

# ***Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures – Fiscal Years Ending 12/31/2021 through 11/30/2022***

## **Procedures**

Report all exceptions to the following procedures, either after each procedure or after all procedures, within each of the fourteen AUP categories. “Random” selections may be made using Microsoft Excel’s random number generator or an alternate method selected by the practitioner that results in an equivalent sample (e.g., those methods allowed under the AICPA Audit Guide - *Audit Sampling*).

### ***Written Policies and Procedures***

1. Obtain and inspect the entity’s written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity’s operations:
  - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) ***Disbursements***, including processing, reviewing, and approving.
  - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management’s actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
  - e) ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
  - f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
  - g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4)

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*For governmental organizations, the practitioner may eliminate those categories and subcategories not applicable to the organization’s operations. For quasi-public organizations, including nonprofits, the practitioner may eliminate those categories and subcategories not applicable to public funds administered by the quasi-public.*

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required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

- h) ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) ***Ethics***<sup>5</sup>, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) ***Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.



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## BUDGET DEVELOPMENT POLICY AND PROCEDURE

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### Introduction

The Northwest Louisiana Council of Governments (NLCOG) annual budget is the financial guide for the operations of the organization during the fiscal year beginning July 1 of the given year thru June 30 the following year. The budget supports the work activities outlined in the Fiscal Year Unified Planning Work Program (UPWP); therefore, it is tied closely with the development of the UPWP. The budget document is divided into four major sections: Income, Expenses, Special Project Details, and UPWP Elements. The Income and Expenses sections provide the basic budgetary items. The Fiscal Year Budget document outlines the use of these funds along with other federal funds, local funding, and special projects funding.

### *Unified Planning Work Program*

The Unified Planning Work Program (UPWP) is an annual statement of work identifying the planning priorities and activities to be carried out within a metropolitan planning area. At a minimum, the UPWP includes a description of the planning work and resulting products, who will perform the work, time frames for completing the work, the cost of the work, and the source(s) of funds. Metropolitan Planning Organizations (MPOs) are required to develop UPWPs to govern work programs for the expenditure of Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) planning funds. [23 CFR 450.308)(b)]:

***Sec. 450.314 Metropolitan transportation planning process: Unified planning work programs.***

*(a) In TMAs, the MPO(s) in cooperation with the State and operators of publicly owned transit shall develop unified planning work programs (UPWPs) that meet the requirements of 23 CFR Part 420, subpart A, and:*

*(1) Discuss the planning priorities facing the metropolitan planning area and describe all metropolitan transportation and transportation-related air quality planning activities (including the corridor and subarea studies discussed in Sec. 450.318) anticipated within the area during the next one or two year period, regardless of funding sources or agencies conducting activities, in sufficient detail to indicate who will perform the work, the schedule for completing it and the products that will be produced;*

*(2) Document planning activities to be performed with funds provided under title 23, U.S.C., and the Federal Transit Act.*

*(b) Arrangements may be made with the FHWA and the FTA to combine the UPWP requirements with the work program for other Federal sources of planning funds.*

*(c) The metropolitan transportation planning process may include the development of a prospectus that establishes a multiyear framework within which the UPWP is accomplished. The prospectus may be used to satisfy the requirements of Sec. 450.310 and paragraph (a)(1) of this section.*

*(d) In areas not designated as TMAs, the MPO in cooperation with the State and transit operators, with the approval of the FHWA and the FTA, may prepare a simplified statement of work, in lieu of a UPWP, that describes who will perform the work and the work that will be accomplished using Federal*

funds. If a simplified statement of work is used, it may be submitted as part of the Statewide planning work program, in accordance with 23 CFR Part 420.

Early in the development process of the UPWP, NLCOG coordinates with the Louisiana Department of Transportation and Development (LaDOTD) and FHWA on any new requirements for the MPO. NLCOG staff also request input from member agencies on any studies and/or projects they would like to see the MPO undertake. MPO staff then builds the UPWP around the required task and those requested by members. Costs for tasks are estimated based on either staff time or estimated contractual expenses and potential funding sources are identified.

## Income and Funding Sources

Income and funding sources for NLCOG are divided into three main categories: Federal, State, and Local. Federal funding is allocated through multi-year transportation and infrastructure funding legislation. The federal funds are divided into two primary sections: FHWA and FTA. Most of these funds require a 20% local match support.

State funding comes from a myriad of sources all allocated through the LaDOTD. These funds generally consist of Surface Transportation Block Grant funds attributable to the MPO and/or state funds allocated from general LaDOTD funding or special state legislation.

Local funds are divided into two categories: general local and other local. General local funds come from participating members based on a \$1.00 per capita fee assessed to each according to its respective population per the annual Census estimates conducted by the United States Census Bureau. For the parishes of Caddo and Bossier, the population for the principal municipality is subtracted from the overall parish population. Other local funds are provided through agreements for GIS software and services or for special projects and allocated based on the overall cost for those special projects.

### Federal Funds

#### Federal Highway Metropolitan Planning Funds (PL)

**Program purpose:** The Bipartisan Infrastructure Law, enacted as the Infrastructure Investment and Jobs Act, continues the Metropolitan Planning Program, which establishes a cooperative, continuous, and comprehensive framework for making transportation investment decisions in metropolitan areas. Program oversight is a joint FHWA/FTA responsibility.

**Statutory and regulatory citation(s):** 23 U.S.C. § 134, IIJA §§ 11201

**Federal share:** Federal planning funds can be used for up to 80% of a project, with a required 20% match.

**Federal allocation for Fiscal Year:** Fiscal Year allocations provided by LaDOTD Planning late February to early March of each year. For Fiscal Year 2023 that amount is \$713,555.00 with a required match of \$178,388.75

#### Federal Transit Administration 5303 Planning Funds

**Program purpose:** The Bipartisan Infrastructure Law, enacted as the Infrastructure Investment and Jobs Act, continues planning programs that provide funding and set procedural requirements for multimodal

transportation planning in metropolitan areas and states that result in long-range plans and short-range programs of transportation investment priorities. The planning programs are jointly administered by FTA and the FHWA.

**Statutory and regulatory citation(s):** 49 U.S.C. § 5311, IIJA §§ 30002-30004

**Federal share:** Federal planning funds can be used for up to 80% of a project, with a required 20% match.

**Federal allocation for Fiscal Year:** Fiscal Year allocations provided by LaDOTD Public Transportation Section late February to early March of each year. For Fiscal Year 2023 that amount is \$96,851.00 with a required match of \$24,212.75

#### Federal Transit Administration Human Services (5311)

**Program purpose:** Provides funding and procedural requirements for Regional Human Services Transportation Coordination. This program provides capital, planning, and operating assistance to states and federally recognized Indian tribes to support public transportation in rural areas. The planning program is administered by FTA.

**Statutory and regulatory citation(s):** IIJA § 30006; 49 U.S.C. § 5311

**Federal share:** Federal planning funds may be matched by up to 20% local funds.

**Federal allocation for Fiscal Year:** Fiscal Year allocations provided by LaDOTD Public Transportation Section late February to early March of each year. For Fiscal Year 2023 that allocation is \$10,000.00 match support \$2,000.00

#### Federal Transit Administration Human Services (5310)

**Program purpose:** Provides funding and procedural requirements for Regional Human Services Transportation Coordination to improve mobility for seniors and individuals with disabilities by removing barriers to transportation service and expanding transportation mobility options. The planning program is administered by FTA.

**Statutory and regulatory citation(s):** FAST Act § 3006; 49 U.S.C. § 5310

**Federal share:** Federal planning funds may be matched by up to 20% local funds.

**Federal allocation for Fiscal Year:** Fiscal Year allocations provided by LaDOTD Public Transportation Section late February to early March of each year. For Fiscal Year 2019 that allocation is \$5,000.00 match support \$1,000.00

#### FHWA Regional Safety Coalition

**Program purpose:** Louisiana's Strategic Highway Safety Plan (SHSP) is a plan to reduce traffic fatalities and injuries on Louisiana's roadways through widespread collaboration and an integrated 4E approach: engineering, education, enforcement, and emergency services. The vision of the SHSP is Destination Zero Deaths and the goal is to reduce the number of fatalities by half by the year 2030. To regionally implement and sustain the SHSP, it is necessary to provide funding for a regional safety coalition coordinator through

the NLCOG. The primary task of this sponsor/state agreement will be to implement and sustain the SHSP by bridging all gaps between LADOTD District personnel, local governments, local law enforcement, the community, local civic organizations, emergency services/hospitals, school boards, and other safety partners within the region. The planning program is administered by FHWA through LaDOTD.

**Statutory and regulatory citation(s):** 23 U.S.C. § 148(a)(13)

**Federal share:** Federal planning funds for regional safety coalition implementation requires no set match support. However, the NLCOG has agreed to provide matching support to assist with local needs.

**Federal allocation for Fiscal Year:** Fiscal Year allocations come from a multi-year contract with LaDOTD for Regional Safety Coalition coordination and implementation. For Fiscal Year 2023: \$278,013.89.00 match support \$35,000.00

### **State Funds**

#### **State Bond/Surplus/General Fund/Etc.**

State funding may come from multiple sources. Many times, these funds are for NLCOG Special Projects. Currently NLCOG has contractual allocations for the I-49 Inner City Connector project that comes from two sources: State Surplus Funds and the I-49 North Unclaimed Properties Fund.

