



Policies and Procedures

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This edition supersedes all other editions.

Change Page History

Date	Change Nbr.	Change Description	Affected Page Number(s)	Approved By
11/01/09	1	Added financial reporting	5	A. Tracy
12/22/09	2	Added external complaint policy	8	A. Tracy
01/11/10	3	Added new internal controls	3-4	A. Tracy
01/14/10	4	Added 3-way dial instructions; Modified internal procedures; added protest/appeals procedures	3, 5, 10-12	A. Tracy
01/18/10	5	Added types of bids	8,9	A. Tracy
01/19/10	6	Added depreciation policy	6	A. Tracy
02/04/10	7	Added solicitation of bids	9	A. Tracy
02/05/10	8	Added client confidentiality for subcontractors	19-20	A. Tracy
03/31/10	9	Modified internal controls to change “staff” to specific titles; modified financials & procurement	6, 7, 10	A. Tracy
05/27/10	10	Added new contract and contractor management requirements	11,16	A. Tracy
6/21/10	11	Added cost allocation plan	8	B. Rozean
6/28/10	12	Updated Business Exp Reimb. Form	22	B. Rozean
9/8/10	13	Added disposing capital equipment	6	A. Tracy
9/8/10	14	Removed forms as appendices so when forms change, this document will not need to be changed also.	19-23	A. Tracy
10/01/10	15	Updated procurement steps/policy to reflect alleviation of any potential conflicts in the procurement process	9	A. Tracy
04/03/2011	16	Removed procedures from HR P&P document (now titled “Employee Handbook”) and added them to this P&P document	18-21, 24	A. Tracy
8/30/11	17	Procurement; Selection Criteria “may” include the specific parameters	9	G.Dubit
9/30/11	18	Background checks will be completed prior to hiring. Applicants must be notified @ interview for staff, volunteers & interns	19	G.Dubit
3/11/12	19	Updates to Appendix B: Position Titles & Pay Ranges to add Wx Leveraging/Development Coordinator position (non-exempt); Change Wx Trainer/Inspector to Wx Production Coordinator	Appendix B	B. Rozean
4/25/13	20	Section 8.3: Added policy regarding procedures to manage allegation of theft	17	G. Dubit
11/25/13	21	Section 4.12.3: Added reference to Operating Reserve Policy & Lights Out Reserve Policy	7	B. Rozean

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1 Introduction

The Policies and Procedures establish 4COREs operational infrastructure, ensuring that 4CORE operates effectively, efficiently, and according to federal, state, and local laws.

2 Administration

Contact information and instructions are provided below.

2.1 Government Identifiers

Type: Nonprofit Corporation; date incorporated: 02/28/2008

Colorado Identification Number: 20081116722

Federal EIN: 26-2091859, date: 03/04/2008

501(c) (3) Tax Exempt Designation: March 24, 2009

Legal Name: Four Corners Office for Resource Efficiency

City of Durango Business/Sales-Use Tax License: 280292

Fiscal Year: Calendar year.

D-U-N-S Number: 827729778

Central Contractor Registration (CCR): CAGE/NCAGE: 5BRR4

Colorado Secretary of State – Colorado Charitable Solicitations ID Number: 20081116722

Colorado Bidders Number: 262091859

Fleet Identification Numbers: 4CORE obtains government fleet pricing as a nonprofit. 4CORE's Ford Fleet Identification Number (FIN code) is KQ456.

2.2 Asset and Inventory Tracking

Assets are single items that cost greater than \$5,000. Assets will be depreciated using the straight line depreciation schedule and tracked in QuickBooks.

A physical inventory will be taken by available staff, reconciled against recorded inventory (invoices minus used inventory and waste), and reviewed by the Program Manager. This will occur each year and at the termination of a contract.

3 Tracking and Safeguarding Information

Information will be tracked and safeguarded to ensure:

- Proprietary personnel information is safeguarded both electronically and physically.
- Client information access is limited to those involved with the specific program.
- Organization data is accessible to employees only.

3.1 Information Tracking and Safeguarding Policies

Policies include the following:

- Offices will be secured when no one is physically present.
- Employees may not loan, give, or copy office and building keys or laptops.
- Passwords will not be shared with anyone.
- File server access will only be available to employees, interns and volunteers as appropriate.
- Interns and volunteers must sign in as "guests" to the computer.
- File server will remain powered on at all times.

- File server will be backed up via an online (off site) back up service.
- All files will be saved to the file server except propriety personnel files, unless the folder and/or files are password-protected.
- Staff, volunteers, and interns are required to sign an agreement indicating they will abide by staff and client confidentiality policies. Individuals who do not adhere to these policies and procedures risk disciplinary action, to include termination.
- Information related to an individual (privacy information) shall be provided only to that individual, unless provided with a clear and explicit written, notarized statement that 4CORE may provide information to someone else.

3.2 Information Tracking and Safeguarding Procedures

Procedures include the following:

- If practical, two individuals, typically the Program Coordinator and another staff person, will physically open the mail. They will endorse and record incoming checks together to minimize potential theft of incoming checks from donors. One of these individuals will then date stamp, sort, and provide mail to the individual(s) responsible for responding to the correspondence.
- Offices will be locked and all (to include coffee/microwave) power strips—except the file server and modems—powered off each evening by the last person who vacates the office.
- Employees will shut down their computers and turn off their own power strips when they leave for the day.
- The file server is scheduled for daily backup.
- When privacy information is requested, a signed, notarized letter explicitly stating what information is being requested must be mailed attention to the “Program Specialist.” The Program Specialist will forward the letter to the appropriate staff. The staff person will prepare a cover letter and attach the appropriate documents for the ED’s review. The documents will be provided to the requester within 15 business days of receipt of the request.
- When an individual would like to share their own privacy information with someone else, that individual must send a signed, notarized letter explicitly stating what information 4CORE may provide and to whom. The Program Specialist will forward the letter to the appropriate staff. The staff person will prepare a cover letter and attach the appropriate documents for the ED’s review. The documents will be provided to the requester within 15 business days of receipt of the request.

3.3 Document Control Procedures

The ED or manager assigned to a program will review applicable policies and procedures annually at the beginning of the fiscal year. Documents will be formatted using a paragraph outline numbering scheme and will include a table of contents. Revisions will be documented in a revisions table at the front of the document indicating revision number, date of change, pages affected, who approved the change, and a few words describing the change.

Private or proprietary documents will be shredded, not recycled or reused.

