

In the Supreme Court of the State of Idaho

IN RE: ORDER REGARDING POLICIES)
AND PROCEDURES FOR THE GUARDIAN AD)
LITEM (GAL) GRANT PROGRAM)
_____)

ORDER

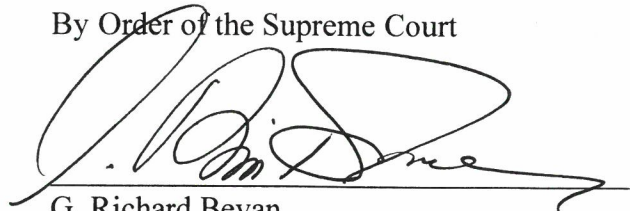
The Court reviewed the *Policies and Procedures for the Guardian ad Litem (GAL) Grant Program* at its Oral Conference on September 12, 2023; and

The *Policies and Procedures* serve to formalize the grant application and approval process and to establish fiscal controls to ensure the Supreme Court is fulfilling its duties as grant administrator pursuant to I.C. § 16-1638 and I.C. § 16-1639;

The Court approves the *Policies and Procedures for the Guardian ad Litem (GAL) Grant Program* effective July 1, 2024.

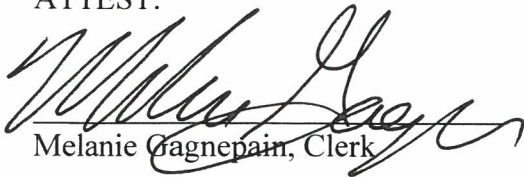
DATED this 27th day of March, 2024.

By Order of the Supreme Court



G. Richard Bevan
Chief Justice, Idaho Supreme Court

ATTEST:



Melanie Gagnepain, Clerk

I, Melanie Gagnepain, Clerk of the Supreme Court/
Court of Appeals of the State of Idaho, do hereby
Certify that the above is a true and correct copy of the
order entered in the above entitled
cause and now on record in my office. WITNESS my
hand and the Seal of this Court 4-2-24
Melanie Gagnepain, Clerk

By  Deputy



Idaho Supreme Court
Administrative Office of the Courts
451 W. State Street
Boise, ID 83702

GUARDIAN AD LITEM (GAL)
GRANT PROGRAM
POLICIES & PROCEDURES

ADOPTED OCTOBER 2021
REVISED JULY 1, 2024

MISSION AND PURPOSE

Mission

The purpose of Idaho's guardian ad litem (GAL) programs is to provide court appointed volunteer advocacy to abused, neglected, abandoned and/or homeless children who fall under the purview of the Child Protective Act. (Idaho Juvenile Rules (IJR) 35 (a))

Role of a GAL

GALs are appointed by the court to advocate for the best interests of children under the age of 12 years and may be appointed, at the court's discretion, to children 12 years of age and older. The guardian ad litem will continue to be assigned to the case until the resignation of the guardian ad litem or until the court removes the guardian ad litem or no longer has jurisdiction, whichever first occurs. (I.C. §§ 16-1614, 16-1633)

GALs work with other professionals involved in the child's life, from teachers and attorneys to social services workers, to ensure that judges have all the information they need to make the most well-informed decisions for each child. GALs undergo specialized training to consider issues relevant to the best interests of the child, which may be different than the interests of other parties or the child's wishes (<https://nationalcasagal.org/>).

Role of the Idaho Supreme Court as Grant Administrator

In 1989, the Idaho Legislature designated the Idaho Supreme Court (ISC) as the grant administrator for the State's guardian ad litem programs (I.C. §§ 16-1638, 16-1639). At the direction of the Supreme Court, the AOC is responsible for administering the GAL grant process, managing grant funds, and implementing the Court's policies and procedures for the GAL grant program. The grant administrator reserves the right to amend these policies and procedures at any time.

Idaho's GAL programs are funded in part by state general funds. The Idaho Legislature created an account from which grant disbursements for the benefit of the GAL programs are made. Pursuant to I.C. § 16-1639, the ISC is authorized to distribute GAL funds by way of a grant process, and establish policies and procedures related to the administration of the GAL funds. GAL programs receiving state funded grants are required to ensure that grant funds are used as specified in I.C. §§ 16-1632, 16-1633 as well as IJR 35 and 36.

GRANTEE INFORMATION

Grantee Eligibility

Pursuant to I.C. § 16-1639(1), grants may be made available to any person, organization, corporation, or agency for any of the following purposes:

1. To enable such entity to act as the guardian ad litem coordinator in any judicial district.
2. To enable such entity to recruit, organize and administer a panel of guardians ad litem and volunteer lawyers to represent guardians ad litem.

