**North Country
Health Consortium, Inc.**

Working together to improve the health of North Country residents.

Accounting Procedures

Manual

March 5, 2012

Contents

Mail Handling

The Consortium handles mail in accordance with the Center for Disease Control (CDC) guidelines, as outlined below.

Suspicious Characteristics of Mail

The CDC lists the following suspicious characteristics of letters and packages:

- Excessive postage
- Handwritten or poorly typed addresses
- Incorrect titles
- Title, but no name
- Misspelling of common words
- Oily stains, discolorations, or odor
- No return address
- Excessive weight
- Lopsided or uneven envelope
- Protruding wires or aluminum foil
- Excessive security material, such as masking tape, string, etc.
- Visual distractions
- Ticking sounds
- Marked with "Personal", "Confidential", etc.
- City or state in the postmark does not match the return address

Handling Suspicious Mail

If a suspicious unopened letter or package arrives, the Administrative Assistant takes the following actions:

1. Does *not* shake or open the letter or package.
2. Uses plastic or rubber gloves to place the envelope or package in a plastic bag. (If no bag is available, she covers the letter or package with anything (e.g. paper, clothing).
3. Leads everyone out of the room, and closes the door.
4. Washes her hands with soap and water.
5. Notifies her supervisor, and reports the incident to the Whitefield Police Department.
6. Awaits further instructions from responding law enforcement agents.

If powder spills from a letter or package, the Administrative Assistant takes the following actions:

1. Does not try to clean any spillage, but immediately covers any spilled contents with anything (e.g. paper, clothing).

2. Leads everyone out of the room and close the door.

3. Washes hands with soap and water.

4. Notifies supervisor and reports the incident to the Littleton Police Department.

5. Awaits further instructions from responding law enforcement agents.

Accounting Software

Licenses

The North Country Health Consortium owns three AccuFund licenses, which provide simultaneous use of the software by three employees. Currently, AccuFund is installed on the computers of the Executive Director, Financial Manager Program Assistant, library, workstation in program section and library.

Access Privileges

The Program Assistant has User privileges, and the Executive Director and Financial Manager have Administrator privileges. Program managers have purchase requisition entry access, generation of program financial reports and read only privileges for accounts receivable and payable.

Fixed Assets

The Consortium capitalizes fixed asset additions that have a purchase price exceeding $1,000 and maintains a full listing of all fixed assets in Excel spreadsheet format. The spreadsheet is located on the Consortium server, in W*:\Inventory\furniture.xls,* and includes the following information for each item: name, description, cost, where purchased, date purchased.

At the end of each fiscal year (by September 30), the Consortium takes an inventory of all fixed assets and updates the spreadsheet listing as necessary.

Banking

Storing Blank Checks

Store blank checks in a locked drawer in the Finance Manager's office. The Finance Manager, Executive Director and the Program Assistant have keys to this drawer.

Note: The drawer where blank checks are stored cannot be located in the same filing cabinet where payroll and personnel records are filed.

Storing Voided Checks

If a mistake is made in writing a Consortium paper check, follow this procedure to process the check that is in error.

1. Write VOID in large block letters across the face of the check.

2. Tear off or otherwise mutilate the signature area of the check.

3. File the check in check-number order in the Voided Checks folder, which is in the file drawer with the bank statements.

Processing Bank Statements

The North Country Health Consortium has two bank accounts that generate monthly statements. The names of the bank accounts are:

- Operating Account (2167-9)
- Three Certificates of Deposit

Follow this procedure to process each monthly bank statement for each Consortium bank account when it arrives in the mail. Note that the procedure indicates that the North Country Health Consortium reconciles bank statements monthly.

1. The Administrative Assistant delivers the unopened bank statement to the Executive Director of the Consortium for review.

2. The Executive Director opens the statement and reviews the statement and cancelled checks.

3. The Executive Director reconciles the bank statement.

4. The Executive Director delivers the bank statement and cancelled checks to the Finance Manager to balance reconciliation report to the cash account on the balance sheet. The Finance Manager files the reconciliation and balance sheet in notebook for reconciliations stored in the Executive Director's office.