Documents will be dated, filed in the appropriate file cabinet, and retained as shown in Appendix A unless a specific program requires different retention periods. In that case, the program retention periods will be documented in a separate program-specific binder which will be reviewed and followed by staff assigned to that program. Additional retention period information can be found at <http://www.irs.gov/pub/irs-pdf/p583.pdf>.

4 Fiscal Management

To ensure funds are properly safeguarded:

- Individuals involved in financial transactions will be either bonded or covered via a business office policy that insures against financial dishonesty in an amount determined by the Board.
- Donor-imposed restrictions and grants will be recorded in a donor management or accounting software package. Descriptions will include restrictions/allowed usages and a reference to the donor/grant letter.
- The accountant, auditor, attorney, and other professionals offering advice will be changed at a minimum of every three years.
- Staff cannot approve their own personal expense vouchers.
- The majority of funds are automatically deposited into the bank account by direct deposit. Additionally, the two individuals who physically open the mail will endorse “For Deposit Only” and record incoming checks together to minimize potential theft of incoming checks from donors.
- The Finance Manager records funds in QuickBooks as they are received.
- The ED and manager for a specific program are the only individuals authorized to expend funds.
- The Finance Manager prepares checks for signature and available staff mails the checks.
- Fraud would result in immediate dismissal and could result in prosecution.

4.1 Financial Audit Guidelines

Audit guidelines include:

- Internal audits will be performed no later than 30 days prior to an external audit. Issues will be corrected within two weeks of the scheduled external audit. A recheck of the internal audit issues will be accomplished within one week of the external audit to ensure issues are resolved or addressed appropriately.
- External audit recommendations will be discussed and Board-approved suggestions will be implemented within 60 days of audit report receipt.
- Audits will be conducted at a minimum every two years, with the first audit occurring in 2011 for the year 2010.

4.2 Accounting

Accounting will be performed according to Generally Accepted Accounting Principles. Accounting services include:

- Operations support: Invoice generation, bill payment, payroll entry, funds entry, and bank reconciliation performed by the Finance Manager using QuickBooks Pro
- Reviews and Audits: Internal by the ED and/or manager and independent performed by an external agency
- Payroll services, to include tax reporting and payments and generation of W-2's, performed by an external agency.

4.3 Cash Advances

The ED or Program Manager may authorize a cash advance for the purchase of material that is directly related to a 4CORE activity. All cash advances are balanced against cash register receipts of the purchase.

4.4 Cost Allocations

Cost allocations are calculated by dividing the number of full-time equivalents (FTEs) assigned to a specific program by the total FTE employed by 4CORE.

4.5 Budgets

Program budgets will be prepared by the manager responsible for the specific program with assistance from the Finance Manager. The ED consolidates and approves budgets. The budget is authorized by the Board of Directors.

The ED may move budget dollars between categories as long as the total budget authorized for that fiscal year is not exceeded, unless an amendment is authorized by the Board. Exceptions include grants that require budget changes and amendments to be reviewed and authorized by the grantor.

4.6 Payroll

Payroll involves substantial funds, making it a potentially tempting place for theft. Since it involves much detail, this possibility is often overlooked. Therefore, even though 4CORE is a small organization, 4CORE will use a payroll service. The payroll service will prepare and transmit the payroll tax reports. Each employee will prepare a monthly timesheet recording duties performed and time spent. After month end, the Finance Manager will print the timesheets and obtain the employees' and appropriate supervisor's signature(s) and file with the payroll reports. The Finance Manager will review and file the paycheck stubs/reports, direct deposit reports, the payroll tax deposit reports, form 940s, and form 941s. The Treasurer will review the payroll register to check for potential payments to fictitious employees, unauthorized raises, and non-submission of payroll taxes.

4.7 Fundraising Events

Shared cash boxes will be used throughout a fundraising event; cash will not be stored in individual's pockets or envelopes. The cash boxes will be counted by two individuals together at the end of each shift and again at the end of the event. Cash will be taken to the bank by a third individual. This policy will minimize potential theft.

4.8 Disposing Capital Equipment

Capital equipment will be disposed of using the following procedure:

1. Advertise in newspapers and website
2. Accept sealed bids
3. Sold to the highest bidder
4. If no bids are received, then given to a nonprofit
5. If no nonprofits want it, then it is recycled, if possible, or scrapped.
6. Note: Equipment purchased using grant funds and owned by the grantor (such as the GEO), with disposal value greater than \$5,000 must have approval by the grantor prior to disposal.

4.9 Depreciation Policy

Certain items purchased by 4CORE have a significant cost and a useful life of two or more years. These items are recorded as assets (capitalized) and depreciated over their estimated useful lives, in accordance with state guidelines. Furnishings and equipment purchased for a unit cost of \$5,000 or more will be capitalized. All depreciation and amortization calculations will use the "straight line" method.

This policy applies to all staff for the proper recording of items purchased by government and private sponsor funds.

4.9.1 Recording and Tracking

The Finance Manager will record the addition of an asset at the date of acquisition. In the event of a disposal of an asset, the Finance Manager will record depreciation on that asset for the fiscal year of the asset's disposal as if the asset were in service for the entire fiscal year. The calculation of any gain or loss on disposal will include the effect of the depreciation for the year of disposal.

To ensure that all capitalized assets have been properly recorded and tracked, the manager assigned to the program will conduct an inventory of all fixed assets related to their program and reconcile the results of the inventory with the most current depreciation schedule. The inventory shall be conducted at the end of each fiscal year.

4.9.2 Personal Property Control

Each 4CORE employee is ultimately responsible for ensuring the accountability of all personal property within their custodial area. The depreciation schedule details the accountable, personal property location and the staff position accountable for its care and safekeeping. The accounting is continuous, from the time of ordering and acquisition, until the consumption or disposal of the property.

4.10 Checks and Banking

Checks and banking policies and procedures are provided in the sections below.

4.10.1 Banking Policies

- All monies shall be maintained in FDIC-insured accounts.
- If cash exceeds \$250,000, then cash and investments shall be diversified into multiple accounts at various FDIC-insured institutions
- Whenever possible or when required by specific program contracts/agreements/grants, funds will be maintained in interest-bearing accounts.

