FileLocal

700 5th Avenue, Suite 4350
PO Box 94669
Seattle, WA 98124-4669

Executive Board:

Susy Haugen, Chair
City of Everett

Toni Call
City of Bellevue

Chris Bothwell
City of Lake Forest Park

Glen Lee
City of Seattle

Andy Cherullo
City of Tacoma

Executive Board Agenda

March 19, 2018

SEATTLE MUNICIPAL TOWER CONFERENCE ROOM 4240
SEATTLE, WA

1. **CALL TO ORDER**
   A. Introductions
2. **PUBLIC COMMENT***
3. **APPROVAL OF 12-11-17 MEETING SUMMARY**
4. **REVIEW OF NOV 2017, DEC 2017 AND JAN 2018 FINANCIAL STATEMENTS**
5. **DISCUSSION ITEMS**
   A. Resolution FL2018-03: Fiscal Manual
      I. Briefing Paper: Resolution FL2018-03
      II. Resolution FL2018-03
      III. Attachment A: Fiscal Manual
      IV. Attachment B: Redline Comparison
      V. Attachment C: DOA
6. **OTHER BUSINESS**
   A. Information Security Audit
   B. ADA Compliance
   C. Vendor Warrants
7. **NEXT MEETING:**
   A. Executive Board Meeting: March 26th, 2018

*A public comment period is provided to allow the public to briefly present information, topics or issues that they feel should be considered by the board. Presentation should be limited to three minutes and be summary in nature. The board may decide to discuss the topic briefly at that time or to request its placement on a future agenda.

8. ADJOURNMENT

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Executive Board Meeting Summary

December 11, 2017

SEATTLE MUNICIPAL TOWER CONFERENCE ROOM 4070
SEATTLE, WA

Executive Board:

Susy Haugen, Chair
City of Everett

Toni Call
City of Bellevue

Chris Bothwell
City of Lake Forest Park

Glen Lee
City of Seattle

Andy Cherullo
City of Tacoma

KEY: Underlined text indicates actions/decisions.
Bold/italicized text indicates follow up items.

Standing Items

1. CALL TO ORDER

The December 11, 2017, meeting of the Washington Multi-City Business License and Tax Portal Agency (FileLocal) was called to order at 12:04pm. and held in Conference Room 4070 of the Seattle Municipal Tower in Seattle, Washington.

ROLL CALL

Board Members Present: Susy Haugen (phone), Jamie Robinson (phone), Chris Bothwell (phone), Glen Lee, and Andy Cherullo (phone)

Staff and Guests: Kevin Fitzpatrick, Ellie McVay, Alexandra Kenyon (phone), Rick Mekdessie (phone), and Troy Lucas (phone)

2. PUBLIC COMMENT

There were no public comments.

3. APPROVAL OF MEETING SUMMARY

On a motion made by Andy Cherullo and seconded by Chris Bothwell, the board approved the September 25, 2017, meeting summary.

4. REVIEW OF FINANCIAL STATEMENT

Kevin Fitzpatrick summarized the October financial statement and cash status report. There were no questions or comments.

5. ACTION ITEMS

A. As the City of Lake Forest Park executed the Interlocal Agreement after the deadline indicated in FL2017-05, a motion to waive the previously referenced August 12th deadline for the City of Lake Forest Park to execute the Interlocal Agreement and ratify the addition of Lake Forest Park as a principal member of

*A public comment period is provided to allow the public to briefly present information, topics or issues that they feel should be considered by the board. Presentation should be limited to three minutes and be summary in nature. The board may decide to discuss the topic briefly at that time or to request its placement on a future agenda.

DRAFT

the Agency was made by Andy Cherullo, seconded by Glen Lee, and passed unanimously by the Board.

B. **FL2017-06 – Executive Board Meeting Schedule, 2018**: on a motion by Andy Cherullo and seconded by Chris Bothwell, the Board passed the resolution unanimously approving the 2018 meeting schedule.

C. **FL2017-07 – Final Budget, 2018-2022**: on a motion by Glen Lee and seconded by Andy Cherullo, the Board passed the resolution unanimously approving the 2018-2022 final budget.

6. DISCUSSION ITEMS:

A. IT Security Audit
   I. Kevin reviewed the purpose and status of the audit. He noted when the policies were passed in early 2016, the intent was to implement procedures for compliance, which was never accomplished.
   II. The audit will be finalized in early 2018 and the Agency will review the policies, recommend any needed modifications, and implement procedures during 2018.

B. ADA Consultant
   I. Level Access has been notified they have been chosen as our ADA Consultant. The contract has been negotiated and is being reviewed by legal. It is anticipated the contract will be fully executed within the week.

C. Lake Forest Park Launch:
   I. Minor issues arose during testing and the launch of Lake Forest Park has been pushed back and will now be part of Release 2017.4.

D. Account Setup Task Force
   I. Troy Lucas gave a brief review of the Operations Committee's task force looking into issues impeding user adoption.
   II. In response to a request for examples of what the pain points are, Troy noted a significant issue surrounds the 16-digit UBI number, e.g. businesses with multiple locations, the lack of ability to edit).

E. Monthly Business Report: Kevin reviewed the MBR from October, noting new metrics are being added to support the work of the Account Setup Task Force.

F. New City Onboarding Status Update: Kevin noted the status of onboarding Bremerton, Renton, Shoreline and Kent.
   I. Bremerton: the contract must be approved by the City Council; the City is implementing a new SOR; anticipate onboarding in Q1-18
   II. Renton: a second fit review is underway; Renton is finalizing a new SOR
   III. Shoreline: collection of B&O taxes was just approved, they will be onboarding in January 2019.
   IV. Kent: a decision should be made this month by Kent to go with the State or FileLocal.

7. ADJOURNMENT

On a motion made by Andy Cherullo and seconded by Chris Bothwell, the meeting of the Executive Board adjourned at 12:32 p.m.

Respectfully Submitted,

Laurie McVay
Secretary, FileLocal

FileLocal

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FileLocal
Financial Statements
November 31, 2017

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FILELOCAL
STATEMENT OF FINANCIAL POSITION
NOVEMBER 31, 2017

ASSETS		
Cash	**$**	**590,638**
Accounts receivable		**12,229**
Billable to Cities		**0**
Prepaid		**15,862**
Total Current Assets		**618,728**
TOTAL ASSETS	**$**	**618,728**
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	**$**	**118,745**
Accrued liabilities	**$**	**8**
Total Current Liabilities		**118,753**
TOTAL LIABILITIES	**$**	**118,753**
NET ASSETS		
Net assets, unrestricted	**$**	**308,155**
Net Income	**$**	**191,821**
TOTAL NET ASSETS	**$**	**499,975**
TOTAL LIABILITIES AND NET ASSETS	**$**	**618,728**

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FILE LOCAL
STATEMENT OF ACTIVITIES
FOR THE MONTH AND YEAR-TO-DATE ENDED NOVEMBER 31, 2017

	September	October	November	YTD
REVENUES				
User fees	2,340	15,708	4,008	**70,848**
Reimbursable cost/Capital cost recovery charges				
City of Seattle	-	-	-	**502,378**
City of Bellevue	-	-	-	**77,130**
City of Tacoma	-	-	-	**124,231**
City of Everett	-	-	-	**36,032**
Total reimbursable cost	-	-	-	**739,771**
Shared cost reimburseme	44,230	-	-	**193,391**
Total revenues	46,570	15,708	4,008	**1,004,010**
EXPENSES				
Accounting fees	2,208	2,208	2,208	**29,414**
Agency IT costs	-	-	-	**-**
Bank fees	-	-	-	**196**
Conference costs	-	-	-	**-**
Consulting	-	-	-	**2,775**
Capital Recovery Payment	-	-	-	**-**
Insurance	433	433	433	**4,763**
Labor costs	27,829	17,026	27,829	**285,132**
Legal fees	1,042	685	1,560	**10,463**
License and membership fees	-	-	-	**815**
Meals and entertainment	51	-	-	**360**
Office and operation supplies	-	-	-	**947**
Printing and copying	-	-	-	**-**
Technology costs	14,950	14,950	62,779	**251,066**
Transaction fees	2,274	6,861	-	**31,084**
Travel Expense	776	42	-	**1,783**
Reimbursable Shared Costs	44,230	-	-	**193,391**
Total expenses	93,792	42,206	94,809	**812,189**
CHANGE IN NET ASSETS	(47,223)	(26,498)	(90,801)	**191,821**
			-	-

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED NOVEMBER 31, 2017

	Budget	YTD Budget	YTD Actual	Variance
REVENUES				
Fund carryover	$ 151,578	126,315	$ -	$ (126,315)
User fees	$ 56,000	46,667	70,848	24,181
Reimbursable cost/Capital cost recovery charges		-		
City of Seattle	$ 502,378	418,649	502,378	83,729
City of Bellevue	$ 77,130	64,275	77,130	12,855
City of Tacoma	$ 124,231	103,526	124,231	20,705
City of Everett	$ 36,032	30,026	36,032	6,006
Total reimbursable cost	739,771	616,476	739,771	123,295
Total revenues	947,349	789,457	810,619	21,162
EXPENSES				
Labor costs	333,952	278,293	285,132	6,839
Contracts	44,556	37,130	34,373	(2,757)
Overhead	55,031	45,859	14,008	(31,852)
Technology costs	457,000	380,833	282,151	(98,683)
Operating reserve	38,232	31,860	-	(31,860)
Capital cost recovery payments	12,000	10,000	-	(10,000)
Consulting	-	-	2,775	2,775
Meals and entertainment	-	-	360	360
Total operating expenses	940,771	783,976	618,798	(165,178)
CHANGE IN NET ASSETS			191,821	
NET ASSETS, AS OF JANUARY 1, 2017			308,155	
NET ASSETS, AS OF OCTOBER 31, 2017			499,976	
Schedule I - Contracts				
Accounting	26,506	22,088	29,414	7,325
Auditing	10,693	8,911	-	(8,911)
Insurance	5,882	4,901	4,763	(138)
Bank fees	1,474	1,229	196	(1,033)
Total	44,556	37,130	34,373	(2,757)
Schedule II - Overhead				
Legal	31,852	26,544	10,463	(16,081)
Office and operating supplies	5,347	4,456	947	(3,509)
Printing	5,347	4,456	-	(4,456)
Licenses/Memberships	5,347	4,456	2,598	(1,857)
Agency IT costs	2,139	1,782	-	(1,782)
Marketing	5,000	4,167		(4,167)
Total	55,031	45,859	14,008	(31,852)

FILE LOCAL
CASH STATUS VS. REMAINING BUDGETED EXPENSE
FOR THE MONTH ENDED NOVEMBER 31, 2017

Cash	$	590,638
A/R		12,229
Billable to cities		0
Total		**602,866**
Current Liabilities		118,753
Operating reserve		38,232
Cash available to spend		**445,881**
Remaining budgeted expense		305,181
Surplus(Deficit)	**$**	**140,701**

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FileLocal
Financial Statements
Dec 31, 2017

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FILELOCAL
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2017

ASSETS		
Cash	**$**	**509,308**
Accounts receivable		**14,072**
Billable to Cities		**0**
Prepaid		**930**
Total Current Assets		**524,310**
TOTAL ASSETS	**$**	**524,310**
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	**$**	**128,810**
Accrued liabilities	**$**	**-**
Total Current Liabilities		**128,810**
TOTAL LIABILITIES	**$**	**128,810**
NET ASSETS		
Net assets, unrestricted	**$**	**308,155**
Net Income	**$**	**87,345**
TOTAL NET ASSETS	**$**	**395,500**
TOTAL LIABILITIES AND NET ASSETS	**$**	**524,310**

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FILE LOCAL
STATEMENT OF ACTIVITIES
FOR THE MONTH AND YEAR-TO-DATE ENDED DECEMBER 31, 2017

