

POLICY AND PROCEDURES HANDBOOK



Iowa Literacy Council

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1. INTRODUCTION

Welcome to the Iowa Literacy Council. This handbook was developed to provide you with an information resource for common questions and concerns. The policies stated in this handbook are subject to change at any time at the sole discretion of the Council. From time to time, you may receive updated information regarding any changes in policy. The contents of this handbook are not intended to create a contract or agreement between the Council and you. There are specific procedures for many of the general policies stated in the handbook. Please direct any questions to the Executive Committee of the Iowa Literacy Council (ilcexecutivedirector@iowa.gov).

2. GENERAL PURPOSE

The purpose of the Council's **Employee Handbook and Financial Management Internal Controls Policy** is to establish guidelines for the administration and implementation of the Council's business in accordance with the Council's goals and objectives; to properly safeguard the assets of the Council to make sound financial decisions and have the ability to provide accurate financial reports.

The Council is a non-federal entity administering federal, state and local programs, and is therefore required to account for and present their basic financial statements according to Generally Accepted Accounting Principles (GAAP) standards set by the Governmental Accounting Standards Board (GASB).

These policies govern the business and financial management system of the Council and comply with the provisions of Title 2, Part 200 of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Grant Guidance").

3. ABOUT THE COUNCIL

The ILC was incorporated as a non-profit 501 (c)(3) on January 12, 2017 yet established as a Council in 1984 by Executive Order Number 12. The ILC was established to make a concentrated effort to coordinate literacy programs statewide. The ILC administers state and local funds allocated to provide support, advocacy, and resources that enable Iowans to access literacy building opportunities to effectively navigate everyday life. The ILC provides technical assistance to all of Iowa's AEL programs. The ILC has engaged in several statewide initiatives, including the 2018 Adult Education and Literacy Opportunities Asset Map, developed to be a searchable, filterable database that includes an inventory of the AEL services and resources offered throughout Iowa. The ILC serves to raise the awareness of the need for adult education services, minimize duplication and align efforts.

4. EMPLOYEE CLASSIFICATION AND WORKER POLICY

Each individual ("worker") must be properly classified as an employee or independent contractor in accordance with federal and state tax and employment laws. It is critical, prior

to engaging an individual to provide services for the Council, a determination be made whether that individual should be classified as an employee or as an independent contractor. All individuals who perform services for the Council are presumed to be employees unless the relationship satisfies Internal Revenue Service (IRS) and related common law standards for independent contractor status.

The procurement of services requires an evaluation of whether a worker should be classified as an employee or as an independent contractor. This evaluation and classification must be performed before engaging the individual to perform services so that the Council can comply with its tax withholding and reporting responsibilities, and so payment to the worker will not be delayed. The evaluation must be based upon IRS and related standards, and not upon administrative ease, budget constraints or funding guidelines.

Workers who perform services for the Council are presumed to be employees of ILC unless the relationship satisfies IRS standards for independent contractors. The primary difference in these two business relationships is that employees are paid through payroll and the Council must withhold income and employment taxes, while an independent contractor is paid via accounts payable, usually without any tax withholding. In general, an independent contractor is engaged when the services needed are urgent, special, temporary, or highly technical and cannot be performed economically or satisfactorily by Council members within the scope of their normal Council responsibilities.

To assure individuals are paid promptly and in accordance with IRS regulations, the following definitions will be applied:

“Full-time Employee” - An individual who the Council hires directly and is paid by the Council and receives Council benefits.

“Temporary Employee” - An individual who the Council hires directly and is paid by the Council and does not receive Council benefits. A temporary employee cannot work at the Council for more than 1000 hours in a 12 month period of time.

“Independent Contractor” - Individuals, sole proprietorships, partnerships, corporations, organizations, etc., who generally provides services to the general public. Contractors are responsible for the means and methods for providing the services based on specifications in a contract with the Council. Contractors generally have multiple clients, maintain a separate workplace and are not directly supervised or controlled by Council employees. Contractors do not receive benefits.

4.1 HOURS OF OPERATION/WORK SCHEDULES

The Council is normally available for response from 8:00 am until 4:00 pm Central time. Certain Council members and staff may be assigned to different work schedules and/or shifts outside of normal hours. If staff must work outside of normal hours, they should inform the Executive Director.

4.2 HIRING PROCESS

The Council strives to select contractors, employees or volunteers who are well suited for the positions they fill. In nearly every case, our selection process involves a careful review of the requirements of an available position and the qualifications of the individual applicants. All applicants are required to complete an application and, where required, submit a resume. Likewise, depending on the position available, applicants will be asked to interview with the individuals who will be involved in the selection process. References will be checked. Moreover, when necessary or required, the Council will also conduct background checks (including criminal record checks), credit investigations (with proper authorization), and driver's license checks.

Applicants are required to complete an in-house application if they are interested in an available position. The Council encourages individuals to apply for any position in which they are interested and qualified.

4.3 EQUAL EMPLOYMENT OPPORTUNITY

It is the continuing policy of the Council to provide equal-opportunity to all employees, contractors, volunteers and applicants, without regard to race, creed, color, sex, religion, national origin, citizenship, age, veteran status, disability, pregnancy, [any other protected categories, (e.g., marital status, sexual orientation or sexual identification)]. This policy relates to all decisions, including those in connection with recruitment, hiring, training, promotion, compensation, benefits, termination, and all other terms and conditions of employment. All of our policies are in accordance with federal, state and local equal employment opportunity principles and other related laws.

The Council condemns and will not tolerate any conduct calculated to intimidate, harass, or otherwise discriminate against any employees on the grounds listed above. Any employee who feels that his or her rights have been violated under this policy should inform the Executive Director or Chair of the Board.

4.4 EXPECTATIONS, CONDUCT AND DRESS

As a member, employee, contractor or volunteer of the Council we expect no less than one hundred percent of your loyalty, effort and responsibility to help us achieve the Council's objectives. The Council has a long-standing reputation as a fair and equitable partner. We have built relationships over the years that have helped us to serve the literacy needs of Iowa.

When a member, employee, contractor or volunteer speaks or take actions on behalf of the Council, they must do so with consideration of the generally accepted practices of the Council or upon approval of the Board of Directors. Should an individual publicly take a position inconsistent with our policy or practice, we ask that the person make clear he/she does not speak as a Council representative.

