

**CENTRAL OHIO COMMUNITY
IMPROVEMENT CORPORATION**

POLICY MANUAL

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A. GENERAL

1. The Board of Directors for Central Ohio Community Improvement Corporation (COCIC) establishes all policies for the corporation.
2. Subject to direction from the Board, the Executive Director has responsibility for all operations and activities of the corporation.
3. The Treasurer is ultimately responsible for all financial and accounting activities of the corporation.

B. FINANCIAL REPORTS

1. The Executive Director shall provide monthly a revenue and expenditure report and balance sheet for review by the Treasurer and approval by the Board of Directors. The report shall also include, budget to actual and year-to-date reports. Any anomalies shall be investigated by the Treasurer and the Executive Director and the results should be reported to the Board.
2. The Executive Director will review and approve in writing any periodic financial report or invoice to a Grantor before it is submitted to the Grantor.
3. All financial reports and invoices shall be retained in the records of COCIC.
4. It is the Executive Director's responsibility to insure that grant financial reports are submitted on a timely basis in accordance with the requirements of any grant agreement.
5. All financial reports shall be maintained in compliance with GASB rules.
6. As required by Ohio Revised Code § 1724.05, COCIC shall submit an annual audited financial report to the Auditor of State within 120 days of fiscal year end. That report shall include basic financial statements, including the government-wide financial statements, the fund financial statements, the notes to the basic financial statements, Management's Discussion and Analysis, and any other required supplementary information.
7. An independent review of COCIC's financial statements and accounts shall be prepared annually by a certified public accounting firm.

C. AUDIT COMMITTEE

1. COCIC shall maintain an Audit Committee. The Audit Committee shall include at least one member of the Board of Directors.
2. The Committee shall monitor and review COCIC's accounting and financial practices, and follow up on recommendations made by the auditor.
3. The Audit Committee shall meet at least quarterly to monitor COCIC's compliance with the corporation's legal obligations, financial condition, and controls over the safeguarding of assets.

4. The Audit Committee shall report on its meetings to the Board of Directors.

D. INCOME RECEIPTS

1. All checks will be opened by the Executive Director and restrictively endorsed immediately.
2. Though COCIC should not have transactions involving cash, if such transactions were to occur, two persons should be present during the count of cash.
3. The Executive Director will prepare the deposit.
4. Deposits to the bank shall be made within 48 hours of receipt of any checks or cash.
5. When possible income (including grant revenue) will be received via Electronic Funds Transfer (EFT) or Direct Deposit (DD).
6. All receipts will be deposited intact.
7. The Executive Director will provide the Board a monthly report on all income.

E. BANK RECONCILIATIONS

1. Bank statements shall be addressed to the Executive Director, who will do an initial review of checks that cleared during the month. The Executive Director is not a check signer.
2. The Accountant, who does not handle cash, receipts, or checks, will perform the bank reconciliation.
3. The Executive Director will review and approve the bank reconciliation.
4. The Executive Director will provide a copy of the reconciliation to the Treasurer.
5. Bank reconciliations will be performed on a monthly basis within 7 working days of the receipt of the bank statement.
6. Checks outstanding over 90 days will be investigated and appropriate action taken.

F. ACCOUNTS RECEIVABLE

1. All grantors and parties with outstanding accounts will be invoiced as required by the contract with the grantors or parties by the Executive Director.
2. The Executive Director will review each invoice to ensure that all supporting documentation is correct.
3. The accountant will record the invoice in the general ledger.
4. The Executive Director in conjunction with the Treasurer will follow up on any receivables that are over 45 days past due.



G. PROPERTY AND EQUIPMENT

1. All property acquired by COCIC for its direct use will be recorded as an asset in its Capital Assets Journal when acquired and be depreciated over its estimated useful life. Detailed depreciation schedules of such assets shall be maintained. Capital assets shall be recorded at historical cost, if purchased and at estimated fair value, if donated.
2. All donated property must be accepted by the Board of Directors.
3. All property acquired in connection with a specific project will be recorded as an asset in a detailed subsidiary record for that project and depreciated as required by the project specifications. Such records shall be maintained by the account and reconciled to the general ledger at least annually.
4. A physical inventory of property will be performed every two (2) years. The accountant will reconcile the physical inventory to the general ledger.
5. The Executive Director when notified of any loss, damage or destruction of property will report such occurrence to the appropriate insurance company and to the Board.
6. Appropriate entries shall be made in the accounting records for any disposals of property.
7. Disposal of property of a value less than \$5,000 shall be approved by the ~~Chairman~~ of the Board of Directors or the President. Disposal of any property in excess of \$5,000 requires the approval of the Board of Directors.
8. The Executive Director shall ensure that all property is maintained so as to ensure no diminution of value with the exception of normal wear and tear and that all properties are maintained in accordance with all applicable governmental codes and regulations. Any damage or destruction should be promptly investigated and reported to the Board of Directors.

H. EMPLOYMENT POLICY

Section 1. Employment Relationship.

1.1 At Will Agreement. All employees enter into employment voluntarily and are free to resign at any time for any reason or no reason. Similarly, COCIC is free to conclude its relationship with any employee at any time for any reason or no reason.

1.2. Employment Applications. COCIC relies upon the accuracy of information contained in the employment application and the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

Section 2. Definitions of Employee Status.

2.1. “Employee” Defined. An “employee” of COCIC is a person who regularly works on a wage or salary basis. “Employees” may include exempt or non-exempt employees, who are

regular full-time, regular part-time or others employed by COCIC and are subject to the control and direction of COCIC in the performance of their duties.

2.2. Exempt employees. Exempt employees are employed in jobs that meet specific criteria established by the Fair Labor Standards Act (FLSA) and are exempt from overtime pay requirements.

2.3. Non-exempt employees. Non-exempt employees hold positions that do not meet FLSA criteria and who are paid one and one-half their regular rate of pay for hours worked in excess of 40 hours per week.

