

MWCDC POLICIES AND PROCEDURES MANUAL

INTRODUCTION

The MWCDC Policies and Procedures Manual was developed based on a sample policy manual created by Local Initiatives Support Corporation (LISC) a tax-exempt 501(c)(3) not-for-profit organization that provides capital and technical assistance to nonprofit community development corporations to assist community development corporations (CDCs) in their administration of federal funds.

This manual which includes MWCDC's Human Resource, Accounting, Financial Management, Procurement, and Records Management policies is a living document designed to grow with our organization, and be revised or amended as required by internal or external change.

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SAMPLE CDC POLICIES AND PROCEDURES MANUAL

SECTION ONE: PURPOSE

The Board of Directors of Mt. Washington Community Development Corporation ("MWCDC"), have developed and enacted the following policies and procedures by virtue of the by-laws of the organization.

These policies and general operating procedures were enacted and are being adopted for the effective operation of MWCDC. The day-to-day functional implementation of these policies and procedures is the responsibility of the Executive Director of MWCDC.

The purpose of these policies and procedures is to serve as a reference tool in making decisions involving the management and operation of MWCDC; to establish guidelines to be followed by the Executive Director in determining employment practices; and to acquaint employees with their general employment rights, benefits and responsibilities. The manual will also provide employees with information on MWCDC's policies and procedures with respect to accounting and financial management, procurement, records retention and a drug-free work environment.

Organizational policies and procedures may be amended through the Board of Directors on recommendation of the Executive Director and/or the Executive Committee. Organizational policies and procedures should be reviewed on a periodic basis by the Executive Committee to determine if any changes are necessary.

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SECTION THREE: ACCOUNTING, AUDIT AND FINANCIAL MANAGEMENT POLICIES

I. Accounting Policies

It shall be the policy of MWCDC to create and maintain accounting, billing, and cash control policies, procedures and records which are consistent with Generally Accepted Accounting Principles (GAAP) and which meet the requirements of state and federal statutes and regulations.

MWCDC accounting, audit, and financial management policies are designed to:

- (1) Protect and secure the assets of MWCDC.
- (2) Ensure the maintenance of accurate records of the CDC's financial activities.
- (3) Ensure compliance with governmental and private funder reporting requirements.

A. Cash

- (1) Bank accounts are established as required by donors and funding requirements.
- (2) All checks written on MWCDC accounts require two signatures.
- (3) Individuals authorized to sign checks include the President, Vice-President, Secretary and Treasurer of the Board of Directors of the MWCDC.
- (4) All Executive Committee members must promptly file signature cards with all banks used by MWCDC for checking within one month (30 days) of their election or appointment to the Executive Committee or their acceptance of a new position within the Executive Committee, within one month (30) of the establishment of any new checking account where new signature cards are required and within one month of any MWCDC banking partner's request for signature card re-submittal.
- (5) Banks are promptly notified of all changes of authorized check signers by the Chair of the Finance Committee.
- (6) All checks are to be pre-numbered and accounted for by a check custodian (used, voided, not used). MWCDC uses the duplicate check style of check book.

- (7) Voided checks are to be properly defaced and maintained.
- (8) Bank reconciliations to the general ledger are to be done monthly and provided to the Executive Director or Treasurer at their regular meeting.

B. Petty Cash

- (1) Receipts or itemized slips are required for every disbursement. The Executive Director or his/her designee will be responsible for verification of receipts and cash.
- (2) Petty cash should be used for such things as small and odd jobs, local travel and sundry items. It is not intended for purchases that can be made with designated suppliers. Activities or needs should be planned ahead so necessary funds will be available in the petty cash account.
- (3) Whenever petty cash is used, a pre-numbered "Receipt of Petty Cash" slip must be filled out. A completed slip will include date, the amount taken and returned, the cash category and the total spent. When a staff person receives cash, he/she will sign on the "Received By" line of the petty cash log. Items purchased should also be listed on the log, unless the receipt that must always be clipped to the log lists items purchased. The Executive Director or his/her designee will sign on the "Approved By" line of the petty cash log. Sample slip as designed for DHCC with Pam Buchner's input
- (4) The Executive Director will delegate responsibility for the reconciliation and replenishment of the petty cash account.