**State allocation for Fiscal Year:** Allocations come from multi-year contracts and therefore are not designated by annual allocations. Project funds are documented within the annual budget document showing total allocations, contractual obligations, previous year expenditures, and remaining funds.

#### **STBG Attributable Funds**

Surface Transportation Block Grant Attributable funds are federal funds allocated to the MPO as an area of greater than 200,000 in population. These funds are often referred to as urban systems or 200k funds. These funds are used primarily for construction and implementation of mobility projects on roadways federally classified as collector or above. Through the long-range planning process, the MPO elected to set aside a portion of these funds for planning studies and the regional aerial photography program.

**STBG allocation for Fiscal Year:** Allocations come from multi-year contracts and therefore are not designated by annual allocations. Project funds are documented within the annual budget document showing total allocations, contractual obligations, previous year expenditures, and remaining funds.

### **Local Funds**

#### **General Local Funds**

Member governments provided funding for the operations of the Corporation based on a \$1.00 per capita fee assessed to each Party according to its respective population per the annual census estimates conducted by the United States Census Bureau. For the parishes of Caddo and Bossier the population for the principal municipality (Shreveport and Bossier City) is subtracted from the overall parish population. These funds are leveraged as match support towards federal and state grants.

**General Local allocation for Fiscal Year:** The total allocation for Fiscal Year 2023 is \$430,373.

## Other Local Funds

NLCOG entered a cooperative effort for the development and funding of a Regional Geographic Information System (ReGIS). Through this agreement, NLCOG was charged with the overall management and coordination of ReGIS. Funding for this effort is shared jointly by the City of Shreveport, Caddo Parish Commission, Caddo 911, and Caddo Parish Tax Assessor and supplemented with federal planning funds through NLCOG.

**REGIS Local allocation for Fiscal Year:** Caddo E911 annually contributes \$14,125 and the Caddo Parish Tax Assessor annually contributes \$20,000.

NLCOG has entered a partnership with the Coordinating and Development Corporation (CDC) to provide for the Regional Capacity Building Grant Program for Region 1 of the Louisiana Watershed Initiative. The Regional Capacity Building Grant Program is designed to help the state's eight provisional watershed regions build staff capacity for regional watershed management, as well as provide technical assistance to municipal partners throughout each region.

**Watershed Local allocation for Fiscal Year:** NLCOG estimates annual funding of \$44,444.

NLCOG may allocate funds from the Unencumbered Reserve Funds to support of other planning efforts. The Northwest Louisiana Regional Aerial Photography program being the most consistent project.

**Unencumbered Reserve Funds allocation for Fiscal Year:** NLCOG has allocated \$71,345.69 for Fiscal Year 2023 to match STBG funds allocated for the Regional Aerial Photography project.

## Expenses

The operational expenses of NLCOG are broken into four primary categories: Salaries, Benefits, Employment Taxes, and Overhead Expenses. In addition, expenses for Special Projects and Programs are outlined within the budget document.

### Salaries

The salaries for NLCOG are divided into two categories: direct and indirect which includes 10 direct and 1 support service personnel. The direct personnel include the following positions: Executive Director, Director of Planning, GIS Project Manager, Public Involvement/Title VI Coordinator, Regional Planner (vacant), Environmental Planner, Regional Safety Coalition Coordinator, GIS Data Analyst (vacant), Systems Administrator, and Accountant. The support personnel include Office Manager, Administrative Assistant, and part time/student employees. Every 5 years the Executive Director presents a listing of positions and salary ranges to the Board of Directors.

### Benefits

The benefits available to all employees of NLCOG include Retirement, Medical, Dental, and Life Insurance, annual and sick leave, and paid holiday leave. A variety of insurance benefits are available to all employees including Medical, Dental and Life. NLCOG has worked with Benefits Consulting and New York Life for

provision of insurance benefits. Retirement and Insurance benefits are calculated for presentation in the annual operating budget.

### **Retirement**

NLCOG's retirement plan is provided through MissionSquare's 401-a plan offering. Through MissionSquare, a mandatory 9% contribution is made by the employee and matched by NLCOG. NLCOG's annual contribution is equal to 9% of total salaries.

### **Medical Insurance**

Medical Insurance coverage is offered at a 90/10 rate. NLCOG's medical plan is provided through Blue Cross Blue Shield of Louisiana. NLCOG's current policy is a pre-Affordable Care Act grandfathered plan. NLCOG pays 90% for employees and family, the employee is required to pay the remaining 10%. Each year NLCOG administrative staff request quotes on new plans. Due to the grandfather clause equivalent plans are consistently much higher.

### **Dental Insurance**

Dental coverage is offered at a 60/40 rate (NLCOG pays 60% employee pays 40%). Each year NLCOG administrative staff request quotes on new plans. Current coverage is with Delta Dental.

### **Life Insurance**

Life Insurance coverage is offered at a 60/40 rate. NLCOG offers Life Insurance coverage for employees pays for 60% of the first \$100,000 in coverage for employee and the employee pays for 40% of the first \$100,000. This is for a term life policy only. Any coverage greater than \$100,000 and/or spouse and children is at the expense of the employee. Current coverage is with New York Life.

### **Employment Taxes**

Employment Taxes paid by NLCOG include Unemployment, Workers Compensation, and FICA. The budgeted cost includes previous year actual, and adjustments based on current year expenses and historical cost.

### **Overhead**

The overhead expenses refer to the ongoing operating cost of the NLCOG. The major items included in the overhead category include building rent/parking, computer software, professional services, office systems, supplies, travel and professional development, and communication services (phones). The largest of these items is computer software. Detailed line-item costs are provided for computer hardware, computer software, professional services.

## **Budget Tables and Software**

### **Expense Calculation Tables**

The tables below provide the methods for calculating each line-item expense.

## Expense

Salaries	Category	Method of Estimation
	Direct	Determined by Executive Director
	Support	Determined by Executive Director
Benefits	Category	Method of Estimation
	Retirement	9% of Salaries
	Insurance	Quotes and Policies
Employment Taxes	Category	Method of Estimation
	Unemployment	Previous
	Workers Comp	Previous
	FICA	Previous
Overhead	Category	Method of Estimation
	Advertising	Previous
	Bonding & Insurance	Quotes and Policies
	Building Rent/Parking	Lease Agreement
	Computer Hardware	Detailed Category Estimate
	Computer Software	Detailed Category Estimate
	Dues & publications	Previous
	Equipment Maintenance	Contracts
	Furniture	Set Amount Determined Each Year
	Office Systems	Previous
	Non Project/Public Relations	Previous
	Postage	Previous
	Professional Services	Detailed Category Estimate
	Professional Development	Previous
	Travel	Previous
	Supplies	Previous
	Safety Coalition Equipment	Set Amount Determined Each Year
	Telephone/DSL/Cell	Contracts

## Detailed Overhead

Computer Hardware	Method of Estimation
Servers, Workstations, Network Equipment	Quotes and Estimates
Printers	Previous
Misc. (hard drives, memory, etc.)	Previous
Computer Software	Method of Estimation
ESRI ArcGIS Maintenance	Contracts
Streetlight Data	Contracts
Microsoft	Contracts
Website	Previous
Caliper	Previous
Adobe	Contracts
Data	Set Amount Determined Each Year
Anti-Virus	Contracts
QuickBooks	Contracts
Misc.	Set Amount Determined Each Year
Regional Aerial Photography	Method of Estimation
STBG >200k	Contracts
Local Match Support	Contracts
Professional Services	Method of Estimation
HMV (Auditing)	Contracts and Estimates
Legal	Contracts and Estimates
Misc. Planning / Engineering Assistance	Set Amount Determined Each Year
Safety Coalition Equipment	Method of Estimation
Misc. Equipment	Set Amount Determined Each Year

## Budget Software

The N:\Finance drive include directories for each fiscal year with a sub directory of UPWP & Budget. For the development of upcoming year budget copy the FYxxxx\_budget.xlsx file from the current year into the directory for the upcoming year modify as necessary based on information contained in this document.

## Adoption

The NLCOG annual budget is the financial guide for the operations of the organization during the fiscal year beginning July 1 of the given year thru June 30 the following year. All action necessary to adopt and otherwise finalize and implement the budget for a fiscal year, including the adoption, shall be taken in open meeting and completed before the end of the prior fiscal year. Prior to adoption of the budget by the Board of Directors a draft is made available for a 30 day public comment period. The adopted budget shall be balanced with approved expenditures not exceeding the total of estimated funds available.

## Monitoring

The NLCOG Board of Directors will be provided Quarterly Financial Report including expenditures and balance sheets. Expenditures Report shall reflect original budget amounts, fiscal year to date expenses, % used, and remaining funds. The expense report will reflect the items included in the above Expenses chart. The Balance Sheet Report (see example below) shall include a listing of assets and liabilities. All data provided is derived through QuickBooks.