4.10.2 Check Policies

- The Finance Manager writes/generates checks.
- Checks are typically either generated directly from the accounting software package or via online bill pay for tracking and efficiency.
- A check cannot be signed unless there are invoices and approved, signed vouchers attached to the check.
- The following positions are authorized to sign checks: ED and program managers. Note: The Finance Manager is not authorized to sign checks.
- Two signatures are required on checks > \$5,000.00
- Two individuals, typically a Program Coordinator and another staff, physically open mail, to include bank statements.
- The Finance Manager reconciles bank statements each month. The program managers or ED reviews bank reconciliations and compare the incoming check log to the bank statements.
- The Finance Manager locks blank checks in a secure, fireproof cabinet/lock box. No blank checks will be signed.
- The Finance Manager attaches voided checks to QB statements.

- The Finance Manager writes off checks that are over 90 days old and have not cleared/been cashed.

4.11 Credit Cards

Credit cards are used:

- To allow personnel access to efficient and alternative means of payment for approved expenses, especially expenses related to business travel and office supplies.
- To improve managerial reporting related to purchases.
- To improve efficiency and reduce costs of payables processing.

4.11.1 Credit Card Policies

Policies include the following:

- Credit cards will be issued to staff only with approval of the Executive Director.
- Credit cards will only be used for business purposes. Personal purchases of any type are not allowed. If used by mistake, then the employee will reimburse 4CORE within five business days of notification.
- The following purchases are not allowed:
 - Alcoholic beverages/tobacco products
 - Capital equipment and upgrades over \$2,000
 - Construction, renovation/installation
 - Controlled substances
 - Items or services on term contracts
 - Maintenance agreements
 - Personal items or loans
 - Purchases involving trade-in of 4CORE property
 - Rentals (other than short-term autos)
 - Telephones, related equipment, or services
 - Any other items deemed inconsistent with the values of 4CORE
- Cardholders will be required to sign an agreement indicating they accept these terms. Individuals who do not adhere to these policies and procedures risk revocation of their credit card privileges and/or disciplinary action.

4.11.2 Credit Card Procedures

Procedures include the following:

- Credit cards may be requested for prospective cardholders by written request (Credit Card Request Form) to the Executive Director.
- Detailed receipts must be retained and provided to the accounting dept.
- Cardholders should make every effort to ensure that purchases do not include sales tax. Tax-exempt certificates are available. Tangible personal property is property that can be touched and retained in one's possession (excludes food, entertainment, and other consumables.) Services are works or activities performed by another for a fee (includes normal services such as personal services performed by professionals and/or non-professionals, but excludes lodging.) Sales tax may be paid for minimal expenditures from one-time vendors who refuse the exemption, but sales taxes should not be paid (select another vendor) where the purchases are for more substantial expenditures or are repetitively incurred.

4.12 Allowable Expenses and Disbursements

Employees will be reimbursed for approved expenses incurred when conducting 4CORE business, to include materials, fees, training, supplies, parking fees, overnight accommodations and per diem based on government rates and mileage at the current IRS mileage rate. Employees must receive prior approval for purchases and travel and submit a reimbursement form approved by their manager prior to being reimbursed for expenses. Out-of-pocket expenses must also be documented on a reimbursement form and approved by a manager prior to reimbursement.

Managers may approve small snack purchases for group gatherings or group meal purchase when working through a meal is unavoidable or the most effective way to meet a deadline. However, purchasing a meal off-site for a guest is disallowed. Accepting gifts from for-profit entities is typically disallowed.

Expenditures on behalf of 4CORE and invoices from vendors and sub-contractors will be reflected on vouchers/expense forms.

4.12.1 Disbursement Policies

Policies include:

- Vouchers will be prepared by appropriate 4CORE staff and/or subcontractor showing the amount and purpose for which an expenditure has been or will be made, a full description of the purchase, the specific grant or funding source to be debited, and the budget account category number.
- Vouchers will contain adequate specificity to permit an informed review of the nature and purpose of the purchase.
- Expenses which cannot be tied to a specific program, such as telephone, internet, general liability insurance, etc. shall be allocated based on payroll expense per program.
- Whenever possible the voucher should be accompanied by a receipt or other suitable verification of the expenditure.
- Vouchers will be signed by the submitter and approver.
- Staff cannot approve their own personal expense vouchers.

4.12.2 Disbursement Procedures

Procedures include:

- The individual responsible for the grant/program from which expenditures are being requested will review, approve/disapprove, and sign the voucher/expense form to assure that expenditures are reasonable and applied to the appropriate program.
- For those expenses which are approved, the Finance Manager shall make payments via check or bill pay.
- A copy of the check or check stub will be attached to the expense voucher as proof of payment.

4.12.3 Operating Reserves Policy and Lights Out Reserve Policy

See separate Operating Reserves Policy and Lights Out Reserve Policy for details.

4.13 Financial Reporting

The ED and staff responsible for specific grants/programs, in consultation with the 4CORE Treasurer and the Finance Manager, will ensure that an accurate and current General Ledger is maintained and financial reports prepared and reviewed. The records will reflect those sums which are available or which have been committed and any dedicated purpose for which sums are to be used.

The Board Treasurer monitors financials and discusses the following reports with the Board quarterly: Statement of Activity (Profit and Loss), Statement of Activity Budget vs. Actuals, and Statement of Financial Position (Balance Sheet). Month end Statement of Activity (Profit and Loss), Statement of Activity Budget vs. Actuals, and Statement of Financial Position (Balance Sheet) reports are prepared by the Finance Manager by the 20th of each month for review by the ED and Program Manager(s).

5 Procurement Procedures and Policies

There are two levels of purchases with separate requirements. Small purchases are defined as purchases of materials, tools, equipment, or services that are under \$5,000. Goods or services purchases of \$5,000 or greater are categorized as “large purchases” and will be competitively bid.

5.1 Procurement Authorizations and Steps

ED or specific program manager pre-approval is required prior to making purchases or committing funds.

All Staff and Board members are required to sign a Conflict of Interest Policy. Those involved in procurement decisions that operate under a specific set of procurement and conflict of interest policies may require staff to follow additional procedures, such as informing or obtaining approval for specific items over a certain dollar amount from a grantor agency; those programs may also require that an employee sign an additional form. For example, for Colorado state contracts, purchases over \$25,000 require formal proposals or bid requests according to the State procedures.

If due to small staff size or availability the same staff person who selects vendors makes purchases or makes purchases and verifies receipt, then the ED and/or manager will review the transaction.

Those who do not adhere to the grantor’s or 4CORE’s policy risk disciplinary action, to include termination.