3. To enable such entity to recruit, organize, train and support persons or entities to act as guardian ad litem coordinators in judicial districts which do not yet have guardian ad litem coordinators.
4. To enable such entity to pay the administrative and other miscellaneous expenses incurred in carrying out the provisions of the guardian ad litem program.

Multiple applicants within a single judicial district can apply, and be awarded, a portion of the funding available to that district. The GAL program, to the extent possible, should establish a districtwide program to recruit volunteer guardians ad litem sufficient to provide services in each county of the judicial district. (I.C. § 16-1632(1)(f))

Grantee Requirements

Any organization that applies and receives GAL grant monies must comply with the requirements listed below:

1. Must comply with ISC Policies & Procedures, including reporting requirements and fiscal controls;
2. Must comply with requirements under I.C. §§ 16-1632 and 16-1633;
3. Must comply with requirements under IJR 35;
4. Must have written policy and process in place to ensure any person in training to serve or who is serving as a GAL has cleared a background check in accordance with Idaho Supreme Court Rules, prior to having access to program case files or children being served;
5. Must have a written plan and action steps to diversify staff, volunteers, and governing board to reflect the population and meet the needs of the children served.
6. Must have written policy that recognizes the importance of family preservation and reunification.
7. Must effectively communicate and engage with all stakeholders to provide information and build support for the needs of children within the program.
8. Must attend mandatory trainings related to data collection, reporting, and grant administration conducted by AOC staff annually.
9. Must conduct all interactions in an honest, fair, respectful and compassionate manner. The program must incorporate policies and practices to avoid conflicts of interest and preserve confidentiality.
10. Must have written policy to require employees and volunteers to report any criminal, civil, or administrative investigations and/or convictions, and findings to the funded program. The policy should be consistent with the process outlined below.

Reports of Criminal, Civil, or Administrative Investigations

The notification shall be in a form attached to these Policies and Procedures and shall include at least the following:

- The name of the funded program;
- The name and position of the individual involved;
- The date of the investigation was initiated;
- The nature of the investigation (whether it involves criminal charges, a child protection proceeding, etc.);

- The date the funded program was notified;
- The status of the investigation or case; and
- The steps taken by the funded program in response.

Notification shall be sent via email to the Director of Justice Services or their delegate and to Legal Counsel or their delegate at the AOC within five (5) business days of receiving the report. Within five (5) business days of receiving the notification, the AOC will review the report and contact the funded program to request additional information if necessary.

If the employee or volunteer subject to the investigation continues to be associated with the funded program following the notification, the program must notify the AOC of any changes in the status of the investigation or case immediately. In the event that the incident results in termination of the individual's employment or volunteer status, the funded program must notify the AOC prior to reinstating that status.

In the event that it is discovered during an updated criminal history check pursuant to Idaho Court Administrative Rule 47 that an investigation involving an employee or volunteer was not reported as required by policy, the AOC will conduct a review of the circumstances of that investigation. A finding that the program was willfully noncompliant may result in a temporary or permanent withholding of grant funding.

GRANT INFORMATION

Grant application process

The GAL grant solicitation will be posted on the ISC website (<https://isc.idaho.gov>) annually during the second quarter of the state fiscal year. The solicitation will contain all information required for each application, including detailed application instructions and guidelines. Incomplete applications will not be considered for funding. Applicants must follow the posted instructions to accurately submit their applications. The application period will be open for a minimum of 45 days. No late submittals will be accepted. The ISC will approve or deny applicants and funding amounts.

All applications and associated materials shall remain confidential during the grant review process. Once grant awards have been approved by the Supreme Court, applications and associated materials shall be subject to Idaho Court Administrative Rule 32.

GAL grant applications will be solicited annually. Applicants will be notified in writing prior to the start of the state fiscal year (July 1).

Grant review board

All grant applications will be reviewed by the Guardian ad Litem Grant Review Board (Board). The board members will be appointed by the Idaho Supreme Court for a three-year term. The Board will consist of nine (9) voting and three (3) non-voting members with experience and training in the child welfare system. The Board will be staffed by the GAL grant specialist and attended by a member of the AOC's finance department. The Board will convene to review the applications and make recommendations to the Idaho Supreme

Court. The Board will meet within the third quarter of the state fiscal year upon receipt of any GAL grant program applications; review the grant applications and attachments; and issue a recommendation to the Idaho Supreme Court for approval or denial of grant applications.