## Amending

The Board of Directors will take action on any significant variances of actual revenues and expenditures compared to budgeted, as an amendment to the Operating Budget. Other amendments may include additional funds provided to NLCOG for projects or programs requested of the MPO or the NLCOG. All Amendments to be adopted will be provided to the Board of Directors in an open meeting.

Date				
<b>Assets</b>				
	Cash			\$ -
	Account Receivables			
		State/Federal Planning Funds	\$	-
		Local Support Funds	\$	-
		Contractual Funds	\$	-
		Prepaid Expenses	\$	-
	Total Account Receivables		\$	-
	Total Current Assets		\$	-
	Fixed Assets		\$	-
	Accumulated Depreciation		\$	-
	Total Fixed Assets		\$	-
	Other Assets- Rent Security Deposit		\$	-
<b>Total Assets</b>			<b>\$</b>	<b>-</b>
<b>Liabilities and Equity</b>				
	Current Liabilities			
		Account Payables		
		Accrud Employee Vacation		
		Unearned Revenue		
		Payroll Liabilities		
	Total Current Liabilities		\$	-
	Equity			
		Fund Balance		
		Retained Income		
		Net Income		
	Total Equity		\$	-
<b>Total Liabilities and Equity</b>			<b>\$</b>	<b>-</b>



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## PURCHASING POLICIES & PROCEDURES

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### Purpose

It is the purpose of this text to describe the policy of the Northwest Louisiana Council of Governments with regard to the purchase of all goods and supplies. NLCOG shall follow the Louisiana Procurement Code R.S. 39:1551-1755 and as revised by Louisiana Legislative Auditor 08/29/2022.

### Types of Purchase

All purchases shall be place in one of the following categories for type:

#### *Computer Hardware*

Computer hardware shall consist of all servers, desktop units, workstations, laptops, monitors, keyboards, mice, printers, scanners, hard drives, network cards, network switches, network hubs, memory modules and any other items typically considered a computer hardware component.

#### *Computer Software*

Computer software shall consist of all operating systems, office productivity software, database software, GIS software, CAD and graphics software, systems administration software, Transportation Planning software, accounting software, and any other software that has been determined necessary for the day-to-day operations of the office.

#### *Office Systems*

Office systems shall consist of all copy machines, telephone systems, large-scale printers/plotters, and any other items typically defined as an office system.

#### *Furnishings*

Furnishings shall consist of all desks, tables, chairs, bookshelves, storage cabinets, file cabinets, and major appliances.

#### *Office Supplies*

Office supplies shall consist of all paper and paper goods, pens and writing instruments, printer cartridges, binders and notebooks, and any other items typically defined as an office supply.

#### *Other Items*

Other items shall consist of all goods and items not included in the above categories.

### Scale of Purchase

In accordance with Louisiana State Bid Law and guidance from the Louisiana Legislative Auditor all purchases shall be place in one of the following categories of scale:

### *Single Quote Purchase*

All purchases of \$10,000 or less shall require a minimum of one written quote. The Executive Director may request multiple quotes depending on the nature of the purchase. In cases of day-to-day office supply purchases the online order form shall suffice for written quote.

### *Three Quote Purchase*

All purchases greater than \$10,000 and up to \$20,000 shall require a minimum of three written quote. The Executive Director may request more than three quotes depending on the nature of the purchase.

### *Five Quote Purchase*

All purchases greater than \$20,000 and up to \$30,000 shall require a written request for quotes and receipt of a minimum of five written quote. The Executive Director may request more than five quotes depending on the nature of the purchase.

### *Bid Process Purchase*

All purchases greater than \$30,000 shall require a bid process similar to that outlined in NLCOG's Contractive Policies and Procedures and in accordance with R.S. 39:1594.

<b>Amount of purchase</b>	<b>Method</b>
\$0-\$10,000 per single transaction	No competitive bidding is required.*
>\$10,000 to \$20,000	Quotes from 3 or vendors by telephone, facsimile, or other means*
>\$20,000 to \$30,000	If possible, use OSP computerized vendor list; otherwise obtain <u>written</u> quotes from at least 5 vendors*
>\$30,000	Advertise according to <a href="#">R.S. 39:1594</a>

Source: \*[Executive Order JBE 20-21](#).

## **Request for Purchase**

No items shall be purchased without the prior approval of the executive director. All purchase order requests shall be made through use of the NLCOG Automated Purchase Order Request System.

An official Purchase Order Request shall be submitted to the executive director stating the type of purchase, the amount of purchase, the method of purchase, a description of the goods to be purchased, the vendor from which goods will be obtained and all other information as required in the NLCOG Purchase Order Request System. For each request all appropriate quotes obtained shall be attached.

Upon approval, a copy of the approved Purchase Order Request will be provided to the following:

- The employee who submitted the request
- The Accountant for bookkeeping, recording, and reporting
- The Office Administrator for processing.

## **Vendor Listing**

Vendors are added, as needed, when contact information is received. Potential Vendors or Vendor information changes will be reviewed and approved by the Accountant. New Vendor or Vendor changes will be processed by the Office Manager. The Accountant, Office Manager, and Executive Director will review vendor additions while review quarterly overhead expenses for the quarterly financial report. No Vendors are removed from QuickBooks Vendor Listing.

## **Record Retention**

Records will be maintained and controlled in accordance with the established retention period which is normally five years following close out of the project. Physical restrictions will be placed on documentation and NLCOG assets that require protective measures.



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## DISBURSEMENTS POLICIES & PROCEDURES

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### Disbursements

The Northwest Louisiana Council of Governments' (NLCOG) policies and procedures for disbursements includes Processing, Reviewing, and Approving.

#### *Internal Controls*

It is the policy of the NLCOG to maintain a system of internal controls to provide reasonable assurance as to the following:

- Transactions are executed in accordance with management's general or specific authorization.
- Transactions are recorded as necessary to:
  - Permit preparation of financial statements in conformity with generally accepted accounting principles are requirements established by the federal grantor agencies.
  - Maintain accountability for assets.
- Waste, fraud and inefficiency are being prevented.

#### *Segregation of Duties*

The NLCOG will segregate the responsibilities of receiving funds, maintaining accounting records, preparing deposit slips, disbursing funds and reconciling bank statements to the extent feasible. Additional supervisory procedures will be implemented on those procedures that cannot be segregated among different employees.

### Processing

After invoices are received, each invoice is reviewed for processing by the Accountant, who ensures that it is accurate. The invoices are given to the Office Manager for process. After each invoice is entered into QuickBooks and printed for payment, all checks are reviewed for accuracy and approved by the Accountant.

Checks are presented to the Executive Director for signature and then returned to the Office Manager. The Office Manager presents the checks for a second signature by a member of the Board of Directors.

Signed checks are returned to the Accountant for verification of signature and copied for records. The originals are then returned to the Office Manager for mailing to vendors.

### Reviewing

After invoices are received, each invoice is reviewed by the Accountant for accuracy and then provided to the Office Manager for Processing.

## **Approving**

After each invoice is entered into QuickBooks and printed for payment, all checks are reviewed for accuracy and approved by the Accountant.

Checks are presented to the Executive Director for signature and then presented for a second signature by a member of the Board of Directors.

Signed checks are returned to the Accountant for verification of signature.

## **Record Retention**

Records will be maintained and controlled in accordance with the established retention period which is normally five years following close out of the project. Physical restrictions will be placed on documentation and NLCOG assets that require protective measures.



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## RECEIPTS & COLLECTIONS POLICIES & PROCEDURES

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### Receipts and Collections

The Northwest Louisiana Council of Governments' (NLCOG) policies and procedures for receipts and collections includes receiving, preparing deposits, recording, and reconciling. NLCOG will keep all its funds in an authorized banking institution in the greater Shreveport – Bossier City region.

#### *Internal Controls*

It is the policy of the NLCOG to maintain a system of internal controls to provide reasonable assurance as to the following:

- Transactions are executed in accordance with management's general or specific authorization.
- Transactions are recorded as necessary to:
  - Permit preparation of financial statements in conformity with generally accepted accounting principles are requirements established by the federal grantor agencies.
  - Maintain accountability for assets.
- Waste, fraud and inefficiency are being prevented.

#### *Segregation of Duties*

The NLCOG will segregate the responsibilities of receiving funds, maintaining accounting records, preparing deposit slips, disbursing funds and reconciling bank statements to the extent feasible. Additional supervisory procedures will be implemented on those procedures that cannot be segregated among different employees.

### Receiving

All checks are received at 625 Texas Street, Suite 200 Shreveport, Louisiana 71101 or by ACH electronic funds transfer Direct Deposit. All checks received at the above location are deposited within one to two business days. NLCOG will request all grantors to direct deposit NLCOG earned funds into the NLCOG bank account to the extent that they can.

### Preparation of Deposits

After payments are received by the Office Manager, the Accountant will review for accuracy and then return them to the Office Manager for Processing. The Office Manager will create a deposit slip and make copies of each check. Office Manager then delivers deposit to the appropriate banking institution.

## **Recording**

After each deposit is made at the appropriate banking institution the Office Manager provides deposit slip to the Accountant who verifies amount and enters the deposit into QuickBooks for recordation.