To ensure segregation of duties and to avoid conflict of interest and favoritism, procurement steps and policies are as follows:

1. Staff assigned to procure an item obtains manager pre-approval
2. Two individuals on staff open bids together.
3. Staff assigned to procure an item performs analysis for purchases over \$5,000 and documents the analysis in a vendor comparison matrix
4. A different staff member/committee selects the vendor (the vendor solicitor cannot select the vendor)
5. Manager informs vendor/subcontractor via phone and email of bid acceptance
6. Staff assigned to procure an item initiates purchase or generates an agreement or formal contract that corresponds with the information in the proposal/bid specifications
7. Manager or ED signs purchase order/contract/agreement
8. Finance Manager and/or Program Coordinator verifies receipt of goods and compares to purchase order
9. Staff assigned to procure an item inspects goods/services and verifies goods/services are complete and of expected quality
10. Finance Manager reconciles purchase orders with invoices and initials the reconciled invoices
11. Finance Manager verifies invoices for goods or services with price agreements
12. Manager or ED signs approval to pay and provides invoice to accounting staff

13. Finance Manager enters invoice in QuickBooks, files invoice alphabetically or in client file, pays the bill
14. Manager or ED signs check if a physical check or Finance Manager uses bill pay
15. Finance Manager reconciles bank statements against QuickBooks
16. ED or Manager reviews reconciliation.

5.2 Small Purchases Procurement

Small purchases are defined as purchases of materials, tools, equipment, or services that are under \$5,000.

5.2.1 Vendor Comparisons

For purchases greater than \$5,000 and for long-term services, such as telephony or insurance, at least three vendors will be contacted in an attempt to acquire estimates.

5.2.2 Selection Criteria and Analysis

Selections will be made based on analyzing applicable variables, which may include: cost, customer service, buying local preference, green business preference, scope of services, timeliness, community-oriented preference, and other appropriate factors. The selection criteria will be included in the RFP. The manager will strive to utilize minority and small businesses. The analysis will be documented in a vendor comparison matrix and reasons for making the final selection will be provided in writing.

5.2.3 Small Purchases Procurement Instrument

Subcontractor and professional (attorney, certified public accountant) services greater than \$2,000 but less than \$5,000 will be documented in a signed Agreement, purchase order, or letter.

5.3 Large Purchases Procurement

Large purchases are defined as purchases of materials, tools, equipment, or services that cost \$5,000 or greater.

5.3.1 Competitive Purchases and Waivers

Large purchases will be based on free and open competition. If a non-competitive large purchase must be made, then it must be justified in writing and a waiver must be signed by the ED prior to purchase.

5.3.2 Development of RFP/RFQ/Bid Package

Template Request for Proposals (RFP)/Qualifications (RFQ)/Bids and contracts are used when preparing a new solicitation or contract.

The Manager will develop a request for proposals/qualifications/bids package that includes equipment specifications, contractor expectations, date, time and place for submittals, brief overview of how 4CORE operates, payment system (inspections, time frame, call backs, etc.), disclaimer/waiver provisions, and identify the link to the appeals process on the web site.

5.3.3 Solicitation of Proposals/Qualifications/Bids

Requests for Bids/RFQs/RFPs are posted on the 4CORE web site and newspapers in the five counties to include Dove Creek, Silverton, Pagosa Sun, Cortez Journal, Durango Herald and Durango Telegraph, Southern Ute Drum (sudrum@southern-ute.nsn.us), and Mountain Ute Wemenuche Smoke Signals. PO Box 248. Towaoc, CO 81334-0248. Additional advertising vehicles will be used if required by specific grants or programs.

Targeted bid solicitation will also be used, such as sending email notifications to the Home Builders Associations.

5.3.4 Sealed Bids

4CORE may choose to use a sealed bid process when deemed appropriate. In practice, procurement of materials or services that exceed \$25,000 or in aggregate may exceed \$25,000.00, a sealed bid may be requested from vendors to be submitted to 4CORE at a designated date and time according to the bidding instructions. Two individuals will open and record the sealed bids. 4CORE will notify successful bidders by phone, email, or regular mail within the stated time period in the particular Invitation to Bid.

5.3.5 Requests for Proposal/Qualification/Bid

When making large purchases the manager will make every effort to obtain at least three bids. Bids may be procured by direct mailings to potential vendors and will be advertised in a variety of media to include public notices and advertising to minority, small, and women-owned businesses, such as by placing request for bid/proposal (RFP)/qualifications (RFQ) ads in Tribal and Spanish newspapers and Chamber of Commerce newsletters. The RFP/RFQ/bid will explain the selection process and 4CORE's rating system, such as: ratings will be based on customer service provided during the bid process and preference will be given to companies that promote green business practices, are community-oriented, and are locally owned. The RFP/RFQ/bid will also include the date and time the response is due, the format of the response, payment method, appeals/protest process, response date for appeal/protest, and a disclaimer provision.

5.3.6 Selection Criteria and Analysis

The use of recycled materials will be used to the maximum extent possible for purchases of \$10,000 or greater of one item or the functionally equivalent items in a year. 4CORE allows a price differential of 5% to 15% for the purchase of the recovered items.

Selections will be made based on analyzing applicable variables to include: cost, customer service, buying local preference, green business preference, scope of services, timeliness, community-oriented preference, and other appropriate factors. For example, appropriate factors for vehicle purchases would include miles per gallon compared to vehicles in the same class, any potential maintenance issues with projected maintenance costs (especially if it is a used vehicle), and expected longevity in miles. The analysis will be documented in a vendor comparison matrix and reasons for making the final selection will be provided in writing.

5.3.7 Large Purchases Procurement Instrument

Subcontractor services of \$5,000 or greater will be documented in a contract.

Professional (attorney, certified public accountant) services of \$5,000 or greater will be documented in a signed Agreement that includes identifying required deliverables.

5.3.8 Disclosures

RFP/RFQ/Bids will include the following:

- (a) 4CORE conducts business in accordance with the Federal Fair Housing Law (The Fair Housing Amendments Act of 1988). 4CORE shall not discriminate against or in favor of any proposer on the basis of race, religion, sex or sexual preference, age, national origin, disability or

political affiliation. 4CORE reserves the right to terminate the selection proceedings at any time during the process. Minority and women-owned businesses are encouraged to apply.

- (b) Any contract generated by this RFQ may be cancelled by 4CORE for noncompliance with specifications, inability to perform the contract requirements, safety hazards, or convenience such as reduced funding and / or exhaustion of available funds. The cancellation notification shall state the cause or reason for the cancellation. In the event of a cancellation there would be no charge to 4CORE other than for work authorized and completed at the time of termination.
- (c) Media, location, date, and time for submitting response to include option for mailing, emailing and physically bringing to the office.
- (d) Criteria used to evaluate proposals/bids.
- (e) Contractors will be qualified based on experience, work references, trade references, fiscal ability to execute the contract, and vendor/supplier references.