C. Cash Receipts

- (1) Someone other than the person making deposits is responsible for opening the daily mail, making a log of cash receipts, restrictively endorsing the payment, making note of any restrictions on the log entry, and account coding the receipt by receivable or revenue account.
- (2) The Executive Director prepares bank deposit slip, listing each item.
- (3) Receipts are deposited daily. The bank's stamped duplicate deposit slip is attached to the remittance documentation.

- (4) The daily deposit log and duplicate deposit slip is forwarded to the Financial Officer for verification and data entry.
- (5) Cash is deposited in the appropriate bank account based on funding restrictions.

D. Cash Disbursements

- (1) Cash disbursements are made by check (with the exception of petty cash).
- (2) The Executive Director approves all invoices for payment.
- (3) Vendor invoices are recalculated on site to ensure accuracy. This recalculation must occur prior to the preparation of a check to pay the invoice. After the recalculation is complete, the employee who performed the recalculation must initial the vendor invoice, indicating that the amount is correct and the invoice can be paid.
- (4) Checks for payment are signed only when supported by approved invoices (checks will not be processed and signed in advance of proper invoicing approval procedures).
- (5) Check signers compare data on supporting documents to checks presented for their signature.
- (6) Bank transfers are scheduled and investigated to ascertain that both sides of the transaction are recorded.
- (7) The employee responsible for mailing checks will not be responsible for recording cash disbursements. These two functions must be handled by different employees to ensure that the appropriate checks and balances are in place.
- (8) Supporting documentation is noted as paid, check number, date paid, and general ledger account code. Supporting documentation is noted as approved for payment.
- (9) Account codings for each payment are reviewed for accuracy.
- (10) MWDC finance and accounting staff will ensure that all costs paid through the utilization of external funding sources are recognized as ordinary, necessary, within the budget, are arms length transactions, and do not deviate from established practices of the organization.

A cost will be considered reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs.

E. General Ledger Account Coding

- (1) All cash receipts and disbursements are account coded and reviewed by the Executive Director.
- (2) A policy will be developed that documents the rationale used to allocate shared expenses among functions, grants, and/or contracts and reviewed periodically.
- (3) Except when contractually prohibited, funding from multiple sources may be kept in an account with other funding; however, it must be tracked independently.

F. Revenue

- (1) Revenue is earned using the accrual basis of accounting.
- (2) Cost reimbursement grants or contracts earn revenue when the expenses are incurred (not committed).

G. Expenses

- (1) Expenses are charged directly to programs when specific identification is available. Petty cash and expense reimbursement requests require enough detailed description to facilitate simple direct charge allocation to project or grant by account codes in use by a non-staff bookkeeper.
- (2) Expenses are charged to programs based upon a shared cost rationale when the direct charge can not be established.
- (3) Expenses are prohibited to be used for any purpose that is ineligible under a funding award.
- (4) Expenditures for each grant, loan, or contract are to be recorded according to the budget categories for that particular funding source. For each funding award, MWCDC will maintain records that allow for a comparison of outlays with approved budget amounts.

- (5) When there are government funds involved, MWCDC will follow OMB A-122 cost principles.
- (6) When there are government funds involved, programs and grants will not be charged for OMB A-122 un-reimbursable items such as, but not limited to: entertainment, fundraising expenses, bad debts, fines or penalties or interest on debt.
- (7) Before MWCDC seeks reimbursement from a funder, it will ensure that the costs for which it is seeking reimbursement are allocable to that funder. A cost will be considered allocable to an external funding source (unless otherwise prohibited) if it is treated consistently with other costs incurred for the same purpose in like circumstances and if:
 - a. The cost is incurred specifically for the award.
 - b. The cost benefits both the award and other work and can be distributed in reasonable proportion to the benefits received, or
 - c. Is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective cannot be shown.
- (8) Any cost allocable to a particular award or other cost objective may not be shifted to other awards to overcome funding deficiencies, or to avoid restrictions imposed by law or by the terms of any award of funds.

