

City of Essex Junction Key Controls by Operating Area

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City of Essex Junction

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Introduction

Internal control is an institutional-wide process of managing and monitoring operating, financial and compliance activities designed to provide reasonable, not absolute, assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations
- Safeguarding of assets

For the purposes of this summary, the term internal control refers specifically to internal control over financial reporting.

Internal control is not one event or circumstance, but a series of actions and activities that are built into the management process of the City (the City of Essex Junction). It serves as the first line of defense in preventing and detecting errors and fraud. Since the internal control process is affected by individuals, it cannot provide absolute assurance that the City is achieving its objectives, but rather provides only reasonable assurance. Internal control is subject to inherent limitations such as cost-benefit considerations, faulty human judgments, management override and employee collusion. Because of these inherent limitations, internal control systems operate at different levels of effectiveness. When internal control is operating at its best, the City management will have reasonable assurance that:

- They understand the extent to which the institution's operating objectives are being achieved
- Annual financial statements are being prepared reliably
- Applicable laws and regulations are being complied with
- Assets are being safeguarded

The Committee of Sponsoring Organizations of the Treadway Committee (COSO) was formed to sponsor the National Commission on Fraudulent Financial Reporting. In 1992, COSO published Internal Control – Integrated Framework, which established a framework for internal control and provided evaluation tools that businesses and other entities could use to evaluate their internal control systems. This summary is based on that framework which identifies five interrelated components which work together to create a process of control. Weak controls in one area can be offset by strong controls in another area. The five interrelated components of internal control identified by COSO are:

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- Control Environment
- Risk Assessment
- Information and Communication
- Monitoring
- Control Activities

The relative strength of an institution's internal control depends in large part on the actions of management and how well individuals understand their responsibilities and how they relate to internal controls. Thus, internal controls need to be communicated and employees need to be trained and educated in order for them to be most effective. The following documentation describes the five components of internal control and demonstrates the internal controls that have been implemented by the City as documented in this Comprehensive Financial Policies and Procedures Manual. This documentation will serve to both communicate and educate employees, Council, and the public at large on the City's internal control efforts.

Control Environment

The control environment is the general tone or climate regarding internal controls throughout an institution. The major themes of the control environment include governance, integrity and ethical values, management style/philosophy, accounting and business competencies, personnel policies and human resources. These elements are essential in the administration and monitoring of all other control components.

In general terms, the City control environment is described by the City in the following manner. The management philosophy of the City will be directed by the City Manager. The administration at the City will continually show its commitment to effective internal control by demonstrating ethical behavior (leading by example) and providing guidance to staff for proper behavior. This includes being proactive, accountable, honest, respectful, dependable, timely and using the City resources efficiently. Further, the City administration will be committed to competence. Therefore, appropriate human resource policies ensure that employees who are hired have the necessary knowledge, skills, and experience to perform their function within the institution. City employees will receive appropriate training and career development opportunities. The organizational structure is set up to provide for appropriate delegation of responsibility and authority as well as adequate supervision for operating activities at all levels. The

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City has implemented the following specific controls which support their description of their control environment above.

Those charged with governance of the City are actively involved and have significant influence over the institution's internal control environment and its financial reporting. Frequent e-mails, telephone discussions and council/committee discussions are used to keep those charged with governance aware of key developments that may impact financial reporting.

Risk Assessment

Risk assessment is the ongoing process of identifying and analyzing relevant risks that must be managed in order to meet the objectives set by the City. This being said, a precondition to risk assessment is the establishment of objectives. The financial reporting objectives set by the City relates to the preparation of reliable financial statements which are fairly presented in conformity with Generally Accepted Accounting Principles. The City's compliance objectives relate to conforming with applicable state and federal laws and regulations relating to taxes, employment, the environment, grant guidelines and OMB circulars. Factors to consider with regards to identifying risks include: past experience to meet objectives, quality of personnel, regulations, personnel, geographic distributions and the significance and complexity of the activity. Based on these considerations, the City has implemented the following controls to ensure the continual assessment of risks within the institution.

The City evaluates risks as part of its planning process at council meetings and on a day to day basis, and recognizes the potential for fraud in high-risk areas of the institution, including revenue recognition, management override, accounting estimates and nonstandard journal entries. In their assessment of these high-risk areas, the City considers incentives and pressures, attitudes and rationalizations, as well as the opportunity to commit fraud and has implemented appropriate control activities to mitigate these risks. (See the Control Activities section.) A fraud risk assessment has been used to track fraud risk factors that have been identified by the institution. When such risks are identified, existing controls are examined to determine that appropriate actions have been taken to address them. Most importantly during this risk assessment, management identifies and tracks risks related to laws and regulations that have an effect on financial reporting, including the requirements of GAAP. The City continually updates their accounting manuals and monitors personnel changes to identify changes within operating practices that may affect the method or process of recording transactions and the application of GAAP. The finance department has also helped in this area by putting a process into place to maintain

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a current knowledge of GAAP and other relevant pronouncements and is able to identify and address changes that have an impact on the institution.

Information and Communication

Necessary information must be identified, captured and communicated in a form and time-frame that makes it possible for employees to carry out their responsibilities. Controls over information and communication are needed to ensure that this happens. The City has implemented several controls in this area to help guarantee that management and the governing board receives the documentation they need to make timely decisions. All personnel, particularly those in roles affecting financial reporting, receive a clear message from top management that both internal control over financial reporting and individual control responsibilities must be taken seriously and all employees receive adequate information to complete their job responsibilities.

Information relevant to financial reporting is identified, captured, processed and distributed within the parameters established by the institution's control processes to support the achievement of financial reporting objectives. The chart of accounts is adequate to maintain accountability and provide information on important reporting items such as permanently restricted, temporarily restricted and unrestricted resources, functional reporting of expenses, and compliance with terms and conditions of grants. This data, and other data underlying the financial statements, are captured completely, accurately and timely, in accordance with the institution's policies and procedures and in compliance with laws and regulations. Operating information used to develop the accounting and financial information serves as a basis for reliable financial reporting and operating information is used as a source of accounting estimates. Financial personnel receive detailed information when reviewing financial results and they meet with management to analyze and discuss operational results.

Communication exists between management and those charged with governance so that both have relevant information to fulfill their roles with respect to governance and to financial reporting objectives. The effectiveness of those charged with governance is supported by timely communications, and open communication channels exist. Upstream communication is used by management to improve performance and enhance internal control.

The City has a Fraud Reporting Policy to allow those who suspect fraud to report it to management, the City Council, or the auditor.

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Policy Regarding Fraud

Definition: "A deliberate deception perpetrated for unlawful or unfair gain."*

The Village of Essex Junction does not condone any type of fraud in the internal or external conduct of its business.

If any full-time, part-time, volunteer (whether paid or unpaid) employee or any elected official (hereafter called the informer) suspects another full-time, part-time, volunteer employee or any elected official of fraud in the performance of the business of the Village of Essex Junction, he/she should follow the following procedure:

1. If the informer is an employee (full-time, part-time or paid volunteer, he/she should first discuss the matter with his/her department head. The department head should immediately bring the matter to the attention of the Village Manager.
2. If the informer is an elected official, he/she should immediately bring the matter to the attention of the Village Manager.
3. If the department head is the person suspected of fraud, the employee should skip step 1 and bring the matter to the attention of the Village Manager directly.
4. If the Village Manager is the person suspected of fraud, the department head or elected official should bring the matter to the attention of the Village Board of Trustees. If the Village Manager is the person suspected of fraud and also the informer's supervisor, the informer should bring the matter to the attention of the Village Board of Trustees.
5. The Village Manager upon being notified of the suspicions will appoint a committee of four to investigate the situation. The committee will consist of the Village Manager, a department head, a Village Trustee and the Village Auditor. If the Village Manager is the person suspected of fraud, the Board of Trustees will appoint the committee which will consist of two department heads a member of the Board of Trustees and the Village Auditor.
6. Following a thorough investigation to include an interview with the suspect, a determination will be made as to the validity and the gravity of the suspected fraud.
7. Should an act of fraud be determined to have been committed by an employee or paid volunteer, Article 4, Section 401 of the General Rules and Personnel Regulations of the Village of Essex Junction would be followed.

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8. Should an act of fraud be determined to have been committed by an elected official, Section 10 of the Village of Essex Junction Ethics Policy would be followed.

The identity of the informer shall be protected until it is necessary for it to be divulged at a hearing. Further, the informer will be protected against any repercussions from the suspect in regards to his/her employment or his/her relationship with co-workers. Any suspect causing distress due to retaliation to the informer will be reprimanded.

* Webster's II New Riverside Dictionary Copyright 1996

Adopted by the Village Trustees 9/8/09, Revised on 6/8/10. Monitoring

Monitoring is a process of assessing the quality of a system's performance over time. The City does not currently have an internal audit function or other defined internal monitoring processes in place to evaluate their control systems. The City's internal control is monitored informally through supervisory activities and reconciliations. The City has external means of monitoring their controls as well. Independent auditors annually provide suggestions for strengthening internal controls and identify to the City any deficiencies noted in the course of their fieldwork. The City does their best to evaluate findings of employees and the external auditors to determine and implement the best course of action to correct the control issues at hand.

The institution's ongoing monitoring serves as a primary indicator of both control operating effectiveness and of risk conditions and provides feedback on the effective operation of controls integrated into processes and on the processes themselves. This monitoring is built into operations throughout the institution and includes explicit identification of what constitutes a deviation from expected control performance, thereby signaling a need to investigate both potential control problems and changes in risk profiles.