	October	November	December	YTD
REVENUES				
User fees	15,708	4,008	16,767	**87,615**
Reimbursable cost/Capital cost recovery charges				
City of Seattle	-	-	-	**502,378**
City of Bellevue	-	-	-	**77,130**
City of Tacoma	-	-	-	**124,231**
City of Everett	-	-	-	**36,032**
City of Lake Forest Park			2,266	**2,266**
Total direct reimbursable costs	-	-	2,266	**742,037**
Shared cost reimbursements	-	-	8,638	**202,028**
Total revenues	15,708	4,008	27,671	**1,031,680**
EXPENSES				
Accounting fees	2,208	2,208	380	**29,794**
Agency IT costs	-	-	9,675	**9,675**
Bank fees	-	-	-	**196**
Capital Recovery Payment	-	-	12,000	**12,000**
Conference cost	-	-	-	**2,775**
Consulting	-	-	-	**-**
Insurance	433	433	432	**5,195**
Labor costs	17,026	27,829	33,663	**318,796**
Legal fees	685	1,560	2,363	**12,826**
License and membership fees	-	-	-	**1,115**
Meals and entertainment	-	-	104	**464**
Office and operation supplies	-	-	-	**947**
Printing and copying	-	-	-	**-**
Technology costs	14,950	62,779	56,576	**307,642**
Transaction fees	6,861	-	8,015	**39,099**
Travel Expense	42	-	-	**1,783**
Reimbursable Shared Costs	-	-	8,638	**202,028**
Total expenses	42,206	94,809	131,846	**944,335**
CHANGE IN NET ASSETS	(26,498)	(90,801)	(104,176)	**87,345**
				-

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED DECEMBER 31, 2017

	Budget	YTD Budget	YTD Actual	Variance
REVENUES				
Fund carryover	$ 151,578	151,578	$ -	$ (151,578)
User fees	$ 56,000	56,000	87,615	31,615
Reimbursable cost/Capital cost recovery charges		-		
City of Seattle	$ 502,378	502,378	502,378	(0)
City of Bellevue	$ 77,130	77,130	77,130	(0)
City of Tacoma	$ 124,231	124,231	124,231	0
City of Lake Forest Park	$ -	-	2,266	2,266
City of Everett	$ 36,032	36,032	36,032	0
Total direct reimbursable costs	739,771	739,771	742,037	2,266
Total revenues	947,349	947,349	829,652	(117,697)
EXPENSES				
Labor costs	333,952	333,952	318,796	(15,156)
Contracts	44,556	44,556	35,185	(9,371)
Overhead	55,031	55,031	26,346	(28,685)
Technology costs	457,000	457,000	346,741	(110,259)
Operating reserve	38,232		-	-
Capital cost recovery payments	12,000	12,000	12,000	-
Conference cost	-	-	2,775	2,775
Meals and entertainment	-	-	464	464
Total operating expenses	940,771	902,539	742,307	(160,232)
CHANGE IN NET ASSETS			87,345	
NET ASSETS, AS OF JANUARY 1, 2017			308,155	
NET ASSETS, AS OF DECEMBER 31, 2017			395,500	
Schedule I - Contracts				
Accounting	26,506	26,506	29,794	3,288
Auditing	10,693	10,693	-	(10,693)
Insurance	5,882	5,882	5,195	(687)
Bank fees	1,474	1,474	196	(1,279)
Total	44,556	44,556	35,185	(9,371)
Schedule II - Overhead				
Legal	31,852	31,852	12,826	(19,026)
Office and operating supplies	5,347	5,347	947	(4,400)
Printing	5,347	5,347	-	(5,347)
Licenses/Memberships	5,347	5,347	2,898	(2,448)
Agency IT costs	2,139	2,139	9,675	7,536
Marketing	5,000	5,000		(5,000)
Total	55,031	55,031	26,346	(28,685)

FILE LOCAL
CASH STATUS VS. REMAINING BUDGETED EXPENSE
FOR THE MONTH ENDED DECEMBER 31, 2017

Cash	$	509,308
A/R		14,072
Billable to cities		0
Total		**523,380**
Current Liabilities		128,810
Operating reserve		133,581
Cash available to spend		**260,989**
Surplus(Deficit)	**$**	**260,989**

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FileLocal
Financial Statements
Jan 31, 2018

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FILELOCAL
STATEMENT OF FINANCIAL POSITION
JANUARY 31, 2018

ASSETS		
Cash	**$**	**528,038**
Accounts receivable		**817,406**
Billable to Cities		**-**
Prepaid		**164,875**
Total Current Assets		**1,510,319**
TOTAL ASSETS	**$**	**1,510,319**
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	**$**	**325,111**
Accrued liabilities	**$**	**-**
Total Current Liabilities		**325,111**
TOTAL LIABILITIES	**$**	**325,111**
NET ASSETS		
Net assets, unrestricted	**$**	**400,340**
Net Income	**$**	**784,868**
TOTAL NET ASSETS	**$**	**1,185,208**
TOTAL LIABILITIES AND NET ASSETS	**$**	**1,510,319**

FILE LOCAL
STATEMENT OF ACTIVITIES
FOR THE MONTH AND YEAR-TO-DATE ENDED JANUARY 31, 2018

	January	YTD
REVENUES		
User fees	34,816	**34,816**
Reimbursable cost/Capital cost recovery charges		
City of Seattle	543,559	**543,559**
City of Bellevue	85,125	**85,125**
City of Tacoma	133,922	**133,922**
City of Everett	38,821	**38,821**
City of Lake Forest Park	10,955	**10,955**
Total reimbursable cost	812,382	**812,382**
Shared cost reimbursements	-	**-**
Total revenues	847,198	**847,198**
EXPENSES		
Accounting fees	2,500	**2,500**
Agency IT costs	-	**-**
Bank fees	-	**-**
Capital Recovery Payment	-	**-**
Conference cost	-	**-**
Consulting	-	**-**
Insurance	433	**433**
Labor costs	35,834	**35,834**
Legal fees	1,537	**1,537**
License and membership fees	335	**335**
Meals and entertainment	-	**-**
Office and operation supplies	-	**-**
Printing and copying	-	**-**
Technology costs	21,691	**21,691**
Transaction fees	-	**-**
Travel Expense	-	**-**
Reimbursable Shared Costs	-	**-**
Total expenses	62,330	**62,330**
CHANGE IN NET ASSETS	784,868	**784,868**
	-	**-**

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED JANUARY 31, 2018

	Budget	YTD Budget	YTD Actual	Variance
REVENUES				
Fund carryover	$ 30,000	$ 2,500	$ -	$ (2,500)
User fees	$ 184,000	$ 15,333	34,816	$ 19,483
Reimbursable cost/Capital cost recovery charges				
City of Seattle	$ 543,559	$ 543,559	543,559	$ -
City of Bellevue	$ 85,125	$ 85,125	85,125	$ -
City of Tacoma	$ 133,922	$ 133,922	133,922	$ -
City of Everett	$ 38,821	$ 38,821	38,821	$ -
City of Lake Forest Park	$ 10,955	$ 10,955	10,955	$ -
Total reimbursable cost	812,382	812,382	812,382	-
Total revenues	1,026,382	830,215	847,198	(179,184)
EXPENSES				
Labor costs	343,971	$ 28,664	35,834	$ 7,170
Contracts	45,670	$ 3,806	2,933	$ (873)
Overhead	56,407	$ 4,701	1,872	$ (2,829)
Technology costs	543,585	$ 45,299	21,691	$ (23,608)
Operating reserve	14,680	$ 1,223	-	$ (1,223)
Capital cost recovery payments	16,000	$ 1,333	-	$ (1,333)
Consulting	-	$ -	-	$ -
Meals and entertainment	-	$ -	-	$ -
Total operating expenses	1,020,312	85,026	62,330	957,983
CHANGE IN NET ASSETS			784,868	
NET ASSETS, AS OF JANUARY 1, 2018			400,340	
NET ASSETS, AS OF JANUARY 31, 2018			1,185,208	
Schedule I - Contracts				
Accounting	27,169	$ 2,264	2,500	24,669
Auditing	10,961	$ 913	-	10,961
Insurance	6,029	$ 502	433	5,596
Bank fees	1,511	$ 126	-	1,511
Total	45,670	3,806	2,933	42,737
Schedule II - Overhead				
Legal	32,649	$ 2,721	1,537	31,112
Office and operating supplies	5,480	$ 457	-	5,480
Printing	5,480	$ 457	-	5,480
Licenses/Memberships	5,480	$ 457	335	5,145
Agency IT costs	2,192	$ 183	-	2,192
Marketing	5,125	$ 427		5,125
Total	56,407	4,701	1,872	54,535

FILE LOCAL
CASH STATUS VS. REMAINING BUDGETED EXPENSE
FOR THE MONTH ENDED JANUARY 31, 2018

Cash	$	528,038
A/R		817,406
Billable to cities		-
Total		**1,345,444**
Current Liabilities		325,111
Operating reserve		149,262
Cash available to spend		**871,071**
Remaining budgeted expense		779,047
Surplus(Deficit)	**$**	**92,024**

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File Local Resolution FL2018-03
Briefing Paper

Date: March 26th, 2018

Issue: Shall the Washington Multi-City Business Tax and License Portal Agency Executive Board approve the updated Fiscal Manual?

Operating Committee Recommendation: The Portal Agency Executive Board should approve the updated Fiscal Manual.

Rationale: The Fiscal Manual needs to be updated to reflect both principal and subscriber cities as well as simplifying authorization for spending while maintaining sound financial controls.

The Fiscal Manual adopted under resolution FL2014-20 and contained in the body of the current Operating Manual was written from the perspective of the four founding cities who are all principal cities and would be a member of the Agency for a full fiscal year. As new cities are brought into the Agency, they will be brought in mid-year as both Subscriber and Principal cites.

The FL2014-20 manual was written so that authorization levels depended on the type of transaction. The authorizations were not always consistent, so the policy was updated to simplify the authorization to authorizations for contracts, program manager expenditures, and non-program manager expenditures.

A summary of key changes to the Fiscal Manual is attached to this Briefing Paper.

Key Changes

1. **INTERNAL CONTROL**

   Reason for the Change

   - Fiscal Manual currently calls out for a financial statement review with the board monthly. This align the financial statement review with the current practice.

   Section Changed

   Procedure

   1. FileLocal Program Manager will review financials monthly.
   2. The Executive Board will review the financials per the resolution authorizing the FileLocal Executive Board meeting.

2. **ACCOUNTING SYSTEMS**

   No Changes

3. **BUDGET**

   No Changes

4. **CASH MANAGEMENT**

   No Changes

5. **CASH RECEIPTS AND DEPOSITS**

   Reason for the Change

   - Change the spelling of third party to third-party.

   Procedure Sections C and D

6. DISBURSEMENTS

6.1 AUTHORIZATIONS

Reason for the Change

- To align and simplify budgeted and unbudgeted authorizations. This change is recommended for authorizations for purchases, contracts and all other expenditures other than Program Manager specific items.

Policy Sections (A)

1. Unbudgeted authorizations less than $5,000 – Executive Chair, Vice Chair and Program Manager
2. Unbudgeted authorizations equal or greater than $5,000 – board resolution
3. Budgeted items less than $50,000 - Program Manager
4. Budgeted items greater than $50,000 - Executive Chair, Vice Chair and Program Manager
5. Contracts to be reviewed with the FileLocal Executive Board at the next regularly scheduled Executive Board Meeting

Reason for the Change

- To align and simplify budgeted and unbudgeted Program Manager authorizations.

Policy Sections (B)

1. Unbudgeted authorizations less than $500 – Executive Chair and Vice Chair
2. Unbudgeted authorizations equal or greater than $500 – board resolution
3. Budgeted items less than $250 - Treasurer
4. Budgeted items greater than $250 – Treasurer and either Executive Chair or Vice Chair

6.2 CASH DISBURSEMENTS

No Changes

6.3 CHECK REQUEST

Reason for the Change

- Alignment and simplification for check requests. Prior policy included an authorization provision which was different (authorization from the Treasurer and Executive Board) than the authorization policy in 6.1.2.A and 6.1.2.B. This aligns the authorization with the Authorization Policy.

