

Process	Additional Notes	Board of Directors (BOD)	BOD Chair	Executive and Finance Committee	ExecFinance 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