## **Reconciliation**

Bank statements are reconciled on a monthly basis. Accountant will pull statements from the appropriate bank and compares them to QuickBooks ledger. Copies of bank statements and QuickBooks reconciliation are provided to other management level employee for review and verification.

## **Record Retention**

Records will be maintained and controlled in accordance with the established retention period which is normally five to seven years following close out of the project. Physical restrictions will be placed on documentation and NLCOG assets that require protective measures.



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## PERSONNEL AND PAYROLL

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### Employment

The Northwest Louisiana Council of Governments (NLCOG) employees shall have the ability to follow oral and written instructions and adhere to agency personnel policies and directives. In general, NLCOG employees have a college degree and/or recognized certifications in their field. These include planning, urban design, accounting, public administration, or related fields. Knowledge of the English language, spelling, and basic mathematics is a necessity. All employees must have knowledge of modern office practices.

### EEOC

Pertaining to Affirmative Action, the NLCOG, even though it does not meet federal threshold guidelines, has voluntarily adopted an Equal Employment Opportunity Policy in accordance with the Equal Employment Opportunity NLCOG's (EEOC) guidelines. The NLCOG Executive Director in coordination with the accountant are responsible for ensuring NLCOG compliance with all applicable federal and state laws and executive orders pertaining to fair employment practices.

Applicants will be considered for employment based on job qualifications without regard to gender, gender identity, race, color, religion, sexual orientation, national origin, political affiliation, disability, marital status, age, creed, culture, or ancestry. The NLCOG will seek to fill vacant positions with the best qualified applicants.

### Equal Employment Opportunity

Northwest Louisiana Council of Governments is an Equal Opportunity Employer that does not discriminate on the basis of actual or perceived race, color, or national origin in accordance with Title VI of the Civil Rights Act of 1964; disability or handicap in accordance with Americans with Disabilities Act; minority, low-income, sex, age, or any other characteristic protected by applicable federal, state or local laws.

The NLCOG will endeavor to make a reasonable accommodation to the known physical or mental limitations of qualified employees with disabilities unless the accommodation would impose an undue hardship on the operation of our business. If you need assistance to perform your job duties because of a physical or mental condition, please let Executive Director know.

Any employees with questions or concerns about equal employment opportunities in the workplace are encouraged to bring these issues to the attention of Executive Director. The NLCOG will not allow any form of retaliation against individuals who raise issues of equal employment opportunity. To ensure our workplace is free of artificial barriers, violation of this policy will lead to discipline, up to and including discharge.

## Opportunities for Promotion

All employees are given consideration for promotion regardless of gender, gender identity, race, color, religion, sexual orientation, national origin, political affiliation, disability, marital status, age, creed, culture, or ancestry based on NLCOG need and budgetary constraints, employee merit, workload, and length of service with the NLCOG. To be considered for promotion, employees must demonstrate their ability in performing assigned duties, including verbal and/or written instructions.

## Assignment of Work

All assignments of work to employees are to be made by the Executive Director or the employee's immediate supervisor who will provide the support necessary for the staff member to carry out the assignment and following consultation with the Executive Director. Staff members are expected to fulfill the responsibility of their positions with little direct supervision. Staff members are encouraged to coordinate their efforts with other employees working on similar projects to promote cooperation and collaboration and improve the overall work at RPC.

If work assignments are unclear or if the employee does not have sufficient resources or abilities to carry out the work assignment, the employee is to contact the Executive Director or their supervisor for support stating the issue and noting possible solutions. The Executive Director or their supervisor will then work with the employee to properly address the issue.

## Pay Plan

Compensation for employees engaged in NLCOG's federally assisted programs will be considered reasonable to the extent that is consistent with that paid for similar work in state or local government and/or comparable private sector positions. An entry level salary range will be established for each position. New personnel will generally be hired within the entry level range only. Approximately every 5 years the Executive Director will present a schedule of personnel and salaries to the Board of Directors in an Executive Session for their review.

Pay raises/adjustments and promotions will be considered periodically considering available funds, and when proposed, will be included in the annual operating budget which is subject to Board of Directors approval. Such adjustments or promotions will be recommended by the Executive Director following consultation with the Director of Planning and/or Accountant and based on merit and budgetary considerations.

## Payroll Processing

A record of all aspects of employee time worked, leave, holidays and distribution of hours to the various grant accounts is accomplished by means of monthly time sheets. Employees will use the NLCOG's designated electronic timekeeping system (e.g. ivero Timesheet Plus) for tracking hours. Time sheets are to be submitted electronically to the Executive Director and Accountant by no later than the 15th day of the following month. No salary will be distributed to an employee prior to receipt of their electronic timesheet for the applicable period.

Employees shall complete their electronic timesheet as follows:

- For any time charged enter the Task Title with brief description of work completed, select the appropriate Work Program Task under Category, indicate the date and number of hours worked,
- For any charges to Leave, include the type of leave including the reason for leave in the Task Title (e.g. "Holiday- New Year's Eve", "Other - Jury Duty", "Sick – Dr Appointment", etc.), select the appropriate Leave Category, indicate the date and number of hours of leave. For all non-emergency leave a previously submitted leave request must be approved.

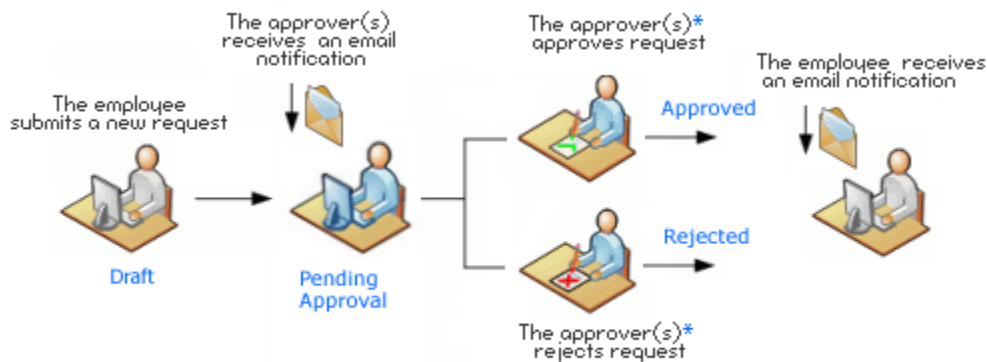
By submitting the timesheet electronically to the Executive Director and Accountant, the employee certifies that the information is, to the best of their knowledge, complete and accurate and time charged to Work Program Task is applicable to the given work described.

Staff submits their timesheets via Timesheet Plus. The NLCOG Office Manager with assistance from Accountant reviews each staff member's timesheet and ensures the appropriate number of hours are charged per pay period, number of hours per category as well as reviews sick or annual leave taken based on the NLCOG Leave Request and office calendar.

## Timesheet Plus Approval Workflow

The Timesheet Plus approval workflow contains four states: Draft, Pending Approval, Approved and Rejected.

Please see below step by step guide to completing the approval process.



\* - for multiple approvers: once approved, the approval request goes to the next approver.

1. A user creates a new timesheet.
2. The user submits the timesheet for approval ("Send to approve" button).
3. Before timesheet is approved by an approver, the user can make changes to the timesheet.
4. The approver(s) receives an email notification of the request.
5. The approver(s) approves or declines the approval request.
6. The user receives an email notification of request status (approved or rejected).
7. If the approver(s) approves the request, the process is completed.
8. If the approver(s) rejects the request, the user must edit and resubmit the request, until the approver(s) gives final approval.

## **Paycheek**

Staff is paid bi-monthly by the Accountant for all time for the pay period. Employee pay is scheduled to be paid via direct deposit into the employee's bank account (unless otherwise requested in writing by the employee) on the 15<sup>th</sup> and last day of the month or the preceding workday should they fall on a weekend. If the pay day falls on a legal holiday, payroll may be distributed the last workday preceding the legal holiday.

Payroll stubs itemize deductions made from your gross earnings. By law, The NLCOG is required to make deductions for Medicaid, federal income tax, state income tax, and any other appropriate taxes. These required deductions also may include any court-ordered garnishments.

If you believe there is an error in your pay, bring the matter to the attention of the Accountant immediately so The NLCOG can resolve the matter quickly and amicably.

## **Personnel Records**

The NLCOG acknowledges its responsibility to preserve information relating to litigation, audits and investigations. Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against the NLCOG and its employees and possible disciplinary action against responsible individuals (up to and including termination of employment). Each employee has an obligation to contact the Executive Director to inform them of a potential or actual litigation, external audit, investigation, or similar proceeding involving the NLCOG that may have an impact on record retention protocols.

All personnel records are to be maintained by the Executive Director and Accountant and can only be reviewed by them. An employee may be authorized by the Executive Director to view his/her personal file.

## **Employee's Withholding Allowance Certificate (W-4)**

The Employee's Withholding Allowance Certificate (W-4) is used by employees to notify the Accountant of a change in the number of exemptions claimed for federal income tax withholding purposes. The Employee's Withholding Allowance Certificate is prepared and signed by the employee and retained in the employee's personnel records file.

