



Wasatch Front Regional Council/
Wasatch Front Economic Development District

Accounting and Administrative Policies
adopted January 26, 2023

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Purpose

Wasatch Front Regional Council shall establish and maintain financial policies and procedures with adequate internal controls to:

- Ensure smooth fiscal operations.
- Safeguard assets.
- Document financial processes.
- Provide timely, complete and accurate financial data to its stakeholders.
- Comply with laws, rules and governmental reporting requirements.

Designation of the Treasurer and Clerk

In compliance with Utah State Code 17B-1-601 et seq, Wasatch Front Regional Council/Wasatch Front Economic Development District (WFRC) designates the Budget Committee Chair as its Treasurer and the Chief Financial Officer as its Clerk.

The duties of the Treasurer or Treasurer's delegate include:

- Authorize payments after determining that sufficient funds are available.
- Maintain custody of all money
- Deposit and invest all money in accordance with the Utah State Money Management Act
- Receive all public funds and money payable to WFRC.
- Keep an accurate, detailed account of all money received.
- Issue a receipt for money received.

In accordance with Utah State Code 51-7-15, Money Management Administration, WFRC provides crime insurance for its Treasurer in an amount to satisfy the state requirement.

The duties of the Clerk or Clerk's delegate include:

- Attend meetings and keep a record of the proceedings
- Maintain financial records
- Prepare payments after determining that the claim:
 - Was authorized by the Council or financial officer
 - Does not over expend the budget
- Present a financial report to the Council at least quarterly

The Treasurer and the Clerk may make appropriate delegations of duties as long as the principle of separation of duties is maintained AND the Treasurer and Clerk retain overall responsibility AND provide adequate oversight of the designated responsibilities

General Policies

WFRC shall follow all applicable state and federal laws and regulations in the United States of America and the State of Utah such as (but not limited to):

- Title VI of the Civil Rights Act (1964) and all Federal statutes relating to nondiscrimination.
- Department of Labor regulations, including the Fair Labor Standards Act.
- The Family and Medical Leave Act (FMLA).
- The Consolidated Omnibus Budget Reconciliation Act (COBRA).
- The Immigration Reform and Control Act.
- Internal Revenue Service and Social Security Administration Regulations.
- The Americans with Disabilities Act (ADA).
- Title 51, Chapter 4, Deposit of Funds Due State.
- Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act.
- Utah Code Annotated 17-16a-6, 7, and 8 Conflict of Interest Policy
- Title 63G, Chapter 2, Government Records Access and Management Act.
- Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act.
- Open and Public Meetings Act (Title 52, Chapter 4)
- Additional state legal compliance guides as published by the office of the state auditor.
- Subsection 51-7-3(26), Definition of Public Funds.
- 2 C.F.R. 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- Other applicable state and federal laws and regulations will be adopted and followed as program funds and grant funding is accepted and received.

Ethics/Fraud Hotline/Conflict of Interest

WFRC Council members and staff are subject to the Utah Public Officers' and Employees' Ethics Act (Title 67, Chapter 16). This Act prohibits improper disclosure of private, protected or controlled information, use of official position to secure special compensation, gifts or privileges, engagement in activities that would impair independent or good judgment, engagement in any activity which is, or appears to be, in conflict with public duties, failure to comply with public disclosure or transparency and destruction of public records and information.

The Council is committed to legal, ethical and proper administration of the resources received by WFRC. Employees or others who are aware of or suspect waste or misuse of public funds or property, violation of a law, rule, Council policy or gross mismanagement, are requested to promptly report it to the CFO, Executive Director and/or the Council. WFRC's Personnel Policy states that any employee who suspects or knows of any fraud, waste or abuse of resources must report such to any member of the Area Coordinator team, senior management, or the external independent auditor. WFRC has established an email "hotline" for any person that knows of or suspects fraud to report such. Employees who report such matters are protected by Section 3 of the Utah Protection of Public Employees Act (see Utah Code 67-21). All Officers of the Council and employees shall provide annually a statement of ethical behavior and a disclosure of any conflict of interest in compliance with Utah Code [17-16a-6, 7, and 8](#).