Responsibility Sections

1. Check and reimbursement request must follow the Authorization Policy in 6.1.2.A and 6.1.2.B.

6.4 CHECK CONTROL

No Changes

6.5 TRAVEL EXPENSE

Reason for the Change

- Alignment and simplification for travel expense. Prior policy included an authorization provision which was different for the Program Manager (check request for the Program Manager must be approved by the Treasurer or any Executive Board Member) than the authorization policy in 6.1.2.A and 6.1.2.B. This aligns the authorization with the Authorization Policy.

Responsibility Sections

1. The authorization and check requests must follow the same process as outlined in 6.1 Authorizations and 6.3 Check Requests.

7. REVENUE AND RECEIVABLES

7.1 REVENUE RECOGNITION

Reason for the Change

- The prior policy was written to reflect the four founding cities which used the Interlocal Agreement as the basis for Revenue Recognition. The changes being recommended reflect new cities are being added mid-year and that there are both subscriber and Interlocal Agreement cities being added.

Procedure Section

1. The Procedure Section (4a) has specific references to the founding cities. This was changed to participating cities.
2. Reimbursable costs were written assuming all cities joined via the Interlocal Agreement and that all costs were known at the beginning of the year. Procedure Sections (4c and 4d) were updated to reflect mid-year cities and including verbiage for subscriber cities.

7.2 BILLINGS AND ACCOUNTS RECEIVABLE

Reason for the Change

- The prior policy was written to reflect the four founding cities which used the Interlocal Agreement as the basis for Revenue Recognition. The changes being recommended reflect new cities are being added mid-year and that there are both subscriber and Interlocal Agreement cities being added.

Procedure Section

1. The Procedure Section (4b) was modified to include mid-year cities.

8. PROCUREMENT AND CONTRACT MANAGEMENT

8.1 PROCUREMENT

No Changes

8.2 CONTRACTS

Reason for the Change

- To align and simplify budgeted and unbudgeted authorizations. This change is recommended for authorizations for purchases, contracts and all other expenditures other than Program Manager specific items.
- Second change is to remove the assignment clause and contracts between government entities at the recommendation of David Linehan.

Policy Section

1. Prior Policy said that personal or professional services with private entities or individuals must be approved in writing by the Chair of the Executive Board. The change being recommended doesn't differentiate between contracts and simply says that budgeted contracts less than $50,000 can be approved by the Program Manager and contracts greater than $50,000 require the approval of the Board Chair and Vice Chair. All contracts will be reviewed with the Board during the next scheduled Board Meeting.

Procedure Section

2. Assignment clause (8.2.3.D) removed from the procedure section at the recommendation of Agency's attorney.
3. Contracts between governmental entities (8.2.3.F) removed from the procedure section at the recommendation of Agency's attorney.

9. CAPITAL ASSET MANAGEMENT

9.1 CAPITALIZATION POLICY

No Changes

9.2 PHYSICAL INVENTORY

No Changes

Your one stop for local business licensing and tax filing

www.filelocal.org

9.3 Disposition

No Changes

9.4 Capital Asset Impairment

No Changes

10. JOURNAL ENTRIES

No Changes

RESOLUTION NO. 2018-03

A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board Approving Amendments to the Portal Agency Operations Policy — Fiscal Manual.

Whereas, the Washington Multi-City Business License and Tax Portal Agency ("Portal Agency") Interlocal Agreement requires the development of a Portal Agency Operations Policy;

Whereas, File Local Resolutions FL2014-15 and FL2014-20 adopted the current portions of the Portal Operations Policy referred to as the Fiscal Manual;

Whereas, the Interlocal Agreement specifies that the Operations Committee shall assist in the review of the Portal Operation Policy and any amendments thereto;

Whereas, the Operations Committee has reviewed and recommends certain changes to the portions of the Portal Operations Policy known as the Fiscal Manual, as shown on Attachment A hereto; and

Whereas, approval of amendments to the Portal Operations Policy requires a super-majority vote of the Executive Board;

Now Therefore,

BE IT RESOLVED by the Executive Board of the Washington Multi-City Business License and Tax Portal Agency:

SECTION 1. The Executive Board hereby approves the attached amendments to the Fiscal Manual portion of the Portal Agency Operations Policy, as shown in Attachment A to this Resolution. For ease of reference, a "redline" of the Fiscal Manual

revisions is attached hereto as Attachment B. All previous versions of the Fiscal Manual and any related Operations Policies that are inconsistent with the amendments shown on Attachment A are hereby repealed and replaced.

SECTION 2. Appendix C of the File Local Operations Policies and Procedures manual concerning delegation of authorities, which was originally adopted by the Executive Board on September 22, 2014, is hereby repealed and replaced with the Delegation of Authorities schedule attached hereto as Attachment C.

ADOPTED by super-majority vote this _____ day of _____, 2018.

ATTEST:

Washington Multi-City Business License and Tax Portal Agency Executive Board
Seattle, Washington

_____
Board Secretary

_____
Board Chair



Fiscal Manual

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1. INTERNAL CONTROL

PURPOSE

To ensure that FileLocal assets are received when tendered, protected while in custody, and used only for the purpose intended. The objectives are to segregate duties and responsibilities so that one person does not handle all phases of a transaction, and establish policies and procedures so that errors, omissions, and irregularities are detected and minimized.

POLICY

Policies and procedures established for the accounting function shall be designed to achieve and preserve, to the maximum practical extent, internal controls to safeguard the assets of FileLocal, minimize and detect errors and omissions, and maintain an audit trail for independent review of FileLocal's activities.

RESPONSIBILITY

Executive Board, Program Manager, Francis & Company and Others

PROCEDURE

A. Accounting work by Francis & Company staff on behalf of FileLocal will be reviewed by senior level staff within the firm.

B. Financial statements prepared by Francis & Company will be reviewed by FileLocal's Program Manager on a monthly basis.

C. The Program Manager and Executive Board review, per the resolution authorizing the FileLocal Executive Board meetings for the year, the financial reports, budget variance, and large or unusual transactions.

D. Accounting documents and records shall be maintained in safe, secured drawers at Francis & Company to prevent their inadvertent or intentional loss.

E. Although not designed exclusively to catch fraud, should our internal control procedures uncover fraud, the Program Manager, the Board, and the State auditor will be notified within 5 business days.

2. ACCOUNTING SYSTEMS

1. PURPOSE

To describe the fundamental system for accounting, the internal controls within the system, and the reconciliation between functional areas.

2. POLICY

Automated and manual accounting systems shall be maintained and reconciled to provide a comprehensive and consistent accounting system that meets federal, state, and local requirements, as well as generally accepted accounting principles.

3. RESPONSIBILITY

Francis & Company shall establish and maintain a system that ensures that both integrated and independent accounting modules reconcile to the general ledger of FileLocal, and that proper internal controls exist within these systems to protect the integrity of the data, safeguard the assets of the organization, and identify errors and irregularities in the normal course of operation.

4. PROCEDURE

A. The automated accounting system QuickBooks consists of three components that integrate to produce accurate financial reports and other pertinent information related to the accounting process:

   I. General Ledger

   II. Accounts Receivable

   III. Accounts Payable

B. Capital assets, prepaid expenses and long-term assets and liabilities that are depreciable and amortizable are maintained in Excel spreadsheets. These are designed for FileLocal to keep detailed information to meet the accounting needs of the Agency. Manual systems are reconciled to QuickBooks on a monthly basis.

C. Backup of QuickBooks is performed routinely, each transaction; system is backed up daily. All essential worksheets and other files that are maintained by Francis & Company are stored on its network server. Records and files are retained at Francis & Company for seven (7) years.

3. BUDGET

1. PURPOSE

The biennial budget and related processes provide a tool for achieving financial oversight over the FileLocal's financial well-being. In addition, the budget enables the Program Manager and Executive Board to focus on anticipated revenue, estimated expenditures, capital asset acquisition, long term financial health, and continuity of services.

2. POLICY

On an annual basis, the Agency will develop and propose a budget for revenue and expenditures for overall program and administration. The budget will be developed, adopted, and administered in accordance with Section 13 of the Interlocal Agreement.

3. RESPONSIBILITY

Executive Board, Program Manager, and Francis & Company

4. PROCEDURE

A. On an annual basis, the Program Manager and Francis & Company draft initial revenue and expenditure forecasts. During the annual budget process, the needs of FileLocal are evaluated to ensure proper staffing to meet the needs of the consortium, ensure website data security, and meet the organizational goals. This budget is - in part - established based on the number of customers and emerging community needs.

B. The proposed budget is submitted to the Operations Committee for preliminary review and to the Executive Board for its final review and ultimate approval of the final budget.

C. Modifications to the budget shall be approved by a supermajority vote of the Executive Board (and also unanimous consent of the Original Principals if required by Section 13 b.iv of the Washington Multi-City License and Tax Portal Agency Interlocal Agreement) as necessary from time to time to account for changes in expenditures and revenues.

D. The budget is monitored through a monthly schedule of actual and budget comparisons submitted by Francis & Company. This schedule shows the variance between year-to-date revenue and expenditures, and amounts budgeted by the Agency.

4. CASH MANAGEMENT

1. PURPOSE

   To outline the policy for cash management.

2. POLICY

   FileLocal shall maintain an effective system of cash management that anticipates cash needs and have plans to meet its cash flow needs.

3. RESPONSIBILITY

   Program Manager and Francis & Company

4. PROCEDURE

   A. All receipts shall be deposited within 3 business days

   B. Disbursements shall be released within 30 days, no later than due date.

   C. Every effort will be made to take advantage of early pay discounts if they result in benefit to FileLocal.

   D. Francis & Company shall maintain a current daily balance of checking accounts and shall record deposits and checks in such manner to know the available cash balances at all times.

   E. Bank reconciliation is performed by Francis & Company on a monthly basis and will be subject to review by the Program Manager.

   F. The operating cash reserve goal is to maintain a reserve equal to 15% of the annual budget, consistent with the reserve fund provision in section 13 m. of the Washington Multi-City License and Tax Portal Agency Interlocal Agreement.

5. CASH RECEIPTS AND DEPOSITS

1. PURPOSE

To outline cash receipts and deposit policies and procedures.

2. POLICY

All fees, receipts, and income collected or received are deposited into FileLocal's bank depository account.

3. RESPONSIBILITY

Program Manager and Francis & Company

4. PROCEDURE

A. Cash receipts received by mail at Francis & Company are deposited into FileLocal's bank account at Wells Fargo within 3 business days.

B. Francis & Company Administrator opens, sorts, and deposits cash receipts. Deposit slips and copies of checks are given to an accountant at Francis & Company for booking cash receipts in FileLocal's accounting system.

C. Service fees collected or received by the third-party service company are electronically swiped/transferred to FileLocal's bank account at Wells Fargo. The third-party service company shall provide Francis & Company daily cash receipts data and documents on a monthly basis.

D. Cash receipt data and documents submitted by the third-party service company are reconciled by Francis & Company and entered in FileLocal's accounting system. If any errors are encountered, Francis & Company will notify both the Program Manager and the third-party service company of any overage or shortage. Francis & Company will contact the third-party service company to obtain the necessary information to make the correction. Once the receipt is correct, Francis & Company will update the FileLocal general ledger and communicate the corrected data to the Program Manager.

6. DISBURSEMENTS

6.1 AUTHORIZATIONS

1. PURPOSE

   To establish signature approval levels for the purpose of authorizing purchases, contracts, and expenditures.

2. POLICY

   A. Authorizations for purchases, contracts and all other expenditures excluding Program Manager requests must follow this delegation of authority:

      a. Unbudgeted authorizations of $5,000 or less must be approved by the Executive Board Chair and Vice-Chair;

      b. Unbudgeted authorizations of more than $5,000 must be approved via a resolution of the Executive Board;

      c. Budgeted authorizations of $50,000 or less require approval of the Program Manager;

      d. Budgeted Authorizations of more than $50,000 require approval of the FileLocal Executive Board Chair and Vice-Chair;

      e. All contracts will be reviewed by the Executive Board prior to finalization of the agreement.