5.3.9 Procurement Contracts

Contracts will include the following at a minimum:

- (a) Indemnification and Hold Harmless.

To the maximum extent permitted by applicable law, but no further, Subcontractor hereby releases and shall indemnify, defend and hold harmless 4CORE, the GEO, and their subsidiaries and affiliates and the officers, agents, employees, successors and assigns and authorized representatives of all the foregoing from and against any and all suits, actions, legal or administrative proceedings, claims, demands, damages, liabilities, interest, attorney's fees, costs, expenses, and losses of whatsoever kind or nature (collectively "Losses") in connection with or incidental to the performance of this subcontract, whether arising before or after completion of the work hereunder and in any manner directly or indirectly caused, occasioned, or contributed to in whole or in part, or claimed to be caused, occasioned or contributed to in whole or in part, by reason of any act, omission, fault or negligence whether active or passive of Subcontractor, its lower-tier suppliers, subcontractors or of anyone acting under its direction or control or on its behalf. Notwithstanding the foregoing, however, to the extent such Losses result from the negligence, act or omission of the indemnified party, Subcontractor's liability for such Losses shall only apply to the extent such Losses are caused by, or arise out of the acts, omissions, fault or negligence of Subcontractor or its lower-tier suppliers, subcontractors or of anyone acting under its direction or control or on its behalf.

The foregoing shall include, but is not limited to, indemnity for:

- Property damage and injury to or death of any person, including employees of 4CORE, GEO or Subcontractor.
 - The breach by Subcontractor of any representation, warranty, covenant, or performance obligation of this subcontract.
- (b) Statement with notarized signature that subcontractor has, and will continue to maintain, a current worker's compensation insurance policy. Workers compensation link: <http://www.colorado.gov/cs/Satellite/CDLE-WorkComp/CDLE/1248095315979>.
 - (c) Only one paragraph will refer to breach of contract/failure to perform obligations. This will preclude confusion or misinterpretation.
 - (d) Bonding will be required in the event the contractor defaults on a vendor.
 - (e) Funding advances will not be permitted. Contracts will be based on monthly reimbursements.
 - (f) The scope of work will be clearly documented as an addendum to the contract.

5.4 Procurement Record-Keeping

All materials associated with a procured service/equipment will be maintained in one folder that contains the following files/information:

- RFP mailing list
- Advertising invoice
- Responses with received date-time stamp
- Comparison matrix to include identification of person who completed the matrix
- Identification of final selection (note: this can be highlighted on the matrix) and name of staff who made the final selection (note: This can be a reference to meeting minutes with date if a committee or the Board selected the vendor.)
- Notifications to all respondents to include the winning bid
- If the contract file is kept separately, the location of this file will be provided
- Vendor invoices or location of invoices
- Close out documentation

5.5 Procurement Protest/Appeal Procedures

Protest/Appeal procedures are described in the sections below.

5.5.1 Right to Protest

Who may file: Any respondent who is aggrieved in connection with a solicitation or award of a professional services contract initiated by 4CORE may protest to the ED.

What may be protested: Protestants may protest any procurement function in connection with a solicitation or award of a contract.

5.5.2 Filing of Protest

Protest must be written: Protests must be in writing and addressed to the ED at 10 Town Plaza, # 190, Durango, CO 81301.

Contents: The protest shall include the following:

- Name and address of the protestant
- Contracting activity and the number of the solicitation, if any, and, if a contract has been awarded, the contract number
- A statement of the grounds for protest
- Supporting exhibits, evidence or documents to substantiate any claim unless not available within the filing time in which case the expected available date shall be indicated
- The ruling (action by 4core) requested.

Pleadings: No formal briefs or other technical forms of pleadings or motion are required, but protests and other submissions should be concise, logically arranged, and direct.

Time limit: Protests shall be submitted within fifteen (15) calendar days after the facts or occurrences giving rise thereto.

Appointment of appeals reviewer: Upon the filing of a timely protest, the ED shall contact an “appeals reviewer” to review the complaint file. The third party shall not have been directly involved in the protested procurement and, to the extent possible, be disinterested and impartial.

Additional information: If additional information is required by the appeals reviewer, such information shall be submitted within the time period established by the appeals reviewer. Failure to timely comply may result in consideration and resolution of the protest without the untimely-filed information.

5.5.3 Procurement after Protest

In the event of a timely protest, 4CORE shall not proceed further with the procurement unless the ED makes a written determination that the award of the contract is necessary to protect substantial interests of 4CORE. Such written determination should set forth the basis for the determination.

5.5.4 Notice of Protest

The appeals reviewer shall give notice of the protest to the contractor if award has been made or, if no award has been made to all bidders who appear to have a substantial and reasonable prospect of receiving an award if the protest or appeal is denied.

5.5.5 Furnishing Of Information on Protests

Information generally available: The appeals reviewer shall, upon written request, make available to any party information bearing on the substance of the protest which has been submitted by the parties, except to the extent that withholding of information is permitted or required by law.

Confidentiality of information: If a party considers that information submitted contains material which should be withheld, a statement advising of this fact must be affixed to the front page of the document, and the information requested to be kept confidential must be so identified wherever it appears. Upon such written request, material submitted by a party shall be made available except to the extent that the withholding of information is permitted or required by law.

Comments on information. Any party may file comments on the information, provided such comments are filed within ten (10) days of receipt of the information.

5.5.6 Conference

When held: A conference on the merits of the protest may be held at the discretion of the appeals reviewer, with or without the request of the protestant, interested parties or 4CORE. The appeals reviewer shall establish any necessary procedures for a conference. Requests for conferences should be made within ten (10) days of the filing of the protest.

Comments on conference: Any written comments to be submitted as a result of the conference must be received by the appeals reviewer within five (5) days of the date on which the conference was held, unless the appeals reviewer provides otherwise.

5.5.7 Resolution

Written recommendation: The appeals reviewer shall make a written recommendation on the merits of the protest within ten (10) days or as expeditiously as possible after the receipt of all information or the date of any conference held on the matter, whichever is later, and shall furnish a copy of the recommendation to the protestant, 4CORE, and other interested parties. Such recommendation should include:

- A copy of the protest to interested parties if any
- A statement setting forth findings and conclusions in the matter, together with any additional evidence or information deemed necessary in determining the validity of the protest. The

statement shall be fully responsive to the allegations of the protest. If the award was made after receipt of the protest, the statement shall include the determination for that award.