Deficiencies noted that affect internal control over financial reporting are communicated regularly and as necessary by those charged with governance to management and the individual who owns the process and control involved and who is in the position to take corrective action.

Control Activities

Control activities are the policies and procedures that ensure necessary actions are taken to mitigate risks. A policy establishes what should be done whereas procedures are actions by people to implement stated

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policies. The City of Essex Junction performs a wide range of control activities, including, but not limited to, top level review, authorizing, verifying, reconciling, segregating duties, restricting access to assets, and appropriately documenting transactions and information processing. The City's internal control activities are extensive. The following is documentation of the procedures used for several of the City's important operating areas and/or identification of the key controls for each area.

Journal Entries

A journal entry is a mechanism for recording financial transactions in the general ledger. All journal entries must have both a debit and credit (referred to as double-entry system) and the total debits and the total credits in the journal must be equal. The Finance Director gives journal entry information to the Accountant II to complete and file electronically with supporting documentation. The supporting documentation includes the transaction date, the account numbers to be debited and credited, a description/explanation of the purpose of the journal entry, the journal name, the period the entry affects, and any externally created documents that support the entry. Journal entries are made in numerical order by fiscal year. The Finance Director reviews all journal entries weekly as another level of checks and balances. The Accountant II saves journal entries with supporting documentation into a shared folder on the server where they are stored for the amount of time required by law.

A transfer request is emailed to the Treasurer by the Finance Director if funds need to be transferred between the operating and reserve accounts.. The transfer is processed through online banking by the Treasurer who then replies to the email string to confirm the transfer has been completed. The transfer is then recorded by journal entry by the Finance Department.

Key Controls:

1. The Finance Department staff prepares and posts all journal entries.
2. The Finance Director reviews all journal entries to verify that they were entered into the accounting system correctly.
3. All journal entries are accumulated with supporting documentation and saved into a shared folder on the server.
4. Electronic copies of journal entries are stored for the amount of time required by law.

Budget

The City engages in a financial planning/budgeting process on an annual basis. The tax rate is set annually based on the approved budget and updated grand list. The budget preparation process begins in the fall

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of each year for the upcoming fiscal year (July 1-June 30). The City Manager oversees the budget development process and makes recommendations to the City Council for approval to present to voters. Early in the fall, departmental budget sheets are distributed to the department heads to fill out and enter into the overall budget model for review by the City Manager and Finance Director. The voters approve each year's budget at the City Annual Meeting in April.

Monthly revenue and expenditure budget reports are created by the Finance Director, reviewed by the City Manager and all Department Managers, and provided to the City Council for review in the first meeting packet each month.

Key Controls:

1. The City Manager oversees the budget development process and makes recommendations to the City Council.
2. A final proposed budget is presented to citizens by the City Council prior to Annual Meeting and approved by voters.
3. The tax rate is set based on the approved budget and estimated grand list annually, and approved by the City Council.

Accounts Receivable/Cash Receipts

The City of Essex Junction has the following types of accounts receivable: property taxes, utility bills, recording fees, septage disposal fees, commercial water sales, and any service or purchase that isn't paid for at the time of purchase. Currently, funds may be received through the various departments, however all payments must be processed at the City Clerk's/Treasurer's office on a regular basis and entered directly into the cash register. For amounts billed through the NEMRC AR system, payments are received and processed at the City Clerk's/Treasurer's office, with verification from the Finance Department on how to appropriately account for the revenue. A receipt is supplied to the customer for all in person transactions.

Recreation fees are collected in the recreation office. Totals are run by program type daily and brought to the Clerk's office for posting through the register. Reports are run by activity to review registration fees collected against program rosters. During the summer, some daily pool pass fees are collected at the pool. These are sent to the recreation department daily for inclusion in the day's receipts and for comparison/reconciliation to daily pool activity as recorded by pass swipes. Dual control is exercised whenever possible/practical.

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Library fees are received online through the City website, through the mail, collected at the circulation desks, and at the library's locked copy machine cash tower. Funds collected at the desks during open hours are stored in a drawer while the library is open and in a locked safe after hours. When cash in a money tray exceeds that needed for making change, it is counted, placed in a sealed envelope with a tally, and transferred to an account-specific pouch in the locked safe. Funds are recorded in a register and brought to the City Clerk/Treasurer's Office once a month with a deposit form, or more often if the cash exceeds \$200. 3-part prenumbered receipts are used for receiving damaged/lost book fees. Dual control is employed when possible and practical.

Development/permit fees are collected in the Community Development Department. Fees are posted through the Clerk's register as they are received. A separate cash receipt journal is maintained by the department for development applications.

Daily receipts are proved at the end of every day, stored in the vault overnight, and deposited at the bank the next morning. Check deposits are made by remote deposit capture to the Community Bank checking account. If there is cash to be deposited, the Clerk deposits to the TD Bank checking account and writes a check to the City from that account to be scanned with the other checks in the remote deposit capture to Community Bank.

Key Controls:

1. Some types of payments may be received by various departments. When this occurs, department heads create a cash receipt along with description of payment for each individual transaction and ensure that the payments are taken to the City Clerk's/Treasurer's office on the same day of the transaction.
2. Miscellaneous payments received are verified with the Finance Department before posting and depositing.
3. All cash payments are counted by a Clerk in the City Treasurer's office. Beginning in FY25 a second clerk will count to confirm the amount if over \$200.

Cash Reconciliations

The Accountant II prepares the reconciliations on a monthly basis. The Accountant II reviews copies of cleared checks on the bank statement for any unusual checks, such as a check written to a check signer and signed by that same check signer. The Accountant II works with the Finance Director to resolve any internal issues. If an issue arises that appears to be on the bank's end, the Accountant II alerts the Finance

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Director and City Treasurer who work with the bank to resolve the issue. Bank reconciliations are reviewed annually by the Independent Auditors.

Key Controls:

1. Bank statements are retrieved electronically by the Accountant II on the bank's secure website.
2. Bank reconciliations are prepared on a monthly basis by the Accountant II, who is someone who does not have check signing authority.
3. If it appears there is a problem on the bank's end, the Accountant II alerts the Finance Director and the City Treasurer. They then work with the bank to resolve the issue.
4. Bank reconciliations are reviewed annually by the Independent Auditors.
5. The City Treasurer can inventory the City's bank accounts and determine which bank accounts support which governmental and enterprise funds.

Investments

Investments may be made by the Treasurer in accordance with the Investment Policy and after consultation with the Finance Director. The Accountant II records activity, such as interest, dividends, capital gain distributions and unrealized and realized gains/losses, on a monthly basis when statements are received. An investment policy was approved by the City Council. The Finance Director and City Treasurer review recorded investments for any possible impairments and make entries as necessary.

Key Controls:

1. The City Treasurer may make investments on behalf of the City in accordance with the City's Investment Policy.
2. There is an approved investment policy in place which is followed when making investment decisions (see number 5).
3. The City Council periodically reviews investments to determine that they meet the restrictions or limitations outlined within the investment policy.
4. Recorded assets are reviewed for impairments by the Finance Director and City Treasurer.
5. The City Council has adopted the following Investment Policy:

INVESTMENT POLICY

Monies received by the Village Treasurer on behalf of the Village may be invested and reinvested by the Treasurer in accordance with this policy. Such moneys may be invested in

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- B bonds of the United States or in such municipal bonds or other bonds as are a lawful investment for savings banks, savings institutions and trust companies in this state,
- B or in shares of a savings and loan association of this state or share accounts of a federal savings and loan association with its principal office in this state, when and to the extent to which the withdrawal or repurchase value of such shares or accounts shall be insured by the Federal Deposit Insurance Corporation ("FDIC"),
- B or in the shares of an investment company, or an investment trust, which is registered under the Federal Investment Company Act of 1940, as amended, if such mutual investment fund has been in operation for at least ten years and has net assets of at least \$10,000,000,
- B or may deposit the same in savings banks, trust companies or national banks in this state which are insured by the FDIC;
- B and the Treasurer shall have full power to hold, purchase, sell, assign, transfer and dispose of any of the securities and investment in which any of the funds shall have been invested, as well as the proceeds of such investments.

Moneys may be deposited or invested in the following types of accounts in any bank or financial institution described above.

1. Certificates of Deposit
2. Money Market Accounts
3. Savings Accounts
4. NOW Accounts
5. Checking Accounts

The Treasurer shall obtain quotes for the best investment rates, and shall at least annually verify that the banks in which Village funds are deposited or invested continue to be insured by the FDIC.

It is recognized that the General Fund checking account and money market account, which are the operating accounts of the Village, may periodically hold a substantial amount of uninsured deposits when revenues are received and prior to substantial disbursements. While such excess is sometimes unavoidable, the amount and duration should be minimized.

All investments in amounts of \$100,000 will be collateralized pursuant to the terms of 'V.S.A. Title 8, '915 or invested with banks with which the Village has outstanding loans of equal or greater value.

Management responsibilities for the investment program are delegated to, and shall be implemented through, the Village Treasurer.

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Considering the importance of the investment operation, the investment officer(s) shall remain current in his/her knowledge of investments operations and techniques. The system of internal controls for investment shall be reviewed annually by the Village's independent auditor.

Adopted by the Village Trustees on 9-22-92; revised 8-22-00

Accounts Payable – Invoices

Finance will verify that a new vendor exists by making a phone call to the vendor and/or checking their existence and validity by Google search to include making sure the vendor has a physical address.

Invoices are authorized by the department head, Finance Director, and/or City Manager with proper coding and approval through the City's electronic invoice approval system, then uploaded to NEMRC by the Accountant I.

Every other Thursday, the Accountant I runs an edit list from NEMRC. The edit list is reviewed by the Accountant I and the Finance Director.

