all work place requirements including the posting of required appropriate workplace notices. In addition, they must develop written policies and procedures for staff. If, however, planning, facilitation, and coordination services are provided by a contractor, the fiscal agent must ensure they adhere to all the necessary requirements related to managing an independent contractor as opposed to an employee.