



Illinois Heartland Library System
IMAGINING TOMORROW - DELIVERING POSSIBILITIES TODAY

Financial Procedures and Practices

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TABLE OF CONTENTS

OVERVIEW 1

FINANCIAL PLANNING..... 2

FINANCIAL REPORTING..... 2

INVOICING..... 3

CASH HANDLING (INCLUDING PETTY CASH AND CHECKS)..... 3

PROCUREMENT OF EQUIPMENT AND SERVICES 4

DISBURSEMENTS..... 6

TAX EXEMPTION7

BANK ACCOUNTS AND RECONCILIATION 8

INVESTMENTS 8

ASSET MANAGEMENT..... 9

BACK UP OF FINANCIAL INFORMATION..... 10

EMPLOYEE HIRING, COMPENSATION, AND FILES 10

PAYROLL RELATED DOCUMENTS 12

Overview

The overall goal of having financial procedures and practices is to ensure that the Illinois Heartland Library System (IHLS) is financially accountable. In keeping with sound accounting practices and principles, transactions must be properly recorded and accounted for to provide reliable financial statements and reports; to ensure accountability for IHLS assets; to remain compliant with appropriate laws, regulations, and other state and federal mandates; and to safeguard funds, property, and other assets from unauthorized, inappropriate or illegal use or disposition. Financial information which is useful, reliable, relevant and understandable is used as a tool to make good sound business decisions.

In keeping with generally accepted accounting principles for governmental organizations, IHLS accounts are organized on the basis of funds, each of which is considered a separate accounting entity. Transactions for each fund have a separate set of self-balancing accounts including assets and liabilities, changes in fund balances, and revenue and expenditures. For analysis purposes, additional information is provided which compares actual revenues and expenditures with the IHLS budget and the prior year's actual financial information.

The IHLS Administrative Headquarters is the official repository of all financial contractual and human resource records. This includes financial reports and information; original copies of all contracts, agreements; fixed asset information; and official employee files and payroll information. Agreements for SHARE membership/participation are kept in a file that contains pertinent information for each library. The Board Secretary (or designee) is responsible for the retention of IHLS Board of Directors meeting agenda, minutes, and other such board-related documents. Retention and disposal of such records are based on the requirements as established by the State of Illinois--Local Records Commission, and in accordance with other applicable state and federal rules, regulations, and guidelines.

While every employee at IHLS has some responsibility in ensuring a well functioning financial system with appropriate internal controls, it is the Board of Directors and the Executive Director who establish a culture of integrity and ethics. Responsibility for the day-to-day operation of the finances and internal controls has been delegated by the Executive Director to the Chief Fiscal Officer with necessary support and assistance from other staff members. The Financial Procedures and Practices are reviewed annually and updated as necessary. The IHLS Board of Directors periodically reviews the financial status of IHLS and receives assurances of the completeness, accuracy, and validity of the information provided and the systems and processes used to generate such information.

Financial Planning

The IHLS Administrative team and the Chief Fiscal Officer develop budgets for all major funds and grants. The IHLS budgets are developed to support the Strategic Plan and the Annual Plan of Service. The general budgets are developed and must be approved by the Board of Directors and submitted to the Illinois State Library prior to the beginning of each fiscal year (July 1). The Executive Director and the Chief Fiscal Officer typically work on a draft budget in late February or March. The first reading of the budget typically occurs at the April meeting of the Board of Directors, after being reviewed and accepted by the Finance Committee. It is approved at the May meeting. The Budget is then sent to the Illinois State Library. Budgets for grants are developed as part of the grant application process. Copies of all IHLS budgets and relevant supporting detail are retained for a minimum of seven years.

Financial Reporting

Accounting software is used for most financial transactions. Most entries, including accounting adjustments and journal entries are made by the Accounting Department, which is currently comprised of the Chief Fiscal Officer, Senior Accountant, Accounts Payable Coordinator, and Accounts Receivable Coordinator. The accounting staff controls all information entered into the accounting software. All adjusting entries and journal entries require documentation which includes the date of the adjustment, the adjusting entry number, the reason for the adjustment, the fund(s) and account(s) affected, and the dollar amount(s) to be adjusted. Journal entries and adjustments must be approved in writing by the Chief Fiscal Officer.