The Accountant I then goes into NEMRC and prints checks. All checks are then given to the City Treasurer to sign. The Assistant Treasurer and Communications Director also have check signing authority in the Treasurer's absence.

The Accountant I attaches one of the check stubs with each corresponding invoice. Checks with an attached stub and remittance are then mailed to vendors. Each check stub and supporting documentation is stored for the amount of years required by law.

After checks are produced, an AP warrant is prepared and sent to the City Manager's office to be included in the next City Council meeting packet for approval under the Consent Agenda.

All AP checks are also uploaded to the bank's positive pay system to help detect fraud by matching all issued checks against checks presented at the bank for payment.

Finance staff will keep documentation of all voided and invalidated checks.

Key Controls:

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1. Finance will satisfy itself that a new vendor exists and is in good standing to the best of their ability.
2. All invoices are required to have approval from the appropriate department head, Finance Director, and/or City Manager as required by the purchasing policy.
3. Every other Thursday, an edit list is reviewed by the Accountant I and Finance Director.
4. All payments are made through NEMRC.
5. Checks are printed then given to the City Treasurer to sign.
6. An AP warrant is provided for City Council review and approval.
7. AP checks are uploaded to the bank's positive pay system to help detect fraud.
8. Check stubs and the associated documentation are kept for the amount of years required by law.

Purchasing Policy - Town of Essex/Village of Essex Junction

General

Purpose. The purpose of this Purchasing Policy is to obtain the highest quality goods and services for the Town of Essex and the Village of Essex Junction at the lowest possible price, to exercise financial control over the purchasing process, to promote efficiency in the procurement process, to assure realization of the principles of competitive purchasing, to clearly define authority for the purchasing function, to allow equitable opportunity among qualified suppliers, and to provide for increased public confidence in the procedures followed in public purchasing.

Affirmative Action and Local Preference. Whenever possible, qualified small, minority and women-owned businesses shall be included in the solicitation lists for bids or non-bid purchases. If the purchase is federally funded in whole or in part, minority and women owned businesses must be included in the solicitation lists and all other affirmative action requirements outlined in the grant provisions must be followed. The Town/Village may exercise a preference for local businesses (located in the Town of Essex) for purchases funded exclusively by the Town or Village if the local manufacturer's or vendor's bid is within 5% of the lowest bid. For purchases funded in whole or in part with federal funding, the Town/Village may not exercise a preference for local businesses.

Code of Conduct. Employees, officers and agents of the Town or Village who are involved in the procurement and selection of bids and purchases shall make reasonable efforts to avoid real, apparent, or potential conflicts of interest. No employee, officer or agent of the Town/Village shall participate in selection, award, or administration of a contract if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when any of the following has a financial or personal interest in the firm/vendor selected for award:

- the employee, officer or agent,

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- any member of the employee's, officer's or agent's immediate family,
- the employee's, officer's, or agent's partner, or
- an organization which employs, or is about to employ, any of the forgoing.

An employee, officer or agent of the Town/Village who is involved in the procurement and selection of a bid or purchase and who has a real or apparent conflict of interest must disclose that conflict of interest, as appropriate for staff to the Unified Manager, or within the context of a duly-warned Town Selectboard/Village Board of Trustees meeting that occurs before the bid selection or purchase takes place. Such disclosure must be documented in the minutes for that meeting which shall be retained as part of the official record surrounding the bid or purchase.

Officers, employees and agents of the Town/Village will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements. An exception is made for de minimis benefits less than \$50.00 in value. In the event of an anonymous gratuity provided to the officers, employees or agents of the Town, the anonymous gratuity shall be donated to a charitable organization.

Officers, employees and agents who fail to follow the above Code of Conduct may be sanctioned or disciplined, to the extent permitted by law, for violations of the above standards.

Documentation. Records documenting the procurement process for any Minor, Moderate or Large purchase, as those terms are defined in this policy, shall be included as part of the documentation accompanying the approved vendor invoice. (If there will be more than one invoice for the purchase, the documentation will accompany the initial invoice). These files will be maintained according to the Finance Department's Retention Schedule for Accounts Payable Invoices. Records documenting Major purchases, as defined in this policy, including the reason for the specific procurement method chosen, the basis for the award and contract pricing (showing evidence that the process was equitable), as well as any other significant decisions that were part of the procurement process shall be maintained for a period of at least three years from the date of submission to the Federal government of the final expenditure report, if the purchase or project was funded with federal grants, or until the completion of any litigation, claim, negotiation, audit, or other action involving the records, whichever is longer. Otherwise, records shall be maintained by the Town/Village in accordance with the retention and disposition schedules as set by the Vermont State Archivist. Bid Documents will be maintained in the Town and Village Central Files by the Assistant to the Manager.

Use of Public Money.

1. Public money shall be spent for public purposes. This includes, but is not limited to, the purchase of municipal assets, purchase of professional services, making public property improvements,

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payroll for public officials, community and economic development activities, official municipal functions and business meetings, etc.

2. Any use of public money that has a direct private benefit, including a benefit to a non-profit organization, must have an overriding public benefit and be approved by the Unified Manager and Town Selectboard or Village Trustees or the electorate if determined by the Selectboard or Trustees to warrant electoral consideration.

GENERAL RESTRICTIONS AND GUIDELINES

All purchases shall be made in accordance with the policies prescribed in this Purchasing Policy. Any agreement made contrary to these policies shall not be binding on the Town or Village.

General Provisions/Restrictions

- Vermont sales tax is not to be charged on any purchase. The applicable tax- exempt numbers should be given to the vendor before the sale is completed.
- No personal purchases may be made using Town/Village funds or Town/Village charge/vendor accounts.
- Only Town/Village employees and approved volunteers, with Purchasing Agent's authorization, may purchase utilizing Town/Village funds or Town/Village charge/vendor accounts.
- Purchases must be charged to the proper general ledger account, regardless of budget availability in that particular line item.
- Alcohol may not be purchased with Town/Village funds, except in specific situations within the Police Department (liquor investigations, DUI training, undercover operations, etc.).
- No multi-year financing obligations (i.e. space rentals, copier leases, etc.) may be entered into without the review and concurrence of the Finance Director and the Unified Manager.

PURCHASING AUTHORITY AND THRESHOLDS POLICY

Purchasing Authority.

Purchasing Agents. The following employees are designated to act as Purchasing Agents for the Town and/or Village:

The Unified Manager, Deputy Town Manager, Assistant Village Manager/Finance Director, all Department Heads, all employees so designated by the Unified Manager or a Department Head. Purchasing Agents are responsible for ensuring that the best possible price and quality are obtained with each purchase and Purchasing Agents shall review all proposed procurements to avoid unnecessary or duplicative purchases of equipment, supplies and services and to ensure that no Vermont sales tax is paid. Purchasing Agents shall also ensure that competition is not restricted with limits on the geographic location of vendors, with unreasonable requirements or qualifications placed on vendors, or by allowing vendors to be selected who have engaged in noncompetitive pricing practices.

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Purchasing Thresholds

Definition of Term “amount of the budget” or “budget authorized”. Throughout the section on Purchasing Thresholds, the terms “amount of the budget”, or “budget authorized” are used to establish an upper limit of purchase authority. These terms refer to the following:

1. Within the General Fund of each municipality: The amount approved within the General Fund for each Department.
2. Within Enterprise (i.e. Utility or Recreation Department Program) Funds’ budgets of each municipality: The amount approved in the Enterprise Funds budgets by the Selectboard or Trustees.
3. Within the Capital Accounts: The amount available for a specific project or projects as defined within the approved Capital Plan for each community.

Further, it is noted that the Unified Manager has the authority to exceed these amounts up to the limits defined in the respective Town and Village Charters.

Incidental Purchases. Incidental Purchases are defined as purchases with a value up to \$500. Employees who have been designated to act as Purchasing Agents by their Department Head may make purchases of up to \$500 without prior approval, provided those purchases are limited to the amount of the budget authorized by the Town/Village.

Routine Purchases. Routine Purchases are defined as purchases with a value between \$500 and \$2,000. Employees who have been designated to act as Purchasing Agents by their Department Head may make Routine Purchases only with approval of the Department Head, provided those purchases are limited to the amount of the budget authorized by the Town/Village.

Minor Purchases. Minor Purchases are defined as purchases with a value between \$2,000 and \$5,000. Employees who have been designated to act as Purchasing Agents may make Minor Purchases with prior approval of the Department Head and are limited to the amount of the budget authorized by the Town/Village. Competitive quotes from at least three vendors shall be obtained either orally or in writing, unless the purchase is made in an emergency or unless three vendors that sell the good or service cannot be found.

Moderate Purchases. Moderate Purchases are defined as purchases with a value between \$5,000 and \$10,000. Department Heads may make Moderate Purchases limited to the amount of the budget authorized by the Town/Village. For all Moderate Purchases, price and rate quotations shall be obtained from at least three qualified vendors to ensure that the Town/Village has received a fair and reasonable price, unless the purchase is made in an emergency or unless three vendors that sell the good

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or service cannot be found. Vendors will be selected based on the same criteria as noted under the criteria for bid selection under the Competitive Bidding Policy.

Large Purchases. Large Purchases are defined as purchases with a value between \$10,000 and \$40,000. The Unified Manager may make Large Purchases, limited to the amount of the budget authorized by the Town/Village. The Unified Manager has the authority to delegate Large Purchases to department heads if such delegation is deemed necessary for the orderly conduct of business as determined by the Unified Manager. For all Large Purchases, price and rate quotations shall be obtained from at least three qualified vendors to ensure that the Town/Village has received a fair and reasonable price unless the purchase is made in an emergency or unless three vendors that sell the good or service cannot be reasonably found. Vendors will be selected based on the same criteria as noted under the criteria for bid selection under the Competitive Bidding Policy.