H. Loan Loss Reserve (Only Applicable if MWCDC makes loans)

- (1) Periodically, the members of the Executive Committee, the Executive Director, and members of the finance and accounting department or outside consultants will meet to review the adequacy of the organization's loan loss reserve. Necessary adjustments will be determined and made quarterly.

I. Collection of Delinquent Accounts

- (1) MWCDC may utilize outside collection agencies if all past efforts to collect money due have been exhausted.

- (2) The Executive Director has discretionary authority to submit delinquent debts (over 90 days) to an outside collection agency.

J. Write-off of Delinquent Debts/Charges

- (1) Records must indicate that all efforts to obtain payment have been exhausted before the decision is made to write off any debt.
- (2) The request for approval of a write-off must include a short narrative of actions taken to collect and the rationale for the debt being considered uncollectable.
- (3) The Executive Director of MWCDC has the discretion to approve debt write-offs of a board-authorized amount. Any amount above the board-authorized amount that is requested to be considered a write-off must be approved by the Executive Committee of the Board of Directors. Reference to this action will be included in the board packet for the next regularly scheduled Board of Directors Meeting.
- (4) The budget line item for fees and collections must be updated by means of a budget revision to reflect uncollectable fees/debts.

If collection is made of a debt previously written-off as uncollectable, it will be recognized as revenue in the current period.

II. Financial Reporting Procedures

- A. The Executive Director or his/her designee will be responsible for compiling monthly and year-to-date reports on all cost centers by revenue source, expense code, and asset and liability account balances.
- B. Financial reports are reconciled to the general ledger and accounting records prior to submission to the funding source.
- C. If an expenditure is different from an external funding source's approved budget, prior approval must be obtained from the funding source prior to the submission of the financial report.
- D. Monthly financial reports which analyze MWCDC's financial position and the effectiveness of its management and programs will be presented to the Executive Committee of the Board of Directors and also reported within the board packets.
- E. Periodic reports will be provided to all funding sources as requested or required by contract.

- F. MWCDC's Executive Director or his/her designee will maintain records that identify adequately the source and application of funds for all activities. These records shall contain information pertaining to awards, authorizations, obligations, assets, outlays, income and interest. Records to be maintained include copies of contracts, invoices, proof of payments and allocation tracking when costs are distributed among several funding sources.

III. Investment/Banking Policies

The MWCDC Board of Directors will approve the placement of assets not needed for immediate operations assuring compliance with all contractual requirements and using the principles identified below.

A. Principles:

- (1) **Minimize Risk:** The Board will define a minimum risk strategy that will be reviewed annually to ensure appropriate discharge of responsibilities to donors, lenders, and contractual relationships.
- (2) **Maximize Investment Return:** Within the parameters defined as "minimum risk", funds will be invested at the highest area interest/return available at the time of decision.
- (3) **Support Local Banks and Institutions if Economically Feasible:** "Local" is defined as having a physical presence for customer service within MWCDC's service area.

B. Procedures:

- (1) Each quarter, the Executive Director or his/her designee will review with the Executive Committee the projected cash needs of the corporation and the assets available for investment.
- (2) Each quarter, the Executive Committee will provide the Executive Director or his/her designee with guidance regarding investment and institutions.
- (3) The Executive Committee will designate a representative to consult with the Executive Director or his/her designee between meetings on such matters as investment period timeliness and institutional issues.

- (4) The Executive Director or his/her designee will contact local institutions as needed to determine the best rate of return for investments.
- (5) The Board of Directors will define a policy for minimizing risk annually.

C. Banking Policy

- (1) MWCDC will keep all funds available not already invested in a federally insured bank.
- (2) Support Local Banks if Economically Feasible: All assets kept in bank accounts will be in banks defined as local. "Local" is defined as having a physical presence for customer service within MWCDC's service area.

IV. Budget Principles/Procedure

Structure of the budgetary process shall evolve from the mission and by-laws of MWCDC with consideration given to the requirements of any of the organization's funding partners.