   B. Authorizations for purchases, contracts and all other expenditures requested by the Program Manager must follow this delegation of authority:

      a. Program Manager Unbudgeted authorizations of $500 or less must be approved by the Executive Board Chair and Vice-Chair;

      b. Program Manager Unbudgeted authorizations of more than $500 must be approved via a resolution of the Executive Board;

      c. Program Manager budgeted authorizations of $250 or less require approval of the Treasurer;

      d. Program Manager budgeted authorizations of more than $250 require approval of the Treasurer and either the Executive Board Chair or Vice-Chair.

3. RESPONSIBILITY

   The Program Manager and Executive Board.

4. PROCEDURE

   Prior to purchase and/or disbursement all applicable forms must be authorized in accordance with the above policy.

6.2 CASH DISBURSEMENTS

1. PURPOSE

   To outline the policy for cash disbursements**.**

2. POLICY

   Disbursements shall be made only for valid transactions by authorized personnel only.

3. RESPONSIBILITY

   The Program Manager and Executive Board

4. PROCEDURE

   A. All disbursements and electronic fund transfers, including ACH transactions, shall be for FileLocal business and each transaction must be supported with properly authorized documentation such as an invoice, payroll record, or expenditure/check request.

   B. Invoices and requests for payment must be approved by the Program Manager before checks are prepared.

   C. Francis & Company prepares checks and also maintains and initiates electronic payments. Maintenance of vendor information files and initiating of payments will be performed by two separate staff persons at Francis & Company.

   D. Checks made payable to “bearer” or “cash” or signed blank are prohibited.

   E. Checks are mailed directly to the payee.

   F. Checks or electronic payments that are returned or rejected must be investigated and resolved within 2 business days of receipt/notification in order to avert loss from fraud or negligence.

   G. Bank statements are received in the mail, reviewed, and reconciled to the general ledger on a monthly basis by Francis & Company. Copies of checks are to be matched to the supporting documentation. Prior to filing, all disbursement support shall be reviewed for proper documentation and approving signatures. Account reconciliations will be available for review by the Program Manager.

   H. A list of vendor names and disbursements is prepared by Francis & Company and sent to the Executive Board for review on a quarterly basis.

6.3 CHECK REQUEST

1. PURPOSE

   To outline the policy for check requests.

2. POLICY

   The Check Request form (see attachment A) must be completed for all expenditures not covered by a Purchase Order Requisition or detailed invoice.

3. RESPONSIBILITY

The Program Manager shall be responsible for signing check requests to indicate approval. Check and reimbursement request must follow the Authorization Policy in 6.1.2.A and 6.1.2.B.

4. POLICY EXCEPTIONS

The Executive Board shall authorize expenditures not anticipated or included in the budget per Authorizations Section 6.1. Payroll liabilities, taxes, and certain recurring costs do not require the Executive Board's direct authorization and do not require a Check Request.

Recurring payments do not require the Executive Board or the Program Manager's authorization. These expenditures have been constructively approved by virtue of the Executive Board's approval of the contracts and agreements giving rise to the recurring obligation. A sample list of these types of expenditures is as follows:

A. Purchase orders supported by purchase requisitions;
B. Contract payments supported by previously approved contracts;
C. Pre-authorized temporary personnel help;
D. Utilities invoices.

5. PROCEDURES

For the items listed below, no Purchase Order Requisition form is required. A Check Request form may be used:

A. US Postal costs;
B. Licenses;
C. Legal services;
D. Conference fees, tuition, and temporary employment services;
E. Freight bills, express shipping, common carriers, import/export duties, customs & brokerage fees;
F. Travel expenses, including transportation, meals and hotel;
G. Dues, subscriptions, professional membership & association dues, and
H. Advertising.

6.4 CHECK CONTROL

1. PURPOSE

To detail the policy and procedures for control of signed checks and unsigned check stock.

2. POLICY

All checks are to be accounted for by check number. Francis & Company shall maintain internal controls with respect to custody of check stock, preparation, printing, signing, mailing, filing and voiding of all checks.

3. RESPONSIBILITY

Francis & Company

4. PROCEDURE

A. Check stock is to be securely maintained in a locked cabinet at Francis & Company.

B. Francis & Company is responsible for typing or printing checks, and will not have access or authority to use the signature machine or request the hand-written signature of the authorized check signers.

C. Check reconciliation will include accounting for all void or destroyed checks.

D. All checks will be signed by the authorized check signers – the Program Manager or the Treasurer.

6.5 TRAVEL EXPENSE

1. PURPOSE

   To outline the policy for travel expense reimbursement and ensure adequate cost controls are in place, travel expenditures are appropriate and provide a uniform and consistent approach for timely reimbursement of authorized expenses. For the purpose of this policy, Board members are considered staff.

2. POLICY

   It is the policy of FileLocal to reimburse staff for reasonable and necessary expenses incurred in connection with approved travel on behalf of FileLocal. FileLocal strongly encourages use of travel discounts when making travel arrangements.

   Travelers seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. Reimbursement is only allowed when not available or provided by other sources. If a circumstance arises that is not specifically covered in this travel policy, then the most conservative course of action should be taken.

3. RESPONSIBILITY

   Staff travel must be authorized prior to expenditures being incurred. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements. Within 30 days of completion of a trip, the traveler must submit a check request form and supporting documentation to obtain reimbursement of expenses. The authorization and check requests must follow the same process as outlined in 6.1 Authorizations and 6.3 Check Requests.

4. PROCEDURE

   A. Authorized business travel for staff must be pre-approved.

   B. Conference registration fees can be pre-paid with a check prepared by the Agency's accounting firm with a completed and approved check request form.

   C. Requests for reimbursements of travel-related expenses are submitted via a check request form. This form must be accompanied by supporting documentation and is required to be approved by the Program Manager. Reimbursement requests for the Program Manager must be approved by the Treasurer, or any FileLocal Executive Board member in the absence of the Treasurer.

   D. The check request form must be submitted to the Agency's accounting firm within 30 days after the trip is completed. Exception approval from the Program Manager or Treasurer is required if this form is not submitted within this timeframe.

   E. Reimbursement of travel expenses is based on documentation of reasonable and actual expenses supported by the original itemized receipts. Reimbursements that may be paid by FileLocal are shown below:

   I. **Airfare:** An original itemized airline receipt, an e-ticket receipt/statement or an Internet receipt/statement is required. The receipt must show the method of payment and indicate that

payment was made. Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Travelers are encouraged to book flights at least 20 days in advance to avoid premium pricing. Coach class or economy tickets must be purchased for domestic or international flights. A higher-priced coach ticket cannot be purchased for a subsequent upgrade in seating. First-class tickets are not reimbursable.

II. **Rail Transportation:** FileLocal will pay for rail transportation provided the cost does not exceed the cost of the least expensive airfare. An original itemized receipt, original e-ticket receipt/statement or Internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made.

III. **Automobile (personally owned):** A valid driver's license issued within the United States and personal automobile insurance are required for expenses to be reimbursed. Drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature. Reimbursement for use of a personal automobile is based on the mileage rate issued by the Internal Revenue Service. Travelers may opt to request reimbursement for gasoline in lieu of the mileage. In these instances original, itemized receipts are required. A check request form is require for reimbursement for all vehicle-related expenses.

IV. **Automobile (rental):** Reimbursement for a commercial rental vehicle as a primary mode of transportation is authorized only if the rental vehicle is more economical than any other type of public transportation, or if the destination is not otherwise accessible. Vehicle rental at a destination city is reimbursable. Original receipts are required. When vehicle rentals are necessary, FileLocal encourages travelers to purchase collision damage waiver (CDW) and loss damage waiver (LDW) coverage. FileLocal will reimburse the cost of CDW and LDW coverage; all other insurance reimbursements will be denied. Travelers are required to fill the gas tank before returning the vehicle to the rental agency to avoid service fees and more expensive fuel rates.

V. **Conference Registration Fees:** If the conference fee was not prepaid, FileLocal will reimburse these fees, including business-related banquets or meals that are part of the conference registration. Original receipts to support the payment are required. If the conference does not provide a receipt, then a cancelled check, credit card slips/statement or documentation that the amount was paid is required for reimbursement.

VI. **Lodging (commercial):** The cost of overnight lodging will be reimbursed to the traveler if the authorized travel is 45 miles or more from the traveler's home or primary worksite. The Runzheimer Cost Index will be used for determining the maximum allowable expense for all lodging at the travel destination, with the following exceptions:

    a. When the hotel or motel is the conference or convention site, the conference rate is allowable.

    b. When the event sponsor arranges the lodging for the event participant, the participant rate is allowable. If the hotel where the event is scheduled in unavailable to the employee, the employee's supervisor may approve lodging expenses at the rate charged at the nearest hotel.

    c. Allowable lodging expenses include the cost of lodging and any applicable sales taxes and/or hotel/motel taxes. The original, detailed lodging receipt must be submitted with the expense claim.

d. If reserved rooms are not needed, it is the traveling employee's responsibility to make sure the room is canceled.

VII. **Meal:** FileLocal will pay a per diem amount for meals based on the Runzheimer Cost Index for meals by location. These meal per diem amounts include tips.

a. The amount of authorized meal allowance is determined on a per meal basis dependent upon the departure time from Seattle and the arrival time on return to Seattle. Snacks and/or meals served on the airlines will not reduce the meal allowance.

b. If meals are included in a lodging, conference or training registration fee, the employee's daily per diem will be adjusted accordingly. A "continental" breakfast provided at a meeting, conference or training session will not reduce the employee's meal allowance.

c. Reimbursement of meal expenses will be based on actual expenses per meal, limited to the allowable maximum established by the Runzheimer Cost Index. Employees are required to collect original meal receipts for all allowable expenses incurred and to submit those receipts with their expense report.

VIII. **Parking:** Original receipts are required for parking fees, including airport parking. The lodging bill can be used as a receipt when charges are included as part of the overnight stay.

IX. **Other Travel Expenses:** Other travel expenses, including faxes, photocopies, internet charges, data ports and business telephone calls incurred while traveling, can be reimbursed. Original itemized receipts are required.

The following items that may be associated with business travel will not be reimbursed by FileLocal:

a. Airline club membership

b. Airline upgrades

c. Business class for domestic flights or first class for all flights

d. Child care, babysitting, house-sitting, or pet-sitting/kennel charges

e. Commuting between home and the primary work location

f. Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion

g. Evening or formal wear expenses

h. Haircuts and personal grooming

i. Laundry and dry cleaning

j. Personal entertainment expenses, including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theater movies, social activities and related incidental costs

k. Travel accident insurance premiums or purchase of additional travel insurance

l. Other expenses nor directly related to the business travel

7. REVENUE AND RECEIVABLES

7.1 REVENUE RECOGNITION

1. PURPOSE

   To establish revenue recognition policy and procedures.

2. POLICY

   All revenue is recognized in accordance with generally accepted accounting principles.

3. RESPONSIBILITY

   Executive Board, Program Manager, and Francis & Company

4. PROCEDURE

   A. Current revenue consists of service fees, reimbursable costs, and shared cost reimbursement from participating cities of FileLocal.

   B. Service fees are recognized at the time a customer completes his or her licensing application.

   C. For participating cites of FileLocal at the beginning of the year, reimbursable costs revenue is pre-determined through budget, subscriber agreements, or the Interlocal Agreement, including any amendments. Reimbursable cost revenue is billed at the beginning of the year and recognized as revenue at that time. On an annual basis, actual costs to be reimbursed are compared to amounts budgeted and billed. Adjustments will be made to reconcile billed reimbursable costs to accrual amount of costs incurred. Credits will be issued to the participating cities when an overbilled amount is identified; and as a result, a reduction of revenue is recognized. If additional costs are identified to be reimbursed from the participating cities, additional invoices are submitted to the participating cities. Additional reimbursable costs revenue is also recognized at year-end.

   D. For cities that join FileLocal during the year, the reimbursable cost revenue will be billed based on the go-live date.

   E. Any other contributions and donations are recognized as revenue when cash is received.

   F. Any changes in revenue recognition shall be made in writing by the Program Manager and/or Francis & Company and is subject to approval by the Executive Board.