2.4. Regular full-time employees. Regular full-time employees are those who are regularly scheduled to work 35 or more hours per week. Generally, they may be eligible for the COCIC's benefit package, subject to the terms, conditions, and limitations of each benefit program.

2.5. Regular part-time employees. Regular part-time employees are those who are regularly scheduled to work less than 35 hours per week. Regular part-time employees may be eligible for some benefits sponsored by the COCIC, subject to the terms, conditions, and limitations of each benefit program.

Section 3. Employment Policies.

3.1. Non-Discrimination. To provide equal employment and advancement opportunities for all individuals, employment decisions will be based on merit, qualifications, and abilities. COCIC does not discriminate in employment opportunities or practices because of race, color, religion, gender, sexual orientation, national origin, age or disability.

COCIC will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship or expense for COCIC. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

Employees with questions or concerns about discrimination in the workplace are encouraged to bring these issues to the attention of their supervisor. If they prefer not to bring these issues to their supervisor, they may bring them to the attention of the President or Board Chairperson. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in unlawful discrimination will be subject to disciplinary action, up to and including termination of employment.

3.2 Personnel Files. Employee personnel files include the following: job application, job description, résumé, salary history, records of disciplinary action and documents related to employee performance reviews.

Personnel files are the property of COCIC and access to the information is restricted. Management personnel and Board members who have a legitimate reason to review the file are

allowed to do so. Employees who wish to review their own file should contact their supervisor. An employee may review his/her personnel file in COCIC's office.

3.3. Employee Performance Review. At the request of the Board, supervisors may conduct a formal annual performance review with employees. Supervisors may conduct informal performance reviews more often at their discretion. Performance reviews are designed for the supervisor and the employee to discuss his/her current job tasks, encourage and recognize attributes, and discuss positive, purposeful approaches for meeting work-related goals.

3.4. Outside Employment. Employees may hold outside jobs as long as the employee does not violate COCIC's Conflict of Interest Policy and meets the performance standards of their job description. Unless an alternative work schedule has been approved, employees will be subject to the COCIC's scheduling demands, regardless of any existing outside work assignments. COCIC's office space, equipment, and materials are not to be used for outside employment.

3.5. Safety. In the case of an accident while on the job that results in injury, regardless of how insignificant the injury may appear, employees should notify their supervisor.

3.6. Health-Related Issues. Employees who become aware of any health-related issue, including pregnancy, should notify their supervisor of their health status. This policy has been instituted strictly to protect the employee.

A written "permission to work" from the employee's doctor may be required at the time or shortly after notice has been given. The doctor's note should specify whether the employee is able to perform regular duties as outlined in his/her job description. A leave of absence may be granted on a case-by-case basis. If the need arises for a leave of absence, employees should notify their supervisor.

3.7. Supplies; Expenditures; Obligor COCIC. Only authorized persons may purchase supplies in the name of COCIC. No employee whose regular duties do not include purchasing shall incur any expense on behalf of COCIC or bind COCIC by any promise or representation without written approval.

3.8. Expense Reimbursement. Expenses incurred by an employee must have prior approval by a supervisor. Reimbursements under \$50 will be paid at the time of the employee's next regular paycheck. If more than \$50, the reimbursement request will be processed like an invoice.

3.9. Immigration Law Compliance. COCIC employs only United States citizens and those non-U.S. citizens authorized to work in the United States in compliance with Federal statutes.

Each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if they have not completed an I-9 with COCIC within the past three years or if their previous I-9 is no longer retained or valid.

Section 4. Standards of Conduct.

4.1. Standards of Conduct. Any employee who deviates from these rules and standards will be subject to corrective action, up to and including termination of employment.

While not intended to list all the forms of behavior that are considered unacceptable in the workplace, the following are examples of rule infractions or misconduct that may result in disciplinary action, including termination of employment.

- Criminal behavior, including inappropriate removal or possession of property;
- Working under the influence of alcohol or illegal drugs;
- Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace;
- Fighting or threatening violence in the workplace;
- Negligence or improper conduct leading to damage of COCIC property;
- Insubordination or other disrespectful conduct;
- Smoking in the workplace;
- Sexual or other unlawful or unwelcome harassment;
- Unauthorized disclosure of confidential information;
- Violation of personnel policies; and
- Unsatisfactory performance or conduct.

4.2. Absence Without Notice. Employees shall notify their supervisor if unable to work due to illness or an accident. If employees become ill while at work or must leave the office for some other reason before the end of the workday, they should inform their supervisor.

4.3. Harassment, Including Sexual Harassment. COCIC is committed to providing a work environment that is free of discrimination and unlawful harassment. Actions, words, jokes, or comments based on an individual's gender, race, ethnicity, age, religion, sexual orientation or any other legally protected characteristic will not be tolerated.

If you believe you have been the victim of harassment, or know of another employee who has, report it immediately to your supervisor or to the President or Chairperson of the Board. Employees can raise concerns and make reports without fear of reprisal. Any report of possible harassment will be handled in a timely and confidential manner.

4.4. Substance Abuse. COCIC is committed to providing a safe and productive workplace for its employees. In keeping with this commitment, the following rules regarding alcohol and drug abuse have been established for all COCIC employees and apply during working hours while on COCIC premises or elsewhere conducting COCIC business. A) The manufacture, distribution, possession, sale, or purchase of controlled substances on COCIC property is prohibited. B) Being under the influence of illegal drugs, alcohol, or substances of abuse is prohibited.

Consistent with these rules, any of the following actions constitutes a violation of COCIC's policy on drugs and may subject an employee to disciplinary action, up to and including immediate termination: using, selling, purchasing, transferring, manufacturing, or storing an illegal drug or drug paraphernalia, or attempting to or assisting another to do so, while in the

course of employment; working or reporting to work, conducting COCIC business or being on COCIC property while under the influence of an illegal drug or alcohol, or in an impaired condition.

4.5. Tobacco Products. The use of tobacco products is not permitted anywhere on COCIC's premises or while conducting COCIC business.

4.6. Internet. Internet messages are public and not private. COCIC reserves the right to access and monitor all files and messages on its systems.