Grant allocations

The GAL grant program is supported by state general funds. The amount of funds awarded to each judicial district is based on two separate legislative appropriations. The first appropriation, which was approved by the legislature in FY1999 and can be used for any purpose set forth in I.C. §§ 16-1632 and 16-1633, includes a base amount of \$60,000 to each judicial district that meets eligibility requirements and whose request for state funding is approved. Any additional funds from this first appropriation over the base amount are awarded based on an allocation formula approved by the Supreme Court.

During the 2017 legislative session a second appropriation was approved for FY2018. This appropriation must be used to recruit, train and retain GAL volunteers. It is also awarded based on an allocation formula approved by the Supreme Court.

The allocation formula is designed to identify the amount available to each judicial district. However, in the event that more than one applicant per district applies for funding, the grant review board will make funding recommendations to the Court for each applicant.

At any point, the Board may recommend to the Supreme Court that changes be made to the allocation formula.

Grant application timeline

1. The solicitation is released on the ISC website, <https://isc.idaho.gov/> during the state fiscal year's second quarter (Oct-Dec).
2. Applicants have a minimum of 45 days to submit an application.
3. After the application period closes, the Board convenes to review applications.
4. The Board presents recommendations to Supreme Court.
5. GAL grant applicants will be notified prior to July 1.
6. Grant funding begins on the first day of the state fiscal year, July 1, and goes through June 30 of the following year. The AOC is not responsible for and will not reimburse expenses obligated before the start of the funding period.

FINANCIAL INFORMATION

The grant will be distributed according to an allocation formula set by the Supreme Court. This formula is based on each district's percentage of the number of children under the purview of the Child Protective Act during the prior fiscal year.¹ A GAL program that has

¹ "Number of children under the purview of the Child Protective Act" is defined as number of children with an active pending child protection case at the start of the fiscal year and number of children added to a pending child protection case or subject to a new child protection case during the fiscal year. The count includes protective supervision cases.

been selected to receive grant funding will receive a monthly distribution based on the total amount of the grant awarded to the program. Monthly grant allocations will be distributed by the AOC Finance Division.

Fiscal Control

GAL programs are required to establish and maintain financial accounting systems and records to accurately account for funds.

Each GAL program must establish internal control policies and procedures over financial reporting. The policies in place will be effective and systematically used to prevent misuse and misappropriation of assets, such as theft or embezzlement. These internal controls policies must be in writing and describe the procedures that the programs will follow, as well as who is responsible with the purpose of creating business practices that serve as “checks and balances” on staff, management, and sometimes board members or outside vendors in order to reduce the risk of misappropriation of funds/assets.

GAL programs must include a detailed description of the accounting system. Program must be able to report revenue and expenses and maintain accounting records in accordance with Generally Accepted Accounting Principles (GAAP).

The AOC, through its Finance Division, reserves the right to perform reviews of fiscal controls processes through site visits to ensure that policies and procedures are in place and being applied systematically.

Financial Audit/Review/Compilation

Grantees must comply with the applicable requirement of one of the following upon receipt of GAL grant allocation:

1. Annual Audit – When actual expenditures of grant funds exceeds \$200,000 annually, an independent audit of the GAL program’s financial statements, which conforms to generally accepted auditing standards, must be performed. The audit should occur annually within nine months of the end of the fiscal year by an independent certified public accountant approved by the program’s governing body.

A copy of this independent auditor’s report must be submitted to the AOC within 60 days of the issuance of the report.

An independent audit is a systematic review of the accuracy and truthfulness of the accounting records of a particular individual, business, or organization conducted by an independent, outside certified public accountant for the purpose of expressing an opinion as to whether the financial statements are a fair presentation in accordance with Generally Accepted Accounting Principles (GAAP).

2. Annual Review – When actual expenditures of grant funds exceeds \$50,000 and is less than \$200,000 annually, a financial review of the GAL program’s financial statements must be performed. The review should occur annually within nine months of the end of the fiscal year and is performed by an independent certified public accountant approved by the governing body.

A copy of this independent accountant's review report must be submitted to the AOC within 60 days of the issuance of the report.

A review is the inquiry and analytical review of financial statements by an independent certified public accountant for the purpose of providing limited assurance that there are no material modifications that should be made to the financial statements.

3. Annual compilation – When actual expenditure of grant funds is under \$50,000 annually, a compilation of the GAL program's financial statements must be performed. The compilation should occur annually within nine months of the end of the fiscal year and is performed by a certified public accountant approved by the governing body.

A copy of this accountant's compilation report must be submitted to the AOC within 60 days of the issuance of the report.