Processing Money Transfers

Monthly Electronic Funds Transfers to Checking Account

On the 15th business day of the month the Finance Manager makes an electronic funds transfer request on three federally funded programs. Using the monthly financial report for the prior month the Finance Manager draws funds down to reimburse the Consortium for program related expenses. Although the monthly transfer process is described as being "automated", there are certain steps required by Consortium staff, as outlined in the following procedure:

1. On the day that the transfer is to occur, the Finance Manager of the Consortium checks the online Consortium checking account statement to verify that the transfer (deposit) occurred.

2. **Note:** Transfers are scheduled to occur within 48 hours of electronic payment request

3. On the 3rd or 4th of the month, when the checking account statement arrives in the mail, the Executive Director verifies that the monthly transfer was made.

PURCHASE ORDERING SYSTEM

NCHC uses a purchase ordering system through AccuFund to track and accurately cost expenses for program activities. NCHC requires program staff to use the purchase order system before any financial commitment is made on behalf of the consortium. Each transaction is approved by program directors.

All purchases must be processed and approved through AccuFund prior to encumbering funds, except those listed below.

- Open AccuFund with your username & password
- In Yellow drop down box select Purchasing (also accessible through edit list)
- Click Req icon with the green check mark
  - *Browse Requisitions* box will open
    - Click My Requisitions Tab.
    - Click Insert
  - The *Requisition will be Added* Box will open
    - Click in Vendor field (if it is a new vendor ask Ellen or Debra to create it)
    - ***To find vendor*** click magnify glass on right of vendor field click "by name tab" –click filter drop down arrow and select "all", in "locate" field type in vendor name scroll through list to be sure vendor does or does not exist.
    - Click to Description – put in a brief description by pass all other info and **GO DIRECTLY TO *INSERT* AT BOTTON OF SCREEN**

  - The *Update Requisitions Activity* Box opens
    - Click in description, enter brief description
    - Enter Quantity (or use the default of 1.0000
    - Enter $ amount in Unit Price field – tab & amount box automatically fills in.

- Click Distribution tab then insert In the field with 0000 enter 10 digit AF account code (example: 1300366120) Review requisition information for accuracy   Click Ok
    - Print copy of requisition for your documentation. Notify Program Director of pending requisition for approval. Once you have received verbal ok for Purchase Order at that time the order can be placed. Allow five working days for processing.

Approving Purchase Orders by Managers

- Click on Managers Approval Folder
- Requisition entry will be here – scroll till you see requisition for your program
- Click view to see requisition detail
- View again to see account # detail
- Click Ok
- Click Ok
- Click Approve
- Enter your name in the comment field

Once approved requisition will move into the To Be Ordered Folder. **YOU MAY ORDER YOUR ITEM WHEN THE REQUISITION HAS BEEN APPROVED**

NOTIFY DEBRA BY EMAIL A REQUISITION NEEDS TO BE ASSIGNED A PURCHASE ORDER NUMBER and Debra will generate a Purchase Order

Purchase Orders are kept in the Invoices Not Paid Folder

When invoice or items are received notify Debra so that items can be received in AF.

Invoice dollar amounts should match Purchase Order if not let Debra know why there is a discrepancy .

Managers please initial invoice attach your copy of the purchase requisition and route to Debra to be matched with the Purchase Order. There is no need for an Expense Allocation Form on items ordered through AccuFund as the account codes and approval process has been completed.

Items not requiring a Purchase Requisition are Corporate Purchases (Staples, Shaws,.

Restaurants: Bagel Depot, Miller's Fare, Sunshine Bagel, LaPerle's IGA.

Employee Expense Reimbursements Travel Costs.

Operating costs: rent, phone, cleaning, etc.