4.7. Corrective Action. COCIC holds each of its employees to certain work rules and standards of conduct. When an employee deviates from these rules and standards, COCIC will take corrective action.

Corrective action is progressive until the infraction or violation is corrected. The usual sequence of corrective actions includes an oral warning, a written warning, probation, and finally termination of employment. In deciding which initial corrective action would be appropriate, a supervisor will consider the seriousness of the infraction, the circumstances surrounding the matter, and the employee's previous record.

Though committed to a progressive approach to corrective action, COCIC considers certain rule infractions and violations of standards as grounds for immediate termination of employment. These include, but are not limited to, criminal behavior, insubordinate behavior, vandalism or destruction of COCIC property, and untruthfulness about prior work history, skills, or training.

4.8. Employment Termination. When a non-exempt employee intends to terminate his/her employment, he/she shall give at least two (2) weeks written notice. Exempt employees shall give at least four (4) weeks written notice.

Since employment with COCIC is based on mutual consent, both the employee and COCIC have the right to terminate employment at will, with or without cause.

Section 5. Wage And Salary Policies.

5.1. Overtime. COCIC is open for business 40 hours per week. Overtime compensation is paid to non-exempt employees in accordance with federal and state wage and hour restrictions. Overtime is payable for all hours worked over 40 per week at a rate of one and one-half times the non-exempt employee's regular hourly rate. Time off on personal time, holidays, or any leave of absence will not be considered hours worked when calculating overtime. In addition, vacation time does not constitute hours worked.

All overtime work performed by a non-exempt employee must receive their supervisor's prior authorization. Overtime worked without prior authorization may result in disciplinary action. A supervisor's signature on a timesheet authorizes pay for overtime hours worked.

5.2. Pay Days. All employees are paid on the 15th and last day of each month. In the event that a regularly scheduled payday falls on a weekend or holiday, employees will receive pay on the day before the weekend or holiday.

5.3. Social Security/Medicare. COCIC withholds Federal, State of Ohio, and City of Columbus income tax from all employees' earnings and participates in FICA (Social Security) and Medicare withholding and matching programs as required by law.

5.4. Vacation. In the first year, employees earn one week of vacation. For years two through four, employees earn two weeks of vacation per year. For years five through nine, employees earn three weeks of vacation per year. For years ten and over, employees receive four weeks of vacation per year.

The vacation policy applies to all regular full-time employees. Vacation may be taken in half-day increments of time. Upon termination, unused earned vacation will be paid in a lump sum in the employee's final paycheck. There shall be no other payment for unused vacation. A maximum of one week paid vacation may be carried over from one calendar year to the next.

5.5. Sick Leave. All employees are eligible for sick leave. Sick leave will be accrued at the rate of one day for each month of service. The balance of unused, but accrued, sick leave days will be carried forward from one year to the next. All sick leave used by employees will be charged against the employee's total sick leave balance. There will be no payment for unused, but accrued sick leave days upon termination.

If any employee is unable to work due to illness, the employee must notify their immediate supervisor as soon as possible after the onset of the illness.

COCIC permits use of available sick leave during absence due to the birth or adoption of a child by an employee or spouse of an employee.

5.6 Holidays. COCIC shall observe the same holidays as Franklin County.

5.7. Jury Duty/Military Leave. Employees will be granted time off to serve on a jury or military leave without pay. However, all regular employees, either full-time or part-time, will be kept on the active payroll until their civic duties have been completed. A copy of the jury duty summons and all other associated paperwork are required for the personnel file.

5.8. Procedure for Handling Complaints. Under normal working conditions, employees who have a job-related problem, question or complaint should first discuss it with their immediate supervisor in an attempt to reach the simplest, quickest, and most satisfactory solution. If the employee and supervisor do not resolve the problem, the employee should contact the President or Chairman of the Board.

5.9 Written Contract of Employment. When an employee has a written contract of employment, if there is a conflict between these policies and the contract, the contract shall control.

H. CONSULTANTS

1. A consultant is anyone providing professional services in a field or occupation generally considered to require a higher or unique level of education, training or experience. An accountant, architect, attorney at law, professional engineer, construction project manager, surveyor, appraiser or any other professional needed by COCIC may be a consultant.
2. Consultant services shall be engaged only in instances when COCIC believes that it does not possess the requisite expertise needed, that time constraints prohibit COCIC from performing the work itself or that it is in COCIC's best interest to secure the services of outside expertise. COCIC shall employ the services of any consultant whose rates and qualifications are determined to be the most desirable for COCIC's needs.
3. If the consultants are being retained for the performance of services on a matter for which COCIC is seeking or has been awarded federal environmental, state, local funds, COCIC shall adhere to the competitive bidding requirements governing the grant award. To the extent that COCIC policies herein conflict with such governmental competitive bidding requirements, COCIC shall follow the requirements governing the grant award.
4. No competitive bidding of consultant services is required if the total value of services is expected to be less than or equal to \$50,000.
5. If the total value of the services provided is expected to exceed \$50,000, a general scope of work shall be provided to at least three (3) consultants within the needed specialty to solicit consulting rates, qualifications, estimates of total costs (if possible), and samples of similar deliverables from like projects (when applicable). COCIC may dispense with seeking estimates from three (3) consultants only when it is determined by the Board to be an emergency requiring immediate retention of a consultant's services or when a sole source is available.
6. If the total value of the consulting services to be provided is expected to exceed \$150,000, COCIC shall take reasonable steps to publicly advertise the need for services within the appropriate industry and/or locality, shall make the general scope of work document available to companies in response to the advertisement and shall accept and evaluate bids. The work shall be awarded to the provider deemed by COCIC to be the lowest and best. If the work is being performed in accordance with a federal, state or local grant agreement, the requirements for competitive bidding shall be determined by the grant agreement.
7. All consulting agreements executed by the COCIC shall, at a minimum, contain the following:
 - a. A detailed scope of work outlining the consulting services to be provided,
 - b. The consulting rate for work performed (hourly or otherwise), any breakdown of the hourly rate based upon the level of expertise within the consulting firm of the consultant actually performing (partner versus associate, etc.) and any circumstances under which per diem would be appropriate,
 - c. A description of the deliverables to be provided by the consultant,