7.2 BILLINGS AND ACCOUNTS RECEIVABLE

1. PURPOSE

   To ensure billings are made for services actually provided and based on the Interlocal Agreement, subscriber agreements, or budget.

2. POLICY

FileLocal shall follow prudent and efficient business practices to obtain payment of its receivables.

3. RESPONSIBILITY

Executive Board, Program Manager, and Francis & Company

4. PROCEDURE

A. Service fees are paid by customers when they submit their licensing applications. Automatic billing and payment processing is done daily by the third party service company. Francis & Company performs a monthly reconciliation of service fees and cash receipts.

B. Francis & Company prepares invoices for reimbursable cost revenue based on the budgeted amount established at the beginning of the year and/or the prorated shares due from new cities added during the year. At year-end, Francis & Company conducts a reconciliation of reimbursables according to the actual operation revenue. Any refund or under-billed amounts identified by Francis & Company through the annual reconciliation is subject to review and approval by the Program Manager and then the Executive Board. Refunds or additional invoices are then processed by Francis & Company.

C. On a monthly basis, Accounts Receivable is reconciled by Francis & Company. For any delinquent balance, Francis & Company sends letters requesting payment and makes a reasonable effort via other means to contact and collect outstanding balances.

D. Any adjustments and write-off to Accounts Receivable is subject to approval by the Program Manager

E. All payments received by Francis & Company are reconciled to Accounts Receivable, the general ledger, and the bank deposits.

8. PROCUREMENT AND CONTRACT MANAGEMENT

8.1 PROCUREMENT

1. PURPOSE

   To outline procurement policies and processes.

2. POLICY

   All contracts for labor, professional services, lease of equipment, and supplies for $10,000 or more must be let by free and open competitive bidding, on sealed bids, to the responsible bidder.

3. RESPONSIBILITY

   Executive Board and Program Manager

4. PROCEDURE

   A. FileLocal is required to advertise for sealed bids on contracts for labor, professional services and equipment leases in excess of $10,000 by posting a notice at its website or by publication of a one-time notice in a newspaper published in the State of Washington.

   B. In case of an emergency affecting the public's health, safety, economic welfare, or security, a contract may be let to the extent necessary to meet the emergency without public advertisement. The Program Manager will honor payment for a period of six months from the date of declaration posting; should the emergency continue to exist after a six month period, it will be necessary to re-declare the emergency.

   C. Sealed bids are accepted by the Program Manager for evaluation. Based on the Program Manager's recommendation, the Executive Board approves and awards the responsible bidder through competitive bidding with consideration given for the quality of the commodities, conformity to specifications, terms of delivery, and freight charges. Multiple-awards may be issued, if notice is contained within the competitive bid, when technical compatibility and/or operational specification are required.

   D. A contract for labor, professional services and equipment leases will be let for periods no greater than five years.

   E. An awarded contract is not assignable by the bidder without written consent of FileLocal. A contract cannot be assigned to a bidder whose bid was rejected.

8.2 CONTRACTS

1. PURPOSE

   To provide policy and procedures for the review, approval, establishment, and modification of personal and professional services contract.

2. POLICY

All contracts must be authorized according to the Authorization Policy and approved as to form by the Agency's attorney

3. PROCEDURE

A. Personal and professional service contracts must include the following information:

I. Name, including contract name and tax identification number (Form W-9);

II. Scope of contract – what is to be done, the purpose, goal, job, etc.;

III. Term of contract, including the beginning and ending dates, to the extent they can be reasonably determined in advance;

IV. Total contract amount and the method of payment;

V. Termination clause;

VI. Signatures.

B. A contract cannot be assigned to a third party without the written consent of the Agency. If the Agency does not consent to assignment and a different contractor is required, the original contract must be canceled and a new contact must be initiated.

C. An emergency contract for personal or professional services shall be let for a period of not more than 6 months.

9. CAPITAL ASSET MANAGEMENT

9.1 CAPITALIZATION POLICY

1. PURPOSE

   To define capitalization policy.

2. POLICY

   All personal and real property with an initial individual cost of more than $5,000 and an estimated useful life in excess of two years are recognized as capital assets. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. Costs for additions or improvements to capital assets are capitalized when they increase the effectiveness or efficiency of the assets. The costs for normal maintenance and repairs are not capitalized. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

   - Software 3 – 5 years
   - Computers and equipment 3-7 years

3. RESPONSIBILITY

   Program Manager and Francis & Company

4. PROCEDURE

   A. Francis & Company shall assign the appropriate accounting classification codes to all purchases, contracts and acquisitions that qualify as capital assets.

   B. The Program Manager shall provide Francis & Company copies of all purchase orders, requisitions, and receiver's reports covering capital asset purchases.

   C. Francis & Company shall be responsible for recording the asset on the capital asset schedule, a manual spreadsheet/sub-ledger, showing the description, physical location, owners, cost, acquisition date, useful life, depreciation, and disposition date including the date of disposal and sales price of the property.

9.2 PHYSICAL INVENTORY

1. PURPOSE

   To establish physical inventory of capital assets

2. POLICY

   All capital assets should be inventoried periodically, but not less than every two years, to reconcile the total capital assets with the capital asset schedule (a sub-ledger).

3. RESPONSIBILITY

   Program Manager and Francis & Company

4. PROCEDURE

   A. Francis & Company shall perform a physical inventory of capital assets at least once every two years.

   B. Once the physical inventory is complete, it must be reconciled to the individual capital asset record (a manual capital asset sub-ledger) and general ledger.

   C. Inventory count sheet and reconciliation is subject to the Program Manager's review. Any discrepancy is investigated by the Program Manager.

9.3 DISPOSITION

1. PURPOSE

   To outline disposition of capital assets.

2. POLICY

   All capital asset dispositions shall be approved by the Program Manager. Any disposition in excess of $10,000 shall be approved by the Executive Board.

3. RESPONSIBILITY

   Program Manager and Francis & Company

4. PROCEDURE

   A. Disposition of capital assets shall be requested in writing and addressed to the Program Manager. Any disposition in excess of $10,000 shall be approved by the Executive Board.

   B. All disposition documents shall be forwarded to Francis & Company to record the disposition. Gains and losses are recognized on the sale of capital assets.

   C. The capital assets and related depreciation shall be removed from both the capital asset sub-ledger and general ledger.

9.4 CAPITAL ASSET IMPAIRMENT

1. PURPOSE

   To outline capital asset impairment policy and procedures.

2. POLICY

   Capital asset impairment is conducted on an annual basis or at the time the impairment occurs. Only permanent impairments of capital assets should be recognized in the financial statements.

3. RESPONSIBILITY

Program Manager and Francis & Company

4. PROCEDURE

A. Francis & Company shall conduct an impairment analysis on an annual basis, or at time the impairment occurs in accordance with the generally accepted accounting principles.

B. A memo of impairment analysis with calculated loss prepared by Francis & Company is submitted to the Program Manager for review and approval.

C. Francis & Company records impairment loss in FileLocal general ledger system.

10. JOURNAL ENTRIES

1. PURPOSE

   To outline types of journal entries and internal controls over journal entries.

2. POLICY

   All journal entries must be self-balancing and include an account type (asset, liability, revenue, expense, net assets) for each line of the journal entry. Journal entries are subject to review and approval based on the policies and procedures herein.

3. RESPONSIBILITY

   Program Manager and Francis & Company

4. PROCEDURE

   Journal entries are used to:

   A. Correct errors: most of journal entries will be to correct account-coding errors. The journal entry must include the debit entries and credit entries to correctly produce the required accounting effects. There is no review or approval for this type of journal entry prior to or after posting the journal entries.

   B. Record cost allocation: cost allocation is processed by Francis & Company based on the approved cost allocation documents, including budgets. No review or approval is required for this type of journal entry.

   C. Record recurring balance sheet transactions: recurring journal entries include monthly depreciation, amortization, receivable, and accrued liabilities. They are not required for review or approval.

   D. Implement accounting policies and guidance: a memo is prepared for the implementation of a new accounting standard by Francis & Company to the Program Manager for review and approval. The memo will provide a reference of the new accounting standard, accounting effects, and a proposed journal entry.

   E. Record non-routine, nonrecurring transactions: a memo in writing to the Program Manager is required for review and approval of non-routine, non-recurring transactions.

   Internal controls over monthly and annual financial reporting are considered an effective control over journal entry type 1, 2, and 3.

11. FINANCIAL REPORTING

1. PURPOSE

   To establish and catalog the reporting requirements for accounting.

2. POLICY

   Financial statements and reports shall be prepared on a monthly and annual basis to provide the Program Manager and Executive Board, and outside auditors with sufficient financial information to report accurately the results of operations.

3. RESPONSIBILITY

   Francis & Company shall maintain supporting records in sufficient detail to prepare financial statements or reports for the Agency.

4. PROCEDURE

   A. On an annual basis, Francis and Company prepares and presents:

      I. Annual financial statements with full footnote disclosures.

      II. Other required supplemental schedules and information.

   The annual financial statements are prepared in accordance with generally accepted accounting principles. The annual financial statements along with required supplemental information are subject to review by the Executive Board and the Program Manager. The Executive Board adopts the annual financial statements.

   B. On a quarterly basis, Francis & Company submits to the Executive Board to adopt:

      I. List of vendor warrants.

   C. On a monthly basis, Francis & Company prepares and presents:

      I. Internal financial statements.

      II. Schedule of actual and budget comparison.

      III. Variance analysis, as needed, will be prepared with monthly financial statements.

Attachment A: Check Request Form

FileLocal
Check Request Form

Deliver Check to:

Date Required	Check Amount

Purpose of Payment

G/L Account #:

Vendor Name	Invoice/Receipt Number	Invoice Date	Amount

Originator	Date

Approval	Date

Submit Form to Francis & Company PLLC
701 N Dexter Avenue, Suite 404
Seattle, Washington 98109

Attachment B - Comparison Doc FL2018-03 to FL2014-20 and FL2014-22

Fiscal Manual

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1. INTERNAL CONTROL

PURPOSE

To ensure that FileLocal assets are received when tendered, protected while in custody, and used only for the purpose intended. The objectives are to segregate duties and responsibilities so that one person does not handle all phases of a transaction, and establish policies and procedures so that errors, omissions, and irregularities are detected and minimized.

POLICY

Policies and procedures established for the accounting function shall be designed to achieve and preserve, to the maximum practical extent, internal controls to safeguard the assets of FileLocal, minimize and detect errors and omissions, and maintain an audit trail for independent review of FileLocal's activities.

RESPONSIBILITY

Executive Board, Program Manager, Francis & Company and Others

PROCEDURE

A. Accounting work by Francis & Company staff on behalf of FileLocal will be reviewed by senior level staff within the firm.

B. Financial statements prepared by Francis & Company will be reviewed by FileLocal's Program Manager on a monthly basis.

C. The Program Manager and Executive Board review, ~~on a monthly basis~~per the resolution authorizing the FileLocal Executive Board meetings for the year, the financial reports, budget variance, and large or unusual transactions.

D. Accounting documents and records shall be maintained in safe, secured drawers at Francis & Company to prevent their inadvertent or intentional loss.

E. Although not designed exclusively to catch fraud, should our internal control procedures uncover fraud, the Program Manager, the Board, and the State auditor will be notified within 5 business days.

2. ACCOUNTING SYSTEMS

1. PURPOSE

To describe the fundamental system for accounting, the internal controls within the system, and the reconciliation between functional areas.

2. POLICY

Automated and manual accounting systems shall be maintained and reconciled to provide a comprehensive and consistent accounting system that meets federal, state, and local requirements, as well as generally accepted accounting principles.

3. RESPONSIBILITY

Francis & Company shall establish and maintain a system that ensures that both integrated and independent accounting modules reconcile to the general ledger of FileLocal, and that proper internal controls exist within these systems to protect the integrity of the data, safeguard the assets of the organization, and identify errors and irregularities in the normal course of operation.

