



Developmental Pathways FY22-23 SB38 Compliance Guide

Senate Bill 38 was passed in 2016 to promote the transparency of Community Centered Boards (CCBs) by making these public service organizations subject to enhanced transparency regulations.

Under SB16-038, Community Centered Boards are required to:

1. Comply with the Colorado Local Government Audit Law in order to promote public transparency.
2. Undergo additional discretionary audits at the request of the Office of the State Auditor (OSA).
3. Make available to the public current and ongoing information and documentation pertaining to the CCB's finances, Board of Directors (BOD), etc.

As a steward of governmental dollars, Developmental Pathways holds itself to a high standard of transparency. We are proud to note that we had proactively implemented most of the standards outlined in SB38 even before the bill was passed.

As part of our commitment to transparency, we've provided this guide to summarize specifically how we comply with each of the regulations outlined in this Act.

If you have questions about SB38, beyond what is outlined in this guide, please contact us at info@dpcolo.org.

C.R.S. 25.5-10-209

Section 2(4): Developmental Pathways is subject to an initial performance audit by the State Auditor, and discretionary performance audits at the request of State Auditor, thereafter.

Section 2(5): Developmental Pathways is subject to the requirements of the Colorado Local Government Audit Law. This annual financial audit is submitted to the OSA by January 30th of each year.

Section 2(6)(a): Developmental Pathways posts the date, time, and location of each regularly scheduled meeting of our Board of Directors to our website, [here](#). Emergency meeting times, while rare, are posted not less than 24 hours before the meeting, via the website.

Section 2(6)(b): All Board of Director meeting agendas are posted to the [Agendas & Minutes page](#) on our website. Time for public comment is outlined in each of these agendas. Any documents related to functions of the CCB to be distributed to the Board of Directors at a meeting are made available for public dissemination at the time the agenda is posted; in addition, printed copies are made available at each meeting.

Section 2(6)(c): Email addresses that provide direct access to each Developmental Pathways Board Member can be found on the [Board of Directors page](#) on our website.

Section 2(6)(d): Financial statements are reviewed at each regularly scheduled meeting of the Board of Directors. Copies of the financial statements are available on request.

Section 2(6)(e): Developmental Pathways undergoes an annual financial audit, which is presented and discussed at a regularly scheduled Board Meeting each year. Copies of the financial audit are available on request.

Section 2(6)(f): Each new Developmental Pathways Board Member must complete comprehensive onboarding training requirements. This onboarding includes one two-hour session of remote training that covers the following topics:

- i. BOD Overview and Introduction to the I/DD System
- ii. Navigation of the Board Portal
- iii. Organizational Overview Including Developmental Pathways Programs and High-Level Projects
- iv. Legislative Information (Board Members are trained on Colorado Legislature, and how they can make a difference for people with developmental disabilities at a local, state, or federal level)
- v. Fiduciary Responsibilities and Financial Summary
- vi. Public Affairs Overview

Section 2(6)(g): Board Minutes are posted after their approval at the subsequent BOD meeting, along with any additional documents that were distributed to the BOD at the meeting that weren't yet approved for public dissemination at the time the agenda was posted.

Section 2(7)(a)(i): The annual Developmental Pathways Financial Audit can be found on our website under [Our Commitment to Transparency](#).

Section 2(7)(a)(ii): The Developmental Pathways 990 can be found on our website under the [Our Commitment to Transparency page](#).

Section 2(7)(b)(i): The fiscal year for Developmental Pathways begins July 1. The annual budget will be available by request, each year, 30 days after Board of Director approval. Please contact info@dpcolo.org for more information.

Section 2(7)(b)(ii): An annual summary of revenues and expenditures concerning capacity building, family support services, state general fund supported living services, and state general fund early intervention will be available by request each year by September 30th for the previous year. Please contact info@dpcolo.org for more information.

Section 2(7)(b)(iii): A description of Developmental Pathways financial controls is available by request at info@dpcolo.org.

Section 2(8): Contracts with Health Care Policy and Financing and our contract with the Department of Human Services can be found on our website under [Our Commitment to Transparency](#).