- d. The payment schedule (particularly if progress payments are made prior to full completion of the consultant's assignment) (To the extent possible, progress payments, if provided for, should be based upon project milestones rather than simply a chronological date.),
 - e. A total cost estimate (hours and dollars) for the completion of the consulting work as set forth in the scope of work,
 - f. The timing of any interim progress reports,
 - g. The anticipated completion date,
 - h. Provisions for COCIC to modify the terms, deliverables and scope of the work to be performed, and
 - i. Provisions for termination in the event that COCIC is not satisfied with the performance of the consultant
8. For those instances when professional services are retained on an ongoing basis, such as those of a lawyer or accountants, the services and fees shall be reviewed periodically (at least annually) to determine whether services and costs for such services are still satisfactory for the needs of COCIC.
 9. If a consultant is retained by COCIC for services on a particular project and the scope of work on the project expands or different work of a similar nature must be performed on the same project, COCIC may permit the consultant to perform the additional work so long as the it does not involve an increase in the compensation rates and the added services to be performed are outlined in writing.
 10. 1099's shall be prepared and sent to all consultants as required by the IRS regulations.

J. PURCHASING

The Central Ohio Community Improvement Corporation ("COCIC"), as the Franklin County Land Reutilization Corporation, is committed to principles of transparency and accountability in the expenditure of funds. This purchasing policy is designed to follow these principles while allowing COCIC operations to be flexible and efficient as it pursues its mission of returning vacant and abandoned properties to productive use for the community's benefit.

Section 1. Contracting Authority.

1.1. Delegated Contracting Authority. The Executive Director is authorized to enter into contracts or make purchases not exceeding \$1,000 on behalf of COCIC without the express approval by the Board. The Executive Director can also approve expenditures for regular periodic payments, such as debt service, utilities, and insurance. This policy only applies to unrestricted funds. For restricted funds, the funder's restrictions shall be observed.

The Chairperson and President are both authorized to enter into contracts or make purchases not exceeding \$25,000 on behalf of COCIC without the express approval of the Board.

All such contracts shall be timely presented to the Board at the next scheduled Board meeting for ratification.

1.2. Purchase Orders. The Board can authorize the Executive Director to make certain purchases, including Real Property, up to an amount specified in advance by the Board.

1.3. Express Board Authorization. Except as provided in 1.2, prior to entering into any contract exceeding \$25,000, other than for Real Property, the contract shall be presented to the Board for its express authorization.

1.4. Real Property Purchases. Prior to entering into any contract exceeding \$25,000 involving the purchase of real property by COCIC, the contract should first be presented to the Board for its express authorization. If circumstances prevent the Board from meeting in a timely manner, the Chairperson of the Board may authorize the President to enter into a contract for the purchase of real property exceeding \$25,000, with such authorization presented to the Board for its ratification at the next Board meeting.

Section 2. Informal Competitive Bidding – Policy Rationale. Although OAG opinion No. 2003-037 exempts an Ohio community improvement corporation from following the statutory competitive bidding procedures of a county for the procurement of goods and services, COCIC recognizes that “informal” competitive bidding is the best practice for a non-profit entity to ensure that it pays fair market value for such goods and services.

2.1. Definition. For the purposes of this policy, “informal competitive bidding” means a process where COCIC obtains in writing at least three bids from various providers on the cost of the applicable goods or services being procured. If COCIC, in good faith, cannot obtain at least three written bids from prospective providers, the Executive Director is authorized to accept less than three bids if, in the Executive Director’s discretion, the bids represent fair, market-based costs for such goods or services. Nothing in this policy prohibits or limits the ability of COCIC to use a formal competitive bidding process to purchase goods or services.

2.2. Bidding Thresholds. If a contract for goods or services is likely to exceed \$50,000, the Executive Director shall be required to procure informal competitive bids for each of the following services:

- A. Demolition services;
- B. Field services;
- C. Renovation services;
- D. Insurance contracts;
- E. Other goods and services related to the acquisition, rehabilitation, or disposition of real property by COCIC;
- F. Computer systems software and information technology services;

If a contract for goods or services is likely to exceed \$5,000, the Executive Director shall be required to procure informal competitive bids for each of the following services:

- A. Office equipment leases;
- B. General office supplies and furniture;
- C. Telephone, technology, and field equipment;
- D. Staff training and planning;
- E. Signage and marketing materials.

Section 3. Professional Services.

3.1. Professional Services Defined. Professional services are the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser.

3.2. Competitive Bidding Not Required. COCIC shall obtain professional services by requests for qualifications. COCIC shall obtain in writing qualifications from at least three prospective providers. If COCIC in good faith, cannot obtain qualifications from at least three prospective providers, the Executive Director is authorized to accept any one set of qualifications if, in the Executive Director's discretion, the sets of qualifications meet the required standards.

Section 4. Green Initiatives

COCIC seeks to promote sustainable principles and to minimize environmental pollution through its purchase of goods or services. Where possible, preference should be given to providers of services that promote sustainable environmental policies and goods manufactured using the least amount of new materials and energy to produce.

4.1 Recycled Materials and Environmental Certification. When the Executive Director deems it practicable, bidders shall be asked to provide information in their bids concerning the manufacturing processes used to produce their offered product; the percentage of recycled material contained in the product; the percentage of the item that can be recycled; and whether the product meets EPA standards or has received certification/approval from an independent third party organization such as "Green Seal," "Indoor Advantage," "Eco Logo," or "Energy Star."

Section 5. Equal Opportunities.

5.1. Contract Provisions. Every contract entered into by COCIC shall require the contractor to agree to the following:

A. **Hiring.** In the hiring of employees for performance of work under this contract or any subcontract, no contractor, or subcontractor, shall, by reasons of race, color, religion, gender, sexual orientation, age, handicap, national origin or ancestry, discriminate against any person in the employment of a person qualified and available to perform the work to which this contract relates.