- A statement of the relief granted.

Notice of Recommendation. A copy of the recommendation shall be transmitted to the protestant, 4CORE, and other interested parties involved in the procurement.

5.5.8 Relief

Prior to Award

If, prior to award, the appeals reviewer makes a recommendation and the 4CORE ED or his/her designee ascertains that a solicitation or proposed award of a contract is in violation of law, then the solicitation or proposed award shall be cancelled.

After Award

No fraud or bad faith:

(1) If, after an award, the appeals reviewer makes a recommendation and the 4CORE ED or his/her designee ascertains that solicitation or award of a contract is in violation of law and that the business awarded the contract has not acted fraudulently or in bad faith, then the contract may be ratified, affirmed and revised to comply with law, provided that a determination is made that doing so is in the best interest of 4CORE.

Or

(2) The contract may be terminated, and the business awarded the contract shall be compensated for the actual expenses reasonably incurred under the contract plus a reasonable profit or equivalent, if a for-profit business is the protestor, thereto prior to termination.

Fraud or bad faith:

If, after an award, the appeals reviewer makes a recommendation and the 4CORE ED or his/her designee ascertains that a solicitation or award of a contract is in violation of law and that the business awarded the contract has acted fraudulently or in bad faith, the contract shall be cancelled.

Relief not allowed: Except as provided above, the appeals reviewer shall not award money damages or attorneys' fees.

5.5.9 Final Determination

The appeals reviewer shall prepare a recommended written decision. The recommendation shall be implemented or rejected by the 4CORE ED or designee within ten days or as expeditiously as possible after the issuance of the appeals reviewer's recommendation.

The ED's or designee's decision to implement or reject the recommendation is subject to review by the 4CORE Board Chair at the Chair's discretion, or the Board at the Chair's request, and is the final determination.

4CORE shall issue a final decision in a formal letter granting or denying relief. The final decision may incorporate the appeals reviewer's recommendations or the ED may render any other final decision supported by law. The final decision shall include a statement of the factual and legal basis for the determination.

5.6 Subcontractor Management and Purchase Monitoring

The Program Manager will monitor subcontractor performance and purchases by inputting contract deliverables and expected delivery dates of purchases on the 4CORE e-calendar. The manager will review the deliverable(s) and ensure materials/tools/equipment have arrived and are in good condition.

If a subcontractor does not meet deliverable expectations, then 4CORE will place the subcontractor on a four week remediation plan that describes specific expectations. If the subcontractor fails to meet the remediation plan expectations at the end of this four-week period, then the subcontractor's remediation plan will be fine-tuned and extended for 30 days or the subcontractor's contract will be terminated immediately depending on the performance results.

The exact terminology used in the contract will be used in contractor communications. For example, the term "high-risk status" should be used instead of "probationary status" and "notice of a default or breach under Contract" instead of "may be in violation of the contract and appropriate actions will be taken."

The specific terms of the contract will be followed to the letter. For example, instead of providing a 30 day cure period, the 30 day cure period cannot be reduced to a 28 day cure period due to winter holiday earlier than usual deadlines. Instead, consider extending the cure period to 45 days than to be short by two days.

The scope of work will be referenced during communications with the contractor.

5.7 Subcontractor End-of-Contract Procedures

4CORE will conduct an internal, independent (that is, not the Program Manager or Finance Manger) financial audit by comparing invoices to vouchers and payments. Discrepancies will be documented to include (1) valid expenses that were not paid or were not paid-in-full (which will be credited to final payment) and (2) erroneous payments due to duplicate invoices and/or unallowable expenses (which will be debited from the final payment). The independent internal audit will also include generating a materials/tools/equipment inventory.

4CORE will conduct an internal independent inventory audit comparing the inventory generated during the financial audit to the physical inventory received (minus used inventory and waste) to ensure all materials, tools, equipment and any other items purchased using 4CORE funds are returned in good condition. This audit includes ensuring that all paper and electronic files and documents generated to support the contract were returned to 4CORE.

If the contractor used 4CORE vehicle(s), then vehicle logs will be compared to the actual odometer reading; the final odometer reading and any discrepancies will be noted.

4CORE will withhold final payment until the financial, inventory, and file audits are complete and a final reconciliation is approved by the manager and authorized by the ED.

6 Travel Policy and Procedures

Manager pre-approval is required prior to travel. The Program Coordinator or Finance Manager will typically make reservations for lodging, airfare, and rental car. Travel expenses—to include date of travel, origin and destination, and purpose of travel—will be documented on a reimbursement form

signed by the employee and approved by a manager; this form must be completed within five business days of travel termination and prior to being reimbursed for out-of-pocket expenses.

Overnight accommodations and per diem is based on government rates and mileage at the currently calculated IRS mileage rate.

Mileage rate link: www.gsa.gov/mileage

Per diem and lodging rates links:

- Per Diem: <http://www.gsa.gov/portal/content/101518>
- Lodging: <http://www.gsa.gov/portal/category/21287>

If an employee does not use lodging as expected, then the employee may add one day's lodging rate to another lodging accommodation as the first or last day's stay, or purchase meal(s) (excluding alcoholic beverages) for the household where the employee is staying, as long as the total funds used does not exceed the trip duration's General Services Administration (GSA) lodging rates. Receipts must be provided for reimbursement.

7 Vehicle Operation

4CORE may own or be entrusted with other entities' vehicles. 4CORE personnel and subcontractors will follow, at a minimum, the policies and procedures described below.

7.1 Vehicle Policies

Policies include:

- Vehicles may only be driven by those authorized to drive the vehicle and who are included on the vehicle insurance policy.
- All vehicles will be insured for comprehensive coverage and liability at suggested limits.
- Vehicles are to be used only for 4CORE business purposes related to the program to which the employee is assigned, not for personal use unless a situation arises that is unavoidable. In this event, the employee/subcontractor will enter mileage in the log and reimburse 4CORE at the prevailing mileage rate based on the mileage log.
- Driving time or a combination of driving time and work time will not exceed ten hours.
- Vehicles will be locked when parked and any tools or materials properly safeguarded.