Memorandums of Agreement

Accounts Payable

Invoices are stamped with accounts payable stamp and date received. Because of variations in invoice handling, the Program Assistant reviews bills in to be paid section of AccuFund to determine if an invoice has already been recorded before entering it. At the end of each month the Program Assistant does a monthly balancing of the detailed records of accounts payable to the general ledger control account. Accounts Payable reconciliations are kept in a notebook located in the Finance Manager's office.

Paying Invoices

Follow this procedure to pay invoices:

1. The Administrative Assistant opens the invoice, dates and stamps it with the accounts payable stamp, and delivers it to the Program Assistant for processing.

2. The Program Assistant uses the Bill function in AccuFund to enter the invoice information.

    - Invoices are entered using the date the bill is received at the Consortium in the first Date field, and the due date on the invoice in the Bill Due field

    - For companies that offer a discount for paying bills within a designated time period, enter the amount after the discount is deducted

    - Program Managers are responsible for coding invoices related to program activities. On the expense allocation form write the AccuFund account numbers, including program, funding source and expense account. Invoices that are for operational expenses, rent, telephone, telco communications, and insurance costs are allocated a percentage of the total invoice based upon program FTE and budget amount.

3. Use the Pay Bill function to write the check to pay the invoice.

    In the Memo field of the check, type the Invoice or Account number, or the date of the invoice if neither is available.

4. After printing the check, the Program Assistant paper clips the check to the invoice, writes the check number and date paid on the invoice and are filed.

5. The Executive Director reviews and initials the invoice to indicate approval.

6. The Executive Director signs the checks.

7. The Executive Director delivers the checks and invoices to the Administrative Assistant, who mails the checks and returns the invoices to the Program Assistant, who files the invoices in the Accounts Payable filing cabinet.

Cash Receipts and Deposit

The Consortium receives payments through the mail. These payments can be for grant expense reimbursements, reimbursement for materials, donations, or other miscellaneous items. When funds are received, they are deposited in the Consortium checking account at Connecticut River Bank, according to the following procedure:

1. Upon receipt, the Administrative Assistant stamps the check with *For Deposit Only* that includes the Consortium's checking account number at Connecticut River Bank on the back of the check.

2. The Administrative Assistant enters the information in a logbook kept at her desk and photo copies the checks, and forwards the checks to the Program Assistant.

3. The Administrative Assistant completes a bank deposit slip in the *Deposit Ticket* book and gives the check/cash and deposit slip to the Program Assistant.

4. The program assistant makes a copy of the check and deposit slip and makes the deposit at Connecticut River Bank.

5. The Finance Manager records the deposit using the Make Deposits function of AccuFund.

6. The Finance Manager files all of the deposit documentation in the Connecticut River Bank Deposit notebook.

End-of-Month Processing

The following tasks are performed, usually in the order listed, as part of normal North Country Health Consortium end-of-month processing:

- The Program Assistant enters all invoices that have been received to date.

- If the Program Assistant is aware of substantial expenses during the month, she makes inquiries of the appropriate vendors for estimates or invoices, and enters this information into AccuFund.

- The Executive Director reconciles the bank account.

- The Finance Manager reconciles all program income statements to appropriate funding source and invoices grantor for all cost based reimbursements.

- The Finance Manager records accrued expenses, salaries and PTO depending on whether it is end of grant year or Consortium year end.

- The Finance Manager compiles the monthly and end-of-year Financial Statements and sends the report to the Consortium Executive Director for review.

- The Executive Director distributes the Financial Statements to the Finance Committee and Board of Directors for review. The Finance Committee and Board of Directors approves the Financial Statements.

Payroll

The North Country Health Consortium has twenty six pay periods in its fiscal year. Employees are paid bi-weekly. Payroll is processed bi-weekly with the Consortium's payroll vendor, Paychex..

Mid-Month and End-of-Month Payroll Procedure

1. The Finance Manager makes any payroll adjustments necessary(for example, salary adjustments, 403(b) deductions, withholding taxes, name changes, earned time taken) through Paychex web based program.

   To change the target bank account for direct deposits, an employee needs to request the change by filling out a new direct deposit form prior to payroll processing date.