The accounts and description of accounts are consistent with the account structure included in the *Uniform Accounting and Reporting Manual for the Illinois Library System Headquarters*, issued October, 2006. The funds are brought together per the *Governmental Accounting Standards Board Statement No. 34—Basic Financial Statements – Management’s Discussion and Analysis – for State and Local Governments (GASB 34)*.

Semi and Annual Reporting

A six-month cumulative financial statement is due to the Illinois State Library on February 15 of each year for the period July 1 through December 31. The format of the report is in compliance with the form contained in the *Uniform Accounting and Reporting Manual for the Illinois Library System Headquarters*.

Monthly Financial Reporting

Monthly financial statements include:

- A Bill Payment & Credit Card Transactions List
- A Statement of Revenue and Expenditures for each fund (compared to the annual budget)
- A Balance Sheet for each fund

Financial statements are prepared and presented to managers, the Executive Director, and the Board of Directors. Original copies of such reports are permanently maintained with the Board minutes. Copies of monthly financial statements are also maintained in the IHLS Administrative Headquarters.

Invoicing

Generation of IHLS Invoices

All invoices are generated through the accounting software system. The invoices contain computer generated sequential numbers. Invoices are prepared for any amounts due from any individual or organization and sent by the Accounts Receivable Coordinator. Invoices are randomly reviewed by the Senior Accountant.

Invoicing SHARE Member Libraries

Each year after the SHARE budget is developed, the Chief Fiscal Officer works with the SHARE Director to develop the SHARE fee schedule. The SHARE Director prepares annual fee agreements. The Senior Accountant and Accounts Receivable Coordinator send invoices for SHARE fees and services. Reviews of SHARE invoices are conducted quarterly by the Senior Accountant.

Cash Handling (Including Petty Cash and Checks)

Checks Received

The Accounts Payable Coordinator will be authorized to receive all checks and the Accounts Receivable Coordinator or Senior Accountant endorses each check. All checks received are retained in the Accounting Department until a bank deposit is completed. The endorsed checks are deposited as soon as possible, but at least once a week. Any checks not yet deposited are locked in a secure location. The Accounting Department creates a deposit and applies each payment against the appropriate invoice in the accounting system. The checks are electronically deposited the same day as they are entered into the accounting system. Every deposit is verified by a different employee than who entered the deposit in the accounting system. Copies of the checks and the deposit ticket from the financial institution are attached to the approved deposit report and file.

The Accounting Department sends notification to each individual, institution or organization having an outstanding amount due greater than 60 days. Discrepancies between the amount invoiced and actual amount received is investigated by the Accounting Department.

Petty Cash

The Petty Cash has been eliminated at each location due to the issuance of credit cards.

Procurement of Equipment and Services

Procurement of equipment and services shall comply with Illinois statutes and the IHLS Procurement Policy. All relationships and dealings with vendors must be based on honesty and fair business practices.

Purchases less than \$2,500 must be approved by the Executive Director.

Purchases Greater than \$2,500 but Less Than \$5,000

If a purchase of equipment or services (other than professional services) exceeds \$2,500 but is less than \$5,000, at least two competitive price quotations, whenever feasible, shall be obtained. Such price quotations may be obtained by mail, hand delivery, fax or e-mail. The Executive Director must approve all such purchases and is the only employee authorized to execute contracts and/or agreements with respect to such purchases. The Executive Director may delegate this responsibility in his/her absence. After approval, all records and quotations received will be retained according to established record retention policies of the State of Illinois.

Purchases of More Than \$5,000, but Less Than \$20,000

Any purchase by IHLS for services, materials, equipment or supplies, other than professional services, with a value greater than \$5,000 but less than \$20,000 shall be made, whenever feasible, on the basis of three or more competitive quotations.

Purchases of \$20,000 or More

1. All contracts for supplies, materials or work involving an expenditure of \$20,000 or more, other than professional services, shall be awarded to the lowest responsible bidder after due advertisement at least once in a newspaper or newspapers of general circulation within the area of the system not less than 14 days before the bid date.
2. All competitive bids for contracts involving an expenditure of \$20,000 or more must be sealed by the bidder and must be opened by a board member or employee of the system at a public bid opening at which the contents of the bids must be announced. Each bidder must receive at least 3 days notice of the time and place of the bid opening.
3. The IHLS Board of Directors may reject any and all bids and re-advertise. The system shall not be required to accept a bid that does not meet the system's established terms of delivery, quality and serviceability requirements.
4. In case of an emergency when the emergency expenditure is approved by $\frac{3}{4}$ of the board members, a contract can be let without advertising for bids. When possible, emergency purchases shall be made on the basis of three information competitive quotations.
5. In the event purchases are made through a joint purchasing program of the State of Illinois, or other intergovernmental cooperative purchasing activity, which activity awards its

purchases on the basis of competitive bids in accordance with the Governmental Joint Purchasing Act (30 ILCS 525), the requirements above are waived.