Record Keeping

To provide an accurate record of all financial transactions (a good audit trail), the organization's books, records, and accounts are maintained in conformity with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards as expressly required by state law. Audited financial statements certified by an independent auditor will be prepared annually. Further, the organization specifically requires that:

- No funds or accounts may be established or maintained at the organization or at any financial institution without authorization and for purposes that are not fully and accurately described within the books and records of the organization.
- Receipts and disbursements must be adequately described and reflected in the organization's books and records to accurately record the transaction detail.
- No false, embellished or fictitious entries may be made on the books or records nor any false or misleading reports issued.
- WFRC accounts, books and records shall from time to time be adjusted, in accordance with GAAP and GASB standards, to reflect actual results when the need for adjustment is identified.
- WFRC records shall be maintained at or under control of WFRC and may not be kept at personal residences, unless authorized by the Council.

Record Retention and Disposal

WFRC shall appoint a Records Officer to ensure records are maintained for the minimum period according to state law and the [guidelines](#) of the Utah State Archives. Generally, records are maintained as follows (subject to current regulations of Archives):

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| • Council Meeting Minutes: | permanent retention. |
| • Council Meeting Agenda: | 2 years. |
| • Annual Financial Reports: | permanent retention. |
| • Procurement Records: | 4 years. |
| • General Ledger | 10 years. |
| • Bank, Finance, Facility and Insurance Records: | 4 years. |
| • Fixed Asset List: | 10 years. |

The following records supporting federal contracts, as required by U.S. Office of Management and Budget, are retained for the indicated minimum periods, or consistent with state law, for three years after submission of the final report of expenditures: general ledger, trial balance, accounts payable and accounts receivable ledger, payroll register, petty cash book, check register and invoices except for:

- If any litigation, claim, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.
- Records for real property and equipment acquired with Federal funds shall be retained for 3 years after final disposition.

Segregation of Duties

The Council recognizes the role of segregation of duties in protecting the assets of the organization. The Executive Director shall ensure that internal control procedures maintain appropriate segregation of duties.

External Audit

The Council (after receiving a recommendation from the audit committee) engages a qualified independent certified public accounting firm to conduct an independent fiscal audit of the WFRC financial records annually.

WFRC should distribute a request for proposal (RFP) (at minimum every 5 years) as required in Utah Administrative Code R123-5-4, following RFP requirements in Utah Procurement Code 63G-6a.

The audit shall be performed in accordance with Generally Accepted Auditing Standards (GAAS) generally accepted in the United States of America, Government Auditing Standards issued by the Comptroller General of the United States, 2003 Revision (GAS) and, if applicable, the U.S Office of Management and Budget's relevant circulars. The selected firm must be properly licensed to perform the audit and certify WFRC's financial statements. Furthermore, they must be familiar with all relevant standards and related state and federal regulations in order to properly conduct and certify WFRC's fiscal audit.

Audit Committee

The WFRC Budget Committee shall function as the WFRC Audit Committee. The Committee members collectively should possess the knowledge in accounting, auditing, and financial reporting needed to understand and evaluate WFRC's financial statements, the external audit, and WFRC's internal audit activities.

Membership

The membership duties of the WFRC Audit Committee include the following:

1. Good Faith – Members of the Committee shall perform their duties in good faith, in a manner they reasonably believe to be in the best interests of the Committee and WFRC with such care as a generally prudent person in a similar position would use under similar circumstances.
2. Independence – An individual may not serve on an audit committee if he or she:
 - a. Is employed by WFRC.
 - b. Currently provides, or within the prior two years, has provided, goods or services to WFRC.
 - c. Is a family member of an employee or officer.
 - d. Is the owner of or has a direct and material interest in a company providing goods or services to WFRC
3. Confidentiality – During the exercise of duties and responsibilities, the Committee members may have access to confidential information. The Committee shall have an obligation to WFRC to maintain the confidentiality of such information.