Major Purchases. Major Purchases are defined as purchases with a value over \$40,000. All Major Purchases shall require a formal (sealed) bid process, unless waived under this Policy by the Unified Manager due to time constraints (i.e. an emergency) or by the Town Selectboard/Village Trustees due to a lack of available suitable contractors to bid. The Unified Manager shall review all proposed procurements to avoid unnecessary or duplicative purchases of equipment, supplies and services. Contracts for Major Purchases shall be awarded by the Town Selectboard/Village Board of Trustees as appropriate. The Unified Manager shall also ensure that competition is not restricted with limits on the geographic location of vendors, with unreasonable requirements or qualifications placed on vendors or bidders, or by allowing vendors to be selected who have engaged in noncompetitive pricing practices.

If federal funding is used for purchases between \$3,000 (\$2,000 in the case of construction projects subject to Davis Bacon requirements) and \$150,000, price or rate quotes must be obtained from two or more qualified sources following the affirmative action provision of this policy and all provisions regarding fair and unrestricted competition.

Major Purchases with a value of \$40,000 or more, or construction projects of any value that are funded with federal dollars, must follow a sealed bid process as outlined below and also follow any procurement guidance as outlined in the grant agreement. In addition, a pricing analysis must be completed by the purchasing agent or a qualified consultant prior to issuing the request for proposal to ensure that there is a reasonable estimate against which to compare bid proposal pricing. In cases where grant dollars are involved, the requirement of the grant will take precedence.

SIGNATURE AUTHORIZATION POLICY FOR VENDOR INVOICES

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All vendor invoices must be approved by the Department Head of the purchasing department. The Department Head of the purchasing department may delegate vendor approval signature authority to one or more of the department's employees.

Signature authority is granted on an individual basis. All departments shall keep current a list of designated staff authorized to approve Town/Village expenditures. A Signature Authorization Form must be retained as backup to the list, and a copy of the list and the Forms must be submitted to the Finance Department at the beginning of each fiscal year. If employees are added or deleted during the year, this information must be conveyed to the Finance Department whenever the change is made. The authorizations must be approved by the appropriate Department Head.

- A. The Finance Department shall be responsible for deleting signature authority for terminated employees. Should authority need to be revoked prior to termination, the applicable department shall be responsible for notifying the Finance Department.
- B. All changes and additions to the Signature Authorization List must be submitted in writing and must include the related Signature Authorization Forms with the following information for each authorized employee:
 - Name of employee Employee ID # Title
 - Authorization Amount Effective Date
 - Employee signature and initials
 - Name of Employee delegating authorization (Department Head)
 - Signature of Employee delegating authorization (Department Head)

The Signature Authorization Form is Attachment A to this Policy

- C. Unless signature authorization has been formally delegated, no employee shall sign on behalf of another otherwise authorized employee. Written notification of delegation must be sent to Finance.

COMPETITIVE BIDDING POLICY

Sealed Bid Process. The sealed bid process shall be initiated by the issuance of a Request for Bids prepared for the Town Selectboard/Village Trustees by the Unified Manager or their designee. Notice of the Request for Bids shall be made by letters to known providers; advertisements posted in the Town Clerk's office, the Village office, on the Town and Village web pages; the Vermont Business Registry & Bid System at www.vermontbidsystem.com; and advertisements in a local newspaper such as the Burlington Free Press or the Essex Reporter or Seven Days. In lieu of newspaper advertisement, a bidding service for advertising bids may be utilized. Grants may require the use of specific advertisement procedures.

Bid Specifications. A list of bid specifications shall be prepared for each purchase over \$40,000 and shall be available for inspection at the Town office, the Village office, other designated Town or Village offices

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such as Public Works offices or at other designated locations as set forth in the bid documents (i.e., engineering firms, bid service locations, State contract services, etc.). Bid specifications shall include:

1. Bid name.
2. Bid submission deadline.
3. Date, location, and time of bid opening.
4. Specifications for the project or services including quantity, design, and performance features.
5. Bond and/or insurance requirements.
6. A copy of the proposed contract and any other required contract documents.
7. Any special or general requirements/conditions applicable to the project or purchase.
8. Delivery or completion date.
9. For construction projects, language that sets a requirement for a bid guarantee in the amount of 5% of the bid price from all bidders, as well as performance and payment bonds in the amount of 100% of the contract price from the contractor awarded the bid. If federally grant funded, the bidders must also include costs for Davis Bacon compliance if that is a requirement of the federal agency providing the funding.
10. For federally funded construction projects over \$2,000, a statement that contractors will be provided with a copy of the most current wage determination (from the DOL website at <http://www.wdol.gov/dba.aspx>) and must comply with the Davis Bacon Act.
11. Language that reserves for the Town Selectboard/Village Trustees the right at their sole discretion to reject any and all bids, wholly or in part, to waive any informalities or any irregularities therein, to accept any bid even though it may not be the lowest bid, to call for rebids, to negotiate with any bidder, and to make an award which in its sole and absolute judgment will best serve the Town's/Village's interest. The Town Selectboard /Village Trustees reserve the right to investigate the financial condition of any bidder to determine his or her ability to assure service throughout the term of the contract.
12. A request for at least three (3) qualified references applicable to the work being bid.
13. Cancellation – An invitation for bids, a request for proposals, or other solicitation may be cancelled, or any or all bids or proposals may be rejected in whole or in part, when it is found to serve the best interest of the Town/Village. The reasons therefore shall be made part of the contract file. All specifications issued by the Town/Village shall state that the solicitation may be cancelled in whole or in part when rejection or cancellation is in the best interest of the Town/Village. Notice of cancellation shall be sent to all vendors solicited.

Once a Request for Bids has been issued, the bid specifications will be available for inspection at the Town or Village office and/or at other locations as noted previously.

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Standardized Format: The Town and Village shall utilize standard bid formats for construction projects using documents as contained in the Town or Village Public Works Specifications, utilizing either a simplified or detailed format, or as composed of forms and requirements stipulated by federal or state agencies when grant funds are utilized. (See Model Bid and Pricing Forms below)

Bid Submission. All bids must be submitted in sealed envelopes, addressed to the Town or Village in care of the Unified Manager or their designee, and plainly marked with the name of the bid, the time of the bid opening, and the location of the bid opening. Bid proposals will be date stamped on the outside of the envelope immediately upon receipt. Any bid may be withdrawn in writing prior to the scheduled time for the opening of bids. Any bids received after the time and date specified shall not be considered and shall be returned to the bidder unopened. Any bid with errors in the bidding or missing required forms at the time of the bid opening may be rejected without further consideration.

Bidders shall bid to specifications and any exceptions must be noted by the bidder. A bidder submitting a bid thereby certifies that the bid is made in good faith without fraud, collusion, or connection of any kind with any other bidder for the same work, and that the bidder is competing solely on their own behalf without connection with or obligation to any undisclosed person or firm.

Bid Opening. Every bid received prior to the bid submission deadline will be publicly opened and read aloud by the Unified Manager or designated employee/agent. The bid opening will include the name and address of bidder; for lump sum contracts, the lump sum base bid and the bid for each alternate; for unit price contracts, the unit price for each item and the total, if stated; and the nature and the amount of security furnished with the bid if required. At time of bid opening, an apparent low bidder may be identified but no award can be made until bids are checked for accuracy/completeness and the approving authority has granted approval to a bidder.

Criteria for Bid Selection. In evaluating bids, the Unified Manager will consider the following criteria:

1. No vendor may bid on a project if they owe any delinquent Town or Village payments including but not limited to taxes, water/sewer, miscellaneous receivables, etc. Purchasing agent shall consult with Finance Department regarding this issue prior to award of bid.
2. Prices.
3. Bidder's ability to perform within the specified time limits.
4. Bidder's experience and reputation, including past performance for the Town/Village.
5. Quality of the materials and services specified in the bid.
6. Bidder's ability to meet other terms and conditions, including insurance and bond requirements.
7. Bidder's financial responsibility.
8. Bidder's availability to provide future service, maintenance, and support.
9. Nature and size of bidder.

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10. Contract provisions that are acceptable to the Town/Village.
11. For construction projects over \$2,000 that use federal funds, contractor's indication of acceptance of wages in the current wage determination provided as part of the Request for Bids.
12. Any other factors that the Unified Manager determines are relevant and appropriate in connection with a given project or service.
13. Qualified small, minority and women-owned businesses must be included in the solicitation list for the request or proposal.
14. The Unified Manager will not select a bidder who is listed on the Excluded Parties List System website (<https://www.sam.gov>).
15. The Unified Manager or designee will recommend a bid award for approval by the Town Selectboard/Village Trustees

In addition to the above, in the case of a contract supported by federal funds, the additional criteria shall apply:

16. There shall be no preference exercised for local contractors or suppliers.

Addendums/Change Orders. If specification changes are made prior to the close of the bid process, the Request for Bids will be amended and notice shall be sent to all bidders who have requested and/or received contract plans/specifications for the project. All bidders must acknowledge receipt of any bid amendments made at least 5 days prior to the bid opening for the bid to be a valid bid. Once a bid has been accepted, if changes to the specifications become necessary, the Unified Manger will prepare a change order specifying the scope of the change. Once approved, the contractor and an authorized agent of the Town/Village must sign the change order, if the revised bid is to be accepted.