6. Competitive bidding is not required in the following cases: salaries and wages of employees; library materials; purchases and contracts for the use, purchase, delivery, movement or installation of automation equipment, software or services and telecommunications equipment software and services; contracts for utility services such as water, light and heat; where services are required for legal counsel, professional engineering and architectural services, provided that procurement of such engineering or architectural services complies with the Local Government Professional Services Selection Act (50 ILCS 510); for artistic skills or for professional services pursuant to a written contract; and maintenance or service contracts for equipment or software where the work will best be performed by the manufacturer or installer, or by the authorized agent for the manufacturer or installer.

Contracted Services

Occasionally individuals who are not employees perform services for IHLS (e.g. consultants). Considerations as to whether an individual should be considered an independent contractor rather than an employee include whether the individual:

- Relies on the IHLS as the sole source of income
- Works at his or her pace as defined by an agreement
- Is ineligible for employer provided benefits
- Retains a degree of control and independence
- Is his or her own boss, but work stays within the definitions of an oral or written contract and adheres to certain requirements.

Individuals and independent contractors performing services for IHLS are required to sign federal Form W-9. Before issuing checks to these individuals, the social security number or tax identification number must be verified. Consistent with IRS requirements some individuals or independent contractors will receive Federal Form 1099 for any earnings that are not reported on a W-2. When appropriate, contracts may include a non-appropriation of funds clause or addendum allowing IHLS the right to terminate any contract if IHLS received a reduction in funding.

Disposition of Bids, Specifications, Proposals, Vendor Files

Paid bills, invoices, vouchers, and duplicate checks are retained for a minimum of seven years. All bids, specifications, and proposals as well as supporting documentation are retained for ten years after acceptance or rejection.

Disbursements

All expenditures must have supporting documentation and must be reviewed and approved by the manager responsible for the expenditure. Supporting documentation should include invoices or receipts that provide evidence of the transaction. It is preferred (but not necessary) that the responsible manager indicate the fund and the account to be debited. Before approving expenditure, the appropriate manager should verify that all items were received or services were rendered. Any items received should be checked against documents for the appropriate description, quantity, and price. Checks are not issued without an invoice or other appropriate written documentation which contains at a minimum the vendor or person for whom the check is written, date of service or purchase, and description of the services provided or goods purchased. Approval for payment is indicated by the appropriate manager signing his/her name or initials and date of the signing.

Except for demonstration projects or other projects for which IHLS is acting primarily as the “fiscal agent,” any and all equipment or supplies or other purchases must be received at the IHLS location. Equipment and supplies being purchased as a part of a grant, or where IHLS is acting as the “fiscal agent,” may be delivered directly to the appropriate library, library system, or location. IHLS does not pay for purchases that are mailed or otherwise delivered to an employee’s home.

The Accounting Department verifies the fund and account number to ensure that the account debited is consistent with the guidelines established in the *Uniform Accounting and Reporting Manual for the Illinois Library System Headquarters* as published by the Illinois State Library.

Payment for IHLS expenditures are by check, credit card, or Electronic Funds Transfer (EFT). Occasionally cash may be used by an employee, which will be reimbursed by IHLS. Upon payment of an IHLS obligation, a duplicate copy of the check used for payment or the electronic verification number used for payment is attached to or marked on the invoice. The date is also recorded on the invoice or other supporting documentation to prevent duplication of payment.

Checks used to pay IHLS financial obligations require two authorized signatures. All checks have computer generated sequential numbers and are hand signed. All checks (including voided checks) must be reviewed and accounted for. The starting and ending check numbers will be recorded and signed off by the two authorized signers.