Our Council is a reflection of the parts that make up the whole. We acknowledge our past and

present members, employees, contractors and volunteers for choosing to do more than their share and always pitching in to help whenever and wherever possible. We feel our reputation as a support service is reinforced by the daily actions of those people who help the Council meet their objectives. Occasionally, when problems do arise, we make it a point to solve them professionally and confidentially in order to assure all parties' opinions have been heard.

Every member, employee, contractor and volunteer is expected to act in a professional, responsible, and courteous manner at all times. Clearly, such behavior fosters a positive and productive environment. Conversely, inappropriate or unprofessional behavior is disruptive and unproductive. Moreover, inappropriate conduct is cause for discipline, up to and including immediate termination.

Of course, in the context of this handbook, it is impossible for the Council to identify all standards of conduct that are unacceptable. Again, the Council demands that members, employees, contractors and volunteers act in a professional and courteous manner. We expect that those engaged in Council business will use common sense and good judgment in achieving this goal. However, the Council's judgment, and not that of any individual, is the benchmark for what is acceptable and what is not. Conduct is not made acceptable solely because an individual believes it to be, nor may an individual excuse his or her conduct because this handbook does not specifically prohibit the objectionable conduct. The Council expects that individuals recognize that inappropriate conduct, from rudeness to theft, is unacceptable. The decision as to what is inappropriate is left in the Council's hands and sole discretion.

The purpose of the Council's dress attire and personal appearance standards is to present a professional, fresh, and neat appearance and to assure safe and sanitary working conditions.

If you are required to wear a nametag for an event, please make sure it is clean and neat.

4.5 TELECOMMUTING

The Council is committed to creating a work environment where the needs of our customers, employees, and the Council are balanced. Therefore, the Council tries to be flexible in its approach to work styles and location. Telecommuting arrangements may be made on an "as needed basis" or set up on a regular schedule. In either case, employees are encouraged to spend time working in the office whenever possible. This allows employees to be accessible to customers and creates a sense of consistency and collaboration among work teams. When employees desire to work at home, the Council asks that they do so in a manner which is in keeping with a workstyle of accessibility, communication, and productivity. All telecommuting arrangements are subject to approval by the Executive Director. In general, the following principles should be used in telecommuting:

- Employees should make arrangements with the Executive Director at least one week in advance of telecommuting.
- Employees should check in with the office regularly.
- Employees should inform the Executive Director of their whereabouts so they may be reached easily.

- Working at home means actually working, not taking time off or attending to personal business.
- Employees should not routinely work at home on days prior to or following vacations or holidays if at all avoidable.
- Under regular circumstances, telecommuting should not comprise more than one day in a given week, or more than 3 days a month.
- In response to the Covid-19 pandemic, extended working from home is permissible.

4.6 ATTENDANCE POLICY

Regular attendance is essential to the Council's efficient operation and is a necessary condition of employment. When employees are absent, schedules and Council commitments fall behind, and other employees must assume added workloads.

Employees are expected to report to work as scheduled and on time. If it is impossible to report for work as scheduled, employees must call the Executive Director before their starting time. If the Executive Director is unavailable, a voice message should be left. If the absence is to continue beyond the first day, the employee must notify the Executive Director on a daily basis unless otherwise arranged. Calling in is the responsibility of every employee who is absent. Absence for three consecutive work days without notifying the Executive Director is considered a voluntary termination.

4.7 LEAVE OF ABSENCE POLICY

Employees are eligible to apply for an unpaid leave of absence if they have been a regular employee of the Council for at least one year and scheduled to work 20 hours or more a week. The Executive Director will decide on the leave request. The request for leave will be reviewed based on the reason for the request, previous attendance record, previous leave requests and the impact the absence will have on the Council.

Authorized leaves for illness or disability begin after employees have exhausted accrued sick leave, vacation and personal holiday time. A personal leave of absence, if granted, begins after vacation and personal holiday time have been used.

The Council can provide employees with which benefits, in addition to retained seniority, can be continued during the leave. If an employee wishes to continue benefits, it must be arranged directly with the Executive Director.

If the request for leave of absence is for personal reasons, the Executive Director, with the advice of the Council, will decide whether the current position will be held open, or if a position will be made available upon the employees return from leave.

4.8 EMPLOYEE BENEFITS

The Council has taken the time to recruit and train the best candidates. We have procured the following benefit plans to add to your employment package. If you are unsure of any benefit or the manner for which it is administered, please get assistance from the Executive Director.

A good benefit package is a solid way to ensure employees have the medical care they need and the time to spend away from work on personal pursuits.

4.8.1 Eligibility of Benefits

If you are a full-time employee or a part-time employee who works the minimum number of hours, you will be entitled to the medical benefits listed in this manual. If you are part-time, you may only be eligible to receive some benefits found in this manual. No benefits will be provided to introductory employees until the conclusion of their 90 day introductory period unless agreements were made in advance or unless required by law.

Group medical benefits are available for all eligible employees. Unless previous agreements exist, full time employees may enroll in medical benefits on the first day of the month following a 30 calendar day waiting period. Part time employees will have a 90 day waiting period.

Independent contractors are ineligible for medical benefits.

4.9 EMPLOYEE DISCIPLINE

The Council has adopted a progressive discipline policy to identify and address employee and employment related problems. This policy applies to any and all employee conduct that the Council, in its sole discretion, determines must be addressed by discipline. Of course, no discipline policy can be expected to address each and every situation requiring corrective action that may arise. Therefore, the Council takes a comprehensive approach regarding discipline and will attempt to consider all relevant factors before making decisions regarding discipline.

Most often, employee conduct that warrants discipline results from unacceptable behavior, poor performance or violation of the Council's policies, practices or procedures. However, discipline may be issued for conduct that falls outside of those identified areas. Equally important, the Council need not resort to progressive discipline, but may take whatever action it deems necessary to address the issue at hand. This may mean that more or less severe discipline is imposed in a given situation. Likewise, some Council polices like sexual harassment and attendance, contain specific discipline procedures.

Progressive discipline may be issued on employees even when the conduct that leads to more serious discipline is not the same that resulted in less severe discipline. That is, violations of different rules shall be considered the same as repeated violations of the same rule for purposes of progressive action.

Probationary employees are held to the highest standards for behavior and job performance. Progressive discipline is the exception rather than the rule for probationary employees.