A. Budget Principles

- (1) The budgetary process shall comply with the organization's funding partners and in accordance with applicable state and federal laws.
- (2) The budgetary process shall comply with the guidelines and principles set forth by the Board of Directors.
- (3) Annually, each program area shall identify and develop a plan for its operation. The budgets needed to execute the plan shall be developed by appropriate personnel, with concurrence from the Executive Director.

B. Procedures:

- (1) The organization's Executive Director will prepare and submit an operating budget to the Executive Committee of the Board of Director's 30 days prior to the beginning of the new fiscal year and prior to submission to funding sources.

- (2) If budget submission is due to funding sources prior to 30 days before the beginning of the fiscal year, the Executive Committee of the Board of Directors will review a preliminary budget and adopt it if necessary.
- (3) The approved preliminary or final operating budget will become the blueprint for the budget submission to all outside funders.
- (4) Differences in budget line items between the organization's operating budget and a funders' approved budgets will be resolved in negotiations between the Executive Director and the funding agency.

C. Adjustments in Budget/Spending Plans

- (1) Any adjustments or changes in spending policies/budget plans which vary by more than 10% from the original approved budget will be initialed by the Executive Director and submitted for approval to the Executive Committee of Board of Directors.
- (2) These changes will be communicated in writing to funding sources as required by contractual agreements.
- (3) If proposed changes are unsatisfactory to the funder, the Executive Director will communicate this response to the Board of Directors, who may authorize:
 - a. Changing the budget/plan to one which is satisfactory to the funder, or
 - b. Entering into negotiations to develop a compromise satisfactory to the funder and the Board of Directors.
- (4) After approval of the changes by all parties, the changes will be communicated in writing to all affected management staff.

V. Audit Procedure

- A. MWCDC will contract for an independent audit to be performed by a Certified Public Accountant (CPA) at the conclusion of each fiscal year.
- B. The auditor(s) will complete the audit within four months of the conclusion of the fiscal year.
- C. The auditor(s) will test accounting mechanisms in accordance with generally accepted auditing standards for not-for-profit organizations and as contractually required by funding sources.

- D. If during its established fiscal year, MWCDC expends over \$300,000 in federal funding, it will contract for an audit that meets the requirements of OMB A-122 and A-133.
- E. A formal written report of the audit will be presented to MWCDC's Board of Directors and each principal funding source.

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SECTION FOUR: PROCUREMENT POLICIES

The following policies and procedures will be followed at all times when MWCDC is using federal funds to purchase supplies, property, equipment and services from an external source:

I. General Contract Award Management Policy

- (1) No MWCDC officer, employee, and/or agent will participate in the selection, award, and/or administration of any contract for equipment, materials, and supplies or consulting or professional services if a real or apparent conflict of interest would be involved. Such a conflict will arise when:
 - a. the employee, officer, or agent;
 - b. any member of his/her immediate family;
 - c. his/her partner; or
 - d. an organization which employs or is about to employ, any of the above has a financial or other interest in the firm or individual selected for award.
- (2) MWCDC's officers, employees, and/or agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to sub-agreements.
- (3) MWCDC will conduct a cost or price analysis and document such analysis in the procurement files in conjunction with every procurement action.
- (4) If a contract is competitively bid, MWCDC will enter into a contract with the winning bidder that specifies the services to be completed and payment terms.
- (5) At a minimum, to adequately evaluate contractor, consultant, and supplier performance, MWCDC Finance Committee will evaluate each respective provider of goods and services performance at the completion of each contract. This evaluation will be utilized when making award decisions for future contracts. Evaluations may be conducted on a more frequent basis if deemed necessary.

- (6) Procurement records and files will include the basis for contractor selection, justification for the lack of competition when competitive bids or offers are not obtained, and basis for award cost of price.

II. Acquisition Policy for Goods and Services

The following procurement procedure applies to all purchases of goods and services, including equipment, materials, supplies and professional and consulting services.

Employees will conduct all procurement transactions in a manner that maximizes free and open competition. Awards should be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the recipient, price, quality and other factors considered. MWCDC reserves the right to reject any and all bids or offers, if deemed to be in its best interest.