Use of Credit Cards/Accounts

IHLS will maintain credit card accounts for the purchase of gasoline and emergency automobile supplies and repairs for IHLS vehicles. IHLS may maintain credit accounts with office supply, catering, department stores, and other services to meet the needs of IHLS, with authorization of the IHLS Executive Director. IHLS may maintain credit card accounts for use by IHLS staff in conducting IHLS business. Such business includes the travel of IHLS staff and related expenses and must be documented with receipts when available to support all purchases.

The issuances of credit cards (such as a Visa or MasterCard) to IHLS employees are made based on need at the discretion of the Executive Director. Use of credit cards can only be authorized by the Executive Director or Chief Fiscal Officer. Credit cards are for the sole use of IHLS employees and can only be used for the purchase of a valid IHLS expense. Excluding travel expenditures, purchases charged to a credit card which exceed \$500.00 must be pre-approved. Any and all equipment or supplies or other purchases must be sent to IHLS. No purchases can be mailed or otherwise delivered to any other location. IHLS travel guidelines must be adhered to by employees who use the IHLS credit card for travel.

A list of such cardholders, their account number, credit limit, and expiration date is maintained by the Accounting Department. The standard credit limit is \$1,500, except for employees who regularly travel. Employees who travel regularly have a standard credit limit of \$5,000. Exceptions to these standard credit limits are established by the Executive Director based on anticipated needs. At least annually, the list of authorized users and their accounts are periodically reviewed by the Executive Director to ensure accuracy and completeness of information and compliance.

Within two weeks of making a credit card purchase, employees are responsible for submitting the appropriate receipts to the Accounting Department. All receipts should be taped or stapled to an 8 ½" x 11" sheet of paper with appropriate detail and documentation.

Gasoline credit cards issued and maintained with IHLS vehicle keys are only to be used for the purchase of gasoline for IHLS vehicles. Credit cards are never to be used for non IHLS business purposes or non-approved purposes.

Itemized lists of all IHLS credit card purchases shall be presented monthly to the IHLS Board of Directors, and other board committees that may review system finances, for their review and approval.

Electronic Funds Transfers (EFTs)

The use of Electronic Funds Transfer (EFT) can be made directly through a vendor's website or by using on-line bill paying through a financial institution. EFTs can only be used for the payment of IHLS obligations for which monthly or quarterly payments are routinely required.

Tax Exemption

The tax exempt letter, with the tax exempt number, should be used whenever possible to purchase IHLS materials and supplies. *Under no circumstances can this letter be used by employees to make personal purchases.* Copies of the letter are secured so that access is limited to authorized IHLS employees.

Bank Accounts and Reconciliation

Identification of Accounts at Financial Institutions

Establishment of bank accounts must be authorized by the Executive Director and approved by the Board of Directors. A list of all IHLS accounts are maintained in the Business Office and reported annually to the Executive Director. The list contains the account number and the purpose of the account. All IHLS transactions must be processed through these accounts.

Bank Account Signatory Cards

Bank signatories are determined by the Board of Directors. New bank account signature cards are periodically required based on personnel changes and/or changes in officers of the IHLS Board of Directors. Board members or employees, who no longer have authority to sign checks or transact banking business on behalf of IHLS, are removed as authorized signers.

Bank Account Reconciliation

Bank account reconciliation is completed monthly by the Accounting Department and is reviewed by the Chief Fiscal Officer. Any checks that have remained outstanding for more than 90 days are reviewed and resolution may include voiding and reissuing a check.

Control of Checks

Access to unused check stock is restricted and only accessible to the Accounting Department. Voided checks are defaced and retained so as to maintain proper sequential integrity. Checks that have been voided because payment was made electronically are attached to the respective bank statement that reflects when the payment was processed. If an account is closed, an inventory is taken, and the remaining check stock is shredded prior to disposal.

All checks must be made payable to a person, institution, or organization. No checks are made payable to "cash". All IHLS checks require two hand-written signatures.

Investments

All investment procedures are in compliance with Illinois Laws and the IHLS Investment of Public Funds Policy.

Reserve Account

Area and Per Capita funds received from the State of Illinois are electronically deposited into the Money Market Fund held through the Illinois Funds Account (administered by the Illinois State Treasurer's Office). All other reserve funds may be kept in other investments to maximize opportunities to earn interest with minimum risk. As needed, funds from the money market accounts or other investments are transferred to the checking account to pay IHLS financial obligations.