The Council will normally adhere to the following progressive disciplinary process:

1. Verbal Caution: An employee will be given a verbal caution when he or she engages in problematic behavior. As the first step in the progressive discipline policy, a verbal caution is meant to alert the employee that a problem may exist or that one has been identified, which must be addressed. Verbal warnings will be documented and maintained by your [designate either appropriate individual (e.g., "your supervisor" or "your manager")]. A verbal caution remains in effect for [specify time (e.g., three months)].
2. Verbal Warning: A verbal warning is more serious than a verbal caution. An employee will be given a verbal warning when a problem is identified that justifies a verbal warning or the employee engages in unacceptable behavior during the period a verbal caution is in effect. Verbal warnings are documented and placed in the employee's personnel file and will remain in effect for [specify time (e.g., three months)].
3. Written Warning: A written warning is more serious than a verbal warning. A written warning will be given when an employee engages in conduct that justifies a written warning or the employee engages in unacceptable behavior during the period that a verbal warning is in effect. Written warnings are maintained in an employee's personnel file and remains in effect for [specify time (e.g., three months)].
4. Suspension: A suspension without pay is more serious than a written warning. An employee will be suspended when he or she engages in conduct that justifies a suspension or the employee engages in unacceptable behavior during the period that a written warning is in effect. An employee's suspension will be documented and, regardless of the length of the suspension issued, will remain in effect for [specify time (e.g., three months)].
5. Decision Making Leave : Generally following a suspension, an employee will be reprimanded then sent home for the day on decision making leave. This is intended to help the employee decide whether they should continue employment with the Council. If the employee returns, he or she will be expected be more diligent about following the Council guidelines and continue their employment without interruption. The other option with this leave is the employee may choose to resign because employment with the Council is not a match.
6. Termination: An employee will be terminated when he or she engages in conduct that justifies termination or does not correct the matter that resulted in less severe discipline.

Again, while the Council will generally take disciplinary action in a progressive manner, it reserves the right, in its sole discretion, to decide whether and what disciplinary action will be taken in a given situation.

Applicants are required to complete an in-house application if they are interested in an available position. The Council encourages individuals to apply for any position in which they are interested and qualified.

4.5 CONTRACT PROVISIONS

The Council's contracts must contain the applicable provisions for the grant. All contracts

made under federal awards must contain provisions covering the following as applicable:

- Contracts for more than \$50,000 must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate
- All contracts more than \$5,000 must address termination for cause and convenience including the manner by which it will be affected and the basis for settlement
- Equal Employment Opportunity
- Davis Bacon Act
- Contract Work Hours and Safety Standards
- Right to Inventions Made Under a Contract or Agreement
- Debarment and Suspension
- Byrd- Anti Lobbying Amendment (if applicable)
- Procurement of Recovered Materials

5. FINANCIAL RESPONSIBILITIES

This policy and any later changes shall be submitted to the Council for approval. The Council is responsible for ensuring that any policy to be adopted is appropriate.

The Council appoints and delegates financial and budget authority to the Executive Director and the Treasurer. The Treasurer ensures the accuracy of the accounting records, internal controls are in place and adhered to, financial reports are prepared while the Executive Director oversees the day-to-day financial management activities of the Council's funds and communicates to the Treasurer and Executive Committee in a timely manner.

The Treasurer or his/her designee is responsible for the preparation and maintenance of the accounting software's chart of accounts, maintenance of the general ledger, reconciliation of subsidiary system accounts such as cash management, accounts payable, accounts receivable, job costing, payroll, journal entries, and responsibility of preparing required reports for compliance with the Internal Revenue Service (IRS), State and Federal grant reporting requirements.

5.1 ACCOUNTING METHODS & STANDARDS

Accounting methods employed by the Council shall, at a minimum, satisfy such requirements as may be prescribed by federal or state laws, regulations or guidelines. Additional accounting methods shall be employed to satisfy applicable government accounting standards promulgated by such competent authoritative sources as the Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB), where applicable.

5.2 REVENUE RECOGNITION

Revenue shall be recognized in the accounting period in which they are earned and measurable. The Council's major revenue categories are:

- **Governmental Grants:** Federal, State, and Local: These revenue types are recognized in accordance with the legal and contractual requirements of the specific programs. Grant revenues are recognized based on expenditures recorded.

- ***Unrestricted Donations and Contributions:*** Revenues are recognized when received.
- ***Other Income:*** Revenues are recognized as earned.
- ***Interest and Dividend Income:*** Revenues from interest and dividend income from cash and investments, and interest from mortgage loans issued to borrowers are recognized when earned.
- ***Gain/Loss on sale of assets:*** A gain or loss is recognized when an asset is sold or disposed of.

5.3 EXPENSE RECOGNITION

Expenses are generally recognized in the accounting period in which they are incurred, when measurable. Exceptions to this general rule include:

- ***Prepaid Expenses:*** Expenses are recognized as they are used or consumed.
- ***Capital Assets:*** Assets are recorded at historical costs and expensed through depreciation over the useful life of the assets.

5.4 ACCOUNT RECORDS, IDENTIFICATION, AND SOURCE DOCUMENTS

In the administration of federal, state and local government awards, the Council's financial management system must be set up so that it can provide for the following:

The Council must maintain adequate accounting records that are supported by source documents which are the basis for the accounting transactions that are entered into the Council's accounting system. Examples include checks, invoices, copies of checks and receipts, timesheets, etc.

The Council must maintain records which adequately identify the source and application of funds provided. For example:

- Federal Awards:** All Federal awards received and expended by the Council must be properly identified and accounted for and must include, as applicable, the Catalog of Federal Domestic Assistance (CDFA) title and number, grant identification number and year, name of the federal agency, and the name of the pass-through entity, if any.
- State and Local Awards:** All State and Local awards received and expended by the Council must be properly identified and accounted for and must include, as applicable, the title and name of the grant award, the award number and the year, and the name of the pass-through entity, if any.

The Council must maintain source documents that adequately support the grant award, authorizations, obligations, unobligated balances, assets, expenditures, income and interest.

5.5 FINANCIAL REPORTS

The Council must be able to produce accurate, current, and complete disclosure of the

financial results of each of the financially assisted activities made in accordance with the financial reporting requirements of the grant or subgrant.

The Council shall use the financial reports as tools to manage, control, ensure compliance, monitor, and inform the Council on its financial activities.