B. Discrimination. No contractor, subcontractor, or any person acting on behalf of any contractor or subcontractor shall, in any manner, discriminate against, intimidate, or retaliate against any employee hired for the performance of work under this contract on account of race, color, religion, gender, sexual orientation, age, handicap, national origin or ancestry.

Section 6. Use of Suppliers to the County

6.1 Bidding not Required. Because suppliers to the County and the City of Columbus are selected through competitive bidding or pursuant to state term contract pricing, bidding shall not be required by COCIC, if COCIC is authorized to use suppliers to the County or City of Columbus under the terms provided to the County or the City of Columbus.

K. CREDIT CARDS

1. COCIC will not issue any organization credit cards to employees.

L. PAYMENTS AND LIABILITIES

1. The Board of Directors shall approve or ratify all expenditures of COCIC.
2. All unused check supplies shall be kept in a secure location by the Executive Director.
3. All disbursements require an invoice, when applicable, and a check request. The check request will require the approval of the Executive Director and either the Chair, President or the Treasurer.
4. The Executive Director shall not have the authority to sign checks. Checks may be signed either by the Chair, President or the Treasurer, unless the Board shall authorize other persons to sign.
5. Signing of blank checks is prohibited.
6. Checks will be released within three days of receipt of the funds, for funds drawn from funding sources to pay specific obligations.
7. COCIC shall maintain a record of all checks together with the check copy/stub, the check request and supporting invoice and other such documents. This record shall be reviewed at least monthly by the accountant.
8. All contingent liabilities should be reevaluated and adjusted, if necessary, annually. These adjustments shall be reported to the Board of Directors.

M. LOANS

1. If it is necessary for the Corporation to borrow funds either for continued operations or for the performance of projects, the Executive Director, Chairman, President, or Treasurer shall recommend to the Board that a loan is required.

2. The Executive Director shall provide the Board with a summary of the terms of the proposed loan and the purpose of the loan. The loan documents shall be available to the Board for their review.
3. No funds may be borrowed without the approval of the Board.
4. The Executive Director is authorized to approve the repayment of the loan according to the terms of the loan documents without further approval by the Board.
5. COCIC shall maintain a debt schedule that includes a description of all debt, interest rates, original principal amounts and debt terms and any payments or changes in the debt terms. Annually, COCIC shall calculate accrued interest payable. There shall be separate calculations of the current and non-current portions of the long-term debt.

N. EXPENSE REIMBURSEMENTS

1. The Board Members and employees may be reimbursed for expenses incurred for the benefit of COCIC.
2. Reimbursements of less than \$250 must be approved by the Chair, President or the Treasurer.
3. Reimbursements in excess of \$250 must be approved by the Board.
4. Whenever possible, expenses should be paid by check directly to the vendor rather than by reimbursements.

O. BUDGET

1. Annually, the Executive Director shall prepare a budget which shall include separate budgets for each program being undertaken by COCIC.
2. The annual budget must be submitted for the review and approval by the Board of Directors.
3. Grant and loan budgets and budget modifications will be recommended by the Executive Director and submitted to the Board of Directors for written approval, before being submitted to a Funder or Lender.

P. INSURANCE

1. COCIC shall maintain adequate insurance at all times. At a minimum, coverage must meet any applicable funding source requirements and/or limits.
2. Insurance will include directors and officers, general liability and property damage coverage.
3. Insurance services will be bid at least every three years. All bidding will be public and will, whenever possible, be obtained from three sources or vendors. In the event that at least three bids are not received, written documentation must be maintained explaining why less than three bids were received.

4. The bids will be solicited by the Executive Director who will submit a summary of bids to the Board of Directors for approval.
5. The Executive Director will ensure that any losses, property adds or deletes and other changes are communicated to both the bookkeeper and the insurance agent in a timely manner.

Q. GRANTS

1. Grant proposals shall be prepared by the Executive Director. They shall be approved by the Board of Directors. The Chair or President must sign all grant proposals.
2. The Board will be notified of all grant awards and separate accounts will be prepared as required by the grant. All payments from grant funds shall be approved at the time of the grant award, whenever possible.
3. Expenses for which COCIC has received grant funding shall be, to the extent possible, paid for from COCIC available funds and reimbursement of grant related expenses shall be sought as soon as is deemed practicable and within the time periods set forth in any applicable governing statute, regulations or grant agreement.
4. If project expenditure cannot be handled on a reimbursement basis, the request for drawdown or disbursement relating to grant funds shall be:
 - a. Limited to the minimum amounts needed to cover allowable project costs.
 - b. Timed in accordance with the actual immediate cash requirements of carrying out the approved project activity.
5. All documentation necessary to pay invoices upon receipt of funds from the granting authority shall be prepared in advance of anticipated receipt of funds.
6. Request for drawdowns or disbursement shall not be made to cover future expenditures. (If permitted by the governing statute, regulation or grant agreement, drawdowns may be made to cover grant expenditures to be made within the next 72 hours.)
7. To the extent that the provisions of the Cash Management Improvement Act (CMIA) (Pub. L. 101-453) govern, payment methods of State agencies, instrumentalities, and fiscal agents shall be consistent with CMIA Treasury-State Agreements or the CMIA default procedures codified at 31 CFR part 205, "Withdrawal of Cash from the Treasury for Advances under Federal Grant and Other Programs."

R. CONFLICTS OF INTEREST

1. This policy does not apply to persons serving on the Board by right of office because those persons are subject to other Conflicts of Interest requirements.
2. Board members, designated representatives, officers, employees and agents of COCIC are obligated to always act in the best interest of the organization. This obligation requires that any employee, Board member or designated representative, in the

performance of COCIC duties, seek only the furtherance of COCIC's mission. At all times, COCIC Board members, designated representatives and employees are prohibited from using their job title, or the organization's name or property, for private profit or benefit.