Duties & Responsibilities

1. External Audit Focus
 - a. Provide recommendations regarding the selection of the external auditor
 - b. Review and discuss with the external auditor any risk assessment of the WFRC's fiscal operations developed as part of the auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards, if applicable.
 - c. Receive and review the draft annual audit report and accompanying draft management letter, including the external auditor's assessment of the entity's system of internal controls, and, working directly with the external auditor, assist the governing body in interpreting such documents.
 - d. Make a recommendation to the governing body on accepting the annual audit report.
 - e. Review every corrective action plan developed by WFRC management and assist the governing body in the implementation of such plans.
2. Internal Audit Focus
 - a. Ensure that high risk areas and key control activities are periodically evaluated and tested, and review the results of regular internal audits.
 - b. Participate in the evaluation of the performance of the internal audit function.
 - c. Oversee Hotline complaints received and investigated.
3. Administrative Matters
 - a. Hold regularly scheduled meetings

- b. Review and propose revisions to these Accounting and Administrative Procedures, as necessary.

Meetings and Notification

The WFRC Audit Committee shall meet a minimum of three times each year. An agenda of each meeting should be clearly determined in advance and the Audit Committee should receive supporting documents in advance, for reasonable review and consideration. Minutes of the meeting shall be kept and posted.

Reporting Requirements

The WFRC Audit Committee has the duty and responsibility to report its activities to the Council as needed, but not less than annually. Periodic written reports of Audit Committee activities are an important communication link between the Audit Committee and the Council on key decisions and responsibilities. The Audit Committee's reporting requirements are to:

- Report on the scope and breadth of committee activities so that the Council is kept informed of its work.
- Provide minutes or a summary of minutes of meetings which clearly record the actions and recommendations of the Committee.
- Report on their review of the WFRC's draft annual audit report and accompanying management letter and their review of significant findings.
- Report on suspected fraud, waste or abuse, or significant internal control findings and activities of the internal control function.
- Report on indications of material or significant non-compliances with laws or WFRC policies and regulations.
- Report on any other matters that the committee believes should be disclosed to the Council.

Budgeting

WFRC receives its revenues from member contributions and various granting agencies that contract with WFRC for specified work programs. Each year WFRC staff prepare a budget and a Unified Planning Work Program (UPWP) for the following fiscal year. The budget includes prior year actual expenditures, current year estimated expenditures and anticipated budgeted expenditures for the next fiscal year. The budget also provides details of the sources of funds, expenditures by function and expenditures by work program. The UPWP describes the anticipated work to be accomplished. The budget and UPWP are presented to Council at their regularly scheduled meeting held in March or April. Once the Council has reviewed the draft it is released to the member County Councils of Government for their review and comment. The draft budget is also posted on the WFRC website.

A final draft budget and UPWP are presented to the Council for approval at their regularly scheduled meeting held in May or June. No less than ten days prior to this meeting the final draft budget is made available to the public. No less than 7 days prior to the Council meeting, notice is posted on the WFRC website and the Utah Public Notice Website that a public hearing will be held before a call for a vote to approve the budget.

The budget may be amended during the year to include additional funds from grants or contracts for specific projects. These budget amendments are subject to the same notification and public hearing as is required during the initial adoption. WFRC staff, with prior written approval from the Council Chair and the Budget Committee Chair, may move budgeted expenses from one budgeted line item to another without a public hearing or formal budget amendment as long as the adjustment does not increase total expenditures of the fund, create on-going additional payroll expenses or impact debt service. Any such changes shall be reported to the Council in the regularly provided financial reports.

Key budgeting information:

- The fiscal year is July 1 through June 30.
- Budgets and interim actual reports shall be maintained in the modified accrual basis of accounting.
- Year-end financial statement reporting shall be presented in both the full accrual basis and the modified accrual basis (based on GASB standards) for Entity Wide and Fund level reporting.

Measurability of Revenues

Wasatch Front Regional Council recognizes funds as measurable and recorded in the accounting records if the revenues are collected within ninety (90) days of year end. A receivable may be recorded on the books if it is anticipated that the funds will be received within this timeline. In the event the funds are not received, an adjustment will be entered on the books before issuing the audited financial statements.