- a. **Reports to Grant Agencies:** The Council shall complete and submit all reports to Federal, State, and local grant agencies in accordance with, and in the format and timelines required by the agency. The Treasurer shall oversee all administrative and financial reports, before the due dates.
- b. **Management and Council reports:** The Council shall prepare and make available to management and the Council/Board on a monthly basis, financial reports to include:
 - Statement of Net Position.
 - Statement of Revenues, Expenses, and Changes in Net Position.
 - Statement of Cash Flow.
 - Budget to actual reports detailing significant variances of sources and uses of funds as a management tool.

5.6 CASH MANAGEMENT POLICY

The Council recognizes the importance of cash management to insure there are sufficient funds to pay for the expenses of operating the Council's programs. The Treasurer shall be responsible for monitoring the daily cash flow and balances of all cash funds, including investments.

On a monthly basis, the Treasurer shall provide a report that shows the cash position from all sources that are accounted for in the cash accounts and investment accounts, along with bank and investment statements. The Council's cash and investment funds may be from a variety of sources such as federal, state, non-restricted funds, unused donations, and program income.

The Treasurer shall be responsible for providing monthly reports to the Executive Director, to include:

- Book cash and investment position reports;
- Cash flow projections for the following month;
- Investments statements from the depository or the broker that show the activities of the accounts, such as amounts deposited and withdrawn, investment revenues, fees, and gains or losses on investment.

If at any time, the Treasurer finds the Council in a potential cash deficiency situation, the Council/Board and the Executive Director must be notified immediately.

Any cost allocable to a particular Federal award may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. For example, the Council shall not divert funds between programs and/or activities, even when such programs/activities are each assisted by Adult Education and Family Literacy Act (AEFLA) funds.

5.7 BUDGET ADMINISTRATION

5.7.1 Budget Responsibility and Adoption:

The Council's annual budget represents a financial plan for management to carry out the objectives of the Council's affordable housing activities. The Council's Executive Director and Executive Committee are responsible for preparing the annual budget, and are responsible for presenting the annual budget to the Council for final approval.

Total projected revenues or sources and uses of funds are identified and included in the annual budget, allowing for inclusion of all funding sources and all funding outlays during the budget period. In addition to grant revenue, other sources of funds, such as debts are included in the annual budget to accurately portray total resources used to fund operating and capital plans in the fiscal year, and expenditure budgets for grant awards are in compliance with the grant agreement.

5.7.2 Budget Preparation Timing:

The budget process should begin early in the fiscal year to allow the Executive Director, the Treasurer, and the Executive Committee to engage in the process and present the budget to the Council for approval.

Once the budget has been approved, the Treasurer shall input the approved budget in the accounting system for the new fiscal year.

5.7.3 Budget Management and Report:

The Executive Director shall be responsible for managing transactions that are charged against the budget and are accountable for ensuring revenues and expenses posted accurately and are responsible for providing justifications on budget variables.

The budget for specific grant awards provides a spending plan against which fiscal and program performance can be measured. Therefore, the Council's accounting system must be set up in a manner that allows the Council to produce financial reports that compare expenditures with budget amounts in compliance with the Federal award agreement.

5.8 PURCHASE OF GOODS AND SERVICES

The Council's purchases shall be governed by its Council approved procurement policy, which establishes guidelines to ensure reasonable buying practices and competition, quality and integrity.

5.8.1 Tender Processes

All tender processes shall be conducted in accordance with the requirements of this policy and any associated procedures, relevant legislation, relevant to OMB.

5.8.2 Conflict of Interest

The Council shall at all times avoid situations in which private interests conflict, or might reasonably be thought to conflict, or have the potential to conflict, with their Council duties.

Staff must comply with the Conflict of Interest Policy.

5.8.3 Fair and Honest Dealing

All prospective contractors and suppliers must be afforded an equal opportunity to tender or quote.

Impartiality must be maintained in selecting contractors and suppliers so that no action is taken that could evoke criticism of the Council.

The commercial interests of existing and potential suppliers must be protected.

Confidentiality of information provided by existing and prospective suppliers must be maintained at all times, particularly commercially sensitive material such as, but not limited to prices, discounts, rebates, profit, manufacturing and product information.

5.8.4 Accountability and Transparency

Accountability in procurement means being able to explain and evidence what has happened. The test of accountability is that an independent third party must be able to see clearly that a process has been followed and that the process is fair and reasonable.

Therefore, the processes by which all procurement activities are conducted will be in accordance with the Council's Procurement policies and procedures as set out in this policy and related Council policies and procedures.

Additionally:

- all Council Staff must be able to account for all Procurement decisions made for all goods, services and works purchased by the Council and provide feedback on them; and
- all procurement activities are to leave an audit trail for monitoring and reporting purposes.

5.8.5 Gifts and Hospitality

No Council member shall, either directly or indirectly solicit or accept gifts or presents from any member of the public who is involved, either directly or indirectly.

Council and staff must observe the Gifts and Hospitality Policy.

5.8.6 Disclosure of Information

Information received by the Council that is commercial in confidence must not be inappropriately disclosed.

Council members are to protect, by refusing to inappropriately release or discuss the following:

- information disclosed by organizations in tenders, quotation or during tender negotiations;
- all information that is Commercial in Confidence; and
- pre-contract information including but not limited to information provided in quotes and tenders or subsequently provided in precontract negotiations.

Except where subject of formal reference checking process, Council members are to avoid references to current or proposed contracts in discussion with acquaintances or outside organizations.

Discussion with potential suppliers during tender evaluations should not go beyond the extent necessary to resolve doubt on what is being offered by that supplier. At no stage should any discussion be entered into which could have potential contractual implications prior to the contract approval process being finalized.

5.9 ALLOWABLE COSTS

As the recipient of federal awards, the Council bases its allowable cost principles on Subpart E of the Uniform Grant Guidance and shall expend funds only for activities that are expressly approved in the agreement. No moneys shall be expended for activities that are unallowable or that are included as a cost of any other federally-funded program in either the current or a prior year.

The total cost of a federal award is the sum of the allowable direct and allocable indirect costs, less any applicable credits.

In determining the allowable costs for federal awards, the Council must apply the following criteria to costs:

- Be necessary, reasonable, and allocable;
- Conform to any limitations or exclusions ;
- Be consistent with policies and procedures;
- Apply treatment of cost consistently;
- Generally be treated in accordance with generally accepted accounting principles (GAAP);

The Council must adequately document costs to include compliance with statutory and national policy requirements and be able to prepare reports that measures performance.