3. The Board Members, designated representatives, officers, employees, and agents of COCIC should neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, vendors, or any persons doing business with, or seeking to do business with, COCIC.
4. No Board Member, designated representative, officer, employee, or agent of COCIC shall participate in the selection, award, or administration of a purchase or contract of COCIC where, to his or her knowledge, any of the following have a financial interest in that purchase or contract:
 - a. The Board Member, designated representative, officer, employee, or agent;
 - b. Any member of their immediate family, such as a spouse, son, or daughter;
 - c. Their partners or other co-owners of a business;
 - d. An organization in which any of the above is an officer, director, or employee, or owner of more than a five percent ownership interest in the organization;
 - e. A person or organization with whom any of the above is negotiating or has any arrangement concerning prospective business or employment.
5. No Board Member, designated representative, or employee shall sell, except through competitive bidding, any goods or services to COCIC.
6. A former board member, designated representative, or employee may be retained or employed to represent, assist, or act in a representative capacity for COCIC.
7. No present or former Board Member, designated representative or employee shall disclose or use, without appropriate authorization, any confidential information acquired by the Board Member, designated representative or employee in the course of their duties.
8. A Board Member, designated representative or employee has a duty to disclose to the Board any actual or potential conflict of interest prior to any approval of any action that would give rise to such a conflict. Any potential conflict of interest by a Board Member, designated representative or employee shall be disclosed to the Board in writing.
9. When a conflict of interest is relevant to a matter requiring action by the Board of Directors, the interested person(s) shall call it to the attention of the Board of Directors and the person(s) shall not vote on the matter. In addition, the person(s) shall not participate in the deliberations or decision regarding the matter under consideration and

shall retire from the room during the vote of the Board of Directors. When there is a doubt as to whether a conflict exists, the matter shall be resolved by vote of the Board of Directors, excluding the person(s) concerning whose situation the doubt has arisen.

10. The minutes of the Board of Directors shall reflect that a conflict of interest was disclosed and the interested person(s) was (were) not present during the deliberations or vote and did not vote on the matter.
11. If, at any time, it is determined by a majority of the Board that another Board Member or designated representative has acted in violation of this policy, the Board shall notify the appointing authority for that Board Member or designated representative of the violation and request appropriate disciplinary action be taken, up to and including removal from the Board.
12. If at any time, an employee of COCIC is found to have violated this policy, the Board may impose appropriate disciplinary sanctions, including termination, if deemed appropriate.
13. COCIC may enter into transactions with political subdivisions in Franklin County or with non-profit corporations. Such transactions shall not give rise to a conflict of interest. However, a Board Member or designated representative who serves in some capacity with the political subdivision or non-profit corporation with which COCIC is considering entering into a transaction must recuse him or herself from voting on that transaction.
14. Each Board Member, designated representative and employee of COCIC, except Board Members serving in their official capacities, shall annually sign a statement affirming that such person has:
 - a. received a copy of COCIC's most recent Conflicts of Interest policy;
 - b. read and understood this policy;
 - c. agreed to comply with this policy;
 - d. not violated this policy in the past.
15. In addition, public sector Board Members or designated representatives, except Board Members serving in their official capacities, shall sign an agreement that reads as follows:

PUBLIC SECTOR CODE OF ETHICS

As members of the Central Ohio Community Improvement Corporation, those of us in the public sector may represent individual communities within the central Ohio region. As board members, we will from time to time become aware of economic development opportunities within the region and of particular

companies being recruited for site-specific locations within one of our communities. It is our agreement with one another that we will not take advantage of that knowledge to in any way divert a potential new company, or retention prospect, from the site and community for which it is being considered by the COCIC. If approached by a company being considered as a prospect for a site in which the COCIC is involved, we will inform in writing the local community and the Executive Director of COCIC that said company is also considering our own community.

16. Any contract adopted in violation of this policy is void and unenforceable.

S. WHISTLEBLOWER

1. COCIC will not retaliate against an employee or consultant who in good faith, has made a protest or raised a complaint against some practice of COCIC, or of another individual or entity with whom COCIC has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.
2. COCIC will not retaliate against employees who discloses or threaten to disclose to a Supervisor or a public body, any activity, policy, or practice of COCIC that the employee or consultant reasonably believes is in violation of a law, or a rule or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

T. PUBLIC RECORDS.

COCIC is subject to the provisions of Ohio Revised Code (ORC) Chapter 149 (the “Public Records Law”). COCIC believes that transparency in conducting public business leads to a better-informed citizenry, which leads to better government and better public policy. It is the policy of COCIC to adhere to its obligations under the Public Records Law. It is also the policy, particularly where the laws are intended to protect the rights of third parties. In this regard, proprietary and financial information, including trade secret of persons and organizations dealing with COCIC are not regarded by the law or COCIC as being public records.

Section 1. Public Records Defined.

In accordance with ORC Sections 149.011(G) and 149.43, COCIC defines a “public record” for the purposes of this Policy as any item kept by COCIC that: (1) is stored on a fixed medium; (2) was created, received, or sent under the jurisdiction of a public office; and (3) are documents about the functions, policies, decisions, procedures, operations, or other activities of COCIC. Public records under this Policy do not include any of the records described in ORC Section 149.43(A)(1)(a) through (z) and ORC Section 1724.11(A)(1) and (2).

1.1. Policy regarding Availability of Public Records. It is the policy of COCIC that, as required by Ohio law, public records will be organized and maintained so that they are available for inspection and copying in accordance with the Public Records Law. COCIC shall designate a

public records manager to whom requests for public records of COCIC should be directed. The contact information of COCIC's public records manager shall be included on the publicly available website of COCIC.

Section 2. Public Record Requests.

Each request for public records should be evaluated for a response using the following guidelines:

2.1. Sufficiency of a Public Record Request; Clarification. Although no specific language is required to make a public record request, the requestor must at least identify the public records requested with sufficient clarity to allow the public office to identify, retrieve, and review the public records. If it is not clear what public records are being sought, the records custodian must contact the requestor for clarification, and should assist the requestor in revising the request by informing the requestor of the manner in which the office keeps its public records.