## **Changes in Employee's Status**

An employee will be informed of any proposed status change (i.e., employee's pay rate, job classification, or termination) two weeks prior to the effective date of the change. The change in status will be reported to the employee in writing by the Executive Director with a copy retained in the employee's personnel records file and a copy provided to the employee.

## **Probationary Period**

New employees will be hired for a probationary period of three (3) months. At the end of the three-month period, a permanent status can be granted by the Executive Director based on an evaluation made by the Executive Director and the employee's immediate supervisor. The probation may be extended for an additional three-month period to provide additional time for evaluation of the employee's performance. If at the end of a six-month period, the employee's supervisor is unable to recommend permanent

employment and the Executive Director concurs, the employee will be recommended for termination by the Executive Director with concurrence from the Board of Directors.

## **Employee Evaluations**

Depending on an employee's position and classification, NLCOG endeavors to review your performance annually. However, a positive performance does not guarantee an increase in salary, a promotion, or continued employment. The Executive Director will provide to each employee a review of the individual's salary and benefits on an annual basis. These reviews will include a discussion of the employee's current workload, past performance, ability to perform their current duties, and future work and goals. Employees will be required to sign two copies of the annual Fiscal Year Personalized Benefits Statement thereby acknowledging receipt of the same; and they will be provided with a copy for their personal records. The NLCOG encourages you to discuss your job performance on a frequent and ongoing basis with management.

## **Hourly and Temporary Contract Personnel**

Recognizing the possible need for additional "in-house" assistance for specific projects, the Executive Director may approve the engagement of hourly and/or temporary contract personnel within the constraints of the operating budget.

Such employees will be paid on an hourly basis and will not be eligible to participate in the NLCOG's Retirement, Health and Life Insurance Programs. The NLCOG engages these workers as 1099 Contract Labor. State and federal income taxes will be the responsibility of the worker. In addition, Hourly and Temporary Contract Personnel do not accrue sick or annual leave and are not paid for holidays. Hourly Personnel are not eligible for severance pay upon severance from the NLCOG.

## **Graduate Assistants/ Intern**

NLCOG may opt to employ graduate assistants and/or interns to assist with various projects and programs. The graduate assistant/intern may be paid directly by NLCOG as Hourly and Temporary Contract Personnel or secured through a university or workforce development program.

Graduate assistants/ interns do not participate in the NLCOG's Retirement, Health, and Life Insurance Programs. If paid directly by NLCOG, the NLCOG will engage these workers as 1099 Contract Labor. State and federal income taxes will be the responsibility of the worker. In addition, graduate assistants/interns do not accrue sick or annual leave, are not paid for holidays, and are not eligible for severance pay upon severance from the NLCOG.

## **Outside Activities**

The NLCOG does not attempt to regulate the activities of employees in their off-duty hours. However, employees shall not, under any circumstances, engage in a business or practice that represents a potential conflict of interest with NLCOG activities. Conflicts of interest may include, but not be limited to, any outside employment relating to any project funded by the NLCOG or outside employment relating to any project funded by the NLCOG or outside employment relating to consultant proposals to be submitted to the NLCOG. It is expected that all employees will conduct themselves as a responsible member of the community conformable with the provision of the Hatch Act of 1939 and the Hatch Modernization Act of 2012. Any conduct inimical to the NLCOG's image or interest thereunder may be grounds for dismissal.

## Terminations

When an employee leaves the employment of the NLCOG, that employee's personnel file is updated to note the date and reason for termination. Upon leaving employment with NLCOG, employees will be paid, or granted upon approval by the Executive Director, a maximum of 25 days of earned but unused annual leave at the rate in effect at the time of termination.



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## CONTRACTING AND CONSULTANT SELECTION

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### Contracting

In the event that Northwest Louisiana Council of Governments (NLCOG) determines the need for consultants to be used for serves, the Executive Director, the Director of Planning, and the Accountant will choose between Sole Source Consultant or Third Party Consultant. Under all circumstances when Federal or State dollars are to be utilized for payment of such consulting, the NLCOG shall follow the most current version of the *DOTD Consultant Contract Services Manual for Use By Metropolitan Planning Organizations*.

#### *Sole Source Consultant*

Whenever it is deemed that a consultant has such singular and sole expertise in the scope of services as may be required, and that substantial savings and/or quality of product to NLCOG could be achieved by utilizing the services of a single (or consortium) of such consultants, then the Executive Director, in consultation with the Director of Planning and the Accountant, shall so select and recommend to the Board of Directors for its endorsement and final approval; however, said selection of a "sole source" consultant must be thoroughly justified in writing before a contract may be executed and in accordance with applicable State of Louisiana regulations and any funding agreement which may be utilized to pay said consultant.

#### *Third Party Consultant*

In the event services are not to be performed "in house", and consultant services are required, the selection shall follow the most current version of the *DOTD Consultant Contract Services Manual for Use By Metropolitan Planning Organizations*. Under all circumstances when Federal or State dollars are to be utilized for payment of such consulting appropriate DOTD staff shall be a participant in the selection process.

### Types of Services Requiring Contracts

Preparation of Major Planning Documents including but not limited to the following: Metropolitan Transportation Plans, Major Corridor Studies, Area Plans, Transit Development Plans, Large Scale Stage 0 Assessments, Environmental Assessments/Impact Studies, etc.

Development of Major GIS Data sets as determined by staff in consultation with technical staff from member agencies.

Installation and development of software as determined by staff including the Executive Director, Director of Planning, GIS Project Manager, the IT Network & Systems Administrator.

### Terms and Conditions

All contracts for services must include full Terms and Conditions, along with scope of work to be performed. Third Party Consultant contracts selected through the *DOTD Consultant Contract Services*

*Manual for Use By Metropolitan Planning Organizations* shall also include by reference a copy of the Consultants response to the Request for Services.

## Legal Review

All contracts for services must reviewed by NLCOG legal counsel prior to recommendation to the Board of Directors and execution by the Executive Director.

## Approval Process

Under circumstances when Federal or State dollars are not to be utilized and Sole Source is to be utilized The Executive Director will recommend the consultant party to the Board of Directors for approval and contracting purposes.

Under all circumstances when Third Party Consultants are to be utilized for services including those where Federal or State dollars are included the Metropolitan Planning Organization Transportation Policy Committee (MPO) shall make the final selection of Third-Party Consultant in accordance with the *DOTD Consultant Contract Services Manual for Use By Metropolitan Planning Organizations*. The MPO will recommend to the consultant party to the Board of Directors for contracting purposes.

## Monitoring Process

### *Project Updates*

The consultant shall provide monthly status reports to the Director of Planning, the GIS Project Manager and/or the Executive Director outlining the percent complete on each task item and a brief description of work completed. For Major Planning Projects the consultant shall provide an update to the MPO a minimum of once per quarter or as requested by the Executive Director.

### *Invoicing*

The consultant shall provide monthly invoices outlining the percent complete on each task, amount previously invoiced, amount currently invoiced, and amount remaining. Upon receipt of invoice the Account shall review with the Director of Planning, the GIS Project Manager and/or the Executive Director as appropriate prior to processing to ensure compliance with contract and correct payment is requested.

## References

*DOTD Consultant Contract Services Manual for Use By Metropolitan Planning Organizations*  
<N:\Company Policies\ConsultantSelection\dotd - mpo consultant selection manual.pdf>

Consultant Task Budget and Invoice Sample  
[N:\Finance\Finance\\_Documents\consultant task budget and invoice sample.xlsx](N:\Finance\Finance_Documents\consultant task budget and invoice sample.xlsx)

DOTD Form 24-102  
<N:\Company Policies\ConsultantSelection\24-102 DOTD Form March 1 2022.docx>



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## CREDIT CARD POLICIES & PROCEDURES

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### Credit Cards

The Northwest Louisiana Council of Governments' (NLCOG) policies and procedures for issuance, control, allowable business uses, documentation, required approvals, and monitoring process.

### Issuance, Control, and Allowable Uses of NLCOG Credit Cards

Currently NLCOG has three credit cards issued from two separate banking institutions and Office Depot.

#### *Regions Bank Card – Northwest Louisiana Council of Governments*

The Regions Bank Card is issued to Northwest Louisiana Council of Governments, and is used primarily for the purchase of Computer Software and Computer Hardware. This card is kept in the possession of the Accountant's office and provided for the uses described above.

#### *Citizens National Bank Card – Rita Arnold/NLCOG, Inc*

This Citizens National Bank Card is issued to Rita Arnold / Northwest Louisiana Council of Governments, Inc, and is used for purchases of office supplies, staff training, staff travel (with the exception of the Executive Director), and other office expenses. This card is kept in the possession of the Accountant.

#### *Citizens National Bank Card – J Kent Rogers/NLCOG, Inc*

This Citizens National Bank Card is issued to J Kent Rogers / Northwest Louisiana Council of Governments, Inc, and is used for travel and business expenses of the Executive Director. This card is kept in the possession of the Executive Director.

#### *Office Depot – Northwest Louisiana Council of Governments*

The Office Depot Card is issued to Northwest Louisiana Council of Governments, Inc, and is used for general office supplies, office furnishings, on other office expenses on purchases made at Office Depot. This card is kept in the possession of the Accountant.