Journal Entries

In accordance with law, rules and applicable accounting standards, WFRC may from time to time need to adjust the books to reflect transactions as they actually occurred using journal entries. Each journal entry shall be substantiated by supporting documentation detailing the need for the change and recorded in the accounting system.

Financial Statement Reporting

WFRC will provide the following reports to the Council:

Quarterly

- Program level reporting
- Balance Sheet
- Statement of Revenues and Expenditures

Annually

- Financial statements for audit, with supporting statements as needed.
- Annual budget(s).

Capitalization of Property

All tangible personal property, land, capital improvements or buildings with a useful beyond a single annual reporting period and a unit acquisition cost that exceeds the Council-authorized capitalization threshold of \$5,000 are recorded and capitalized on the property schedule. The asset capitalized cost includes actual costs, tax, shipping/handling, and other expenses incurred to bring the asset ready for its intended use.

Additionally, these policies apply to capital assets:

- All capitalized assets will be depreciated using the straight-line method of depreciation in accordance with such asset's useful life and governmental & financial accounting standards.
- The depreciation expense will be recorded in the year end statement of revenues, expenses, and changes in net assets.
- WFRC shall maintain records of all federal and state government-furnished capital assets (where required), including those in restricted programs, with proper program identification and segregation of property and equipment acquired through government contracts, funds or programs. For restricted programs, ensure these assets are only used for allowable purposes per program regulations and dispose of these assets in a manner consistent with program rules (there are limitations on asset disposal in certain federal programs).
- No item on the property schedule shall be disposed of or removed from the premises without prior approval of the Chief Financial Officer.

- All Assets shall be disposed consistent with applicable regulations, including any regulations applicable to restricted funds with which they were purchased, according to state or federal regulations as appropriate.
- Personnel policy restricts the personal use of WFRC resources by employees.

Liabilities

Encumbrances, debt, liabilities or other obligations are recognized and measured in conformity with GAAP and GASB standards in both the modified and full accrual basis of accounting. Liabilities also include certain other deferred amounts that are not obligated, but are recognized and measured in conformity with GAAP and GASB standards.

Accrued Liabilities

Certain employee benefits and payroll tax liabilities, together with professional fees, rent, and insurance costs incurred, but unpaid, are reflected as a liability when entitlement to payment occurs.

Debt

Short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements and shall not be recorded as a liability on the balance sheet. Long-term debt consists of financing that is not expected to be repaid within one year and shall be recorded as a liability on the balance sheet. All short-term and long-term debt must be approved by the Council. Loan agreements approved by the Council shall be in writing and specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule. Capital leases shall be reported per GASB 87.

Asset Protection

IT/Computer Security

To minimize unauthorized access to WFRC data, WFRC's accounting software will be maintained properly to ensure adequate internal controls and security measures are established/functioning (e.g. encryption where appropriate, user maintenance, secure password protection, etc.).

Fiscal records shall be maintained in an organized system ordered by period (month/fiscal year, etc.), numerically or alphabetically as appropriate. Any fiscal record(s) shall be produced upon request (within a reasonable time frame) for active authorized individuals (chair, treasurer, Executive Director). Fiscal records shall be retained on site or at the Utah State Archives according to established retention schedules.

All WFRC Data is stored in online password-protected files, with access limited to those employees working on specific programs. WFRC employs or contracts with an IT company or professional to ensure security and provide regular training to employees.

Insurance and Bonding

WFRC must maintain at least the minimum levels required of appropriate commercial coverage, as deemed appropriate by the Council per state law or rule, for the following insurance products or policies:

- General liability.
- Business & personal property.
- Property (building/facilities/earthquake coverage)
- Public Officials Errors and Omissions
- Sexual Harassment
- Workers' Compensation.
- Unemployment Insurance (a tax).

- Crime Insurance or Public Officials Bond.
- Other insurance as needed.

Banking

Deposit and Loan Accounts, Signature Authority

The Council authorizes deposit and loan accounts for general or specific purposes. Fiscal assets may only be kept at any bank or financial institution that is currently on the approved list of institutions by the Utah Money Management Council.