2.2. Form of Public Record Request. The requestor of the public record does not have to make the request in writing and does not have to provide his or her identity or the intended use of the requested public record. It is the general policy of COCIC that the foregoing information may be requested only if:

- (a) the written request or the disclosure of identity of the requestor or the intended use of the record would benefit the requestor by enhancing the ability of COCIC to identify, locate or deliver the requested public record; and
- (b) the requestor is informed that the written request or disclosure of identity of the requestor or intended use of the record is not mandatory.

2.3 Availability of Public Records. Public records are to be available for inspection during regular business hours. Public records must be made available for inspection promptly. Copies of public records must be made available within a reasonable period of time. "Prompt" and "reasonable" take into account the volume of records requested; the proximity of the location where the records are stored; and the necessity for any legal review of the records requested.

2.4. Routine and Non-routine Public Record Requests. Each public records request should be evaluated for an estimated length of time required to gather the public records. Routine requests for public records should be satisfied immediately, if feasible to do so. Routine requests include meeting minutes, budgets, salary information, forms and applications, and such other public record requests that COCIC determines are routine. If any of these records contain information exempt from disclosure under the above-referenced ORC provisions, such as social security numbers or other confidential information, a request for such information cannot be handled as a routine request. If fewer than 20 pages of copies are requested or if the public records are readily available in an electronic format that can be e-mailed or downloaded easily, these public records should be made available as quickly as practicable, taking into account the time required for legal review or redaction of the public records requested, when applicable. COCIC will strive to acknowledge all requests for public records and provide an estimate of the number of business

days it will take to satisfy the request within three business days following the records custodian's receipt of the request.

2.5. Explanation of Basis for Denial of a Public Record Request. Any denial of a public record request must include an explanation, including legal authority, of the basis for the denial. If portions of a record are public and portions are exempt from being requested, the exempt portions are to be redacted and the rest of the public record released. If there are redactions, each redaction must be accompanied by a supporting explanation, including legal authority, for the redaction. If the initial request was in writing, the explanation shall also be provided in writing.

Section 3. Costs for Public Records.

Those seeking a copy of a public record will be charged only the actual out-of-pocket cost of making each of the copies.

3.1. Out-of-Pocket Cost of Paper Copies. The charge per page for a paper copy is five cents (\$0.05) per page. There shall be no charge if the request is for less than 20 pages.

3.2. Out-of-Pocket Cost of CD-ROM Copy. The charge for downloading and burning computer files to a CD-ROM disc is \$1.00 per CD-ROM disc.

3.3. No Cost for Documents Directly Deliverable by E-Mail. There is no charge for delivery of a copy of a document by e-mail if the document is held in the form of a downloadable computer file needing no additional formatting.

3.4. Delivery of Paper Copies by U.S. Mail or Private Delivery Service. Requestors may ask that paper copies of public record documents be sent to them via U.S. Mail or private delivery service. Such persons will be charged, in addition to any cost for the paper copies, the actual cost of the U.S. postage or, if specifically requested, the actual cost of a private delivery service, plus the actual cost of any mailing supplies used in connection with the delivery.

3.5. Payment for Delivery in Advance. COCIC may require the requestor of a copy of Public Records to pay in advance the actual cost involved in delivery of the copies, including postage, if any.

Section 4. E-mail.

Documents held by COCIC in electronic mail format are public records when their content relates to the business of COCIC. E-mail documents are to be treated in the same fashion as records in other formats and should follow the same record retention schedules.

4.1. Treatment of E-Mails Received from Private Accounts. The records' custodian shall be instructed to treat the e-mails received from private accounts that document the organization, functions, policies, decisions, procedures, operations, or other activities of COCIC as public records of COCIC, filing them in the appropriate way, retaining them in accordance with established records' retention schedules and making them available for inspection and copying in accordance with the Public Records Law.

Section 5. Failure to Respond to a Public Records Request.

COCIC recognizes that failing to properly respond to a public records request in accordance with State law may result in a court ordering COCIC to comply with the law and to pay the requestor attorney’s fees and statutory damages.

T. DOCUMENT RETENTION AND DESTRUCTION

1. Purpose.

In accordance with the Sarbanes-Oxley Act, this policy provides for the systematic review, retention and destruction of documents received or created by Central Ohio Community Improvement Corporation (COCIC) in connection with the transaction of organization business. This policy covers all records and documents, regardless of physical form (including electronic documents), contains guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate COCIC’s operations by promoting efficiency and freeing up valuable storage space.

2. Document Retention.

COCIC shall follow the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule will be retained for the appropriate length of time.

3. Records.

Corporate Records

Annual Reports to Secretary of State	Permanent
Articles of Incorporation	Permanent
Board Meeting and Board Committee Minutes	Permanent
Board Policies/Resolutions	Permanent
Code of Regulations	Permanent
Construction Documents	Permanent
Fixed Asset Records	Permanent
IRS Application for Tax-Exempt Status (Form 1023)	Permanent
IRS Determination Letter	Permanent
State Sales Tax Exemption Letter	Permanent
Contracts (after expiration)	7 years
Correspondence (general)	3 years

Accounting and Corporate Tax Records

Annual Audits and Financial Statements	Permanent
Depreciation Schedules	Permanent
General Ledgers	Permanent
IRS 990 Tax Returns	Permanent
Business Expense Records	7 years
IRS 1099s	7 years

Journal Entries	7 years
Invoices	7 years
Sales Records	5 years
Petty Cash Vouchers	3 years
Cash Receipts	3 years
Credit Card Receipts	3 years

Bank Records

Check Registers	Permanent
Bank Deposit Slips	7 years
Bank Statements and Reconciliation	7 years
Electronic Fund Transfer Documents	7 years

Payroll and Employment Tax Records

Payroll Registers	Permanent
State Unemployment Tax Records	Permanent
Earnings Records	7 years
Garnishment Records	7 years
Payroll Tax returns	7 years
W-2 Statements	7 years

Employee Records

Employment and Termination Agreements	Permanent
Retirement and Pension Plan Documents	Permanent
Records Relating to Promotion, Demotion or Discharge	7 years after termination
Accident Reports and Worker's Compensation Records	5 years
Salary Schedules	5 years
Employment Applications	3 years
I-9 Forms	3 years after termination
Time Cards	2 years
Donor Records and Acknowledgement Letters	7 years
Grant Applications and Contracts	5 years after completion

Legal, Insurance and Safety Records

Appraisals	Permanent
Copyright Registrations	Permanent
Environmental Studies	Permanent
Insurance Policies	Permanent
Real Estate Documents	Permanent
Stock and Bond Records	Permanent
Trademark Registrations	Permanent
Leases	6 years after expiration
OSHA Documents	5 years
General Contracts	3 years after termination

4. Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Backup and recovery methods will be tested on a regular basis.