MWCDC may select from numerous methods of procurement, depending on the amount of the purchase and other considerations. Following are a few examples of possible procurement procedures that MWCDC may choose to use:

- (1) **Open Market Inquiry.** The Executive Director, or other qualified individuals delegated by the Executive Director may inquire in the open market to ensure that the price, quantity and quality is the most advantageous to MWCDC.
- (2) **Request Competitive Oral Quotes.** The Executive Director or his/her designee may request competitive quotes orally. A file shall be kept with an abstract of invitations made and offers received.
- (3) **Request Written Quotes from at Least three Different Sources.** For purchases and contracts involving a single project or activity, the Executive Director or his/her designee may request and receive written quotations from at least three independent sources. A file shall be kept with an abstract of invitations made, offers received, and the criteria for selection.
- (4) **Request Written Competitive Responses through a Formal Request for Proposal Procedure (RFP).** For large purchases and contracts, the Executive Director or his/her designee may solicit competitive responses through a formal written request for proposal procedure. Bids will remain sealed until the opening time designated in the request for proposals. All requests for proposals shall contain the phrase "Equal Opportunity Employer".

For the largest purchases a CDC makes, after reviewing the bids received, the Executive Director or his/her designee shall make a recommendation to MWCDC's Board of Directors regarding which

bid to accept. A majority of the quorum of the board must accept the bid via formal vote before a contract is executed for the service.

A file shall be kept with a copy of the request for proposal, a list of individuals/organizations solicited for bids, and a bid sheet that lists the bids received by individual/organization and their respective bid price. In all instances in which the lowest bid is not awarded the contract, justification documentation, such as a memo outlining the selection criteria, shall be placed in the file.

III. Property/Equipment Standards

When purchasing property (both real property and equipment), the following procedures will be followed:

- (1) Title to all property purchased with federal funds will vest with the MWCDC.
- (2) Property records will be kept showing the general name of the property, identification number, original cost, and depreciated value. These records will be reviewed and necessary revisions made on an annual basis at the end of MWCDC's fiscal year.
- (3) MWCDC will provide the equivalent insurance coverage for real property and equipment regardless of how the property was acquired by the organization.
- (4) Equipment purchased, with a purchase price in excess of \$5,000, with federal funds is generally considered the property of the federal government and must be disposed of through a set procedure. When disposing of equipment with an acquisition cost in excess of \$5,000, MWCDC will follow the respective funding program's disposal regulations.

V. Federal Debarment Standard

- A. When purchasing goods and services through the utilization of federal funding, MWCDC will ensure that the contract awardee is not debarred or suspended from doing business with the federal government nor delinquent in a debt to the United States as defined in OMB Circular A 1-29. Before a contract is awarded, staff from MWCDC will consult the Federal Government's General Services Administration ("GSA")'s "List of Parties Excluded from Federal Procurement or Non-procurement Programs".

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SECTION FIVE: RECORDS MANAGEMENT POLICY

I. Records Management Policy

To ensure that all programs operated by MWCDC are properly managed and reported on, MWCDC will establish and monitor a comprehensive records management policy.

- A. To ensure that pertinent records are properly managed, MWCDC will implement a file maintenance and disposition plan for each project/funding source when that project becomes inactive/closes-out. When a project is closed a file maintenance and disposition plan form will be filled out and filed for the project. The form includes, but is not limited to, the date the project began, the date the project ended, amount of contract, name and signature, a contact number for project's manager, a description of the files within the storage case and their filing arrangement, and disposition instructions. Once the "File Maintenance and Disposition Plan" form has been completed, it will be filed and the storage box sent to MWCDC's off-site storage facility.
- B. Financial records, supporting documents, statistical records, and all other records pertinent to an award of funding from an external source shall be retained for a period of three years from the date of the submission of the final expenditure report. If any litigation, claim, or audit is started before the expiration of the three-year period, the records shall be retained until all litigation, claims, or audit findings have been resolved and final action taken.
- C. Records for real property and equipment acquired with federal funds must be retained for three years after final disposition of said property.