7.2 Vehicle Procedures

Procedures include:

- Drivers will drive in a safe, non-reckless manner to include obeying speed limits and driving speeds appropriate to road and weather conditions; will not use a cell phone unless it is hands-free and then only when necessary; and will obey all state, local, and federal laws.
- Drivers will maintain a driving log to include maintenance activities, gas, mileage, to/from locations, and purpose of trips.
- Maintenance will be performed according to manufacturer's recommended schedules.
- Drivers will make every effort to purchase gas at the lowest priced gas station while using the type of gas/diesel recommended by the manufacturer.

8 Complaint Policy and Procedures

Internal complaints procedures are provided in the Employee Handbook.

External complaints, about 4CORE or its employees', policies and procedures are described below.

8.1 Complaint Policies

Policies are:

- External complaints are to be documented.
- External complaints will be handled expeditiously.
- Appeals of the complaint response may be made.
- The decision made by the ED regarding an appeal is final.

8.2 Complaint Procedures

Procedures are:

- Complaints will be documented in the Complaint Log located in the Administration/Policies/Complaints folder.
- If a complaint is provided verbally, the complainant will be informed that complaints must be submitted in writing.
- Complaints submitted via regular mail will be addressed to the "Program Assistant" with "Complaint" in the subject line. If sent via email, then it will be sent to info@fourcore.org with the subject line "Complaint." The correspondence must include date of occurrence, who/what the complaint refers to, complaint description, and resolution requested.
- The Program Assistant will provide the complaint to the ED who will determine the staff member who will respond to the complaint.
- The ED will review the written response.
- The staff member will send the reviewed written response to the complainant within 10 business days of complaint receipt.
- The complainant may appeal the resolution via regular mail addressed to the "Program Assistant" with "Complaint Appeal" in the subject line. If sent via email, then it will be sent to info@fourcore.org with the subject line "Complaint Appeal" and a description of the appeal.
- The ED will respond to the appeal in writing within 30 business days of complaint appeal receipt.

8.3 Theft, Complaint or Allegation Procedures

Procedures are:

- In the event of any allegation or complaint of theft toward or regarding any 4CORE employee, intern, contractor, subcontractor, board member, client or volunteer 4CORE will document the allegation in writing as a formal complaint and then notify the appropriate law enforcement agency (city, town, county, state, or federal) to conduct a formal investigation of the allegation.
- Appropriate resolution will then be determined by outcome of the formal investigation.
- In the event that the resolution is not satisfactory to the complainant, Complaint Appeal (Section 8.2) procedures will be followed.

9 Human Resources Policies and Procedures

9.1 Employee Records Retention and Contents

Employee records will be retained for six years after an employee leaves employment and will then be shredded. Records will contain:

- Resume
- Job Description
- Employee Objectives
- Offer letter
- Health Reimbursement Arrangement enrollment form, if applicable
- 90-day evaluation, if applicable
- Annual performance appraisal, if applicable
- Disciplinary Action Forms, if applicable
- Employee Status Notice
- Acknowledgment of Policies and Procedures Review and Employee Handbook Review
- Payroll Direct Deposit Employee Authorization Form
- Conflict of Interest form (update annually)
- Client and Staff Confidentiality Agreement
- Acknowledgment of Whistleblower policy review
- Colorado Department of Public Safety results, if applicable (Colorado Bureau of Investigations Criminal History Searches and Reports results will be reviewed, https://www.cbirecordscheck.com/Common/Terms_Limitation.aspx)
- Credit Cardholder Agreement, if applicable
- Driving record report, if applicable
- Current year form W-4, Employee's Withholding Allowance Certificate (located separately in W-4 folder)
- Form I-9 (located separately in I-9 folder)
- Colorado Verification Affirmation form (located separately in I-9 folder)

9.2 Safeguarding Employee Records

Current and past employee records are stored in a locked cabinet. The only individuals' who may access a specific employee's file are their immediate supervisor, the Executive Director, and the Finance Manager.

Employees may review or make copies of their own employee records; however, to ensure all documents remain intact, their immediate supervisor, ED, or Finance Manager must be present.

9.3 Staff Selection

It is the goal of the organization to ensure high quality staff are recruited and retained in the organization. 4CORE strives to promote from within before advertising for external candidates.

9.3.1 Recruitment and Advertising

Position vacancies will be posted on the web site and newspapers in the five counties to include Dove Creek, Silverton, Pagosa Sun, Cortez Journal, Durango Herald and Durango Telegraph, Southern Ute Drum (sudrum@southern-ute.nsn.us), and Mountain Ute Weenuche Smoke Signals. PO Box 248. Towaoc, CO 81334-0248. Additional advertising vehicles will be used if required by specific grants or programs, such as the Colorado Department of Labor web site, colorado.gov (Employment - Job

Search - search for jobs at Job Bank - New Employer. Certain ads must be placed under recovery funded jobs.)

9.3.2 Candidate Selection

Three to five applicants will be selected for interviews. All candidates will be asked the same interview questions. If written, “hands’ on” proof, or computer evaluations are important for selection, then each candidate will be provided with the same evaluation and time frame to complete the assessment.

9.3.3 Background Checks & Driving Records

The section applies to all staff, volunteers and interns: Candidates who may be driving a company vehicle will complete a “Driving Record Information Disclosure Request and Release” form to allow 4CORE to access driving records. In addition selected applicants will be checked via the Colorado Bureau of Investigation for criminal background. These checks will be completed prior to the job offering. Applicants must be notified of these checks at the interview process.

9.4 Compensation

It is the goal of the organization to establish market-based compensation packages unless a program mandates specific compensation. 4CORE job titles and pay ranges are provided in Appendix B.

9.4.1 Wages

Employees are paid monthly unless more frequent pay periods are required by a specific program or grant.

A wage comparison analysis may be completed at a minimum every three years either by a professional service, such as the Mountain States Employers Council, Inc., or internally as follows: based on an analysis of similar positions described in the Colorado Nonprofit Association Report, agencies providing similar services and at similar scale (which may or may not be in this five-county region), and at least one “local” nonprofit.

9.4.2 Benefits

It is the goal of the organization to provide health benefits and retirement savings options. Availability of benefits are based on 4CORE funding levels are reviewed annually.

9.5 Employee Performance Monitoring

Supervisors explain objectives to their employees and evaluate their employees’ performance according to objectives.

9.5.1 First 90 Days of Employment

New employees will receive a 90-day evaluation that indicates if the employee’s performance is unacceptable, needs improvement, or is satisfactory. The following areas will be reviewed:

- Quality of work
- Quantity of work
- Knowledge of work
- Attendance
- Dependability
- Cooperation

The supervisor will provide a summary and one of the following recommendations:

- Retain employee
- Extend the 90 day evaluation period 30 days and schedule a follow up evaluation in 30 days.
- Dismiss the employee based on the evaluation.