Bid Protest. Any bidder who is aggrieved with the awarding of a contract may protest in writing to the Unified Manager. All protests must be submitted in writing within three (3) business days after the bid award. The Unified Manager shall send the aggrieved party a written decision within ten (10) business days. Appeals may be made to the Selectboard/Trustees within three (3) business days of receipt of the Manager's decision.

MODEL BID AND PRICING FORMS

1. The Unified Manager shall be responsible for the development and use of Model Bid and Pricing Forms for all municipal departments throughout the Town and Village. The intent is to standardize the documents being utilized on purchases where either competitive pricing or bids are required by the Purchasing Policy.
2. There are a range of documents to be utilized to cover all purchases from informal quotations to formal bid projects. These documents may need to be routinely changed in format from time to

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time and, therefore, their specific content has not been made as defined documents under the Purchasing Policy.

3. The general types of documents are:
 - a. A simplified standard form that is used for documenting small dollar value quotations
 - b. A format to be used for developing services contracts, where the Town or Village defines the scope of work to be included and contracts to perform this work are generally developed by the vendor with reference to the scope.
 - c. Simplified formal bid documents that don't require full provision contracts that follow the AIA or similar full format.
 - d. Complete bid documents for major projects that require the full package of AIA ,such as conditions, formal change orders, detailed technical specifications and the like.
 - e. Contract documents required by grants that must comply with the specific requirements of the grantee.
4. Deviations from the standardized formats may be needed on specific purchase or contracts. If a deviation is determined necessary, the pricing form or bid document must be reviewed by the Unified Manager or their designee before the competitive pricing is sought.
5. Model Bid and Pricing Forms are Attachment B to this policy.

PRE-QUALIFICATION FOR SINGLE PROJECT

Alternately, the Unified Manager may require pre-qualification for a project estimated to exceed \$250,000. The Unified Manager shall prepare an invitation to submit a pre-qualification statement. The invitation to submit pre-qualification should include:

1. Location, time and place for receiving pre-qualification statements. Deadline for submittal shall be not less than ten (10) calendar days following the date of the first advertisement. Late submittals shall not be accepted.
2. A general description of the project, including a general estimate of project costs.
3. Require the general contractor to submit an AIA (American Institute of Architects) document A305 (Contractor's Qualification Statement) for building projects.
4. If not a building project, the contractor shall submit a qualification statement specific to the discipline of the project involved.
5. The right of the Town/Village, through its Unified Manager, to reject any and all pre-qualification statements, if such action is deemed in the best interest of the Town/Village.
6. The Unified Manager shall determine eligible bidders in consultation with the architect or engineer and send written notice to each bidder at least thirty (30) calendar days prior to the proposed bid opening.

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7. Vendors denied pre-qualification may appeal, in writing, to the Town Selectboard/Village Trustees within ten (10) calendar days of the denial of pre-qualification by the Unified Manager.
8. The Unified Manager shall invite all contractors that have been determined to be pre-qualified to bid not less than ten (10) business days prior to the bid opening. All bids shall be publicly opened and read aloud by the Unified Manager, or their designee, and shall have a witness.

PRE-QUALIFIED VENDOR LIST

1. In recognition of the state bid process, goods and services may be purchased without a formal bid process or competitive solicitation if purchased through the State bid or other qualified governmental/municipal agency bid. In addition, The Unified Manager or designee shall have authority to join with other governmental bodies to the extent authorized in cooperative purchasing in the best interest of the Town/Village, notwithstanding any provisions of this Policy.
2. The Town and Village department heads maintain lists of pre-qualified vendors for a variety of work utilized by their departments. Department Heads in both Town and Village will share their lists with their sister departments. Some types of work that are appropriate for these lists are:
 - a. Bridge and large culvert repair/replacement
 - b. Storm and sewer pipe system inspection/cleaning
 - c. Road striping
 - d. Paving and or surface treatments (municipal roads)
 - e. Paving and or surface repairs (surfaces other than roads)
 - f. Roadside mowing
 - g. Winter snow removal
 - h. Roadway repair, slopes, small culverts, erosion repair
 - i. Installation of water meters
 - j. Roof repairs (any type)
 - k. Catch basin and manhole repairs
 - l. Utility excavation and repair
 - m. Curbing and sidewalk repair
 - n. Surveying services
 - o. Engineering planning, design and construction inspection services
 - p. Irrigation
 - q. Fencing
 - r. Others as needed
3. These pre-qualified lists won't be exclusive and will not bar any vendor from submitting a quote.
4. Pre-qualified vendors will not need to submit qualification information in vendor selection and will be used for cost estimates.

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EXCEPTIONS. The following exceptions may apply, however there must be written documentation created and maintained that outlines the process and rationale for such exceptions:

Competitive Proposals. If time does not permit the use of sealed bids, or the award will be made on the basis of non-price related factors, a competitive proposal process shall be initiated by the issuance of a Request for Bids (RFB) or Request for Qualifications (RFQ) prepared by the Unified Manager or designee that includes the factors that will be used to evaluate and compare the proposals. Bids or qualifications shall be obtained from an adequate number of qualified sources (at least three vendors) to ensure that the Town/Village has received a fair and reasonable price and all notification and record keeping requirements of the sealed bid process shall be followed. If professional services, such as, but not limited to, architectural, engineering or legal services, are being solicited, this process should be used with the most qualified firm for the project or individual awarded the bid, and price or fees negotiated after the award. If competitive proposals are used, all of the above steps in the sealed bid process should be followed except that: 1) the bid submission need not be sealed; and 2) price will not be the primary factor in the proposal selection.

Sole Source Purchases. A purchase may be awarded without competition when the Department Head and Unified Manager determine, after conducting a good faith review of available sources, that there is only one qualified source for the required supply, service or construction or that one source is uniquely qualified for a service due to experience or knowledge of the project. Sole source purchases or contracts may be awarded by the Unified Manager, if under \$40,000. If the Town Selectboard/Trustees determine that there is only one possible source for a proposed purchase of more than \$40,000, it may waive the bid process and authorize the purchase from the sole source.

Federally funded non-competitive purchases for \$150,000 or more require a cost analysis to determine the reasonableness of the proposed pricing and should be completed in accordance with the requirements of the federal or state agency issuing the grant funding.

Recurring Purchases. If the total value of a recurring purchase of a good or service is anticipated to exceed \$40,000 during any fiscal year, the bid process shall be utilized and shall specify the recurring nature of the purchase. Once a bid has been accepted, all future purchases shall be made from that bidder without necessity of additional bids, until such time as the Town Selectboard/Trustees vote to initiate a new bid process. Purchase authority for recurring purchases will be at the Department Head level following acceptance of a bid contract.

Maintenance of buildings, vehicles and equipment: It is recognized that the municipality uses certain qualified contractors to maintain its buildings, vehicles and equipment. Any single maintenance project

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over \$40,000 shall be put out to bid, unless otherwise waived by the Town Selectboard or Village Trustees in the case of an emergency.

Repair parts: Purchase of repair parts is acknowledged to often be a unique purchase requirement, often necessitated by the need to purchase from a sole source vendor.

Emergency Purchases. The Town Selectboard or Trustees may award contracts and make purchases for the purpose of meeting the public emergency without complying with the bid process. An emergency situation shall be defined as one which threatens:

- a. The lives or health of the people
- b. The property of the Town/Village or the residents of the Town/Village
- c. The delivery of necessary services to the residents of the Town or Village
- d. Compliance with permits

The Unified Manager or designee shall approve all requests for emergency purchases over \$40,000. The Town Selectboard/Trustees shall be notified of all purchases of over \$40,000 made under this emergency clause within 48 hours of the transaction. The Unified Manager shall be notified of all emergency purchases made without prior approval within 24 hours.

Emergency expenditures may include immediate repair or maintenance of Town/Village property, vehicles, or equipment if the delay in such repair or maintenance would endanger persons or property or result in substantial impairment of the delivery of important Town or Village services.

Emergency purchases are costly and every effort should be made to avoid them.

DEPARTMENTAL EXCEPTIONS

The Town/Village recognize that some departments have specific purchases which are particular to that department. The following guidelines apply only to the department indicated and supersede all policies thus far listed in this policy.

Public Works

1. Road gravel/winter sand: Due to the limited number of available pits with material that meets specifications, the Town/Village will periodically obtain analyses of the various pit materials, obtain quotes on the basis of a cost/cubic yard or ton at the pit and also delivered to the Town/Village. The Town/Village may then make a decision for purchase based upon quality of material, availability, cost, workload of the municipal trucks, etc.
2. Winter road salt: The price of this material is set within each State Highway District by competitive bid. To ensure continuing availability of the product throughout the winter, the Town/Village will split the purchase between at least two vendors.

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Wastewater Treatment Facility (WWTF)

1. **Bulk Chemical Purchases:** It is recognized that the WWTF purchases its process chemicals through a consortium of municipalities. All purchases shall be approved by the Water Quality Superintendent or their designee.
2. **Sludge Dewatering:** Sludge is a by-product of the wastewater treatment process. Cost is due to dewatering and disposal. The more water that is removed from the sludge, the cheaper the disposal and total sludge management cost. The most reliable way to remove water is to use a mobile high solids centrifuge. The only firm that offers the service to the region is P&H Senesac Inc. In recognition of this single source, the municipality exempts sludge dewatering from the bid process and authorizes the Water Quality Superintendent to negotiate a contract with P&H Senesac Inc. for sludge dewatering for such time as P&H Senesac remains the single source for this service in the region.
3. **Polymers:** Polymers are proprietary and application varies from bench testing to application. Use of the wrong polymer can be very costly in the performance of its application.
4. **Other Specialty Products**

PROFESSIONAL SERVICES - The bid process shall not apply to the selection of providers for services that are characterized by a high degree of professional judgment and discretion including legal, financial, auditing, risk management, engineering, planning, and insurance services.