4. PROCEDURE

A. The automated accounting system QuickBooks consists of three components that integrate to produce accurate financial reports and other pertinent information related to the accounting process:

   I. General Ledger

   II. Accounts Receivable

   III. Accounts Payable

B. Capital assets, prepaid expenses and long-term assets and liabilities that are depreciable and amortizable are maintained in Excel spreadsheets. These are designed for FileLocal to keep detailed information to meet the accounting needs of the Agency. Manual systems are reconciled to QuickBooks on a monthly basis.

C. Backup of QuickBooks is performed routinely, each transaction; system is backed up daily. All essential worksheets and other files that are maintained by Francis & Company are stored on its network server. Records and files are retained at Francis & Company for seven (7) years.

3. BUDGET

1. PURPOSE

The biennial budget and related processes provide a tool for achieving financial oversight over the FileLocal's financial well-being. In addition, the budget enables the Program Manager and Executive Board to focus on anticipated revenue, estimated expenditures, capital asset acquisition, long term financial health, and continuity of services.

2. POLICY

On an annual basis, the Agency will develop and propose a budget for revenue and expenditures for overall program and administration. The budget will be developed, adopted, and administered in accordance with Section 13 of the Interlocal Agreement.

3. RESPONSIBILITY

Executive Board, Program Manager, and Francis & Company

4. PROCEDURE

A. On an annual basis, the Program Manager and Francis & Company draft initial revenue and expenditure forecasts. During the annual budget process, the needs of FileLocal are evaluated to ensure proper staffing to meet the needs of the consortium, ensure website data security, and meet the organizational goals. This budget is - in part - established based on the number of customers and emerging community needs.

B. The proposed budget is submitted to the Operations Committee for preliminary review and to the Executive Board for its final review and ultimate approval of the final budget.

C. Modifications to the budget shall be approved by a supermajority vote of the Executive Board (and also unanimous consent of the Original Principals if required by Section 13 b.iv of the Washington Multi-City License and Tax Portal Agency Interlocal Agreement) as necessary from time to time to account for changes in expenditures and revenues.

D. The budget is monitored through a monthly schedule of actual and budget comparisons submitted by Francis & Company. This schedule shows the variance between year-to-date revenue and expenditures, and amounts budgeted by the Agency.

4. CASH MANAGEMENT

1. PURPOSE

   To outline the policy for cash management.

2. POLICY

   FileLocal shall maintain an effective system of cash management that anticipates cash needs and have plans to meet its cash flow needs.

3. RESPONSIBILITY

   Program Manager and Francis & Company

4. PROCEDURE

   A. All receipts shall be deposited within 3 business days

   B. Disbursements shall be released within 30 days, no later than due date.

   C. Every effort will be made to take advantage of early pay discounts if they result in benefit to FileLocal.

   D. Francis & Company shall maintain a current daily balance of checking accounts and shall record deposits and checks in such manner to know the available cash balances at all times.

   E. Bank reconciliation is performed by Francis & Company on a monthly basis and will be subject to review by the Program Manager.

   F. The operating cash reserve goal is to maintain a reserve equal to 15% of the annual budget, consistent with the reserve fund provision in section 13 m. of the Washington Multi-City License and Tax Portal Agency Interlocal Agreement.

5. CASH RECEIPTS AND DEPOSITS

1. PURPOSE

To outline cash receipts and deposit policies and procedures.

2. POLICY

All fees, receipts, and income collected or received are deposited into FileLocal's bank depository account.

3. RESPONSIBILITY

Program Manager and Francis & Company

4. PROCEDURE

A. Cash receipts received by mail at Francis & Company are deposited into FileLocal's bank account at Wells Fargo within 3 business days.

B. Francis & Company Administrator opens, sorts, and deposits cash receipts. Deposit slips and copies of checks are given to an accountant at Francis & Company for booking cash receipts in FileLocal's accounting system.

C. Service fees collected or received by the third-party service company are electronically swiped/transferred to FileLocal's bank account at Wells Fargo. The third-party service company shall provide Francis & Company daily cash receipts data and documents on a monthly basis.

D. Cash receipt data and documents submitted by the third-party service company are reconciled by Francis & Company and entered in FileLocal's accounting system. If any errors are encountered, Francis & Company will notify both the Program Manager and the third-party service company of any overage or shortage. Francis & Company will contact the third-party service company to obtain the necessary information to make the correction. Once the receipt is correct, Francis & Company will update the FileLocal general ledger and communicate the corrected data to the Program Manager.

6. DISBURSEMENTS

6.1 AUTHORIZATIONS

1. PURPOSE

   To establish signature approval levels for the purpose of authorizing purchases, contracts, and expenditures.

2. POLICY

   A. ~~All~~ Authorizations for purchases, contracts and all other expenditures excluding Program Manager requests must follow this delegation of authority:

      a. Unbudgeted authorizations of $5,000 or less must be approved by the Executive Board Chair and Vice-Chair;

      b. Unbudgeted authorizations of more than $5,000 must be approved via a resolution of the Executive Board;

      c. Budgeted authorizations of $50,000 or less require ~~the signature~~ approval of the Program Manager~~. All expenditures greater~~;

      ~~A.~~d. Budgeted Authorizations of more than $~~10~~50,000 require ~~the signature~~ approval of the ~~File~~Local Executive Board ~~Treasurer.~~ Chair and Vice-Chair;

      e. ~~Expenditures~~ All contracts will be reviewed by the Executive Board prior to finalization of the agreement.

   B. Authorizations for purchases, contracts and all other expenditures requested by the Program Manager ~~will~~must follow this delegation of authority:

      a. Program Manager Unbudgeted authorizations of $500 or less must be approved by the Executive Board Chair and Vice-Chair;

      b. Program Manager Unbudgeted authorizations of more than $500 must be approved via a resolution of the Executive Board;

      c. Program Manager budgeted authorizations of $250 or less require approval of the Treasurer;

      ~~B.~~d. Program Manager budgeted authorizations of more than $250 require approval of the Treasurer and either the Executive Board Chair or Vice-Chair.

3. RESPONSIBILITY

   The Program Manager and Executive Board.

4. PROCEDURE

   Prior to purchase and/or disbursement all applicable forms must be authorized in accordance with the above policy.

6.2 CASH DISBURSEMENTS

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1. PURPOSE

   To outline the policy for cash disbursements**.**

2. POLICY

   Disbursements shall be made only for valid transactions by authorized personnel only.

3. RESPONSIBILITY

   The Program Manager and Executive Board

4. PROCEDURE

   A. All disbursements and electronic fund transfers, including ACH transactions, shall be for FileLocal business and each transaction must be supported with properly authorized documentation such as an invoice, payroll record, or expenditure/check request.

   B. Invoices and requests for payment must be approved by the Program Manager before checks are prepared.

   C. Francis & Company prepares checks and also maintains and initiates electronic payments. Maintenance of vendor information files and initiating of payments will be performed by two separate staff persons at Francis & Company.

   D. Checks made payable to “bearer” or “cash” or signed blank are prohibited.

   E. Checks are mailed directly to the payee.

   F. Checks or electronic payments that are returned or rejected must be investigated and resolved within 2 business days of receipt/notification in order to avert loss from fraud or negligence.

   G. Bank statements are received in the mail, reviewed, and reconciled to the general ledger on a monthly basis by Francis & Company. Copies of checks are to be matched to the supporting documentation. Prior to filing, all disbursement support shall be reviewed for proper documentation and approving signatures. Account reconciliations will be available for review by the Program Manager.

   H. A list of vendor names and disbursements is prepared by Francis & Company and sent to the Executive Board for review on a quarterly basis.

6.3 CHECK REQUEST

1. PURPOSE

   To outline the policy for check requests.

2. POLICY

   The Check Request form (see attachment A) must be completed for all expenditures not covered by a Purchase Order Requisition or detailed invoice.

3. RESPONSIBILITY

The Program Manager shall be responsible for signing check requests to indicate approval. Check and reimbursement ~~requests made by the Program Manager~~request must ~~be authorized by the Executive Board Treasurer prior to approval by the Executive Board~~follow the Authorization Policy in 6.1.2.A and 6.1.2.B.

4. POLICY EXCEPTIONS

The Executive Board shall authorize expenditures not anticipated or included in the budget~~.~~ per Authorizations Section 6.1. Payroll liabilities, taxes, and certain recurring costs do not require the Executive Board's direct authorization and do not require a Check Request.

Recurring payments do not require the Executive Board or the Program Manager's authorization. These expenditures have been constructively approved by virtue of the Executive Board's approval of the contracts and agreements giving rise to the recurring obligation. A sample list of these types of expenditures is as follows:

A. Purchase orders supported by purchase requisitions;

B. Contract payments supported by previously approved contracts;

C. Pre-authorized temporary personnel help;

D. Utilities invoices.

5. PROCEDURES

For the items listed below, no Purchase Order Requisition form is required. A Check Request form may be used:

A. US Postal costs;

B. Licenses;

C. Legal services;

D. Conference fees, tuition, and temporary employment services;

E. Freight bills, express shipping, common carriers, import/export duties, customs & brokerage fees;

F. Travel expenses, including transportation, meals and hotel;

G. Dues, subscriptions, professional membership & association dues, and

H. Advertising.

6.4 CHECK CONTROL

1. PURPOSE

To detail the policy and procedures for control of signed checks and unsigned check stock.

2. POLICY

All checks are to be accounted for by check number. Francis & Company shall maintain internal controls with respect to custody of check stock, preparation, printing, signing, mailing, filing and voiding of all checks.

3. RESPONSIBILITY

Francis & Company

4. PROCEDURE

A. Check stock is to be securely maintained in a locked cabinet at Francis & Company.

B. Francis & Company is responsible for typing or printing checks, and will not have access or authority to use the signature machine or request the hand-written signature of the authorized check signers.

C. Check reconciliation will include accounting for all void or destroyed checks.

D. All checks will be signed by the authorized check signers – the Program Manager or the Treasurer.

6.5 TRAVEL EXPENSE

1. PURPOSE

   To outline the policy for travel expense reimbursement and ensure adequate cost controls are in place, travel expenditures are appropriate and provide a uniform and consistent approach for timely reimbursement of authorized expenses. For the purpose of this policy, Board members are considered staff.

2. POLICY

   It is the policy of FileLocal to reimburse staff for reasonable and necessary expenses incurred in connection with approved travel on behalf of FileLocal. FileLocal strongly encourages use of travel discounts when making travel arrangements.

   Travelers seeking reimbursement should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. Reimbursement is only allowed when not available or provided by other sources. If a circumstance arises that is not specifically covered in this travel policy, then the most conservative course of action should be taken.

3. RESPONSIBILITY

   Staff travel must be authorized prior to expenditures being incurred. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements. Within 30 days of completion of a trip, the traveler must submit a check request form and supporting documentation to obtain reimbursement of expenses. ~~The check request form must be signed by the Program Manager. In the event that travel and reimbursement is being submitted by or on behalf of the Program Manager, then the check request form must be approved by the Treasurer, or any FileLocal Executive Board member in the absence of the Treasurer.~~ The authorization and check requests must follow the same process as outlined in 6.1 Authorizations and 6.3 Check Requests.

4. PROCEDURE

   A. Authorized business travel for staff must be pre-approved.

   B. Conference registration fees can be pre-paid with a check prepared by the Agency's accounting firm with a completed and approved check request form.

   C. Requests for reimbursements of travel-related expenses are submitted via a check request form. This form must be accompanied by supporting documentation and is required to be approved by the Program Manager. Reimbursement requests for the Program Manager must be approved by the Treasurer, or any FileLocal Executive Board member in the absence of the Treasurer.

   D. The check request form must be submitted to the Agency's accounting firm within 30 days after the trip is completed. Exception approval from the Program Manager or Treasurer is required if this form is not submitted within this timeframe.

E. Reimbursement of travel expenses is based on documentation of reasonable and actual expenses supported by the original itemized receipts. Reimbursements that may be paid by FileLocal are shown below:

I. **Airfare:** An original itemized airline receipt, an e-ticket receipt/statement or an Internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made. Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Travelers are encouraged to book flights at least 20 days in advance to avoid premium pricing. Coach class or economy tickets must be purchased for domestic or international flights. A higher-priced coach ticket cannot be purchased for a subsequent upgrade in seating. First-class tickets are not reimbursable.

