

Early Learning Coalition of Florida's Heartland, Inc.

Subject: Approved Finance Policy supersedes Approved Finance Procedures/ Manuals		Policy/Procedure # FM-9
Page: 1 of 1	Adoption Date: 12.05.07	Revision Date:
Approved by: ELCFH Board	Title: Andrew Bible, Chair	
Distribution: Upper Administrative staff; Finance staff	Authority References: Executive Director; Associate Director, Client Services & Finance	

In any instance where procedures stated in any approved financial procedural statement or manual contradict or are not directly in sync with Board approved finance policy, the policy will be followed. This is applicable to any and all procedural manuals, operational memos etc.

Such discrepancies will be duly noted and brought to the attention of the Finance Committee and/ or full Board for conversation and revision (either to the procedure or to the policy).

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