

NORTHWEST REGIONAL PLANNING COMMISSION INTERNAL PROCEDURES

New proposed language is underlined

OVERALL OFFICE PROCEDURES

The Office Administrator is to manage all bookkeeping procedures with oversight by the Executive Director. These procedures include Accounts Receivable, Accounts Payable, Payroll and reconciliation of the General Ledger. All bank transactions are handled by the Executive Director or his/her designee, including deposits and transfers. In the absence of the Executive Director, the Assistant Director may serve in any role

ACCOUNTS

Checking Account- requires two signatures for all checks. The signatories on the account include the Chair, Vice Chair, Treasurer, Executive Director, Assistant Director and other staff as designated by the Executive Committee. Except in special circumstances, checks are to be signed by the Executive Director and Treasurer. Except in special circumstances, checks shall require the signature of at least one Board member. In the case that it is necessary for two staff members to sign a check, a copy shall be provided to the Secretary/Treasurer for review.

Savings Account- requires two signatures for withdrawals (transfers) into the checking account. The signatories on the account include the Chair, Vice Chair, Treasurer, Executive Director, Assistant Director and other staff as designated by the Executive Committee.

Money Market- requires two signatures or approvals for processing transfers/withdrawals. The signatories on the account are the Chair, Executive Director, and Treasurer. Funds kept in the money market include short and long term reserves, budgeted match funds, and allocated funds (mostly interest). If a transfer is done via the telephone, the Executive Director or the Treasurer will make the transfer and a copy of the dated transfer will be kept in the current Transfers/Receivables file.

CD- requires two signatures for process. The signatories on the account are the Chair and Treasurer.

DEPOSITS

Unless otherwise instructed, all deposits will be made to the checking account. The process used for deposits is as follows:

- When check comes in, the Executive Director will log the payment on the receivables list and provide a copy of the check to the Executive Director Office Administrator
- When direct deposit notification comes in, provide the direct deposit information to the Executive Director for signature (Office Administrator)
- Prepare deposit, photocopy check and deposit slip (Executive Director)
- Make deposit (Executive Director)
- Attach bank slip and associated invoice (from the *Invoices* file) to the photocopy of the check and deposit slip (Office Administrator or Executive Director)
- Enter the information and file in the monthly receivables file (Office Administrator)
- If checks are not deposited promptly at the bank, they are to be stored in a secure, locked location. Office Administrator(Executive Director)

TRANSFERS

Transfers of unrestricted reserve funds from the money market to the checking account in amounts not to exceed current receivables may be made as cash flow requires. Other transfers may be made to implement the budget and reserve plan adopted by the Board of Commissioners. Transfer receipts will be prepared by the Office Administrator and signed by two signatories. After the transfer is complete, deposit and transfer receipts will be reviewed and initialed by the Executive Director, and filed by the Office Administrator.

BILLS

All bills are reviewed as they come in the mail and Consultant invoices are approved by the Staff/Project Manager. (Office Administrator).

Invoices are noted to ensure billing to the correct accounts (Office Administrator with review by Executive Director).

All weekly invoices are collected by Tuesday morning for inclusion in the weekly checks (Office Administrator).

PAYABLES

Payables are prepared bi-weekly and the process is as follows:

- Enter vendor invoices into system and applied to the grant (Customer Job) it pertains to. Consultant invoices are approved by Staff/Project Manager and entered into the system against the grant (Customer Job), print checks and accounts payable journal (Office

Administrator)

- Blank checks are distributed as needed to the Office Administrator by the Executive Director and noted on the check log.
- Verify that check amounts match the invoice amount (Office Administrator, Executive Director)
- Checks are signed (Executive Director, Treasurer)
- Complete weekly transfers (if needed) (Office Administrator, Executive Director)
- Mail checks (Office Administrator)
- File the check stubs with copies of the invoice in the vendor files, and the transfer information in the transfer file for the appropriate month (Office Administrator). If applicable, copies will also be placed in the appropriate contract file (Office Administrator).

INVOICES

The following procedures apply:

- Invoice is prepared, by applying all expenses to the customer job, these expenses come from timesheets and vendor payments (A/P) (Office Administrator)
- Necessary attachments to document expenses are copied and attached to the invoice (Office Administrator)
- Attachments are reviewed to ensure they match invoiced amounts (Office Administrator)
- Invoice is reviewed by the program staff; progress report completed by program staff
- Invoice and attachments are reviewed and approved (Executive Director)
- Original with attachments are sent to the vendor with cover letter and/or progress reports as needed (Office Administrator)
- A copy of the invoice and attachments is put in the contract file (Office Administrator)
- A copy of the invoice only is put in the *Invoices* file (Office Administrator)

Typical attachments to invoices include: photocopy record, postage record, time sheet summary, consultant bills, phone bill summary, direct expense bills for supplies or equipment, etc.

MONTHLY PROCESSING

The following information is collected on a monthly basis in order to complete month-end processing and invoices:

- PAT time summary, photocopy record, postage record, time sheet summary, and the

phone bill summary.

- Timesheet summary, which also includes the PAT time summary, for each staff member is reviewed and approved by the Executive Director.
- Reconciliation of all bank statements in system and file (Office Administrator)
- Review bank statements and reconciliation (Executive Director)
- Journal Entries (prepared by Office Administrator, reviewed by Executive Director)
- Budget Reports, Open Invoices Report, etc. are prepared by the Office Administrator and reviewed by the Executive Director.

PAYROLL

The following procedures occur weekly:

- Staff enters their weekly time into the QB Timer, by charging their time to the grant(s) (Customer Job) they worked during the week and exports the information by Tuesday at noon. The data is imported into the Quickbooks program and payroll is generated from the hours that have been entered. Office Administrator.
- Weekly timesheets are signed by staff members. Monthly timesheet summaries are approved by the Executive Director. (Office Administrator), (Executive Director)
- Information is sent via Quickbooks for process of direct deposit (Office Administrator)
- Payroll reports printed, reviewed and signed by Executive Director and Treasurer: Payroll Summary, Payroll Item Detail, Payroll Transaction Detail, Payroll Transactions by Payee and Pay stubs. (Office Administrator) (Executive Director)
- Transfer done, if needed (Office Administrator, Executive Director)
- Direct deposit of employee checks – Friday morning (Per each bank institute)
- Pay stubs distributed –(Office Administrator) distributed by Friday morning
- Payroll liabilities processed weekly and sent electronically (Office Administrator)
- Payroll liabilities confirmation printed, reviewed and signed by Executive Director and Treasurer. (Office Administrator) (Executive Director)
- New hire reporting, quarterly reports, taxes and W-2's (Office Administrator)

MAIL

The following procedure occurs daily:

- Mail gets picked up from front mailbox from any Staff member except the Office Administrator and left with Executive Director
- Opens daily mail (Executive Director)
- Distributes mail accordingly (Executive Director) (Office Administrator)

CREDIT CARD

Authorized users are the Executive Director and Office Administrator. Other staff may use the credit card for online conference registration or other purchases with prior approval from the Executive Director or Office Administrator. All receipts are to be provided promptly to the Office Administrator. Credit card bills are to be reconciled monthly by the Office Administrator and reviewed by the Executive Director and Treasurer.

ONLINE BANKING

Online access to NRPC bank accounts is established to review information on the accounts only. Online access cannot be used to complete transactions. Authorized users of the online account access include the Office Administrator and the Executive Director.

Approved by Executive Committee July 24, 2008

Amended by Executive Committee September 28, 2011

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