Town Attorney – In accordance with the Town of Essex Charter Section 117-206 (a)(3), the Town Attorney shall be appointed by the Town Selectboard. Staff's or the general public's use of paid legal counsel shall be authorized by the Unified Manager. The Selectboard shall coordinate their use of legal counsel through the Unified Manager, except when the Selectboard is conducting an investigation into the conduct of the Unified Manager or considering removal of the Unified Manager in accordance with Section 117-209(b)(1) of the Town Charter. The Unified Manager shall have the right to retain outside legal counsel if the Town Attorney has a conflict of interest or determines it is in the best interest of the Town.

Village Attorney – In accordance with Section 2.09 (b) of the Essex Junction Village Charter, Trustees approval shall be required for the Manager's appointment of the Village Attorney. Staff's or the general public's use of paid legal counsel shall be authorized by the Unified Manager. The Board of Trustees shall coordinate their use of legal counsel through the Unified Manager, except when the Trustees are conducting an investigation in accordance with Section 2.06 of the Village Charter or considering removal of the Unified Manager in accordance with Section 4.03 of the Village Charter. The Unified Manager shall have the right to retain outside legal counsel if the Village Attorney has a conflict of interest or determines it is in the best interest of the Village.

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Village Engineer – In accordance with Section 2.09 (b) of the Essex Junction Village Charter, Trustees’ approval shall be required for the Manager’s appointment of the Village Engineer. Such appointment shall be on an annual basis and can be further defined through a contractual agreement for services with a designated engineer. The Unified Manager shall have the right to obtain outside engineering assistance if the Village Engineer has a conflict of interest or the Unified Manager determines it is in the best interest of the Village, or if such work falls outside any contractual agreement for services.

Village Auditors - In accordance with Section 2.07 of the Essex Junction Village Charter, the Village Trustees may designate an accountant or firm annually or for a period not exceeding three years, provided that the designation for any particular fiscal year shall be made no later than 30 days after the beginning of such fiscal year.

Town/Village Joint Auditors – Notwithstanding Section 2.07 of the Village of Essex Junction Charter, the Town and Village will submit a joint Request for Services whenever the Town and Village decide to change auditors .

LEASES - All leases that will exceed \$40,000 over the life of the lease or require the Town or Village to indemnify or hold another party harmless shall be approved by the Town Selectboard/Village Trustees. All leases that will not exceed \$40,000 over the life of the lease or require the Town or Village to indemnify or hold another party harmless shall be approved by the Unified Manager. Multiple department leases shall be consolidated when appropriate (e.g., copier leases, equipment leases).

CONTRACTS

1. All contracts for services or construction shall contain the following indemnification and hold harmless language unless waived by the Unified Manager:

The contractor shall and does hereby agree to indemnify, save harmless and defend the Town/Village from the payment of any sum or sums of money to any person whomsoever on account of claims or suits growing out of injuries to persons, including death, or damages to property caused by the contractor, their employees, agents or subcontractors or in any way attributable to the performance and prosecution of the work herein contracted for, including

(but without limiting the generality of the foregoing), all claims for service, labor performed, materials furnished, provisions and supplies, injuries to persons or damage to property, liens, garnishments, attachments, claims, suits, costs, attorneys’ fees, costs of investigation and of defense. It is the intention of this paragraph to hold the contractor responsible for the payment of any and all claims, suits, or liens, of any nature and character in any way attributable to or

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asserted against the Town or Village, or the Town or Village and the Contractor, or which the Town or Village may be required to pay. In the event the liability of the Contractor shall arise by reason of the sole negligence of the Town/Village and/or the sole negligence of the Town's/Village's agents, servants or employees, then and only then, the Contractor shall not be liable under the provisions of this paragraph.

2. Only the Unified Manager is allowed to sign contracts on behalf of the Town or Village. The Unified Manager, however, may delegate this authority, including the authority to make payments under the contract, on a case by case basis.
3. A copy of all Contracts will be given to the Unified Manager and to the Finance Director.

REAL PROPERTY

In accordance with §117-103 of the Town of Essex Charter and in accordance with §1.06 of the Essex Junction Village Charter, the Town or Village may acquire property within or without their respective corporate limits for any Town or Village purpose, in fee simple or any lesser interest or estate, by purchase, gift, or lease, and may sell, lease, mortgage, hold, manage and control such property as their interest may require. The Town or Village may further acquire property within their corporate limits by condemnation where such authority is granted by the State of Vermont.

Grant Applications

The City has adopted the following grant policy as part of the Purchasing Policy:

1. All grant applications in the name of the Town of Essex or Village of Essex Junction that financially bind either municipality should be approved by the Town of Essex Selectboard or the Village of Essex Junction Trustees respectively prior to grant application submittal. In no event shall a grant be accepted without Selectboard or Trustee approval.
2. Any grant application in the name of the Town of Essex or Village of Essex Junction that does not require a financial match must be approved by the Unified Manager.

Key Controls:

1. A grant checklist is completed for each grant application to ensure that all required steps are completed.
2. The City Council approves grant applications that require a financial match.
3. The City Manager approves grant applications that do not require a financial match.
4. The City Council authorizes the grant application by motion at a City Council meeting and authorizes the City Manager to execute related documents.
5. A copy of the fully executed agreement is submitted to the Finance Department.

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6. Departments sponsoring a grant funded project will review and approve any expenses or invoices eligible to be paid or reimbursed by the grant and submit them through the electronic invoice approval system for processing.
7. The Finance Department will submit reimbursement requests as required by the grant agreement.
8. The Finance Department maintains an electronic file for each grant with the grant award letter, grant application, grant agreement, amendments, financial reports, requisitions or draw-downs, invoices, cancelled checks, and any other supporting documentation.

Credit Card Use

The City has adopted the following credit card policy as part of the Purchasing Policy:

Departmental and Municipal Major Credit Cards

General

Town/Village Corporate Credit Cards are a streamlined approach to pay for point-of-sale, invoiced purchases, online purchases, recurring charges that can only be paid for by direct debit or a credit card (e.g., software recurring charges), and to pay for business-related travel expense in the most cost-effective manner possible. Credit cards facilitate efficient purchases both online and in local retail stores, and in some cases, are the only payment accepted by a vendor. The use of a Town/Village Credit Card is a privilege and should be treated as such.

The Town and Village both issue credit cards to Department Heads for departmental use. The Village also possesses a Village credit card that can be used by various Village Departments.

Authorization for Use of Departmental or Village Municipal Credit Card

Employees must be authorized by the Supervisor and Department Head based upon both the need for a credit card and the card limits.

Card Use

Department Heads are responsible for knowing the dollar limits per transaction and per statement period for their Credit Card, and to use the Credit Card appropriately within those limits.

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Users must verify the availability of the item being charged when placing a telephone, fax, or online order. Back orders should not be charged until time of shipment. Verification is needed such that the combined price and freight charge being charged is under the approved level of signature authority dollar limit. Users need to verify that Vermont sales tax is not being charged.

When placing an order by phone, fax, or online, the **receiver's name (purchaser)** must be put on the shipping label or packing list to expedite delivery and a receipt requested to be sent with the purchase. All charges will require a receipt be attached to the monthly statement.

If using the Village Corporate Master Card, the card must be signed in and out of the Village Office and a receipt (with AP stamp completed) must be submitted to Finance when the card is returned.

The Internet may be used to place orders only when the receiving/contacted web site is secure. To determine whether a web site is secure, purchasers need to look for a closed padlock on the lower right-hand corner of the screen, or at the web site address. If the padlock is open or non-existent, the web site is not secure and should not be used for placing orders. If the web site address is "https:", the site is secure, if the address is "http:" (no "s"), the site is not secure.

If merchandise is to be returned, the purchaser needs to verify that the vendor will credit the credit card account. A copy of the credit slip/voucher needs to be requested and submitted with the monthly statement.

If an attempt to make a Credit Card transaction is denied, the purchaser must contact the Finance Department (802-878-1359) immediately to resolve the problem.

Unacceptable Uses

- Charges for personal or non-business related goods or services. If a personal charge is discovered it must be immediately brought to the attention of Finance and reimbursement be made to the Town/Village for the personal purchase.
- Purchases over the individual's signature authority limit. Dividing an order to satisfy this limit is not allowed.
- Cash advances, traveler's checks, or the use of ATM machines.
- Fuel for personal vehicles. (Reimbursement for mileage shall be made on the Travel Authorization Form at the current IRS reimbursement rate.)

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Transaction Allocation

Upon receipt of the monthly statement, cardholders shall confirm all transactions are legitimate, attach all receipts to the statement, obtain Department Head or Department Head designee approval on each purchase, and return the statement to Finance ASAP. Please note – the actual itemized receipt is required for meal purchases (not just the summary amount on the signature slip typically provided at restaurants).

If a receipt is lost, or was never provided by the vendor, a “Missing Credit Card Receipt Form” (**Attachment D**) shall be completed, signed by the supervisor, and forwarded to Finance to be attached to the monthly statement.

Personal – Non-business Charges

In the event that personal or non-business related items are accidentally charged on the Town/Village card, reimbursement to the Town/Village shall be made by submitting a personal check payable to the Town of Essex/Village of Essex Junction, with a note attached showing the account to be credited. This reimbursement must be completed at the time of statement reconciliation or before. Repeated occurrences of personal or non-business related items being charged to the card and/or intentional misuse of the credit card may result in charging privileges being revoked and disciplinary action taken.