The Council shall have written procedures for determining the allowability of costs that comply with the terms and conditions of the federal award as outlined in this section.

5.10 CAPITAL ASSETS

Capital assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

- Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

The Council shall comply with its capital asset policy and procedures that provides guidance for employees to manage and safeguard the Council's capital assets, including active management of assets with processes in place for tracking additions through purchases and donations, disposition, and depreciation.

- **Donated assets** shall be recorded at their fair market value (FMV) at the time of donation. The Council may depreciate the donated asset but is prohibited from charging the value of the donated item, or costs associated with the donated asset to the federal award.
- **Depreciation of assets** is allowable using the straight-line method. Any other depreciable method used by the Council must be pre-approved by the grant.

Adjustments for depreciation should be made as necessary and tracked with a capital asset depreciation schedule. At a minimum, the schedule should include: Capital asset classification (for example, Land, Equipment, Building), description of the assets, initial costs or FMV of the donated asset, depreciable life, date purchased, accumulated depreciation, current year depreciation, and net asset value at the end of the year.

5.10.1 Capitalization Procedures

- I. Physical assets, such as property and equipment, are an integral part of the operation of the Council and shall be safeguarded in much the same manner as cash assets.
- II. All Council property and equipment shall be stored in a secure place.
- III. Detailed records of individual capital assets shall be kept and periodically (at least annually) balanced with the general ledger accounts.
- IV. All property and equipment owned by the Council shall be divided into two categories: Expendable items or Non-expendable items, defined as follows:
 - i. Expendable items are purchased or donated items having a useful life of less than twelve (12) months and costing less than \$5,000.00, and can be expended.
 - ii. Non-expendable items are purchased or donated items having a useful life of more than twelve (12) months and costing more than \$5,000.00.
- V. The Treasurer or his/her designee for budgeting and financial control purposes shall capitalize non-expendable items.
- VI. Detailed records of individual capital assets shall be kept and periodically (at least annually) balanced with the general ledger accounts. Adjustments for depreciation should be made as necessary.

- VII. The Council shall make a physical inventory of all equipment and property (other than real estate) at least annually, which shall be reconciled to the general ledger accounts.

5.11 CONTRACT PROVISIONS

The Council's contracts must contain the applicable provisions for the grant. All contracts made under federal awards must contain provisions covering the following as applicable:

- Contracts for more than \$50,000 must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate
- All contracts more than \$5,000 must address termination for cause and convenience including the manner by which it will be affected and the basis for settlement
- Equal Employment Opportunity
- Davis Bacon Act
- Contract Work Hours and Safety Standards
- Right to Inventions Made Under a Contract or Agreement
- Debarment and Suspension
- Byrd- Anti Lobbying Amendment (if applicable)
- Procurement of Recovered Materials

5.12 AUDIT

The Council shall have a financial audit completed annually by a certified, external, independent accounting firm, unless the Council is required by constitution or statute, to undergo audits biennially. The Treasurer shall have direct responsibility in overseeing the implementation of the audit. The selection of an auditor shall be competitively procured using the Request for Proposal (RFP) method with the objective of obtaining a high quality audit, and the selected audit firm must provide a peer review report as part of the selection process.

The Executive Director and the Treasurer shall make available the completed audit report to the Council. The auditors shall present the audit to the Council for the Council to approve and accept.

The audit shall meet the Generally Accepted Government Auditing Standards (GAGAS) and comply with the audit requirements under Title 2 Part 200 of the Uniform Grant Guidance. The Council's audit shall include audit of the Council's federal, state, and local government funded programs expended during the audit period.

- a. **Single Audit:** If the Council expends \$750,000 or more of federal funds during the fiscal year, it is subject to a single audit and must comply with the scope of audit within the Uniform Grant Guidance where auditor shall test for the Council's:
 - I. Compliance with the requirements of the federal program, and
 - II. Internal Control over the compliance of the program.
- b. **Audit Findings and follow-up:** The Council shall submit the audit to grant partners with the Annual Performance Report ("APR"). The Council shall develop

a plan to correct all deficiencies (if any) noted in the audit and shall implement sufficient and appropriate corrective actions in order to preclude repeat findings in subsequent audits. The Council shall be required to describe in the audit document, reasons for the reoccurrence of the finding, planned corrective action, and any partial corrective action taken.

- c. **Report Submission:** The audit shall be submitted to the Federal Audit Clearinghouse (FAC) within thirty (30) days after receipt of the auditor's report, or nine (9) months after the end of the audit period, whichever is earlier.
- d. The Council may opt not to authorize the FAC to make the reporting package publicly available on a website. If the Council chooses this option, it shall be responsible for submitting the reporting package directly to any pass-through entities through which it has received a Federal award and to pass-through entities for which the summary schedule of prior audit findings reported the status of any findings related to Federal awards that the pass-through entity provided.

5.13 PETTY CASH AND REIMBURSEMENT

The Council is authorized to maintain a petty cash fund of \$ 100. The purpose of the fund is to have a small amount of cash available for paying small amounts owed, rather than writing a check. The petty cash shall be in the safekeeping of the designated custodian who shall keep track of payouts from the fund with receipts. At all times, the amount of cash on hand and the receipts shall total the amount of authorized petty cash. When the cash in the petty cash fund is low, the custodian shall request a check to replenish the cash that has been paid out. The fund shall be subject to surprise audits.

From time to time, Council members, employers or volunteers may be required to purchase tools or supplies to effectively perform Council business. The Executive Director will give you verbal approval to purchase miscellaneous items you wish to claim as a reimbursed expense. For individual items over \$100 or \$ 100 per month, you must have the Council's written authorization to first incur such an expense and expect full reimbursement. Do not purchase items without first gaining written or verbal authorization if you intend the expense to be reimbursed.

To be reimbursed for all authorized expenses, you must submit an expense report or voucher accompanied by receipts, and the Executive Director must approve it. Please submit your expense report or voucher by the last business day of each month, as you incur authorized reimbursable expenses. Any expense reports or vouchers older than three (3) months old may not be honored.

5.14 BANKING AND INVESTING SERVICES

The administration and investment of the Council's funds requires the establishment of bank and investment accounts which can only be accessed by the Chair and Treasurer.