### Documentation and Monitoring

Receipts are required for all purchases with copies provided to the Office Manager and the Accountant. Receipts are reconciled with card statements.

All reasonable attempts are made for provision of receipts to matching charges on credit cards. For missing receipts of significant amounts or that can not be associated with an allowable expenditure (gas, beverage, meal, etc) shall be reimbursed by the employee who made the charge.

### Approvals

Approval for use of NLCOG Credit cards is provided by the Executive Director or the Accountant.



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## TRAVEL REQUEST & EXPENSES POLICY AND PROCEDURE

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### Introduction

The NLCOG Travel Request & Expenses Policy and Procedure is to provide guidelines and establish procedures for NLCOG staff incurring business travel expenses on the NLCOG's behalf. NLCOG follows the State of Louisiana guidelines for travel. Staff should reference PPM 49 Louisiana State Travel Guide for details and questions not answered within this document. When it becomes necessary for an employee to travel on NLCOG related business and/or to attend school, seminars, training, etc., the following policies and procedures are to be followed.

### Request for Travel

All non-routine and overnight travel must be authorized prior to travel. An official request for travel shall be made to the Executive Director stating the purpose and need of the trip, including how the travel relates to the employees' job, the destination, the date of the trip, the estimated cost of the trip. This request must include a copy of the agenda if available. Employees are to utilize the NLCOG Travel Request Template.

Upon approval, the employee shall work with the Office Manager to make all necessary and appropriate travel arrangements including air and hotel reservations and provide a complete itinerary with travel and hotel confirmations to the executive director.

Upon return the employee must also complete a Travel Report and attach all receipts, a copy of the meeting agenda, and a short summary of the trip purpose and what was gained by the trip.

### Transportation

The most cost-effective or practical method of travel should be used for all NLCOG travel.

#### *Air Travel*

Air transportation for employees is provided only for travel on NLCOG business. Air travel will be reimbursed only at coach or economy class rates. Whenever possible, travelers shall request and make use of special discount air fares. The difference between the coach or economy class rates and first/business class air rates will be paid by the employee if travel was performed at first/business class air rates. In the event that first-class air accommodations are available at an equal or lower rate the employee may choose the higher class. However, proof must be provided showing the difference in cost between the first-class fare and the other fares. If space is not available in less than first/business class air accommodations in time to carry out the purpose of the travel, the employee must show proof from the airline indicating this fact and approval must be granted by the Executive Director to pay for first/business class travel. The supporting documentation must be attached to the travel request. Employees must submit their airline tickets with the final travel report.

## **Personal Vehicle**

Personal vehicle mileage is reimbursed at the published GSA rate for mileage rounded down to the penny. Personal vehicle mileage reimbursements should be based on actual physical addresses and require an odometer reading or website mileage calculator. The current GSA mileage rate can be found here: <https://www.gsa.gov/travel/plan-book/transportation-airfare-pov-etc/privately-owned-vehicle-pov-mileage-reimbursement-rates> . Other personal vehicle expenses that may be reimbursed include, toll charges, parking charges, and overnight or airport parking.

An employee may use personal transportation in lieu of air travel. In such cases, the employee is entitled to the equivalent of coach class air fare or the mileage reimbursement, whichever is less. Mileage reimbursements must not exceed the cost of the lowest logical airfare for the same trip. Travelers are personally responsible for any other expenses en route to and from the destination, which includes meals and lodging. The employee will not receive an advance or reimbursement for lodging, meals, or other expenses while traveling to or from the destination. Expenses will be honored only during authorized time spent at the destination. While traveling, the employee shall be required to use annual leave for time that exceeds the time of travel via air transportation. Documentation of equivalent air travel times and price are to be included in the travel reimbursement request.

## **Rental Vehicle**

Approval and Arrangements for vehicle rentals should be made in advance to charge the rental directly to the NLCOG. If prior arrangements cannot be made, the employee will pay for the rental and include the cost on the expense report with a copy of the invoice. NLCOG employees follow state travel regulations on vehicle rentals; prior review and approval of the Executive Director is required prior to finalization of vehicle rental arrangements.

Under the standard rental agreement, the employee renting the vehicle agrees to limit operators of the vehicle to themselves and fellow NLCOG employees who are at least 21 years of age, licensed and otherwise duly qualified as above.

All vehicle rentals must adhere to Louisiana State Travel Policy PPM-49 and reservations made through the state travel website (<https://www.doa.la.gov/doa/ost/transportation/ground-transportation/>).

## **Ground Transportation**

The cost of public ground transportation such as buses, subways, airport shuttles/limousines, ferries, tolls, and taxis are reimbursable when the expenses are incurred as part of approved travel. Public transportation to and from the airport may be reimbursed with a receipt while on official state business. If utilizing Uber or Lyft type services, only a standard size vehicle is reimbursable with an itemized receipt. Premium or larger vehicles are not reimbursable. Tolls, surcharges, and fees (excluding wait time fees) when it is determined that these services are the most cost effective option may be reimbursed. Wait time fees are not a reimbursable expense. Travelers should try to utilize the most economic ground transportation without incurring additional fees or surge pricing.

When travelers utilize a free shuttle service, a \$5.00 tip may be allowed (no receipt is required).

Airport shuttles, taxis, and all other public transportation require a receipt for reimbursement. A driver's tip may be given, and the tip must not exceed 20% of the total charge. The tip amount must be included on the receipt received from the driver/company.

All other forms of public ground transportation other than those listed above are limited to \$10 per day when a receipt is not possible. Claims in excess of \$10 per day require a receipt.

## **Hotel Accommodations**

In all cases where lodging is incurred, NLCOG will pay a reasonable rate for hotel accommodations. The director shall evaluate the cost of the accommodations to ensure compliance. Hotel receipts must be submitted with final travel report. Employees are encouraged to use the State of Louisiana Hotel Portal <https://louisiana.hotelplanner.com/>. Per Diem Rates for hotels can be found through the GSA website at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

### **Conference Lodging**

If available, the host hotel for the conference/convention should be used. In the event that the nightly room charge is unreasonable, employee should make every effort to find reasonable accommodations near the host hotel. The director shall evaluate the cost of the accommodations to ensure compliance. Hotel receipts must be submitted with final travel report.

### **Non-Conference Lodging**

For all non-conference travel requiring lodging employees are required to request government rates when making reservations. For travel within the State of Louisiana employees are required to submit a Louisiana State Sales/Use Tax Exemption Certificate ([www.doa.la.gov/media/er0b2lwj/travelexemption-travelexpense.pdf](http://www.doa.la.gov/media/er0b2lwj/travelexemption-travelexpense.pdf)) upon check in at hotel. Hotel receipts must be submitted with final travel report.

## **Meals**

NLCOG will reimburse meals for travel based on the GSA Per Diem Rates by location and based on travel times identified in Louisiana State Travel Policy PPM-49 and outlined below.

### **Meal Reimbursement for Travel with Over Night Stay:**

- a. Travelers may be reimbursed up to PPM49 meal per diem rates for the applicable travel location.
- b. Breakfast: When travel begins at/or before 6 a.m. on the first day of travel or extends at/or beyond 9 a.m. on the last day of travel, and for any intervening days.
- c. Lunch: When travel begins at/or before 10 a.m. on the first day of travel or extends at/or beyond 2 p.m. on the last day of travel, and for any intervening days.
- d. Dinner: When travel begins at/or before 4 p.m. on the first day of travel or extends at/or beyond 8 p.m. on the last day of travel, and for any intervening days.

### ***Meal Reimbursement for Single Day Travel:***

Meals are not eligible for reimbursement on single day travel. When an employee is in travel status where no overnight stay is required, meals are not eligible for reimbursement. However, the Executive Director is allowed to authorize single day meal reimbursements on a case-by-case basis or by types(s) of single day travel when it is determined to be in the best interest of the NLCOG. To receive meal reimbursements on single day travel, the employee must be in travel status for more than 10 but less than 24 hours. Reimbursement must not exceed the applicable travel location's PPM49 rates.

### **Registration**

Any registration fees associated with travel will be paid at actual cost. All registration fees are to be presented with initial travel request. A receipt for the registration fees must be submitted with final travel report. Registration fees should be paid in advance and by NLCOG credit card by the Office Manager when making travel arrangements.

### **Incidental Expenses**

Other expenses incidental to travel that may be reimbursed include but are not limited to Communication expense relative to official NLCOG business including internet connection fees; Charges for storage and handling of luggage and/or equipment; Tips (for baggage handling and meals only); other charges as approved by the Executive Director.

### **PPM49 TIER PER DIEM RATES**

Lodging rates include charges such as resort fees, facility fees, and reservation fees.