II. **Rail Transportation:** FileLocal will pay for rail transportation provided the cost does not exceed the cost of the least expensive airfare. An original itemized receipt, original e-ticket receipt/statement or Internet receipt/statement is required. The receipt must show the method of payment and indicate that payment was made.

III. **Automobile (personally owned):** A valid driver's license issued within the United States and personal automobile insurance are required for expenses to be reimbursed. Drivers should be aware of the extent of coverage (if any) provided by his or her automobile insurance company for travel that is business or not personal in nature. Reimbursement for use of a personal automobile is based on the mileage rate issued by the Internal Revenue Service. Travelers may opt to request reimbursement for gasoline in lieu of the mileage. In these instances original, itemized receipts are required. A check request form is require for reimbursement for all vehicle-related expenses.

IV. **Automobile (rental):** Reimbursement for a commercial rental vehicle as a primary mode of transportation is authorized only if the rental vehicle is more economical than any other type of public transportation, or if the destination is not otherwise accessible. Vehicle rental at a destination city is reimbursable. Original receipts are required. When vehicle rentals are necessary, FileLocal encourages travelers to purchase collision damage waiver (CDW) and loss damage waiver (LDW) coverage. FileLocal will reimburse the cost of CDW and LDW coverage; all other insurance reimbursements will be denied. Travelers are required to fill the gas tank before returning the vehicle to the rental agency to avoid service fees and more expensive fuel rates.

V. **Conference Registration Fees:** If the conference fee was not prepaid, FileLocal will reimburse these fees, including business-related banquets or meals that are part of the conference registration. Original receipts to support the payment are required. If the conference does not provide a receipt, then a cancelled check, credit card slips/statement or documentation that the amount was paid is required for reimbursement.

VI. **Lodging (commercial):** The cost of overnight lodging will be reimbursed to the traveler if the authorized travel is 45 miles or more from the traveler's home or primary worksite. The Runzheimer Cost Index will be used for determining the maximum allowable expense for all lodging at the travel destination, with the following exceptions:

   a. When the hotel or motel is the conference or convention site, the conference rate is allowable.

b. When the event sponsor arranges the lodging for the event participant, the participant rate is allowable. If the hotel where the event is scheduled in unavailable to the employee, the employee's supervisor may approve lodging expenses at the rate charged at the nearest hotel.

c. Allowable lodging expenses include the cost of lodging and any applicable sales taxes and/or hotel/motel taxes. The original, detailed lodging receipt must be submitted with the expense claim.

d. If reserved rooms are not needed, it is the traveling employee's responsibility to make sure the room is canceled.

VII. **Meal:** FileLocal will pay a per diem amount for meals based on the Runzheimer Cost Index for meals by location. These meal per diem amounts include tips.

a. The amount of authorized meal allowance is determined on a per meal basis dependent upon the departure time from Seattle and the arrival time on return to Seattle. Snacks and/or meals served on the airlines will not reduce the meal allowance.

b. If meals are included in a lodging, conference or training registration fee, the employee's daily per diem will be adjusted accordingly. A "continental" breakfast provided at a meeting, conference or training session will not reduce the employee's meal allowance.

c. Reimbursement of meal expenses will be based on actual expenses per meal, limited to the allowable maximum established by the Runzheimer Cost Index. Employees are required to collect original meal receipts for all allowable expenses incurred and to submit those receipts with their expense report.

VIII. **Parking:** Original receipts are required for parking fees, including airport parking. The lodging bill can be used as a receipt when charges are included as part of the overnight stay.

IX. **Other Travel Expenses:** Other travel expenses, including faxes, photocopies, internet charges, data ports and business telephone calls incurred while traveling, can be reimbursed. Original itemized receipts are required.

The following items that may be associated with business travel will not be reimbursed by FileLocal:

a. Airline club membership

b. Airline upgrades

c. Business class for domestic flights or first class for all flights

d. Child care, babysitting, house-sitting, or pet-sitting/kennel charges

e. Commuting between home and the primary work location

f. Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion

g. Evening or formal wear expenses

h. Haircuts and personal grooming

i. Laundry and dry cleaning

j. Personal entertainment expenses, including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theater movies, social activities and related incidental costs

k. Travel accident insurance premiums or purchase of additional travel insurance

l. Other expenses nor directly related to the business travel

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

7. REVENUE AND RECEIVABLES

7.1 REVENUE RECOGNITION

1. PURPOSE

   To establish revenue recognition policy and procedures.

2. POLICY

   All revenue is recognized in accordance with generally accepted accounting principles.

3. RESPONSIBILITY

   Executive Board, Program Manager, and Francis & Company

4. PROCEDURE

   A. Current revenue consists of service fees ~~and~~, reimbursable costs, and shared cost reimbursement from participating cities of FileLocal~~, including the City of Bellevue, City of Everett, City of Lake Forest Park, City of Seattle, and City of Tacoma.~~.

   B. Service fees are recognized at the time a customer completes his or her licensing application.

   C. ~~Reimbursable~~For participating cites of FileLocal at the beginning of the year, reimbursable costs revenue is pre-determined through budget ~~and inter-local agreement~~, subscriber agreements, or the Interlocal Agreement, including any amendments. Reimbursable cost revenue is billed at the beginning of the year and recognized as revenue at that time. On an annual basis, actual costs to be reimbursed are compared to amounts budgeted and billed. Adjustments will be made to reconcile billed reimbursable costs to accrual amount of costs incurred. Credits will be issued to the ~~four~~ participating cities when an overbilled amount is identified; and as a result, a reduction of revenue is recognized. If additional costs are identified to be reimbursed from the ~~four~~ participating cities, additional invoices are submitted to the ~~four~~ participating cities. Additional reimbursable costs revenue is also recognized at year-end.

   D. For cities that join FileLocal during the year, the reimbursable cost revenue will be billed based on the go-live date.

   ~~D.~~E. Any other contributions and donations are recognized as revenue when cash is received.

   ~~E.~~F. Any changes in revenue recognition shall be made in writing by the Program Manager and/or Francis & Company and is subject to approval by the Executive Board.

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

7.2 Billings and Accounts Receivable

1. Purpose

   To ensure billings are made for services actually provided and based on the Interlocal Agreement ~~and~~, subscriber agreements, or budget.

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

2. POLICY

   FileLocal shall follow prudent and efficient business practices to obtain payment of its receivables.

3. RESPONSIBILITY

   Executive Board, Program Manager, and Francis & Company

4. PROCEDURE

   A. Service fees are paid by customers when they submit their licensing applications. Automatic billing and payment processing is done daily by the third party service company. Francis & Company performs a monthly reconciliation of service fees and cash receipts.

   B. Francis & Company prepares invoices for reimbursable cost revenue based on the budgeted amount established at the beginning of the year~~.~~ and/or the prorated shares due from new cities added during the year. At year-end, Francis & Company conducts a reconciliation of reimbursables according to the actual operation revenue. Any refund or under-billed amounts identified by Francis & Company through the annual reconciliation is subject to review and approval by the Program Manager and then the Executive Board. Refunds or additional invoices are then processed by Francis & Company.

   C. On a monthly basis, Accounts Receivable is reconciled by Francis & Company. For any delinquent balance, Francis & Company sends letters requesting payment and makes a reasonable effort via other means to contact and collect outstanding balances.

   D. Any adjustments and write-off to Accounts Receivable is subject to approval by the Program Manager

   E. All payments received by Francis & Company are reconciled to Accounts Receivable, the general ledger, and the bank deposits.

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

8. PROCUREMENT AND CONTRACT MANAGEMENT

8.1 PROCUREMENT

1. PURPOSE

   To outline procurement policies and processes.

2. POLICY

   All contracts for labor, professional services, lease of equipment, and supplies for $10,000 or more must be let by free and open competitive bidding, on sealed bids, to the responsible bidder.

3. RESPONSIBILITY

   Executive Board and Program Manager

4. PROCEDURE

   A. FileLocal is required to advertise for sealed bids on contracts for labor, professional services and equipment leases in excess of $10,000 by posting a notice at its website or by publication of a one-time notice in a newspaper published in the State of Washington.

   B. In case of an emergency affecting the public's health, safety, economic welfare, or security, a contract may be let to the extent necessary to meet the emergency without public advertisement. The Program Manager will honor payment for a period of six months from the date of declaration posting; should the emergency continue to exist after a six month period, it will be necessary to re-declare the emergency.

   C. Sealed bids are accepted by the Program Manager for evaluation. Based on the Program Manager's recommendation, the Executive Board approves and awards the responsible bidder through competitive bidding with consideration given for the quality of the commodities, conformity to specifications, terms of delivery, and freight charges. Multiple-awards may be issued, if notice is contained within the competitive bid, when technical compatibility and/or operational specification are required.

   D. A contract for labor, professional services and equipment leases will be let for periods no greater than five years.

   E. An awarded contract is not assignable by the bidder without written consent of FileLocal. A contract cannot be assigned to a bidder whose bid was rejected.

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

8.2 CONTRACTS

1. PURPOSE

   To provide policy and procedures for the review, approval, establishment, and modification of personal and professional services contract.

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

2. POLICY

All contracts ~~for personal or professional services with private entities or individuals~~ must be authorized according to the Authorization Policy and approved ~~in writing~~as to form by the ~~Chair of the Executive Board.~~ Agency's attorney.

~~3. RESPONSIBILITY~~

~~Executive Board and Program Manager~~

4.3. PROCEDURE

A. Personal and professional service contracts must include the following information:

I. Name, including contract name and tax identification number (Form W-9);

II. Scope of contract – what is to be done, the purpose, goal, job, etc.;

III. Term of contract, including the beginning and ending dates, to the extent they can be reasonably determined in advance;

IV. Total contract amount and the method of payment;

V. Termination clause;

VI. Signatures.

~~B. All contracts for personal and professional services must be reviewed by the Program Manager and Executive Board within a reasonable time, not to exceed 45 days after it has been submitted.~~

~~C. All contracts for personal or professional services must be approved in writing by the Chair of the Executive Board.~~

~~D.~~B. A contract cannot be assigned to a third party~~.~~ without the written consent of the Agency. If the Agency does not consent to assignment and a different contractor is required, the original contract must be canceled and a new contact must be initiated.

~~E.~~C. An emergency contract for personal or professional services shall be let for a period of not more than 6 months.

~~F. Contracts between governmental entities must be separately tracked to ensure additional reporting and regulatory compliance required by federal and state law.~~

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~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

9. CAPITAL ASSET MANAGEMENT

9.1 CAPITALIZATION POLICY

1. PURPOSE

   To define capitalization policy.

2. POLICY

   All personal and real property with an initial individual cost of more than $5,000 and an estimated useful life in excess of two years are recognized as capital assets. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. Costs for additions or improvements to capital assets are capitalized when they increase the effectiveness or efficiency of the assets. The costs for normal maintenance and repairs are not capitalized. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

   - Software 3 – 5 years
   - Computers and equipment 3-7 years

3. RESPONSIBILITY

   Program Manager and Francis & Company

4. PROCEDURE

   A. Francis & Company shall assign the appropriate accounting classification codes to all purchases, contracts and acquisitions that qualify as capital assets.

   B. The Program Manager shall provide Francis & Company copies of all purchase orders, requisitions, and receiver's reports covering capital asset purchases.

   C. Francis & Company shall be responsible for recording the asset on the capital asset schedule, a manual spreadsheet/sub-ledger, showing the description, physical location, owners, cost, acquisition date, useful life, depreciation, and disposition date including the date of disposal and sales price of the property.

9.2 PHYSICAL INVENTORY

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

1. PURPOSE

   To establish physical inventory of capital assets

2. POLICY

   All capital assets should be inventoried periodically, but not less than every two years, to reconcile the total capital assets with the capital asset schedule (a sub-ledger).

3. RESPONSIBILITY

   Program Manager and Francis & Company

4. PROCEDURE

   A. Francis & Company shall perform a physical inventory of capital assets at least once every two years.

   B. Once the physical inventory is complete, it must be reconciled to the individual capital asset record (a manual capital asset sub-ledger) and general ledger.