Information on the reserve accounts is maintained separately from the General Fund and SHARE

accounts. Withdrawals from these investments are made based on the cash flow needs. Interest earned on these accounts divided proportionally to the funds involved.

Disposition of Cancelled Checks, Bank Statements and Deposit Slips

Cancelled checks, bank statements, and deposit slips are retained for a minimum of seven years.

Asset Management

All items costing \$5,000 or more are considered capital assets. Capital assets are tagged with an inventory code and added to the fixed asset system. Items costing more than \$1,000, but less than \$5,000 (such as televisions, computers, printers, etc.) are considered operating items and are tagged with an inventory control code. Information on operating items is maintained in a separate file for control purposes only. Information maintained in the fixed asset system includes the name of the item, a brief description of the item, the serial number, the date the item was purchased and put into service, the cost of the item, where or to whom the item was assigned, and the appropriate depreciation schedule for the item. Information maintained in the operating equipment tracking system includes the name of the item, a brief description, the serial number, the control code, the date the item was placed into service, the cost, and where or to whom the item was assigned. Information must be provided to the Chief Fiscal Officer if, and when, equipment is reassigned, relocated, or disposed of.

With the exception of individually assigned laptops, IHLS equipment that must be used off-site must be properly signed out.

Inventory System

A complete physical inventory of all IHLS capital assets and tracked operating equipment is conducted as necessary and compared to the inventory control file discussed in the previous section. The physical inventory is conducted by the Accounting Department and any other persons designated by the Chief Fiscal Officer. After the physical inventory is conducted, all additions and deletions are identified. A report of all additions, deletions, or issues is compared to the list of items that have been declared surplus. All information is presented to the Executive Director. After approval by the Executive Director, the Accounting Department makes the appropriate adjustments in the fixed asset system or the operating equipment tracking system.

A determination must be made as to the nature of any item which appears to be missing. If it appears that the item has been stolen, the Chief Fiscal Officer and the Executive Director are notified and a police report is made.

Disposition of Assets and Tracked Operating Equipment

When an asset or tracked operating equipment is to be disposed, a report must be sent to the Accounting Department which contains the name of the item, a brief description of the item, the inventory control number, the reason for the disposition, and who is requesting the disposition. The

report is signed by the requesting manager.

After the information is reviewed and verified by the Accounting Department, the purchase date or date the item was placed into service, the purchase price, and whether the item is fully depreciated (if appropriate) is noted. The report must then be submitted for approval to the Chief Fiscal Officer and the Executive Director. Capital and tagged items must be declared surplus by the Board of Directors before being disposed.

Insurance

At least every three years, IHLS property, liability and casualty insurance policies are reviewed for adequacy by either an insurance broker or agent. When deemed necessary, recommendations for insurance levels and insurance quotes are obtained from at least two different insurance companies.

Based on insurance requirements, employees who drive an IHLS vehicle must be at least 18 years of age, have a valid driver's license, have valid insurance, and have a good driving record.

Employees must immediately report any property, automobile, or commercial general liability loss to the employee's immediate supervisor. The supervisor then makes the report of loss to the Executive Director and Accounting Department. The insurance company and/or agent must be notified as soon as administratively possible after the loss occurs. Late loss reporting or losses as the result of unauthorized drivers, failure to repair a known condition in a timely manner, or violations of other relevant IHLS policies could result in a reduction in insurance coverage, as well as jeopardizing the employee's continued employment with IHLS.

Back up of Financial Information

The accounting software and database is housed on a server at the IHLS Administrative Headquarters. Every night, the information on the server (including the financial database) is backed up and copied to a local server. Local backup can also be implemented by the Accounting Department on an as-needed basis.

Employee Hiring, Compensation, and Files

Hiring Information

Anyone applying for employment must complete an IHLS employment application. In addition to the employment application, resumes are required for all professional positions. It is preferred, but not required, that applicants for non-professional positions also submit a resume.

The annual budget includes a list of all approved positions. Any changes or deviations from the approved budgeted positions must be approved by the Executive Director and the Chief Fiscal Officer before recruitment begins. The best candidates are identified and interviewed.

Decisions regarding hiring ultimately rest with the Executive Director contingent upon Board approval. Decisions regarding the employment of the Executive Director are the responsibility of the Board of Directors. Once a prospective employee has tentatively accepted an employment offer, an Offer of Employment Letter from the Executive Director is sent. The letter must contain, at a minimum, the name of the person being hired, the title of the position being offered, the status of the position (for purposes of financial reporting and benefit determination), the salary (or wage rate), and the start date. The Human Resources Department will provide a copy of the Offer of Employment Letter to the Accounting Department as authorization to add an employee to the payroll.

