**Sample VOCA Gift Card Policy**

*The following template has been created by the Massachusetts Office for Victim Assistance (MOVA). This template is provided as a general sample and should be adapted, edited, and updated to meet the specific policies, procedures, and practices of your organization.*

|  |
| --- |
| **Subject: VOCA Gift Card Policy** |
| **Effective Date:** |
| **Revision Date:**  |

**Purpose**

The purpose of this policy is to document agency policy and procedure for the use of gift cards supported by Victims of Crime Act (VOCA) funds for clients/program participants.

**Policy**

Gift cards are to be provided to clients/program participants in circumstances where assistance is needed with emergency food, clothing, and/or basic needs in the aftermath of a crime. Gift cards are to be used to support client/program participant emergency and basic needs that are VOCA allowable costs. There are no income eligibility guidelines for gift card assistance.

This policy outlines internal controls regarding the purchase and use of gift cards and information of approval, distribution, tracking, accounting, and distribution methods.

**Procedures**

1. Authorization

* Documented authorization must be provided by the [agency position(s)] to purchase gift cards for use by the agency. Documentation must include:
	+ Purchaser’s name and title
	+ Vender name(s)
	+ Date of purchase
	+ Amount of purchase
	+ Description (number of gift cards, dollar amount of each gift card, etc.)
	+ Description of anticipated use of gift cards
	+ Approval from Executive Director or appropriate supervisor
* The purchase of gift cards may be performed by [agency position(s)] after authorization has been obtained from the appropriate party.

2. Tracking

* Upon purchase of gift cards, gift card information should be entered into the gift card log. The gift card log should record the gift card identification number, purchase date, vender, dollar amount, and funding source of each gift card.
* As gift cards are distributed, the individual disbursing the gift card must update the gift card log accordingly. Additional information to be tracked at time of distribution includes, date of distribution and the name of the employee requesting the gift card.
* Tracking of gift cards will be completed by [agency position(s)].

3. Storage and Distribution

* Gift cards will be stored securely [location/method of gift card storage].
* Following proper authorization and tracking, gift cards will be distributed by [agency position(s)].

4. Record Keeping and Accounting

* In addition to the gift card authorization documentation and the tracking log, proof of purchase for each gift card will be retained by the agency (e.g. the receipt of purchase). Proof of purchase will be retained by [method for documentation retention].
* At the time a gift card is purchased, the expenditure of funds will be recorded in the agency’s financial management system and identified as a VOCA cost.
* Gift cards must be distributed to clients/program participants within the respective grant award year and are intended to be utilized by clients/program participants within the same timeframe.
* Distribution of a VOCA funded gift cards must also be recoded, with all necessary information, as a VOCA activity to be reported in quarterly performance reports.
* In order to adequately ensure separation of duties, gift cards will not be authorized, purchased, and retained by the same person within the agency.

5. Training

* All agency staff with the ability to authorize, purchase, and/or distribute gift cards will have access to this policy and be trained on appropriate responsibilities.