9.5.2 Employee Objectives

Employees will work with their supervisor to complete objectives within ten business days of their first day of employment and from then on at least annually. The objectives will identify key duties and responsibilities of the position; the primary reason for its existence. Objectives:

- Support the work unit, as well as mission objectives
- Are job related, consistent with the position description
- Cover major job requirements; key components

To be effective performance standards/indicators, the supervisor and employee must ensure that objectives are:

- Differentiating
- Observable
- Consistent
- Achievable
- Measurable
- Within employee's control
- Clearly stated
- Adequate to meet the mission

9.5.3 Employee Annual Performance Appraisal

The employee will be provided with an annual performance appraisal and potentially interim progress reviews. Each of the following performance factors will be rated:

- Knowledge of the Job
- Quality of Work
- Quantity of Work
- Dependability/Responsibility
- Decision-Making, Problem-Solving, and Judgment
- Communication Skills
- Interpersonal Relations
- Initiative and Resourcefulness
- Attendance and Punctuality
- Organizational and Planning Skills, Effective Use of Time
- Professional Self-Improvement
- For managers, the following will also be rated: Leadership and Staff Development
- Optional Factors

Each factor will be rated as follows (based on meeting the employee's objectives):

- Exemplary: Performance consistently far exceeds all expectations; conspicuously meritorious performance.
- Fully successful. Meets all job responsibilities in this area.
- Marginal. Performance is below acceptable standards; requires more than average guidance.

- Unacceptable. Performance is well below minimum standards; not performing at a fully effective level.
- (NA) Not applicable. Does not apply to this reporting period or performance category.

For ratings that are exemplary, marginal, or unacceptable, the supervisor will provide comments. For marginal and unacceptable ratings, the supervisor will establish a plan to improve performance. If the unacceptable rating is not improved within 30 days, then the employee may be subject to disciplinary action to include termination.

The summary performance rating will be based on an average of the performance factor ratings.

9.5.4 Senior Staff Peer Reviews Procedure

The ED relies on senior staff to provide quality deliverables. Unless it is a unique situation and time permits, the ED typically may only offer a “broad brush” review of work performed. This makes peer reviews an important process component. Senior staff employees are expected to provide close scrutiny of drafts provided to them when performing peer reviews. If the reviewer determines that an item is critical to modify, then the reviewer must inform the lead/author that the item needs to be seriously considered for modification. If the lead determines not to modify the draft accordingly, then the lead must inform the reviewer and both the lead/author and reviewer will meet with the ED to discuss this difference of opinion for a final determination.

10 Disclaimer

These policies are guidelines and may be modified for individual circumstances.

Appendix A. Document Retention Periods

General Financial Records	
Type of Record	Retention Period (Years)
Auditors' reports	Permanent
Bank debt deduction	7
Bank deposit slips, reconciliations, statements	6
Bills of lading	6
Budgets	6
Checks - cancelled	6
Contracts - purchase and sales	6*
Credit memos	6
Depreciation records	6*
Employee expense reports	6
Employee payroll records (w-2, W-4, annual earnings records, etc.)	6*
Financial statements -- annual	Permanent
Financial statements -- interim	6
Freight bills	6
Internal reports (Work orders, sales reports, production reports)	6
Inventory lists	6
Invoices - Sales and cash register receipts, merchandise purchases	6
Invoices -- purchases (permanent assets)	6*
General ledger	Permanent
Journals	
General, cash receipts, cash disbursement, and purchase journals	Permanent
Payroll journal	6
Petty cash vouchers	6
Subsidiary ledgers (accounts receivable, accounts payable, etc.)	6
Time cards and daily time reports	6
Worthless securities	7
*Retention periods begin after termination, expiration, disposal, etc. of item.	

Insurance Records	
Type of Record	Retention Period (Years)
Accident reports	6
Fire inspection reports	6
Group disability records	6
Insurance policies	6*
Safety records	6
Settled insurance claims	6*
*Retention periods begin after termination, expiration, disposal, etc. of item	

Tax Records	
There is no limit for returns that are filed fraudulently or that substantially underreport income.	
Type of Record	Retention Period (Years)
Tax returns and cancelled checks (federal, state, and local)	Permanent
Sales and use tax returns	Permanent
Payroll tax returns	6
Pension/profit-sharing informational returns	Permanent
All retention periods begin with the date the return was filed. If the statute of limitations concerning a tax year is extended, the retention period should be extended accordingly	

Business Records	
Type of Record	Retention Period (Years)
Articles of incorporation	Permanent
Bylaws	Permanent
Capital stock and bond records	Permanent
Contracts and agreements (government constructions, partnership, employment, labor, etc.)	Permanent
Copyrights and trademark registration	Permanent
Legal correspondence	Permanent
Minutes	Permanent
Mortgages and note agreements	6*
Patents	Permanent
Personnel files	6*
*Retention periods begin after termination, expiration, disposal, etc. of item	

Appendix B. Position Titles and Pay Ranges

Position Title	Classification	Low End*	High End*
Executive Director	Exempt	\$60,000/year	\$101,000
Education & Outreach Program Manager	Exempt	\$42,000/year	\$62,000
Finance Manager	Exempt	\$49,000/year	\$71,000
Program Specialist	Exempt	\$31,000/year	\$43,000
Program Coordinator	Exempt	\$27,000/year	\$35,000
Staff Assistant	Non-Exempt	\$25,000/year (\$12/hr)	\$33,000 (\$16+/hr)
Wx Program Manager	Exempt	\$50,000/year	\$75,000
Wx Assistant Program Manager	Exempt	\$42,000/year	\$62,000
Wx Production Coordinator	Exempt	\$34,000/year	\$53,000
Wx Program Specialist	Exempt	\$27,000/year	\$39,000
Wx Program Coordinator	Exempt	\$27,000/year	\$39,000
Wx Training Coordinator	Non-Exempt	\$27,000/year (\$13/hr)	\$39,000 (\$18.75/hr)
Wx Leveraging/Development Coordinator	Non-Exempt	TBD	TBD

*Range equals 25th percentile & 75th percentile of the Colorado NonProfit Association 2010 Salary & Benefits Survey. Ranges may be modified on an individual basis depending on skill set and job duties beyond what is defined in the job description i.e., computer systems management, web design, marketing, etc. Note: This will be defined in job objectives.