   Note: The Consortium client number at Paychex is Z796.

2. Payroll expenses are recorded into AccuFund via journal entry when Paychex delivers paychecks and payroll reports. Payroll spreadsheet is located in *Consortium Accounting\Financial\JE0/auditors* on the Consortium server.

3. Paychex delivers the following items, which arrive at the Consortium the day before the the check date.

   a. Pay checks or stubs for all employees

   b. The *Payroll Benefits and Management Report*

   c. A check made out to Lincoln Life Payment Center to cover employee and Consortium spending accounts (FSA) of all employees who participate

4. The Administrative Assistant delivers all Paychex correspondence, unopened, to the Finance Manager of the Consortium.

5. The Finance Manager reviews the report for accuracy. The Finance Manager delivers to the Executive Director the Check Reconciliation report from Paychex. The Executive Director reviews the Check Reconciliation and keeps it to reconcile the Consortium checking account.

6. The Program Assistant delivers the pay checks/stubs to each employee. Checks/stubs are mailed to employees who are not in the office.

End-of-Month-Only Payroll Procedure

The following tasks are only performed at the end-of-month pay period:

1. The Finance Manager creates a *403(b) Transmittal* form to describe the allocation of funds for this month's 403(b) checks. The *403(b) Transmittal* form lists Social Security Numbers, Consortium contributions, and employee contributions for each employee.

2. Human Resource Concepts the Consortium's FSA administrator generates an *FSA Transmittal* form to describe the allocation of funds for this month's FSA checks. The *FSA Transmittal* form lists Social Security Numbers and employee contributions for each employee.

3. The Program Assistant mails the 403(b) and FSA checks and transmittal forms to Lincoln Life Capital Trust Bank and Human Resource Concepts within 10 days of the end of the month.

Overtime Pay for Non-exempt Employees

Non-exempt employees are paid for overtime hours (hours worked beyond 37.5 per week) at the rate of 1½ times their normal hourly rate. However, before working overtime hours, non-exempt employees must obtain permission from the Executive Director or the Program Director.

When calculating overtime hours, the workweek begins Sunday at 12:01 am and ends the following Saturday at 12:00 midnight. Only those hours that are actually worked by the employee will be considered to be "hours worked" when computing overtime. Scheduled and unscheduled absences and time off for holidays, vacation, sickness, jury duty, bereavement leave, military leave, or other reasons will not be considered hours worked.

Non-exempt employees may not take compensatory time in lieu of overtime pay, unless the compensatory time is taken within the same pay period in which the extra hours were worked. For instance, if in this bi-monthly pay period, an employee works 12 hours on Monday, it is permissible with the advance consent of the employee's supervisor to work only 4 hours on Tuesday, so that by the end of the pay period, the employee has not worked over 81¼ hours. However, the employee may not wait until the next pay period to take the compensatory four hours off in lieu of overtime pay.

Non-exempt employees complete a timesheet on a bi-weekly basis to be submitted for Executive Director signature one day before pay period ends

Expense Reimbursements

The policies and procedures in this section are for use by Consortium staff, members of the Board of Directors and Advisory Council, and consultants or contractors.

Eligibility

The expenses discussed in this section may or may not be associated with attending an event. If they are associated with an event, submit one expense report for all expenses associated with the event, and attach all receipts to the expense report.

Events

Offsite visits and meetings, grantee site visits, conferences, seminars, workshops, and other training that directly enhance a person's ability to perform their job can be considered for reimbursement.

Expenses incurred while working at a Consortium event are eligible for reimbursement.

Lodging

Lodging expenses incurred while working at a Consortium event will usually be paid by the Consortium directly, and if they are not, these expenses can be submitted on an expense form.

Lodging expenses associated with attending an approved event, also need to be approved when submitting the event for approval.

Receipts are required for all eligible lodging expenses.

Meals

The Consortium will reimburse for up to three meals a day while staff are attending an out of state approved event. It is anticipated employees will use discretion and incur expenses that are reasonable. Expenses will be reviewed by the program supervisor.