Disputing Charges

If there is a dispute about a transaction, the cardholder should first try to resolve it with the merchant. If an item has been charged but has not been received, contact the merchant to verify shipment date. If the item has been or will be shipped soon, it is recommended that the charge be paid at the time of the statement. If charges are paid but not received by the next statement, contact the Finance Department for assistance in resolving the problem.

Change in Employment Status

The cardholder (Department Head) will surrender possession of their card upon termination of employment. The cardholder may be asked to surrender the card at any time deemed necessary by the Finance Director, or the Unified Manager.

If Card is Lost or Stolen

Keep the card in a safe place at all times. Contact the Finance Department (802-878-1359) immediately if the card is lost or stolen.

Local Merchants Charge Cards and Revolving Charge Accounts

City of Essex Junction Key Controls by Operating Area

In addition to the Major Departmental Credit Cards and the Village Major Credit Card, the Town/Village also have charge cards for local vendors and charge accounts that are paid by statement. Attachment E is a list of local merchant cards and local charge accounts.

Authorization for Use of Local Merchant Charge Cards

Employees must be authorized by the Department Head or the Department Head designee to use a local merchant charge card or charge account.

Card or Account Use

Merchant charge cards are available at the Town Finance Office or at the Village Administration Office. Users must log the card out when they take it and log it back in when they return it. The log entry must contain the date the card was used and the name of the Merchant Card being used. As soon as the user has completed their purchase the card is to be returned to Finance or Village Administration. The receipt for the purchase should then be signed and coded by the Department Head or Department Head designee and forwarded to the Finance Department as soon as possible. When the billing statement for the merchant is received, Finance will match the receipt(s) to the statement. Users need to verify that Vermont sales tax is not being charged at the time of purchase.

If merchandise is to be returned, the purchaser needs to verify that the vendor will credit the account. A copy of the credit slip/voucher needs to be requested and submitted to Finance with the department's authorized signature and coding.

Unacceptable Uses

- Personal items may not be purchased with Merchant Charge Cards

Key Controls:

1. Finance and Department Heads use vendor account and credit card statements to review periodically for instances of misuse of charge accounts.
2. When a shared credit card is used, it must be requested from the Finance Department and a log is kept of all use to compare with the credit card statements.

Payroll

The Human Resource Director ensures that each new employee completes all payroll onboarding on or before their first day of work and is set up to receive paychecks in the upcoming pay period. This is all done through a web based human resource management software.

City of Essex Junction Key Controls by Operating Area

The Human Resource Director also completes a New Hire Form or Personnel Action Notice (PAN) for any action for the employee such as a new hire, termination, department change, change in status (PT/FT), or changes in pay due to raises, etc. Each PAN is signed by the Human Resource Director and, when relevant, the City Manager, and then the data is entered into NEMRC by the Accountant I. The Accountant I also uses the PAN, and timesheets, to verify hours worked, vacation time, sick time, personal time, comp time used, comp time earned, etc. The Accountant I has access to view payroll related personnel documents through the web based human resource management software.

When employees receive a pay change, the Human Resource Director reviews association documentation and non-represented employee documentation to verify merit increases. The Accountant I calculates any retroactive pay necessary on the PAN. This is then signed by the Human Resource Director and the City Manager, and then given to the Finance Department. The Accountant I enters the changes into NEMRC. New Hire Forms and PANs are filed in personnel files and electronic files in both the Human Resources area and the Finance Department.

The City of Essex Junction has several different pay types set up in NEMRC. Below you will find the different pay types available for each employee:

Hourly Employees:

- H Pay types for regular and shift differential hourly rates
- OT Pay type for hourly employees who are eligible for overtime
- O3 Pay type for those employees who receive a vehicle stipend
- O4-6 Pay types for those employees who receive pager pay
- O7 Pay type for those employees who receive the Insurance opt-out
- O8 Pay type for those employees who receive taxable clothing allowance
- O9 Pay type for health/wellness awards
- R1 Pay type for travel reimbursements
- R8 Pay type for miscellaneous reimbursements and cell phone stipends

Salaried Employees:

- G Pay types for salaried amount
- O3 Pay type for those employees who receive a vehicle stipend
- O7 Pay type for those employees who receive the Insurance opt-out
- O9 Pay type for health/wellness awards
- R1 Pay type for travel reimbursements
- R8 Pay type for miscellaneous reimbursements and cell phone stipends

All employees fill out time sheets that are approved by their department head. Each department head submits timesheets to the Finance Department by the Monday morning at the end of each pay period.

City of Essex Junction Key Controls by Operating Area

The Accountant I verifies that the timesheets and PANs match the agreed-upon hours for each employee. The Accountant I enters data into payroll for processing.

The Accountant I saves all timesheets and supporting documentations in the electronic files in the Finance folder and notifies the Finance Director when ready for review and approval.

All employees are paid through direct deposit, which is scheduled to transfer on Friday. Paystubs are emailed to each employee Friday morning directly from the payroll system.

The Finance Department submits quarterly and annual reports to the State of Vermont to document pension contributions and quarterly reports to the Department of Labor. The Human Resource Director submits bi-weekly reports to Mission Square to document retirement contributions.

Key Controls:

1. The Human Resource Director prepares an offer letter, signed by the City Manager, for all new hires and makes sure all new hire onboarding is completed by the new hire. This information is shared with the Accountant I in the Finance Department. The Finance Department keeps a copy in the personnel file, with tax documents in a separate binder. The Human Resource Director keeps a copy in the employee's electronic file. The electronic file is password protected. All historical personnel files, pre-electronic storage, are stored in locked file cabinets.
2. The Human Resource Director gets employee acknowledgments on policy changes.
3. The Department Heads ensure that timesheets are verified by each employee.
4. The Finance Department reviews timesheet signatories to ensure those signing off on employee timesheets have a reasonable knowledge of whether the timesheets and reported leave is accurate.
5. The Human Resource Director creates New Hire Forms or Personnel Action Notice (PAN) for any employee action.
6. The approved payroll budget file outlining compensation updates for each year is used in place of a PAN for annual increases outside of merit increases.
7. The Accountant I ensures that NEMRC is updated properly and backup documentation is saved in the Finance files by pay date for the Finance Director's review and verification.
8. The Human Resource Director and Finance Director review payroll classifications and allocations to make sure the amounts are accurate.
9. Leave balance reports are distributed monthly to department heads to verify accuracy and to ensure time taken is being reported.
10. The Accountant I uses a Payroll Checklist to ensure all steps are followed for each payroll period.

City of Essex Junction Key Controls by Operating Area

EJRP Payroll – Seasonal Employees

The EJRP Business Coordinator ensures that each new seasonal employee completes all payroll onboarding on or before their first day of work and is set up to receive paychecks in the upcoming pay period.

The EJRP Business Coordinator works with EJRP Directors to verify job paycodes and payrates. Payrates are based on the most current EJRP Pay Scale used for seasonal employees. OT is calculated based on over 40 hours worked per work week, Monday-Sunday. Seasonal employees are not eligible for leave or benefits.

The EJRP Business Coordinator sets up accounts for each employee in ClickTime, the City's online timesheet application. Employees are emailed private login credentials from ClickTime. The employee completes the online timesheet after each shift and submits for verification and approval after completing the work week. EJRP Directors approve timesheets, then final approval is completed by the EJRP Business Coordinator.

The EJRP Business Coordinator sets up each employee in NEMRC using instructions given by the Finance Department.

Following the payroll calendar created by the Finance Department, payroll reports are created from ClickTime and emailed to the Finance Department. When approval is given by the Finance Department, the EJRP Business Coordinator uploads all EJRP employee hours into NEMRC.

Key Controls:

1. EJRP Directors offer seasonal employment. The EJRP Business Coordinator meets with new staff to complete the new hire forms. The EJRP Business Coordinator keeps all documents in a locked office.
2. EJRP Directors approve and verify timesheets for each payroll cycle.
3. The EJRP Business Coordinator and City Finance Department review the final EJRP payroll report before uploading into NEMRC.

Financial Reporting

Monthly reports are processed in NEMRC by the Finance Department. The reports include: a Revenue and Expenditure Report of all governmental funds including all line items for the general fund, water, sanitation, wastewater, and EJRP program funds, and active line items in other funds for the City Manager,

City of Essex Junction Key Controls by Operating Area

department managers, and City Council to review. The Finance Director drafts a summary communication to accompany the financial statements as well. The Accountant I sends leave accrual reports from NEMRC by department to every department manager monthly.

The City also uses Questica to allow the ability to view transaction detail for general fund and all enterprise funds. The information is loaded each night by automated routine from NEMRC into Questica.

On an annual basis, an independent audit is performed of the City prepared financial statements. On a monthly basis, the City staff reconciles the financial statements to the accounting records and supporting documentation. After the audit, the financial statements and related disclosures are presented to the City Council and included in the City's Annual Report.

City management defines, documents, communicates, and periodically reviews roles and responsibilities in the financial reporting process. In addition, knowledgeable personnel monitor changes in authoritative guidance and regulations that affect the institution and make the appropriate changes to the institution's accounting policies and procedures over financial close and reporting on a timely basis.

Key Controls:

1. Finance produces fund activity reports and balances that pertain to specific departments to ensure financial reporting tracks to expected activity.
2. An annual audit is performed by independent auditors hired by the City.
3. City Management and the Finance Department monitor changes in authoritative guidance on accounting procedures and policies.

Fixed (Capital) Assets

The City has adopted the following Fixed Asset Policy:

CITY COUNCIL FIXED ASSET POLICY

I Purpose: To ensure that the accounting for the capital assets of the City of Essex Junction is in accordance with GAAP (Generally Accepted Accounting Principles).