Banking and services shall be arranged through competitive solicitation, when practical under the circumstances. The depository must be a financial institution that is sufficiently insured by the Federal Deposit Insurance Corporation ("FDIC") or National Credit Union Share Insurance Fund ("NCUSIF").

6. RECORDS AND INFORMATION MANAGEMENT

The Council shall apply uniform rules for the Council's records (including financial) and information which meet legal standards and best practices for effective records and information management for existing records and yet to be created records and shall apply to all employees and contractors who generate information for the Council. The Council shall ensure:

- Control of all the Council's information, regardless of media form;
- Records are retained in accordance with legal, business and federal, state, and local government program requirements;
- Records are maintained and stored in a manner that is secure and accessible through the retention period;
- Appropriate safeguards are in place against illegal access, removal, loss, or destruction of the Council's records and information;
- Disposal of records and information is performed in accordance with an approved records retention schedule.

In addition to the Council's general records and information retention policy for a 3 year period from the end of the program year during which the expenditure occurred, the Council shall if any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the 3-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later.

7. Non- Discrimination and Anti- Harassment Policies

Council members and employees that are subjected to, or are witnesses to, unlawful harassment should immediately report such conduct to the Chair (or when appropriate, the Executive Director). Please be as specific as possible, including the name(s) of the individual(s) involved as well as any witnesses and the date and location of the incident. It is strongly recommended that a written complaint with as many details as possible be submitted as well.

The Executive Director has full responsibility to investigate, and resolve complaints involving violations of the policies stated herein, and to recommend to the Chair of the Council the imposition of appropriate sanctions against violators. (Should the Executive Director be the alleged harasser or you do not think that the Executive Director can be objective in investigating and resolving this matter, your complaint should be directed to the Chair of the Council, or designee, for investigation and resolution).

At a minimum, when an employee or member complains about harassment, the Council shall:

- Fully inform the individual of his/her rights to complain and redress the harassment; the member/employee shall be informed of his/her own obligations to secure his/her rights and

of any assistance available to him/her under the Council's procedures;

- Immediately conduct a thorough, objective and complete investigation of the alleged harassment. The Council shall make a determination about whether unlawful harassment occurred and communicate this finding to the harasser and any other concerned party; and
- Take prompt and effective remedial action if harassment has occurred. The action shall be commensurate with the severity of the offense and shall be made known to the victim unless the specifics of the action taken would violate the privacy rights of the violator.
- The Council strongly encourages every member/employee to report any incidents of harassment immediately (even if you are not the victim of the harassment) so that complaints can be resolved in a timely and appropriate manner

Employees should also know that they have a right to file such complaints with the Iowa Department of Fair Employment and Housing and the Federal Equal Employment Opportunity Commission, government agencies which investigate and adjudicate complaints of prohibited harassment in employment.

7.1 Non- Discrimination Policy

The Council is an equal opportunity organization and does not discriminate based on an applicant's or employee's race, color, religion, sex, pregnancy, medical condition, sexual orientation, gender identity, national origin, ancestry, citizenship, age, physical or mental disability, or any other characteristic protected by state or federal law.

Furthermore, it is the Council's policy that no project or activity administered by the Council shall exclude from participation, deny benefits to, or subject to discrimination any individual solely by reason of his or her disability as protected under the law.

If you, as an employee of the Council, believe you have been subjected to any form of unlawful discrimination, including harassment, please use the procedure found in the policies. The Council will immediately undertake an effective, thorough and objective investigation and attempt to resolve the situation.

If the Council determines that unlawful discrimination or harassment has occurred, effective action will be taken commensurate with the severity of the offense. Appropriate action also will be taken to deter any future discrimination.

7.2 Anti- Harassment Policy

The Council does not tolerate nor condone any form of sexual harassment or any other type of harassment and/or discrimination in the workplace. **If you have any questions regarding this policy or the supporting procedures and reporting process, do not hesitate to contact the Council's Executive Director or, when appropriate, the Chair of the Council.**

The Council is committed to providing a work environment free of unlawful harassment and discrimination. In keeping with this commitment, the Council shall not tolerate any form of sexual harassment or other unlawful discrimination. Harassment based on race, sex, national origin, religion, sexual orientation, gender identity, marital status, disability, or any other protected characteristic is a violation of state and federal law. The Council's anti-harassment policy applies to all persons involved in the operation of the Council and prohibits unlawful harassment by any employee, contractor, patron, vendor or volunteer of Council.

Prohibited unlawful harassment includes, but is not limited to, the following behavior:

- Verbal conduct such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations or other inappropriate or offensive comments;
- Visual conduct such as derogatory and/or sexually-oriented posters, photography, cartoons, drawings, gestures or electronic media transmissions;
- Physical conduct such as assault, unwanted touching, blocking normal movement or interfering with work because of sex, race or any other protected basis;
- Threats and/or demands to submit to sexual requests as a condition of continued employment, or to avoid some other loss, and offers of employment benefits in return for sexual favors; and
- Retaliation for having reported or threatened to report harassment.

8. MEMBER DEVELOPMENT AND TRAINING

8.1 Overview

In order to achieve the vision for the Council to have highly trained, competent and motivated members and workforce, the Council recognizes that continuing education and development are important contributions toward the productivity and professionalism of the Council's efforts. Development and management of the Council's members and workforce is to sustain and improve performance enhances the delivery of services to the public as well as job satisfaction.

8.2 New Employee Orientation

Upon hire with the Council, new employees will have the opportunity to attend a new employee orientation. For new employees, a comprehensive orientation enables them to be better integrated into the Council's work force and ultimately provide better service to the public.

8.3 Training and Development

Employees will be trained to the extent practicable as needed to facilitate high-quality performance. Training sponsored by the Council for an employee should be related to the duties currently performed or as needed to prepare the employee for more responsible assignments likely to be performed in the future. Training not directly related to the duties

currently performed by the employee should be directed toward a career within the Council or otherwise be in the best interests of the Council.

Training programs should be structured to either support the business interests of the bureau or enhance the development of employees' careers and job opportunities in the Council. Training programs should include systematic methods for assessing training needs, providing training to meet priority needs, selecting personnel for training, and evaluating the training provided.

8.4 Professional Skills Development and Training Curriculum, Classes and Schedules

The purpose of professional development is to provide training to meet the business and learning needs of adult education providers, through a collaborative process.