#### ***Tier I***

<b>Breakfast</b>	<b>\$16</b>
<b>Lunch</b>	<b>\$17</b>
<b>Dinner</b>	<b>\$31</b>
<b>Total</b>	<b>\$64</b>
<b>Lodging Area</b>	<b>Routine Lodging</b>
In-State Cities (except as listed)	<b>\$96</b>
Alexandria/Leesville/Natchitoches	<b>\$99</b>
Baton Rouge - EBR	<b>\$99</b>
Covington/Slidell - St. Tammany	<b>\$96</b>
Lake Charles - Calcasieu	<b>\$96</b>
Lafayette	<b>\$96</b>

**Tier 2**

<b>Breakfast</b>	<b>\$17</b>
<b>Lunch</b>	<b>\$18</b>
<b>Dinner</b>	<b>\$34</b>
<b>Total</b>	<b>\$69</b>
<b>Lodging Area</b>	
<b>Routine Lodging</b>	
New Orleans - Orleans, St. Bernard, Jefferson and Plaquemines Parishes	<b>July-September- \$136</b>
New Orleans - Orleans, St. Bernard, Jefferson and Plaquemines Parishes	<b>October-January- \$136</b>
New Orleans - Orleans, St. Bernard, Jefferson and Plaquemines Parishes	<b>February- June- \$158</b>
Out-of-State (Except Cities listed in Tier III & IV)	<b>\$96</b>

**Tier 3**

<b>Breakfast</b>	<b>\$17</b>
<b>Lunch</b>	<b>\$18</b>
<b>Dinner</b>	<b>\$34</b>
<b>Total</b>	<b>\$69</b>
<b>Lodging Area</b>	
<b>Routine Lodging</b>	
Austin, TX; Atlanta, GA; Cleveland, OH; Dallas/Fort Worth, TX; Denver, CO; Ft. Lauderdale, FL; Hartford, CT; Houston, TX; Kansas City, MO; Las Vegas Los Angeles, CA; Miami, FL; Minneapolis/St. Paul, MN; Nashville, TN; Oakland, CA; Orlando, FL; Philadelphia, PA.; Phoenix, AZ, Pittsburgh, PA; Portland, OR; Sacramento, CA; San Antonio, TX; San Diego, CA; Sedona, AZ; St. Louis, MO; Wilmington, DE; all of Alaska and Hawaii; Puerto Rico; US Virgin Island; American Samoa; Guam, Saipan	<b>\$170</b>

**Tier 4**

<b>Breakfast</b>	<b>\$18</b>
<b>Lunch</b>	<b>\$21</b>
<b>Dinner</b>	<b>\$36</b>
<b>Total</b>	<b>\$75</b>
<b>Lodging Area</b>	
<b>Routine Lodging</b>	
Baltimore, MD; San Francisco, CA; Seattle, WA; Chicago IL, Boston, MA	<b>\$212</b>
Alexandria, VA; Arlington, VA; New York City, NY; Washington, DC	<b>\$225</b>
International Cities	<b>\$200</b>



## EMPLOYEE TRAVEL REQUEST

NO REGISTRATIONS OR RESERVATIONS SHOULD BE MADE UNTIL ALL APPROVALS ARE OBTAINED

### *General Information*

Employee Name: \_\_\_\_\_

Purpose of Travel: \_\_\_\_\_

Relationship to Job: \_\_\_\_\_

Travel Destination: \_\_\_\_\_

Travel Dates: \_\_\_\_\_

Mode of Transportation: \_\_\_\_\_

Other MPO's or Agencies Attending: \_\_\_\_\_

Estimated Total Expenses: \_\_\_\_\_

### *Other Information: (for this fiscal year)*

Other Travel Previously Approved and Total Expenses for Each:

\_\_\_\_\_  
\_\_\_\_\_

Other Travel Anticipated and Total Expenses for Each:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Employee Requesting Travel

\_\_\_\_\_  
Date of Request

\_\_\_\_\_  
Executive Director Approval

\_\_\_\_\_  
Date of Approval

## Northwest Louisiana Council of Governments

625 Texas Street, Suite 200 Shreveport, LA 71101

### Travel Request

EMPLOYEE NAME AND ADDRESS

TRAVEL

DATE

TIME

Beginning

Ending

#### PURPOSE OF TRIP OR NECESSITY FOR TRAVEL

#### NUMBER OF TRIPS PREVIOUSLY GRANTED WITHIN FISCAL YEAR AND PURPOSE/DESTINATION

#### OTHER TRIPS ANTICIPATED WITHIN FISCAL YEAR AND PURPOSE/DESTINATION

#### INFORMATION FOR TRIP REQUESTED

Use the current fiscal year of the Louisiana Pocket Guide to Travel Regulations.

REQUIRED TRAVEL DATA

Tier Type I, II, III, IV (circle one)

DESTINATION

( ) Please check here that copy of meeting or event agenda is attached.

#### ESTIMATED TRAVEL EXPENSES

TOTAL LODGING

\$0.00

TOTAL MEALS

\$0.00

MODE OF TRAVEL

☒ Private Vehicle

☐ Airplane

( ) Please check here that both the hotel receipt and the meal chart are attached if applicable.

\*AIRFARE

\$0.00

REGISTRATION FEE

\$0.00

RENTAL CAR FEE

☐ YES

☐ NO

\$0.00

GASOLINE

\$0.00

\* Coach/Economy Rate

LUGGAGE FEES

\$0.00

PARKING

\$0.00

GROUND TRANSPORTATION / TAXI

0

TIPS/OTHER EXPENSES

0

Mileage Estimate for Private Vehicle

Total Travel

\$0.00

# of Miles @ \$.585:

0

\$0.00

Total Prepaid or Charged to Visa

Odometer Start

0

End

0

TOTAL REQUEST

\$0.00

COMMENTS

I hereby certify that the prescribed duties of the position and the incumbent thereof, as specified above, necessitate travel expenditures of the nature and amount herein specified for which authorization is hereby requested under the provisions of law and regulation. I certify that all reimbursement for all travel expenses will be made in accordance with State of Louisiana, Division of Admin. & Office of State Travel Regulations.

Executive Director

Date

Employee Signature

# Northwest Louisiana Council of Governments

625 Texas Street, Suite 200 Shreveport, LA 71101

Trip Destination \_\_\_\_\_

Tier \_\_\_\_\_

## Meals

Date	Breakfast @		Lunch @		Dinner @	
	per diem	yes or no	per diem	yes or no	per diem	yes or no
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
Total each type	\$0.00		\$0.00		\$0.00	
Grand Total	\$0.00					

How to determine which meals are included.

If you leave on trip before 6:00 AM you can include breakfast on that day.

If you return from trip after 8:00 PM you can include dinner on that day.

If lunch is provided at your meeting do not include.

## Mileage

Estimate	Start	
	Ending	
Total Miles		0

Lodging	Hotel	Taxes and
Date	Rate	Fees
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
SubTotal	\$ -	\$ -
Total	\$0.00	

## Ground Transportation/Taxi

Date	Charge
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
Total	\$0.00

## Tips & Other

Date	Charge
	\$0.00
	\$0.00
	\$0.00
Total	\$0.00

# Northwest Louisiana Council of Governments

625 Texas Street, Suite 200 Shreveport, LA 71101

STATE PROJECT # H.972462.1

FEDERAL PROJECT # H972462

EMPLOYEE NAME AND ADDRESS

TRAVEL

DATE

TIME

Beginning

Ending

PURPOSE OF TRIP OR NECESSITY FOR TRAVEL

REQUIRED TRAVEL DATA

Tier Type I, II, III, IV (circle one)

DESTINATION

( ) Please check here that copy of meeting or event agenda is attached.

Use the current fiscal year of the Louisiana Pocket Guide to Travel Regulations.

You must sign the hotel receipt before submitting for reimbursement.

TOTAL LODGING

\$0.00

TOTAL MEALS

\$0.00

MODE OF TRAVEL

☒ Private Vehicle

☐ Airplane

( ) Please check here that both the hotel receipt and the meal chart are attached if applicable.

\*AIRFARE

\$0.00

REGISTRATION FEE

\$0.00

RENTAL CAR FEE

☐ YES

☐ NO

\$0.00

GASOLINE

\$0.00

\* Nonrefundable Coach/Economy Rate (including Travel Agency Service Fee)

( ) Please check here that all receipts for airfare, registration and the car rental are attached if applicable.

LUGGAGE FEES

\$0.00

PARKING

\$0.00

GROUND TRANSPORTATION / TAXI

0

TIPS/OTHER EXPENSES

0

( ) Please check here that all receipts for baggage, tolls, parking, tip and other expenses are attached if applicable.

Mileage for Private Vehicle

Total Travel

\$0.00

# of Miles @ \$.585:

0

\$0.00

Total Prepaid or Charged to Visa

Odometer Start

0

End

0

TOTAL REIMBURSEMENT REQUEST

\$0.00

COMMENTS

I hereby certify that the prescribed duties of the position and the incumbent thereof, as specified above, necessitate travel expenditures of the nature and amount herein specified for which authorization is hereby requested under the provisions of law and regulation. I certify that all reimbursement for all travel expenses will be made in accordance with State of Louisiana, Division of Admin.& Office of State Travel Regulations.