II Fixed Asset Definition:

All items purchased by the City of Essex Junction of a durable nature (life expectancy of over one year) that have a cost of \$5,000 or more individually or as a group (single purchase of long-life items that total over \$5,000) will be considered Fixed Assets for accounting purposes.

City of Essex Junction Key Controls by Operating Area

All items given to the City of Essex Junction of a durable nature (life expectancy of over one year) that have a fair market value of \$5,000 or more individually or as a group (single purchase of long-life items that total over \$5,000) will be considered Fixed Assets for accounting purposes.

All land purchased or given to the City of Essex Junction will be considered a Fixed Asset for accounting purposes.

III Valuation of Fixed Assets:

Fixed Assets will be valued at cost. The cost of an item includes any costs necessary to acquire the item (i.e., shipping costs, installation cost, invitation to bid costs, lawyers' fees, etc.). If the cost of the item is not available, fair market value should be used to value the asset.

IV Guidelines Specific to Fund Types:

- a. Governmental Funds: Fixed Assets belonging to the Governmental Funds are reported at cost in the City's Governmental-wide Financial Statements. General Fund Fixed Assets are not included in the Fund Financial Statements.
- b. Enterprise Funds: Fixed Assets belonging to an Enterprise Fund (i.e., Water, Wastewater Treatment Facility, or Sanitation Fund) are reported as depreciable assets and are recorded on the Balance Sheet of the appropriate fund. Straight-line depreciation costs are charged yearly as an expense in the fund over the estimated life of the asset.

V. Administrative Procedures:

- a. Fixed Asset Additions: When a Department Head purchases a Fixed Asset, they will complete a Fixed Asset Form. The completed form should then be submitted to the Finance Director for input into the accounting system.
- b. Fixed Asset Deletions: In accordance with the Purchasing Policy, the City Manager is authorized to approve the sale or transfer of City property estimated to be up to \$40,000 in value. The City Council shall approve the sale or transfer of property estimated to be worth more than \$40,000. When a Fixed Asset is disposed of (either by sale, transferred, destroyed or discarded), the Department Head should report the disposal to the Finance Director using the Fixed Asset Form.
- c. Interdepartmental Fixed Asset Transfers: Transfers of City property from one department to another of estimated value of up to \$40,000 must be approved by the City Manager. Transfers of City property from one department to another of estimated value greater than \$40,000 must be

City of Essex Junction Key Controls by Operating Area

approved by the City Council. All transfers of fixed assets from one department or fund to another should be reported to the Finance Director using the Fixed Asset Form.

- d. Verification: The Finance Director will provide a fixed asset listing to department heads each year, prior to the end of the fiscal year, for each department to verify their fixed asset inventory. The Finance Director will also perform a periodic inspection for verification purposes.

Adopted by the Village Trustees on 9/8/98. Revised on 8/11/15. Revised and adopted by the City Council on 3/27/24.

Key Controls:

1. A formal capitalization policy is in place and was adopted by the City Council.
2. The Finance Department maintains the Capital Asset Management System and Fixed Asset Form used by Department Heads.
3. The Finance Director enters information on new assets, adjustments, depreciation information, and retiring capital assets into the Capital Asset Management System and makes sure all supporting documentation is available.
4. All adjustments and retirement must be reported to the Finance Department.
5. The Finance Department will perform a periodic inspection of the Capital Asset Management System for internal audit purposes. The capital asset inventory will also note any capital assets paid for in whole or part with federal funding with a reference to the specific funding source.
6. Department managers are required to submit bills of sale along with the invoice when a new asset is purchased.
7. Department Heads are required to notify the Finance Department when an asset is retired -either sold or no longer able to perform its expected role. This will assist the Finance Department in keeping the asset listing up to date as well as providing the necessary documentation to verify asset value at purchase.

Debt Service

In order to borrow from another party to incur long-term debt, the City must present the reason for the debt to the voters and the voters must authorize it. The majority of the City Council is needed to approve the instrument of that debt, including the term, interest rate, and amount.

The State of Vermont limits the amount that City's can borrow to 10 times the value of a City's grand list value.

City of Essex Junction Key Controls by Operating Area

Debt service charges are built into the budget, with a break out of principal and interest. The City should never borrow an amount for a term that would exceed the useful life of the asset it is borrowing for. When considering taking on new debt, the current debt burden is reviewed.

Key Controls:

1. Any and all long-term debt is authorized by voters.
2. The City Council approves the debt instrument, including the term, interest rate, and amount.
3. The State of Vermont limits the amount a City can borrow to 10x the grand list value.

Utility and Tax Billing

Utility Billing occurs on a tri-annual basis – February, June, and October, and is managed by the Finance Department.

Key Controls:

1. The Public Works Department provides Meter Installation Forms to the Finance Department to update the NEMRC accounts.
2. At the end of each tri-annual period, the meter readings are set to zero and meter read files are generated in NEMRC by the Finance Department. The read files are uploaded to Neptune 360 by the Finance Department. The Public Works Department reads the meters using Neptune 360 and notifies the Finance Department upon completion. The Finance Department exports the read files from Neptune 360 and uploads them to NEMRC for the production of bills.
3. The Finance Department generates various reports and scans for any obvious errors in the readings. Once corrections have been completed, the bills are printed and sent for mailing. A copy is sent to each property owner.
4. The Finance Department keeps electronic records of any changes along with backup as to why changes are made to the system. At no time should anyone be making a change to the files without backup attached.
5. The Finance Department, Public Works staff, and Delinquent Collector meet regularly to review delinquent collection and water shut offs.

Tax Billing occurs annually – on or before the 15th of August and is managed by the Finance Department.

City of Essex Junction Key Controls by Operating Area

1. Once the Grand List is lodged with the City Clerk and the tax rates set, the Finance Department contacts NEMRC. NEMRC transfers the working Grand List to an “As Billed” entity. The Assessor’s Office should not make any changes until after such time as Errors and Omissions are approved by the City Council. This is a very important step for the proofing of the tax book for the auditors.
2. The Finance Department uses the “As Billed” entity to create and process the current year tax bills with the rates as set forth by the State and the City Council.
3. The Finance Department checks for homestead downloads from the VT Tax Department and other revised bills on a weekly basis until the deadline has passed for filing or updating homesteads. Any revised bills are printed and Mailed by the Finance Department.
4. The Finance Department keeps electronic records of any changes with copies of those bills and backup so that it can be easily accessible for auditing or verification purposes. At no time should anyone be making a change to the files without backup attached.

City of Essex Junction Key Controls by Operating Area

Acknowledgement Signatures of all Staff Involved in Financial Operations

I have read The City of Essex Junction Key Controls by Operating Area document in its entirety and understand my role and responsibilities in each Operating Area. I agree to abide by these control procedures and to notify management if and when a procedure isn't being followed or needs to be amended.

X *Susan McNamara-Hill*
Susan McNamara-Hill (Oct 3, 2024 11:30 EDT)

Susan McNamara-Hill
City Clerk/Treasurer

X *D.W.B.*
Daniel W. Brown (Oct 3, 2024 12:42 EDT)

Dan Brown
Assistant City Clerk/Treasurer

X *Jessica Morris*

Jessica Morris
Finance Director

X *Shannon Maynard*

Shannon Maynard
Accountant II

X *Cindy Delibac*
Cindy Delibac (Oct 3, 2024 12:07 EDT)

Cindy Delibac
Accountant I

X *Jamie Kollar*
Jamie Kollar (Oct 3, 2024 11:36 EDT)

Jamie Kollar
Billing Coordinator

X *Caitlin Fay*
Caitlin Fay (Oct 3, 2024 14:50 EDT)

Caitlin Fay
EJRP Business Manager

X *Colleen Dwyer*

Colleen Dwyer
Human Resource Director

X *Regina Mahony*

Regina Mahony
City Mangaer












Key Controls by Operating Area

Final Audit Report

2024-10-03

Created:	2024-10-03
By:	Joanne Pfaff (jpfaff@essexjunction.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAHmHEuJlt18M2XrHtVb7L9R-IOluufSDg

"Key Controls by Operating Area" History

-  Document created by Joanne Pfaff (jpfaff@essexjunction.org)
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-  Document emailed to Caitlin Fay (cfay@ejrp.org) for signature
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-  Document emailed to Susan McNamara-Hill (smcnamarahill@essexjunction.org) for signature
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-  Document emailed to Dan Brown (dbrown@essexjunction.org) for signature
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-  Document emailed to Shannon Maynard (smaynard@essexjunction.org) for signature
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-  Document emailed to Cindy Delibac (cdelibac@essexjunction.org) for signature
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-  Document emailed to Colleen Dwyer (cdwyer@essexjunction.org) for signature
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2024-10-03 - 4:00:58 PM GMT

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Signature Date: 2024-10-03 - 4:07:57 PM GMT - Time Source: server

 Document e-signed by Regina Mahony (rmahony@essexjunction.org)

Signature Date: 2024-10-03 - 4:22:47 PM GMT - Time Source: server

 Signer Dan Brown (dbrown@essexjunction.org) entered name at signing as Daniel W. Brown


2024-10-03 - 4:42:41 PM GMT

 Document e-signed by Daniel W. Brown (dbrown@essexjunction.org)

Signature Date: 2024-10-03 - 4:42:43 PM GMT - Time Source: server- Signature captured from device with phone number XXXXXXXX8177

 Email viewed by Caitlin Fay (cfay@ejrp.org)

2024-10-03 - 6:35:31 PM GMT

 Document e-signed by Caitlin Fay (cfay@ejrp.org)

Signature Date: 2024-10-03 - 6:50:38 PM GMT - Time Source: server

 Agreement completed.

2024-10-03 - 6:50:38 PM GMT