Council employees at all levels are eligible for most of the courses offered by Training and Development, registration requires Executive Director or Chair approval. Some workshops have restricted enrollments (e.g., Council employees only, current members only, etc). Others, while not restricted, are best suited for instructors at specific levels or targeted subject matters. Providing the participant meets enrollment restrictions, if any, the decision of whether a participant may or may not participate in training during regular work hours, on Council time, and/or at Council expense is at the discretion of the Executive Director or Chair. Exceptions include workshops and courses that are required through Council By-Laws or other mandates. Training and Development also develops and/or coordinates policy-oriented training, such as workforce violence prevention, employee discipline and investigating discrimination complaints.

Training for Council members, contractors, or employees may be conducted both during and outside of a regular work schedule. Regular or overtime wages will be paid for mandatory training outside the regular work schedule in accordance with applicable State and Federal laws.

8.5 Technical and Professional Associations

The Council encourages membership and participation in technical and professional associations and activities on a local and national level. Within the constraints of approved budgets, members, contractors or employees may approve leave, professional dues reimbursement and/or reimbursement for attendance at professional meetings, seminars and similar work-related activities.

APPENDIX 1: EFFECTIVE INTERNAL CONTROLS AND ACCOUNTABILITY

Notwithstanding the policies described earlier in this document, the Council has established a number of internal control procedures to ensure:

- The grant awards are managed to comply with statutes, regulations, and the terms and conditions of the award;
- The Council evaluates and monitors the grant awards to ensure compliance with statutes, regulations, and the terms and conditions of the award;
- The Council shall take prompt action to correct identified instances of noncompliance including noncompliance identified in audit findings;
- The Council must take reasonable measures to safeguard sensitive information and assets purchased with grant awards, consistent with privacy obligations of confidentiality of applicable federal, State, local, and tribal laws.

In addition, The Council has established written procedures to implement internal controls over cash handling and requirements for payment methods that:

- Ensure there are sufficient funds to cover payments made for program and operations activities;
- Ensure adequate internal controls are in place in the handling of cash receipts from the time of receipt to deposit in the appropriate depository or broker account;
- Establish written procedures to ensure the amount and the timing of grant award advances drawn for the purpose of paying program expenses have not been drawn unreasonably in advance of when the funds are needed for program expenses.
- Establish adequate internal controls and written procedures to ensure payments are made only for approved purposes;
- Maintain adequate accounting records for cash receipts and payments.

A. Separation of Duties

This Policy is based on the principle of separation of duties. Accordingly, no single person shall have the authority to authorize a transaction, execute a transaction, record a transaction, and have custody of any resulting assets.

B. Cash Collection Control Procedures

1. Payments by cash, checks and money orders (including tenant payments) may be received only by designated personnel of the Tribal Finance Department. Only tribal employees designated by the Treasurer of the Council are authorized to receive payments from residents and issue receipts.
2. Cash, checks and/or money orders shall be deposited in the bank where the Council has an approved depository agreement. Deposits shall be made no less frequently than once per week regardless of the amount accumulated.

3. When cash is retained in the office overnight, it must be stored in a locked, fireproof cabinet or safe.
4. Checks received shall immediately be stamped “For Deposit Only”.
5. A receipt shall be issued for all payments collected so there is an official record of the transactions and possible disputes are prevented.
 - a. Receipts shall be assigned through the tenant accounting software system. One part shall be given to the resident and one part, having the same number, shall be provided to the employee designated by the Department Director as having responsibility for tenant ledger maintenance.
 - b. Receipts shall contain, at a minimum, the following information: (1) name of the resident being credited with the payment, (2) date, (3) amount of payment and (4) method of payment (cash, check, etc.).
 - c. The supply of unassigned receipts shall be adequately safeguarded and kept in the custody of designated personnel of the Council.
6. A bank deposit slip shall be prepared and shall include each of the cash receipt numbers making up the deposit and complete details as to the amount of coin, currency and checks. An employee of the Council (other than the employee who issued and/or previously handled the cash receipts) shall reconcile the receipts.
7. All payments shall be deposited intact with the appropriate deposit slip to provide an additional record. Under no circumstances shall any disbursements be made from payments received.
8. Payments received shall be recorded in the receivable records on the day of receipt or as soon thereafter as practical, even when the money is not deposited on the same day. Cash receipt numbers shall be recorded on both the deposit slip and the resident account receivable records.
9. The Treasurer of the Council or his/her designee shall make the bank deposits.

C. Cash Disbursement Control Procedures

1. The Council shall approve by resolution a spending and signing authority for the Council Chair, Executor Director, Treasurer to identify and enable authorized personnel to:
 - a. Procure products and services through requisitions, check requests, or credit card services.
 - b. Sign contracts and change orders for an authorized amount.
 - c. Receive grants.
 - d. Sign checks.
2. All checks require two authorized signatures. The Treasurer shall oversee the proper notification of the Council banks whenever authorized signature changes are made.
3. All debts representing allowable and authorized costs shall be paid promptly upon

receipt of proper invoices/billing statements.

4. All disbursements shall be made by check. The Executive Director may approve other forms of disbursement, such as wire or electronic funds transfers.
 - a. All checks shall be pre-printed and shall bear the name and address of the Council.
 - b. All checks must be pre-numbered and used in sequence. Voided checks must be retained and recorded.
 - c. The supply of unused checks shall be adequately safeguarded in a fireproof cabinet or safe.
5. The Treasurer or his/her designee shall initiate each transaction by completing a “check request” form, which shall be presented for approval. All check request forms shall contain enough narrative description to specifically identify the purposes of the payment and the account to which the cost is to be charged.
6. The Chair shall review the check requests and attached supporting documentation for completeness and accuracy. The Chair shall ensure that the vendor’s invoice/billing statement accords with the terms of the purchase, that the goods have been received and conform to specifications or that the services billed have been rendered satisfactorily, that discounts or other adjustments of the amounts billed are in order, that the computations and accounts to be charged are correct and that sufficient funds are available for payment. The Chair shall then submit the checks and supporting invoices for processing.
7. The Treasurer of the Council or his/her designee shall prepare checks.
8. Checks shall never be written for “cash.”
9. Checks shall not be signed or countersigned in advance of being completely filled out. Each check shall be accompanied by adequate supporting documentation, including invoices, travel vouchers, etc.
10. All checks shall require the signature of at least two (2) individuals properly authorized by the Council.
11. Whenever possible, no individual shall sign a check on which he/she is the payee.
12. Check signers shall review each check carefully and shall not sign any check that lacks appropriate supporting documentation or exhibits signs of alteration. If it is necessary to change a check, the check must be voided and a new check issued.
13. The signed check shall be mailed or delivered to the payee by the Accounts Payable Clerk of the Council or his/her designee.
14. The Treasurer of the Council or his/her designee shall reconcile bank statements. Discrepancies between any account, financial statements, and/or bank statements shall be reported to the Executive Director, Treasurer and/or Chair, promptly investigated and resolved.