BUSINESS RECORD RETENTION SCHEDULE

ACCOUNTING AND FISCAL	TERM	CORPORATE	TERM
Accounts Payable Records	3	Certificate of Incorporation	P
Accounts Receivable Records	3	Charter	P
Audit Reports	P	Annual Reports	P
Audit Reports Internal	3	Contracts (After Expiration)	3
Bank Statements and Reconciliation	3	Copyrights	P
Canceled Checks	3	Correspondence (General)	3
Check Registers	3	Correspondence (Legal)	P
Cash Receipts Book	3	Insurance Policies (After Expiration)	3
Expense Analysis & Distribution Schedules	3	Inventories	3
Financial Statements	P	Leases (after expiration)	3
Fixed Assets Records	P	Legal Briefs	P
General Ledgers	P	Licenses	P
Invoices	3	Merger Acquisition Records	P
Journals/Cash Books	3	Board Minutes	P
		Office Equipment Records (after disposition)	3
PERSONNEL		Patents	P
Employment History	P	Profit and Loss Statements	P
Individual Employee Records	P	Property Records	P
Payroll Register	P	Trademark Records	P
Time Cards and Sheets	3		
Unclaimed Wages(given to state after 3 yrs)	3	TAXATION	
Cancelled payroll checks	3	Annuity or Deferred Payment Plan	P
Retirement and Pension Plans	P	Payroll Tax Returns	3
Group Insurance Records	P	Withholding Tax Statements (W-2s)	3
Training Materials	3	Tax Bills and Statements	3
Employee Travel and Expense Reports	3	Federal Tax Returns & Work Papers	P
Interim Payroll Registers	3	State Tax Returns & Work Papers	P
		Sales and Misc. Tax Returns	3
		Depreciation Schedules	P

P = Permanently

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SECTION SIX: DRUG-FREE WORK PLACE POLICY

MWCDC is a drug-free work place and following is the organization's drug-free work place policy:

MWCDC does and will continue to provide a drug-free work place by:

- A. Publicly posting a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the during normal working hours and on MWCDC properties.
- B. MWCDC will operate an ongoing drug-free awareness program which informs employees about:
 - (1) The dangers of drug abuse in the work place;
 - (2) MWCDC policy of maintaining a drug-free work place;
 - (3) Any available drug counseling, rehabilitation, and employee assistance programs; and,
 - (4) The penalties that may be imposed upon employees for drug abuse violations in the work place.
- C. Providing each employee engaged in the performance of a grant be given a copy of the statement specified in paragraph A, above.
- D. When an employee of MWCDC works on a government-funded project or activity that has funding with a drug-free work place certification, MWCDC will notify effected employees that they are required to:
 - (1) Abide by the terms of the statement; and,
 - (2) Notify the employer in writing of his/her conviction for a violation of a criminal drug statute occurring in the work place no later than five calendar days after such conviction.
- E. MWCDC will notify the respective agency/funder grant officer(s) within 10 calendar days after receiving notice about a conviction from an employee or otherwise receiving actual notice of such conviction.

- F. Within 30 days of being informed by an employee that he/she had been arrested on drug charges and convicted, MWCDC will:
- (1) Take appropriate personnel action against such employee, up to and including termination, consistent with the Rehabilitation Act of 1973, as amended; or,
 - (2) Require the employee to participate and satisfactorily complete drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.
- G. MWCDC will strive to make a good faith effort to continue to maintain a drug-free work place through implementation of paragraphs A through F, above.

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SECTION SEVEN: ACKNOWLEDGEMENT FORMS

I, _____, acknowledge that I have read the **Policy Prohibiting Unlawful Harassment, Including Sexual Harassment**, which is contained in Article XI of Section Two of this MWCDC Policies and Procedures Manual, and I agree to the terms and provisions contained in such policy.

Name of Employee: _____

Title: _____

Date: _____

Witness: _____

I, _____, acknowledge that I have read the **MWCDC Policies and Procedures Manual**, and I agree to comply with the terms and provisions contained in this manual.

Name of Employee: _____

Title: _____

Date: _____

Witness: _____