A compilation does not provide any assurance and consists of presenting financial information as provided to the accountant into the form of GAAP basis financial statements.

The AOC reserves the right to request independent financial audits for any programs receiving state grant funding.

GAL programs must maintain full and accurate records of all financial transactions and accounts related to the grant-funded project for a minimum of three years after the grant period ends, and until audited. This includes supporting documentation for expenses incurred and timesheets for any salaries paid for with grant funds. These are subject to review by the AOC, at any time.

REPORTING

The program and financial reports outlined below are required by statute and the ISC Policies and Procedures. Additional statistical and data reporting may be required. GAL programs are responsible for the accuracy of all information and data submitted to the AOC for purposes of fulfilling reporting requirements. Future awards may be denied due to delinquency of reporting. In addition, failure to comply with any one of these policy requirements may result in the AOC taking appropriate action as outlined in the Noncompliance section.

All financial and program progress reports should be emailed to GALGrant@idcourts.net according to the schedule below.

Financial reporting

Programs are required to provide financial statement information utilizing the prescribed Excel template provided to grantees prior to the start of the funding period. A copy of the program's internal financial statements, including the income statement/profits & loss statement and a balance sheet/statement of financial position as produced from the program's internal accounting system must accompany the Excel template. The quarterly

report must include the financial data for all three months included in the quarter, with a quarter-to-date total.

GAL programs must reconcile their accounts on a regular basis, prior to submitting required reports.

Program progress reporting

Each GAL program is required to submit quarterly grant progress reports on the form provided to grantees prior to the start of the funding period. Reports must be submitted no later than 30 days following the end of the quarter. Separate forms must be used for general use funds and volunteer recruitment, training and retention funds and for each goal listed in the grant application.

Each GAL program is required to submit an annual report for the preceding fiscal year on or before October 1. The report “must contain the number and type of proceedings filed in the district under this chapter, the number of children subject to proceedings in the district under this chapter and the number of appointed guardians ad litem, the nature of services the guardians ad litem provided, the number of guardians ad litem trained in each district, the number of hours of service provided by guardians ad litem and attorneys and a complete financial statement of the past year and financial support requirements for the next fiscal year.” (I.C. § 16-1632(2)).

Any GAL program that fails to submit timely reports will be notified within seven (7) business days after the applicable reporting deadline of failure to comply with financial, program and statistical reporting as set forth in the terms and conditions of these policies and procedures. This communication will include information about missing or incomplete requirements and a request for additional information if appropriate. If the GAL program fails to report or remedy the compliance issues within seven (7) business days from the date of the notification, the AOC may take one or more of the actions described in the following section, including a permanent delay in disbursements.

All reports (financial and program) must be submitted electronically to the AOC by emailing GALGrant@idcourts.net by the due dates outlined below. When a due date falls on a weekend or holiday, reports are due the following business day.

| <u>Reporting Period</u> | <u>Report Due Date</u> |
|--|------------------------|
| 1 st Quarter (July 1 thru Sept 30) | October 31 |
| 2 nd Quarter (Oct 1 thru Dec 31) | January 31 |
| Annual (Fiscal Year End June 30) | October 1 |
| 3 rd Quarter (Jan 1 thru Mar 31) | April 30 |
| 4 th Quarter (April 1 thru June 30) | July 31 |

NONCOMPLIANCE

Each GAL program receiving state GAL funding through ISC must comply with the above-described policies and procedures. Failure to comply with the requirements of these policies and procedures may result in a delay in monthly distributions to the GAL programs or a temporary withholding of disbursements. Grants may be terminated if any terms or conditions are violated or if adequate progress toward project goals is not demonstrated.

The AOC reserves the right to request additional documentation and to conduct internal financial and programmatic audits, including on-site, as deemed appropriate by the AOC.

Appendix 1: Notification of Wrongdoing Form

Per the AOC’s GAL Grant Program Policies & Procedure, under “Grantee Information”, No. 10, Grantees “Must have written policy to require employees and volunteers to report any criminal, civil, or administrative investigations and/or convictions, and findings to the funded program. Funded program must notify the AOC in writing within five (5) business days of receiving any such report.”

Please use this form that serves as notification to the AOC.

Once this form has been filled out, email to GALGrants@idcourts.net.

| | |
|---|--|
| Name of funded program: | |
| Name and position of individual involved: | |
| Date investigation was initiated: | |
| Nature of investigation (whether it involves criminal charges, a child protection proceeding, etc.) or proceedings: | |
| Date the funded program was notified: | |
| The status of the investigation or case: | |
| Steps taken by the funded program in response: | |