Executive Director

Date

Employee Signature

# Northwest Louisiana Council of Governments

625 Texas Street, Suite 200 Shreveport, LA 71101

Trip Destination \_\_\_\_\_

Tier \_\_\_\_\_

## Meals

Date	Breakfast @		Lunch @		Dinner @	
	per diem	yes or no	per diem	yes or no	per diem	yes or no
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
	\$0.00		\$0.00		\$0.00	
Total each type	\$0.00		\$0.00		\$0.00	
Grand Total	\$0.00					

How to determine which meals are included.

If you leave on trip before 6:00 AM you can include breakfast on that day.

If you return from trip after 8:00 PM you can include dinner on that day.

If lunch is provided at your meeting do not include.

## Mileage

Odometer Readings	Start	
	Ending	
Total Miles		0

Lodging	Hotel	Taxes and
Date	Rate	Fees
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
SubTotal	\$ -	\$ -
Total	\$0.00	

## Ground Transportation/Taxi

Date	Charge
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
Total	\$0.00

## Tips & Other

Date	Charge
	\$0.00
	\$0.00
	\$0.00
Total	\$0.00



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## ETHICS POLICIES & PROCEDURES

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### **Ethics and Professional Standards**

The Northwest Louisiana Council of Governments (NLCOG) will follow the Louisiana Code of Governmental Ethics, under R.S. 42:1101, et. seq. A summary of Louisiana's Code of Governmental Ethics is attached. This document is referenced and herewith incorporated into NLCOG's Ethics Policy which is further defined below.

NLCOG's Policy Goals (R.S. 42:1101) are as follows: 1) to foster and ensure public confidence in the workings, integrity, and decision-making process of the NLCOG; 2) to ensure the independence and impartiality of NLCOG's members and public employees; 3) to ensure that NLCOG's decisions and policies are made in the proper channel of the government structure; and 4) to ensure that no public official or employee of the NLCOG will use their position for private gain.

### **General Prohibitions**

NLCOG members and employees will adhere to the General Prohibitions (R.S. 42:1111-1121), including prohibitions on the solicitation or acceptance of gifts or other things of economic value from persons who have or are seeking to obtain a contractual or other business or financial relationship with the NLCOG. These same restrictions apply to the employee's spouse and to any legal entity in which the public servant exercises control or owns an interest more than 25%.

Per R.S. 1113B - appointed members of the NLCOG are not only prohibited from bidding on or entering into any contract, subcontracts, or transactions under the supervision or jurisdiction of the NLCOG, but also being "in any way interested" in them. This restriction applies to their immediate family members and legal entities in which they or their immediate family members have a "substantial economic interest."

### **Monitoring & Reporting**

Potential Ethics Violations made by an employee will be referred to the LA Board of Ethics for further review. Upon response from the LA Board of Ethics, the Executive Director will determine whether suspension, termination or other disciplinary actions are needed. All staff violations will be reported to the NLCOG Board of Directors in executive session.

Potential Ethics violations made by an NLCOG Members will be referred to the LA Board of Ethics for further review. Upon response from the LA Board of Ethics, the Executive Director will report the findings to the NLCOG Board of Directors in executive session. The Board of Directors will determine the level or response and/or action needed.

## Training

NLCOG members and employees are required to complete a minimum of one hour of education and training on the Code of Ethics annually. Ethics training and certification is obtained through the Louisiana Ethics Administration Program (<https://laethics.net/EthicsTraining/login.aspx>). Copies of Certificate of Completion are to be provided to the NLCOG Accountant and Executive Director.

## Employee Agreement

I have read, understand, and agree to comply with the foregoing policies, rules, and conditions governing ethics in the workplace. I understand that I have responsibility to undertake a minimum of one hour of education and training on the Code of Ethics annually and to provide a copy of my Certificate of Completion to the administrative staff.

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Employee Signature

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Date

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Printed Name



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## DEPT SERVICE POLICIES & PROCEDURES

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### Debt Services

Description: including (1) debt issuance approval, (2) EMMA reporting requirements, {3} debt reserve requirements, and (4) debt service requirements

*Not Applicable, NLCOG does not carry and debt*



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## SEXUAL HARASSMENT POLICIES & PROCEDURES

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### Purpose

The Northwest Louisiana Council of Governments (NLCOG), position is that sexual harassment is a form of misconduct that undermines the integrity of the employment relationship. All employees have the right to work in an environment free from all forms of discrimination and conduct which can be considered harassing, coercive, or disruptive, including sexual harassment. No employee should be subjected to unsolicited or unwelcome sexual overtures or conduct in the workplace. Anyone engaging in harassing conduct will be subject to discipline, ranging from a warning to termination.

### Definition

Sexual harassment is defined as any unwanted physical, verbal or visual sexual advances, requests for sexual favors, and other sexually oriented conduct which is offensive or objectionable to the recipient, including, but not limited to: epithets, derogatory or suggestive comments, slurs or gestures and offensive posters, cartoons, pictures, or drawings.

### Conduct

Unwelcome sexual advances (either verbal or physical), requests for favors and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

- submission to such conduct is either an explicit or implicit term or condition of employment (e.g., promotion, training, timekeeping, or overtime assignments)
- submission to or rejection of the conduct is used as a basis for making employment decisions (hiring, promotion, termination)
- the conduct has the purpose or effect of interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment
- refers to behavior that is not welcome, that is personally offensive, that debilitates morale, and that, therefore, interferes with work effectiveness.

Other conduct which may constitute sexual harassment includes:

- Verbal: Sexual innuendos, suggestive comments, insults, humor, and jokes about sex, anatomy, or gender specific traits, sexual propositions, threats, repeated requests for dates, or statements about other employees, even outside of their presence, of a sexual nature.
- Non-verbal: Suggestive or insulting sounds (whistling), leering, obscene gestures, sexually suggestive bodily gestures, "catcalls", "smacking" or "kissing" noises.
- Visual: Posters, signs, pin-ups or slogans of a sexual nature, viewing pornographic material or websites.

- Physical: Touching, unwelcome hugging or kissing, pinching, brushing the body, any coerced sexual act, or actual assault.
- Textual/Electronic: "Sexting" (electronically sending messages with sexual content, including picture and video), the use of sexually explicit language, harassment, cyber stalking, and threats via ALL FORMS OF ELECTRONIC COMMUNICATION (email, text, Instagram, on-line postings, blogs, instant messages and social networking sites such as Facebook and Twitter).

## **Employer's Responsibility**

NLCOG wants you to have a work environment free of sexual harassment by management personnel, by your coworkers and by others with whom you must interact in the course of your work as a NLCOG employee. Sexual harassment is specifically prohibited as unlawful and as a violation of NLCOG's policy. NLCOG is responsible for preventing sexual harassment in the workplace, for taking immediate corrective action to stop sexual harassment in the workplace and for promptly investigating any allegation of work-related sexual harassment.

## **Complaint Procedure**

If you experience or witness sexual harassment in the workplace, report it immediately to that person's supervisor. All allegations of sexual harassment will be quickly investigated. To the extent possible, your confidentiality and that of any witnesses and the alleged harasser will be protected against unnecessary disclosure. When the investigation is completed, you will be informed of the outcome of that investigation.

## **Retaliation Prohibited**

NLCOG will permit no employment-based retaliation against anyone who brings a complaint of sexual harassment or who speaks as a witness in the investigation of a complaint of sexual harassment.

## **False and Frivolous Complaints**

False and frivolous charges refer to cases where the accuser is using a sexual harassment complaint to accomplish some end other than stopping sexual harassment. It does not refer to charges made in good faith which cannot be proven. Given the seriousness of the consequences for the accused, a false and frivolous charge is a severe offense that can itself result in disciplinary action.

## **Violations**

Sexual harassment will not be tolerated at NLCOG. If an investigation of any allegation of sexual harassment shows that harassing behavior has taken place, the harasser will be subject to disciplinary action, up to and including dismissal.

Potential Violations made by an employee other than the Executive Director will be referred to the Executive Director and NLCOG Legal Counsel for further review. Upon review the Executive Director in consultation with NLCOG Legal Counsel will report the violation to the Board of

Directors along with a determination of whether suspension, termination or other disciplinary actions are needed. All staff violations will be reported to the NLCOG Board of Directors in executive session.

Potential Violations made by the Executive Director will be referred to the Chair of the Board of Directors and NLCOG Legal Counsel for further review. Upon review the Board of Directors in consultation with NLCOG Legal Counsel will determine whether suspension, termination or other disciplinary actions are needed. All staff violations will be reported to the NLCOG Board of Directors in executive session.

## Training

NLCOG employees are required to complete a minimum of one hour of education and training on Sexual Harassment. Employees with a role of director, supervisor or administrator are required to take one hour of Sexual Harassment designed for Supervisor rolls.

Ethics training and certification is to be obtained through the State of Louisiana. <https://training.lasc.org/HR/2022/PreventSexualHarassment2022/story.html>. Copies of Certificate of Completion are to be downloaded and provided to the NLCOG administrative staff.

## Employee Agreement

I have read, understand, and agree to comply with the foregoing policies, rules, and conditions governing sexual harassment in the workplace. I understand that I have responsibility to undertake a minimum of one hour of education and training on Sexual Harassment annually and to provide a copy of my Certificate of Completion to the administrative staff.

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Employee Signature

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Date

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Printed Name