Travel

Employees must obtain advance approval for all travel related expenses from their supervisor. Reasonable travel costs will be reimbursed. Receipts are required for single items that are in excess of including hotel, meals, and miscellaneous expenses connected with travel. These are eligible travel expenses:

- Air fare
- Car rental
- Taxi, van, limo
- Train
- Mileage (paid at the current federal rate)

    When traveling from the Consortium office to an offsite location out of the service area of the program office, the full distance is eligible for reimbursement.

    When traveling from home to an offsite location, any portion of the trip that coincides with the employee's normal commute to the Consortium office is not eligible.

Receipts are required for all eligible transportation expenses, except when difficult to obtain as with some taxis, tolls, and parking.

Miscellaneous

Receipts are required for all miscellaneous items that you might be asked to purchase for Consortium use.

Obtaining Pre-approval for an Event or Tuition

All events that require the employee to be away from the office during normal business hours require approval. To request approval to attend an event or pay the type of tuition described in "Eligibility" on page 1, follow this procedure:

1. Two weeks prior to the event, if possible, the employee who is seeking approval completes an *Expense Reimbursement* form attaching conference registration information, signs it, and gives it to their immediate supervisor.

2. The immediate supervisor approves or disapproves the event.

Submitting an Expense Report

Within one month following the date of the expense(s), the employee who is seeking reimbursement completes an *Expense Reimbursement* form, signs it, and gives it to the Executive Director for signature.

The Program Assistant processes the form, as described in "NCHC uses a purchase ordering system through AccuFund to track and accurately cost expenses for program activities. NCHC requires program staff to use the purchase order system before any financial commitment is made on behalf of the consortium. Each transaction is approved by program directors.

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Employee Expense Reimbursements Travel Costs.

Operating costs: rent, phone, cleaning, etc.

Memorandums of Agreement

Accounts Payable" on page 6.

Using Consortium Credit Cards

Use Consortium credit cards for Consortium purposes only. The Consortium has corporate charge accounts at Shaws, Staples, LaPerles IGA. The cards are kept in a locked file cabinet in the Finance Manager's office. Authorized staff must fill out a control log sign out sheet complete with date, purpose and amount of charge. The card is returned to its holder and the charge receipt is signed by the employee having used the card with the AccuFund account codes and is put into a file kept in the log book for reconciliation to the account statement. Receipts will be reviewed by the program supervisor.

The board of directors resolved that two corporate VISA cards will be obtained through Passumpsic Savings Bank. The board approved the executive director and finance manager will have access and control of the use of these charge cards. Program staff and managers needing to make purchases using the credit cards will obtain written approval through the Purchase Ordering System in AccuFund. When an expenditure has been approved, either the executive director or finance manager will procure the item.

Personnel Files

Storage Location

Personnel files are located in a locked file drawer in the Executive Director's office. The Executive Director and the Finance Manager have a key to the drawer. The Personnel Files are kept in a separate file from the bank files.

Forms that contain medical information will be kept separately from the employee personnel file in a locked cabinet. This information is not available to management level personnel.

Server Backups

Server backup tapes are automatically created each night by a backup utility stored on the server. Tapes are stored and then reused on a rotating basis according to nightly, weekly, monthly, and quarterly cycles. Only the quarterly tapes are stored permanently. Consortium staff is responsible for the rotation and storage of the tapes after they are created each night.

The following procedure describes the handling of the nightly, weekly, monthly, and quarterly backup tapes:

1. Each morning, the data clerk removes the backup tape that was created the night before (referred to as the *nightly backup tape*), gives it to the Finance, and inserts the appropriately labeled tape (Monday, Tuesday, Wednesday, Thursday, Friday) into the tape drive.

   Note: The Monday–Friday tapes are kept in a box next to the server.

   The Finance Manager takes the nightly backup tape home overnight, brings it back the next morning, and puts it in the tape box where the recycled Monday–Friday tapes are stored.