D. Special Procedures Regarding Payroll Disbursement.

1. The Council shall have written authorizations on file for all employees that cover their

rates of pay, withholdings and deductions.

2. The Chair or his/her designee shall establish adequate timekeeping controls (including the use of time sheets) and there shall be supervisory review and approval of all employee time/leave records prior to issuance of a check.
3. The Treasurer of the Council or his/her designee shall prepare payroll checks.

E. Credit Card Control Procedures

1. With the advice and consent of the Council, credit cards may be made available to designated employees of the Council consistent with their job duties and demonstrated professional responsibility.
2. Credit cards are for authorized business expenditures of the Council and are not intended to be used by employees as a substitute for personal credit cards.
3. The Executive Director must authorize business expenses before charges are incurred on Council credit card(s) in accordance with applicable Council policies, procedures and practices, including but not limited to the Travel and Training Policy and the Procurement Policy. The Executive Director may authorize valid business expenses in writing retroactively.
4. Employees shall submit receipts for all expenses charged to Council credit card(s) to the Treasurer of the Council or his/her designee within one week of the transaction.
5. The Treasurer of the Council or his/her designee shall examine billings for all Council credit cards to ensure that all charges are valid. If there are incorrect charges, the Treasurer or his/her designee shall notify the Executive Director immediately and shall complete and return any forms necessary to dispute such charges to the credit card Council. If an employee with knowledge of an incorrect or disputable charge fails to report such charge within a reasonable time, he or she may be liable to the Council for any resultant charges and may be subject to disciplinary action up to and including termination of employment.
6. Employees who incur ineligible or disallowed costs on Council credit cards shall reimburse the Council for such charges within thirty (30) calendar days of the date such charges were incurred and may be subject to disciplinary action up to and including termination of employment.
7. Finance charges, late fees and/or penalties associated with credit card use shall be avoided and shall not be paid with grant funds under any circumstances.
8. Charges shall not be incurred in excess of the credit card's established credit limits. If a higher limit is required, a request for a new credit limit and supporting documentation shall be submitted to the Executive Director for approval.
9. Lost or stolen credit cards shall be reported to the Council and to the credit card Council immediately and not later than the first business day after discovery of the loss. Employees who fail to report lost or stolen credit cards may be held liable for any charges and may be subject to disciplinary action up to and including termination of employment.
10. Employees shall surrender Council credit card(s): (1) upon demand by the Council, (2)

when there is no longer a business need for the card and/or (3) upon termination of employment. Cancelled credit cards shall be returned immediately to the Council and properly destroyed. Surrender or cancelation of a credit card does not discharge any responsibilities incurred up to and including the date of such action.

F. Investment Control Procedures

1. A copy of the resolution authorizing each investment transaction shall be maintained in the official records of the Council, with a copy provided to the Treasurer of the Council.
2. Any and all investment documents shall be kept in the custody of the Treasurer of the Council or his/her designee. Investment documents shall be safeguarded in a fireproof cabinet or safe and shall be stored separately from other accounting records.
3. Investments shall be recorded in detail in an investment ledger, which shall reflect any and all interest earned, collected and/or disbursed.
4. The Treasurer of the Council or his/her designee shall reconcile the investment ledger on a monthly basis, and shall provide a report regarding investment performance to the Council/Board on a quarterly basis. Discrepancies shall be reported to the Executive Director and/or the Council/Board, promptly investigated and resolved.
5. The Treasurer of the Council or his/her designee shall maintain a maturity schedule evidencing that the proposed investments will mature on the approximate dates the funds will be needed and that investment maturity dates do not exceed five (5) years from the date the funds are drawn down for investment purposes.

APPENDIX 2: BOARD ORIENTATION CHECKLIST

New Board members receive written notice of their election to the board stating dates their term begins and ends, regular meeting dates, times, places, and information about the board orientation process.

Board Orientation Process:

- Special meeting for new Board members
- Orientation packet
- Personal phone call or meeting with an experienced Board member
- Follow up personal contact after first three months of Board service

Board Orientation Packet:

- Statement of purpose or mission (if developed and adopted by the Board)
- Brief overview of agency programs and services
- Agency annual report with financial statements for the past fiscal year
- By Laws
- Personnel Policies in brief, or brief overview of personnel system for larger organization including: staff organization chart, number of professional and non-professional staff, identification of any unions or employee bargaining associations, date of last major revision of Personnel Policies.
- Policy statement and procedures which have been formally adopted by the Board
- Alphabet Soup: Glossary of abbreviations and acronyms used to refer to agencies and programs with which this organization is connected
- List of all Board members' names, addresses, phone numbers, and terms of office
- List of committees with chairperson identified. If committees have regular meeting times and places, these are included. Board organization chart showing committee and sub-committee structure.
- Most recent financial statements and current annual budget.
- Minutes for most recent Board meeting.
- Listing of facilities owned or rented by the organization for its operations, including

address, staff member in charge, and general purpose of the facility.

Board Orientation Meeting:

- Opportunity for personal introductions among new and experienced Board members.
- More formal introduction of new Board members by the nominating committee, highlighting background and credentials for new members
- Brief presentations by experienced Board members explaining Board role and procedures
- Brief presentation by staff about scope of agency's services
- Structured opportunity for small group discussion by interest areas (i.e. financial, personnel, programs, planning, fundraising)
- Clear statement of expectations of Board members, including role in agency fundraising
- Open-ended opportunity for questions from new Board member

Personal Contact with Experienced Board Member:

- Discussion of new Board member preferences for committee assignment
- Brief explanation of upcoming significant Board decisions or events
- Specific commitment to greet the new Board member at the next Board meeting and provide personal introductions to Board members with common interests

Follow Up Contact After Three Months of Service:

- Opportunity for general comments about Board service so far
- Inquiry into involvement with committees - if no involvement yet, discussion of barriers and problem solving
- Request for feedback in orientation process