



Exhibit 1 to Financial Policy - Authorization Matrix  
Version V2022a

Updated January 1, 2022

| Process  | Additional Notes       | Board of Directors (BOD) | BOD Chair | BOD Finance Committee | Finance Committee Chair | Chief Executive Officer -ED | Chief Financial Officer | Controller | Immediate Supervisor |
|--|------------------------|--------------------------|-----------|-----------------------|-------------------------|-----------------------------|-------------------------|------------|----------------------|
| <b>Policy - Creation and Revision</b>                                |                        |                          |           |                       |                         |                             |                         |            |                      |
| Organizational   |                        | ✓                        | -         | -                     | -                       | -                           | -                       | -          | -                    |
| Privacy and Security   |                        | -                        | -         | -                     | -                       | ✓                           | -                       | -          | -                    |
| Customer Support   |                        | -                        | -         | -                     | -                       | ✓                           | -                       | -          | -                    |
| Human Resources  |                        | -                        | -         | -                     | -                       | ✓                           | -                       | -          | -                    |
| Marketing  |                        | -                        | -         | -                     | -                       | ✓                           | -                       | -          | -                    |
| Technology   |                        | -                        | -         | -                     | -                       | ✓                           | -                       | -          | -                    |
| Legal  |                        | -                        | -         | -                     | -                       | ✓                           | -                       | -          | -                    |
| Communications   |                        | -                        | -         | -                     | -                       | ✓                           | -                       | -          | -                    |
| Finance  |                        | ✓                        | -         | -                     | -                       | -                           | -                       | -          | -                    |
| <b>Budget:</b>   |                        |                          |           |                       |                         |                             |                         |            |                      |
| Annual Budget - Approval   |                        | ✓                        | -         | -                     | -                       | -                           | -                       | -          | -                    |
| Budget Revisions - Individual Line Items                             |                        | -                        | -         | -                     | -                       | ✓                           | ✓                       | -          | -                    |
| Budget Revisions - Categorical                                       |                        | -                        | -         | ✓                     | -                       | ✓                           | ✓                       | -          | -                    |
| <b>Bank Accounts:</b>  |                        |                          |           |                       |                         |                             |                         |            |                      |
| Bank Accounts - Creation   | FDIC compliant         | ✓                        | -         | -                     | -                       | -                           | -                       | -          | -                    |
| Transfers Between Operating Accounts (1)                             |                        | -                        | -         | -                     | -                       | ✓                           | ✓                       | -          | -                    |
| Wire Transfers - Incoming (PMS/Federal Draws)                        |                        | -                        | -         | -                     | -                       | -                           | ✓                       | -          | -                    |
| <b>Disbursements:</b>  |                        |                          |           |                       |                         |                             |                         |            |                      |
| Check Signing/ACH's/Wire Transfers/Purchase Card Charges > \$100,000 | 2 Signatures (2)       | -                        | ✓         | -                     | -                       | ✓                           | ✓                       | -          | -                    |
| Check Signing/ACH's/Wire Transfers ≤ \$100,000                       | 1 Signature            | -                        | ✓         | -                     | -                       | ✓                           | ✓                       | -          | -                    |
| <b>Credit:</b>   |                        |                          |           |                       |                         |                             |                         |            |                      |
| Credit Accounts - Creation   |                        | -                        | -         | -                     | -                       | ✓                           | -                       | -          | -                    |
| Credit Accounts - Use (1)  |                        | -                        | -         | -                     | -                       | ✓                           | ✓                       | ✓          | -                    |
| Indebtedness > \$25,000  |                        | ✓                        | -         | -                     | -                       | -                           | -                       | -          | -                    |
| <b>Expenditure Approval:</b>   |                        |                          |           |                       |                         |                             |                         |            |                      |
| Expenditure / Contract Approval over \$250,000 (3) (4)               | Dual approval required | ✓                        | -         | -                     | -                       | ✓                           | -                       | -          | -                    |
| Expenditure / Contract Approval > \$5,000 ≤ \$250,000 (3)(4)         |                        | -                        | -         | -                     | -                       | ✓                           | -                       | -          | -                    |
| Expenditure / Contract Approval ≤ \$5,000                            |                        | -                        | -         | -                     | -                       | ✓                           | ✓                       | ✓          | -                    |
| Expense Reimbursements - Employees                                   |                        | -                        | -         | -                     | -                       | ✓                           | ✓                       | -          | ✓                    |
| Purchase Card Charges - Employees                                    |                        | -                        | -         | -                     | -                       | -                           | ✓                       | ✓          | ✓                    |
| Expense Reimbursements / Purchase Card Charges - CEO/ED              |                        | -                        | ✓         | -                     | ✓                       | -                           | -                       | -          | -                    |
| <b>Other:</b>  |                        |                          |           |                       |                         |                             |                         |            |                      |
| Authorization Matrix   |                        | ✓                        | -         | -                     | -                       | -                           | -                       | -          | -                    |
| Time Sheets  |                        | -                        | -         | -                     | -                       | -                           | -                       | -          | ✓                    |
| Strategic Plan   |                        | ✓                        | -         | -                     | -                       | -                           | -                       | -          | -                    |

- (1) May be delegated to other staff by authorized party in accordance with related policy /procedures
- (2) Requires one of the signatures on checks be from an Authorized Board member and the Authorized Board member review of any single purchase card charges exceeding stated limit of \$100,000 (Exceptions allowed for Board Member absences)
- (3) Threshold applies to total commitment of funds per procurement, see Financial Policy for reporting on multiple procurements
- (4) Contract Signatures can be delegated by the Principal Officer designated by the Board of Directors