WFRC staff shall ensure that at least two of the following *active* individuals (currently serving in good standing) are Account Owners (and signers) on all accounts at all financial institutions or mortgage/loan providers (as permitted by the financial institution):

- The Council Chair.
- The Treasurer.
- The Executive Director.
- The Deputy Director

WFRC staff shall ensure that current signature cards are on file at financial institutions. The Council may authorize other active individuals to be additional signers on WFRC's financial accounts who are Council members or employees of WFRC, serving in a necessarily related fiscal role. To properly segregate duties, the Council Chair, Treasurer, Executive Director, Deputy Director or others authorized by the Council, are the only individuals with signature authority and are responsible for reviewing and authorizing all fiscal transactions.

The CFO and Accounting Specialist shall not be signers on financial accounts, but may be granted limited online access to financial accounts to upload ACH information, view reports, download statements, and view account balances for convenience as authorized by the Council.

Council members or employees who are given signature authority over bank accounts must act in an ethical and responsible manner, consistent with the law; and shall cooperate freely when their service ends and they must be removed from bank accounts. WFRC staff shall ensure these expectations are properly disclosed to account signers when these individuals are added to WFRC's bank accounts.

Investments

WFRC shall follow state law and rule, including those of the Utah Money Management Council (MMC) regarding investing WFRC's fiscal assets. By law, WFRC shall not deposit fiscal assets into brokerage accounts and are limited to institutions approved by the MMC.

While ensuring sufficient cash balances are maintained in the general operating account to cover all regular monthly expenditures, the organization shall consider the deposit interest rates of the Public Treasurers Investment Fund (PTIF) compared to other approved institutions and propose to the Council investment plans consistent with this policy. All transfers of cash between accounts must be made within Council policy and reported to the Council. The order of investment objectives are safety, liquidity and return.

Accounts Receivable

WFRC receives all remittances by either check or electronic deposit (EFT). Supporting documentation for electronic deposits is retained in WFRC files. Any cash deposited is negligible (e.g., postage or copies paid for by employees).

Electronic Funds Transfer

WFRC uses electronic fund transfer (EFT) for payment to all vendors. Authorized account signers may approve EFT transactions as needed for approved procurement transactions only, following all applicable policies and procedures.

Use of Purchasing Cards

WFRC may issue Purchasing Cards to selected employees. Those employees are responsible for ensuring that all purchases made using their card are properly pre-approved according to the Council's procurement policy (see below) or its approved travel policies contained within the WFRC Personnel Policies. The employee shall reconcile the statement for their card with receipts each month within 5 days of receiving the statement. Under no circumstances may the purchasing card be used for personal purchase. Upon termination any purchasing card shall be surrendered immediately along with any receipts, purchase orders and other documentation.

Procurement

The procurement policies are intended to ensure fair and equitable treatment of potential vendors, to foster effective broad-based competition within the free enterprise system, and to ensure that WFRC will receive the best possible service or product at the lowest possible price. WFRC shall designate a Procurement Agent who shall be responsible for:

- Ensuring that all procurement complies with federal and state regulations where applicable.
- Ensuring that all procurement is allowed under the Council's approved budget.
- Ensuring that all procurement complies with all terms and conditions of the grant for which the purchase is being made.
- Overseeing the Small Purchase procedures.
- Identifying and documenting single source procurements.
- Soliciting bids, quotes and proposals for goods or services and preparing contracts for the Executive Director's signature when needed.

WFRC distinguishes between general purchases and design professional services purchased from a pre-qualified pool of vendors. There are generally four classes of general purchase procurement : small purchase less than \$5,000; purchases over \$5,000 but under \$25,000; competitive bid (over \$25,000); and sole source. For design professional services purchased from a pre-qualified pool of vendors, WFRC follows [Rule R33-5](#) as described below.

Small Purchase

Purchases less than \$5,000 do not require bids or quotes; however, effort should be made to use assorted vendors who provide comparable merchandise/service at comparable prices. Purchases may not be artificially divided so as to constitute a small purchase. All small purchases must have a properly completed and approved purchase order prior to making the purchase. The purchase order may be signed by the Procurement Agent or their designee. A copy of the completed and signed purchase order is to be given to the accounting department. When possible WFRC should use providers who have contracted with the State of Utah in order to receive best prices and terms.