2. On Monday mornings, the data clerk removes the Friday night backup tape that was created Friday night (referred to as the *weekly backup tape*), adds "Weekly – *mm/dd/yy*" to the label inside the case, gives it to the Finance Manager, and inserts the tape labeled "Monday" into the tape drive.

   The Finance Manager takes the weekly backup tape to an offsite location, stores it with the other weekly backup tapes, and takes back to the office any weekly backup tapes that are more than five weeks old.

3. On the first Monday of a new month, the data clerk removes the tape that was created on the last Friday night of the month (referred to as the *monthly backup tape*), adds "Monthly – *mm/dd/yy*" to the label inside the case, and gives the tape to the Finance Manager.

   The Finance Manager takes the monthly backup tape to an offsite location, stores it with the monthly backup tapes, and takes back to the office any monthly backup tapes that are more than four months old.

4. On the first Monday of a new quarter, the data clerk removes the tape that was created on the last Friday night of the quarter (referred to as the *quarterly backup tape*), adds "Quarterly – *mm/dd/yy*" to the label on the tape, and gives the tape to the Executive Director.

   The Executive Director of the Consortium takes the quarterly backup tape to the offsite location where the quarterly backup tapes are stored. The Executive Director does not remove any of the older quarterly backup tapes. They all remain permanently in offsite storage.

Appendix A. AccuFund® Accounts and Classes

The following table shows the AccuFund Account and Class to use for each type of Consortium transaction so that transactions are recorded consistently.

Account	Class
5000 Salary & Wages	Administrative/Program
5001 Dentist Salary	Program
5002 Hygienist Salary & Wages	Program
5010 SS & Medicare	Administrative/Program
5030 Employee Benefit	Administrative/Program
5040 Workers Compensation	Administrative/Program
6000 Payroll processing fees	Administrative/Program
6010 In-state Travel	Administrative/Program
6015 Out-of state Travel	Administrative/Program
6018 Faculty Travel	Administrative/Program
6020 Staff Development - Direct	Administrative/Program
6023 Staff Development-Non Staff	Administrative/Program
6110 Info System Fees- Direct	Administrative/Program
6120 Training & Educ Prof Fees	Administrative/Program
6130 Accounting Fees	Administrative/Program
6131 Legal & Accounting Fees Indirect	Administrative/Program
6140 Consulting Fees	Administrative/Program
6150 Audit & Legal	Administrative/Program
6151 Audit & Legal - Indirect	Administrative/Program
6200 Partner Fees	Administrative/Program
6210 Partner Fringes	Administrative/Program
6220 Agency MOA	Administrative/Program
6240 Media	Administrative/Program
6250 Professional Dues & Licenses	Administrative/Program
6260 Office Supplies	Administrative/Program
6265 Vehicle Registration Fees	Administrative/Program
6266 Vehicle Maintenance & Parts	Administrative/Program
6267 Medications	Administrative/Program
6268 Dental Supplies	Administrative/Program
6270 Program Books, Journals & Sub	Administrative/Program
6280 Training & Educ Supplies	Administrative/Program
6290 Food	Administrative/Program
6300 Event Facility Fees	Administrative/Program
6310 Postage & Delivery	Administrative/Program
6312 Postage Meter	Administrative/Program
6320 Printing & Copying	Administrative/Program
6340 Equipment Maintenance	Administrative/Program
6350 Cell Phone	Administrative/Program
6351 Cell Phone-Indirect	Administrative/Program

6360 Telephone Charges	Administrative
6370 Telco Communications	Administrative
7000 Rent	Administrative
7030 Occupancy - Other	Administrative
7500 Liability Insurance	Administrative
8100 Purchases - Software (1-5,000)	Administrative/Program
8200 Purchases - Computer & Equipt (1-5,000)	Administrative/Program
8400 Purchases - Office Furn & Fix(1-5,000)	Administrative/Program
9000 Miscellaneous	Administrative/Program
9001 Grant Indirect Expense	Administrative/Program