   C. Inventory count sheet and reconciliation is subject to the Program Manager's review. Any discrepancy is investigated by the Program Manager.

9.3 DISPOSITION

1. PURPOSE

   To outline disposition of capital assets.

2. POLICY

   All capital asset dispositions shall be approved by the Program Manager. Any disposition in excess of $10,000 shall be approved by the Executive Board.

3. RESPONSIBILITY

   Program Manager and Francis & Company

4. PROCEDURE

   A. Disposition of capital assets shall be requested in writing and addressed to the Program Manager. Any disposition in excess of $10,000 shall be approved by the Executive Board.

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

B. All disposition documents shall be forwarded to Francis & Company to record the disposition. Gains and losses are recognized on the sale of capital assets.

C. The capital assets and related depreciation shall be removed from both the capital asset sub-ledger and general ledger.

9.4 CAPITAL ASSET IMPAIRMENT

1. PURPOSE

   To outline capital asset impairment policy and procedures.

2. POLICY

   Capital asset impairment is conducted on an annual basis or at the time the impairment occurs. Only permanent impairments of capital assets should be recognized in the financial statements.

3. RESPONSIBILITY

   Program Manager and Francis & Company

4. PROCEDURE

   A. Francis & Company shall conduct an impairment analysis on an annual basis, or at time the impairment occurs in accordance with the generally accepted accounting principles.

   B. A memo of impairment analysis with calculated loss prepared by Francis & Company is submitted to the Program Manager for review and approval.

   C. Francis & Company records impairment loss in FileLocal general ledger system.

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

10. JOURNAL ENTRIES

1. PURPOSE

   To outline types of journal entries and internal controls over journal entries.

2. POLICY

   All journal entries must be self-balancing and include an account type (asset, liability, revenue, expense, net assets) for each line of the journal entry. Journal entries are subject to review and approval based on the policies and procedures herein.

3. RESPONSIBILITY

   Program Manager and Francis & Company

4. PROCEDURE

   Journal entries are used to:

   A. Correct errors: most of journal entries will be to correct account-coding errors. The journal entry must include the debit entries and credit entries to correctly produce the required accounting effects. There is no review or approval for this type of journal entry prior to or after posting the journal entries.

   B. Record cost allocation: cost allocation is processed by Francis & Company based on the approved cost allocation documents, including budgets. No review or approval is required for this type of journal entry.

   C. Record recurring balance sheet transactions: recurring journal entries include monthly depreciation, amortization, receivable, and accrued liabilities. They are not required for review or approval.

   D. Implement accounting policies and guidance: a memo is prepared for the implementation of a new accounting standard by Francis & Company to the Program Manager for review and approval. The memo will provide a reference of the new accounting standard, accounting effects, and a proposed journal entry.

   E. Record non-routine, nonrecurring transactions: a memo in writing to the Program Manager is required for review and approval of non-routine, non-recurring transactions.

   Internal controls over monthly and annual financial reporting are considered an effective control over journal entry type 1, 2, and 3.

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

11. FINANCIAL REPORTING

1. PURPOSE

   To establish and catalog the reporting requirements for accounting.

2. POLICY

   Financial statements and reports shall be prepared on a monthly and annual basis to provide the Program Manager and Executive Board, and outside auditors with sufficient financial information to report accurately the results of operations.

3. RESPONSIBILITY

   Francis & Company shall maintain supporting records in sufficient detail to prepare financial statements or reports for the Agency.

4. PROCEDURE

   A. On an annual basis, Francis and Company prepares and presents:

      I. Annual financial statements with full footnote disclosures.

      II. Other required supplemental schedules and information.

   The annual financial statements are prepared in accordance with generally accepted accounting principles. The annual financial statements along with required supplemental information are subject to review by the Executive Board and the Program Manager. The Executive Board adopts the annual financial statements.

   B. On a quarterly basis, Francis & Company submits to the Executive Board to adopt:

      I. List of vendor warrants.

   C. On a monthly basis, Francis & Company prepares and presents:

      I. Internal financial statements.

      II. Schedule of actual and budget comparison.

      III. Variance analysis, as needed, will be prepared with monthly financial statements.

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

Attachment A: Check Request Form

FileLocal
Check Request Form

Deliver Check to:

Date Required	Check Amount

Purpose of Payment

G/L Account #:

Vendor Name	Invoice/Receipt Number	Invoice Date	Amount

Originator	Date

Approval	Date

Submit Form to Francis & Company PLLC
701 N Dexter Avenue, Suite 404
Seattle, Washington 98109

~~*This policy was adopted by the Executive Board on 09.22.2014 via Resolution FL2014-20*~~

Delegation of Authority Schedule – FL2018-03

FLEB March 2018

Proposed FL2018-03

AUTHORITIES DELEGATED BY FILELOCAL EXECUTIVE BOARD	TOPIC	DOCUMENTATION REFERENCE	PROGRAM MANAGER	OPERATIONS COMMITTEE	OTHER	ACCOUNTANT	LEGAL
Authorizes budgeted expenditures of $50,000 or less - excluding Program Manager (PM) requests.	F	(FM §6.1)	X				
Authorizes budgeted expenditures of more than $50,000 - excluding PM requests .	F	(FM §6.1)			X		
Authorizes unbudgeted expenditures of $5,000 or less-excluding PM requests .	F	(FM §6.1)			X		
Authorizes unbudgeted expenditures of more than $5,000-excluding PM requests.	F	(FM §6.1)			X		
Contract Review	F	(FM §6.1)			X		
Authorizes all budgeted PM requests $250 or less.	F	(FM §6.1)			X		
Authorizes all budgeted PM requests greater than $250.	F	(FM §6.1)			X		
Authorizes all unbudgeted PM requests $500 or less.	F	(FM §6.1)			X		
Authorizes all unbudgeted PM requests greater than $500.	F	(FM §6.1)			X		
Assist in Development and review proposed agency budgets	F	(FM §3)		X			
Advises on proposed budget	F	(FM §3)	X				
Develops proposed operating budget in consultation with operations committee	F	(FM §3)	X				
Submits budget and operation performance reports to Board	F	(FM §1)	X				
Reviews/approves cash disbursements	F	(FM, §6.2)	X				
Prepares checks, maintains and initiates electronic payments	F	(FM, §6.2)				X	
Reviews bank accounts and reconciliations	F	(FM, §6.2)				X	
Approves check requests (as authorized by Executive Board)	F	(FM, §6.3)				X	
Controls check stock	F	(FM, §6.4)				X	
Establishes and maintains accounting system	F	(FM, §2)				X	
Preparation of financial statements	F	(FM, §11)				X	
Provides external audit preparation and response	F	(FM, §6.11)				X	
Conducts compliance monitoring, financial analysis, internal audits, and other financial management and accounting services as directed by Board	F	(FM, §6.11)				X	

Legend

F=Fiscal O=Operations P=Policy FM=Fiscal Manual	ILA=Interlocal Agrement B=Bylaws SLA=Service Level Agreement

Proposed FL2018-03

AUTHORITIES DELEGATED BY FILELOCAL EXECUTIVE BOARD	TOPIC	DOCUMENTATION REFERENCE	PROGRAM MANAGER	OPERATIONS COMMITTEE	OTHER	ACCOUNTANT	LEGAL
Provides legal services regarding formation as a non-profit municipal corporation	L	(FL2014-18)					X
Provides general legal counsel	L	(FL2014-18)					X
Manages/oversees vendor performance	O	(ILA §11)	X				
Consults with Operations Committee on issues coming before Board	O	(ILA §11)	X				
Provide, equip, and maintain office space for staff	O	(FL2014-19)			X COS		
Reviews and develops operations policy and amendments, new service options, and other matters directed by Board	P	(ILA §9)		X			
Reports and recommends on policy matters deemed appropriate	P	(ILA §9)		X			
Assists in communications to City Councils, legislators, business community, etc.	Policy	(ILA 16-17)		X			
Conducts outreach to tech staff within respective cities	Policy	(ILA 16-17)		X			
Briefs executive board members	Policy	(ILA 16-17)		X			
Administers day-to-day operations consistent with policies	Policy	(ILA 18)	X				
Conducts outreach to taxpayers, licenses and businesses	Policy	(ILA 18)	X				
Advise on conflicts of interest	Policy	(SLA, p4)			X SEEC		
Preserves agency public records as required by state law, response to public records requests, segregation of agency records from city records	Policy	(SLA, p5)	X		X Seattle		
Outreach and communications with elected officials	Policy				xOIR		
Appoints other staff positions established by Board	Staffing	(B p9)	X				
Appoints persons to fill other staff positions (Administrative support staff, project manager/business analyst, etc.)	Staffing	(ILA 18, SLA 3)	X				
Backfills employees	Staffing	(SLA, p4)			X Seattle		

Legend

F=Fiscal O=Operations P=Policy FM=Fiscal Manual	ILA=Interlocal Agrement B=Bylaws SLA=Service Level Agreement

Leviathan IT Policy Audit

FileLocal Agency, February, 2018

Executive Summary

- FileLocal engaged Leviathan to assess gaps between our current practice and documented policies contained in the Operating Procedures Manual.

Engagement Summary

- To perform this engagement, LSG reviewed existing documentation to prepare for interviews with FileLocal staff. During these interviews, LSG consultants discussed process and use cases. After collecting impressions, designs and ongoing plans, LSG analyzed these results and developed a baseline. LSG compared the baseline with industry standards for governance, the ISO 27000-series security framework.

Summary Status

Status	Count
Agency Update	2
Annual Review - Q3'XX	6
Contractual Update	2
Leviathan	22
Passed FY2017 Audit	24
Total	56

Findings

- Review identified a number of gaps compared to best practice.
  - **None of the gaps identified constitute a significant risk to FileLocal or their customers,** with many of the gaps being gaps against an audit requirement alone.

Leviathan Recommendations

As many of the gaps and recommendations in Section 3 below relate to audit requirements that an auditor or new city customer may require in order to do business with FileLocal, we have identified the following recommendations as a higher priority than the other recommendations:

• Reviewing policies and modifying them to take into account FileLocal's relationships with external agencies and vendors **– Leviathan to update in FY18**

• Determine which regular activities that are currently required by policy are necessary and which may be removed from policy or done on an as-necessary basis **– Leviathan to update in FY18**

• As necessary, document and formalize regularly performed processes to ensure consistent outcomes for high risk operations **– Leviathan to update in FY18/Q3'XX Annual Review**

• For contract renewal with Kubra and eGov, ensure that appropriate security controls are included within the contract terms and that they are written in a way that allows FileLocal to verify that such controls are effectively implemented. At a high level, these controls would include software and system testing, system patching/vulnerability management, and service level agreements on uptime **– FY 18 Contractual Updates with Kubra/eGov**

FileLocal

ADA Compliance

March 26, 2018

- **December 2017 – Contract was signed**
- **February 2018 – Initial Meeting between FileLocal and Level Access**
- **~March 2018 Tracking Software to be Installed on FileLocal**
- **July 2018 - Audit**

Vendor Warrants

1 Ad Speicialties & Promotions
2 Association of Washington Cities
3 Bluesodapromo
4 City of Everett Tax & License
5 City of Seattle Capital Recovery
6 City of Seattle Tax & License
7 City of Tacoma Tax & License
8 Depatment of Information Technology
9 Dynamic Language
10 e.Gov Systems
11 Francis & Company
12 Getty Images
13 Greg Kauper
14 Ingallina's Box Lunch
15 Jamie Carnell
16 Keeney's
17 Kenyon disend
18 Kevin Fitzpatrick

Vendor Warrants

19 Laurie McVay
20 Leviathan
21 Overnight Printing & Graphics
22 Performance Dimensions Group
23 Seattle Dept of Information Tech
24 Seattle Finance and Adm
25 Secretary of State
26 State of Washington-Consolidated Technolo
27 Tacoma Vendor
28 WAPRO
29 Washington cities insurance authority
30 Washington Finance officers association
31 Wells Fargo
32 Wendy Thomaston
33 WFOA Conference