Purchases over \$5,000 and under \$25,000

Purchases over \$5,000 and under \$25,000 will require three bids or quotes that are to be documented. Requests for bids or quotes shall include a description of the product or service and terms of the sale. Documentation shall include any written quotes and/or a completed quote form that includes the name of vendor, vendor contact name, vendor address and phone number, product/service description and total cost. Selection of a vendor will be made on the basis of quality

of the service or product and cost. All bids or quotes and/or bid or quote forms shall be attached to the signed purchase order and given to the accounting department.

Competitive bid

Goods or services with an annual aggregate total price of more than \$25,000 must be procured through a competitive bid process. An invitation to bid shall include a description of the goods or services and all terms and conditions that will apply. Public notice shall be posted not less than 7 [days](#) prior to close of bid solicitation. A committee shall be identified to make the selection based on the requirements set forth in the invitation to bid. The names of the bidders, the amounts of the bids, and any other relevant information shall be recorded and available for public inspection. Bids shall be unconditionally accepted without alteration or correction. The bid shall be awarded according to the criteria set forth in the invitation to bid. All bid documentation shall be filed with the award letter and contract. No member of the selection committee may have a conflict of interest with any bidder.

Sole Source

Sole Source awards should only be used when justified after reasonable research has been conducted to determine if there are other available sources and an analysis has been conducted to determine if a sole source is cost justified. Justification for a sole source includes circumstances where there is only one provider available, use of a specific provider is a condition of the donation or grant, or there is an emergency circumstance that may create harm or risk to health, welfare, safety or property. All sole source procurement decisions must be documented as required by [State rule](#)

Consultant Pool: (Design Professional Services)

The small purchase threshold for professional services is [\\$100,000](#). These consulting services may be procured by direct negotiation after reviewing the qualifications of at least three professional firms included in the Wasatch Front Regional Council (WFRC) & Mountainland Association of Governments (MAG) Planning and Model Development Consultant Pool. Professional services costing more than \$100,000 will be awarded after a competitive review of at least three proposals from pre-qualified vendors.

Human Resources and Payroll

Payroll Related Expenditures

The Council, with authority delegated to the Executive Director, shall ensure that payroll-related expenditures are earned, accurate, and approved (authorized) before payment is made. Additionally, the following applies to payroll-related expenditures:

- Employees will be paid for all services (stipends, additional work, etc.) related to their position through payroll and not as a 1099 employee or service provider.
- Each employee keeps a timesheet based on their current work assignment that records time spent in each program. All time worked is accounted for, reviewed and signed for by the employee and reviewed by the appropriate supervisor on a regular basis. Employees document their time and effort on a Personnel Activity Report consistent with 2 C.F.R. § 200.430 and applicable state law and rule. Personnel Activity Reports are reviewed for accuracy to ensure ongoing compliance with federal and state program regulations.
- Pay advances are not authorized. All payments to employees are to be made only after wages are earned.

- All employee payroll amounts are calculated based upon approved rates included in the individual's personnel file. Any changes to pay rates or benefits must be properly authorized in writing by appropriate individuals or the Council where applicable.
- All payroll taxes and benefits are properly calculated and any deposits made in a timely manner.
- All payroll tax reports are prepared in a timely manner and reviewed for accuracy prior to filing.

Cost Allocation and Travel Policy

When a cost can be determined to benefit a specific program it is expensed directly to that program. Expenses that benefit several or all programs are accounted for as indirect expenses and allocated to each program based on hours worked each month. Further detail on cost allocation is provided in WFRC's Cost Allocation Plan, which is reviewed and approved annually by UDOT.

Travel expenses are reimbursed in accordance with WFRC personnel policy using GSA rates and guidelines based on actual expense receipts.

Personnel

Personnel policies are established by the Council and made available to all employees. The Executive Director is responsible for administering the personnel policies. All changes to personnel policy require Council approval.