5. Emergency Planning

COCIC’s records will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to keeping COCIC operating in an emergency will be duplicated or backed up at least every week and maintained off site.

6. Document Destruction

The Executive Director is responsible for the ongoing process of identifying its records, which have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

7. Investigation or Litigation

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

8. Compliance

Failure on the part of employees or contract staff to follow this policy can result in possible civil and criminal sanctions against CD4AP and its employees or contract staff and possible disciplinary action against responsible individuals. The Treasurer will periodically review these procedures with legal counsel or the accountant to ensure that they are in compliance with new or revised regulations.

U. AFFIRMATIVE ACTION

1. This plan shall apply to the hiring of employees and retention of consultants.
2. COCIC will make a good faith effort to recruit a diverse group of employees, suppliers and consultants and to insure that its consultants make that effort also.
3. Discrimination by COCIC or any person acting on behalf of COCIC against any individual or company based upon protected status, which is defined as race, color, religion, gender, sexual orientation, age, handicap, national origin, or ancestry, is prohibited.
4. COCIC will make a good faith effort to solicit business from certified minority and female owned businesses.
5. Neither COCIC nor any person acting on behalf of COCIC shall in any manner, discriminate against, intimidate, or retaliate against any employee or contractor hired for the performance of work on account of race, color, religion, gender, sexual orientation, age, handicap, national origin, or ancestry.

6. COCIC will set clear disciplinary standards and warn of consequences for non-compliance.
7. All contracts which involve the provision of services shall contain the following “Anti-Discrimination Clause”:

“Contractor warrants and agrees to the following:

- a. That in the hiring of employees for the performance of work under this contract or any subcontract, Contractor shall not, by reason of race, color, religion, ~~sex~~ gender, sexual orientation, age, handicap, national origin, or ancestry, discriminate against any citizen of this state in the employment of a person qualified to perform the work in which the contract relates; and
 - b. That neither Contractor nor any person acting on behalf of Contractor shall in any manner, discriminate against, intimidate, or retaliate against, any person hired for the performance of work under the contract on account of race, color, religion, gender, sexual orientation, age, handicap, national origin, or ancestry.
 - c. Contractor warrants that it has a written affirmative action program for the employment and effective utilization of economically disadvantaged persons. Annually, within 30 days after executing this Contract and at the termination of this Contract, Contractor shall file a description of the affirmative action program and a progress report on its implementation with COCIC.”
8. Any complaint regarding any violation of this policy shall be reported to the Executive Director or Board of Directors and the Board shall determine the validity of the complaint.

V. TRAVEL

Section 1. One Day Travel

1.1. One Day Travel. Except as provided in Section 1.2, all travel outside Franklin County which does not require an overnight stay shall be approved in advance by the Executive Director.

1.2. Registration Fees. One day travel which requires payment by COCIC of a registration fee of less than \$500 shall require the approval of the President or Chair of the Board. Registration fees in excess of \$500 shall require the approval of the Board.

1.3. Other Expenses. For approved travel outside of Franklin County, mileage shall be reimbursed at the IRS business standard mileage rate. No other expenses will be reimbursed or paid unless they are deemed appropriate by the Board.

Section 2. Overnight Travel

2.1. Overnight Travel. Travel which requires an overnight stay shall be approved in advance by the Board.

2.2. Expenses and Fees. For approved overnight travel, COCIC will reimburse or pay the registration fees, hotel room charges, including taxes, parking, and other costs the Board

deems appropriate. The cost of registration fees and hotel room charges must be approved in advance by the Board.

2.3. Transportation. For approved overnight travel, COCIC will reimburse or pay tourist class air travel charges and taxi fees to and from the airport, or mileage at the IRS business standard mileage rate. The cost of air travel must be approved in advance by the Board.

2.4. Other Expenses. No other expenses will be reimbursed or paid unless they are deemed appropriate by the Board.

Section 3. Travel Not Approved In Advance

3.1. Board Discretion. Costs of travel not approved in advance shall only be reimbursed at the discretion of the Board.

W. MISCELLANEOUS

1. **Independent Contractors.** COCIC will evaluate criteria established by the IRS when assigning individuals to employee or independent contractor status. Individuals qualifying as independent contractors will sign an independent Contract Agreement and will be issued IRS Form 1099, if payment is \$600 or more in a calendar year.
2. **Annual Audit.**
 - a. The Executive Director will issue a Request for Proposal at least every three years to audit firms who are qualified to perform COCIC's annual audit. The regulations of the Auditor of State will be observed in selecting an audit firm.
 - b. The Board of Directors subject to the regulations of the Auditor of State will select the audit firm.
3. **Investment Policy.**
 - a. It is the policy of COCIC to invest any excess cash only in the following investments:
 - i. Certificates of Deposit
 - ii. Bonds or Mutual Bond Funds
 - iii. Savings Accounts
 - b. The Board shall make all decisions regarding investments.
4. **Changes to this Policies and Procedures Manual.**
 - a. The Board of Directors shall approve changes in this manual.
5. **Tax Return of Organizations Exempt from Income Tax.**
 - a. The Executive Director shall cause to be prepared COCIC's required filings on or before the due date.