Background checks are conducted on applicants who have been interviewed and are seriously being considered for employment. For prospective employees over the age of 18, the background check includes a criminal check and verification of academic credentials (when appropriate) using a third party vendor. If the applicant is to drive a IHLS vehicle, a driving record may also be requested. Background checks are the property of IHLS and are retained in the employee's file, but kept confidential.

All prospective employees with positions that require extensive lifting or other physical exertion must also present documentation from a physician indicating their fitness for duty before beginning employment with IHLS. Such documentation may be required annually for those positions within IHLS that require extensive lifting or other physical exertion, or from employees on an as-needed basis (such as returning from an illness or injury or an observed or documented physical issue which may hamper an employee from completing his/her assigned duties with or without reasonable accommodations).

Hiring eligibility is verified by having each new employee complete a Form I-9, a fit for duty exam (if required), successful drug screen and background check. Appropriate supporting documentation must be completed within three days of the hiring date. A copy of the I-9 and supporting documentation is retained in each employee's file. Any employee who does not provide the required documentation cannot continue to be employed by IHLS.

Other Employee Documentation

In compliance with the U.S. Department of Labor - Employment Standards Administration Wage and Hour Division, the following information must remain accurate and must be maintained at IHLS for each non-exempt employee:

- Full name and social security number
- Address, including zip code
- Birth date, if younger than 19
- Sex and occupation
- Time and day of week, when employee's workweek begins
- Hours worked each day

- Total hours worked each workweek
- Basis on which employee's wages are paid
- Regular hourly pay rate
- Total daily or weekly straight-time earnings
- Total overtime earnings for the workweek
- All additions to or deductions from the employee's wages
- Total wages paid each pay period
- Date of payment and the pay period covered by the payment

Documentation showing that each employee has received and has read the IHLS Employee Code, the Sexual Harassment Policy, and the Ethics Policy is retained in each employee's personnel file.

Other documentation that may form the basis of any decisions affecting employment or benefits afforded employees are retained in the employee's personnel file. Such documentation should include performance appraisals, individual salary reviews, letters or memoranda of commendations or disciplinary events or activities, documentation of continuing education and development, requests for time off, tax withholding designations, etc.

Payroll Related Documents

Disposition of Employee Files and Payroll Related Documents

Individual work and salary history records are retained for sixty (60) years or until the terminated employee's seventy-eighth (78th) birthday, whichever occurs first. If an employee has not retired by age seventy-eight (78), the individual work and salary history is retained for ten (10) years after termination of employment. All other personnel records are retained for only five (5) years after termination of employment.

Copies of all W-4's are retained for five years after termination of employment or until a new W-4 is prepared. All other state and federal tax forms and statements (such as W-2's, IL-501's, IL-941, etc.) are retained for at least seven years. IHLS salary schedules are permanently retained.

Other Hiring Documentation

Unsolicited applications from individuals who were not interviewed or offered employment are retained for six months for consideration for future openings. Solicited applications or applications from individuals who were interviewed are retained for two years from the date of application.

Compensation

Salary, wage, and benefits administration, must be in compliance with federal and state laws (e.g. minimum wages, unemployment, social security, etc.). Any decisions for salary and wages based on promotions, transfers, performance, etc. must be fair and equitable. Such decisions are made in writing by the Executive Director, contingent upon Board approval.

Timesheets and Payroll

Each employee completes his/her timesheet and submits the timesheet to his/her immediate supervisor(s) for review and signature. In the absence of an immediate supervisor, timesheets may be processed without the immediate supervisor's signature. If the timesheet is processed without the supervisor's signature, the immediate supervisor reviews and signs the timesheet at the earliest possible time, before the next pay period. Any necessary adjustments to the timesheet are made by the Accounting Department during the next payroll. In an emergency, or if there are extenuating circumstances, the Executive Director can designate other employees to sign timesheets. Each supervisor (or an Executive Director designee) is responsible for submitting timesheets for his/her assigned staff.

Annual Compensation Forms

All full time and part-time employees receive a W-2 form by January 31st of each year.