FISCAL MANAGEMENT POLICY MANUAL

St. Lawrence County Community Development Program, Inc.

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FINANCE MANAGEMENT

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Accounting/Financial

All Accounting and Financial duties are directed through the Finance Department under the direction and supervision of the Executive Director. Finance responsibility and liability ultimately rest with the Executive Director, Fiscal Officer and Board of Directors.

The Fiscal Officer is responsible for maintaining fiscal integrity through the implementation of internal control procedures. A financial system that ensures budget management maintains control over current operations and provides a complete and accurate record which includes the following:

a. Financial statements to identify each source and use of funds with actual and budgeted amounts. This department will generate monthly budget reports and distribute them to Board of Directors, Policy Council, and Program Managers.
b. Actual to budgeted amounts will be monitored on a monthly basis. Costs will be projected and budget revisions made. The Executive Director will obtain Board of Directors approval (Board of Directors and Policy Council for Head Start) for any revisions and/or supplemental grant applications that require approval from the funding sources.
c. Accounting records supported by source documentation as follows:
   1. Purchase Order and Supply Requisition forms are required to purchase supplies and equipment for items with a unit cost of $500.00 or more. Supplies and equipment with unit costs less than $500.00 are purchased at the discretion of the purchasing agent. No purchase order is required unless required by the vendor.
   2. A complete record of disbursement will be maintained which includes the invoice, purchase order if required, and check stub.

These records will be kept for two years in hard copy after completion of the fiscal year audit. After two years the documents will be scanned and stored electronically.

All invoices are to be approved for payment by the Program Manager, Fiscal Officer, and Executive Director.

Lease and Rental agreements are kept in the Administrative Office for all programs. Head Start rental agreements are kept in the Head Start Administrative Office and are updated and maintained by the Head Start Administrative Staff. Rental payments are made based on the rental/lease agreement.

Records are kept on all consultants that the agency utilizes. Typical items kept are contracts, W-9, physical and medical screening requirements if necessary, and criminal background checks

Records are kept on all written contracts/agreements for educational services, maintenance on equipment and interagency services.

Cash and checks received are recorded at the main desk by the Receptionist. If cash is received, a receipt is created for tracking purposes. The funds (including checks) are then delivered to the finance office. Once in the Finance Office the cash is counted by the Senior Account Clerk for accuracy and the Senior Account Clerk signs the receipt. The Senior Account Clerk gathers all of the funds received during the day and creates the deposit slip recording the cash amount and each check being deposited. The deposit is put into a bank bag and taken for deposit into the bank account by the Senior Account Clerk. The deposit slip is returned back to the Receptionist and the deposit date is noted in the cash/checks receipt log book. All receipts are uploaded into the fiscal software (Financial Edge NXT) in the transaction as an attachment.

Bank statements will be reconciled at the end of each month. All interest income and any bank charges will be posted to the general ledger on a monthly basis to ensure proper financial reporting and provide the board with accurate information. Bank reconciliations are prepared by the Fiscal Officer and reviewed by the Executive Director. Bank reconciliation reports are kept in hard copy for two years after completion of the fiscal year-end audit. After two years, the reports are scanned and kept electronically.

Outstanding checks more than three months old will be reviewed and followed up with the vendor or employee.

Audit adjustments will be recorded no later than 2 months after receiving them.

The general ledger, especially the balance sheet accounts will be reconciled monthly and adjusted to correct any errors or mis-postings that have occurred. Payroll liabilities, accounts payable and fund balance accounts will be reconciled monthly.

Draw down procedures (Head Start purposes only): On a biweekly basis the accounting system will be utilized to produce a draw down report which will reflect all expenditures through a given date. This report will be reconciled to show expenses that have been paid or will be paid within the next three days. Once the calculation is completed the Fiscal Officer will log into the Division of Payment Management and request the funds.

Confidentiality

Those with Fiscal responsibility have access to confidential information including: bid proposals, individual salary information, and wage garnishments. This information must be kept private, to be shared only with the appropriate individuals. Violation of this policy will result in a formal reprimand and/or other forms of disciplinary action up to and including termination.

Code of Conduct

The agency's code of conduct is developed and implemented to ensure employees, consultants, and volunteers (including the Board of Directors and Policy Council) abide by the following program standards:

Note: The policy applies to immediate family members of the employees, consultants, governing body and policy council.

A. They will respect and promote the unique identity of each client, child and family member and refrain from stereotyping on the basis of gender, race, ethnicity, culture, religion, or disability.
B. They will follow program confidentiality policies concerning information about the client, child, family member, other staff members, governing body and policy council.
C. No child will be left alone or unsupervised while under their care.
D. They will use positive methods of guidance and will not engage in corporal punishment, emotional or physical abuse or humiliation. In addition, they will not employ methods of discipline that involve isolation, the use of food as punishment or reward, or the denial of basic needs.
E. Employees, consultants, members of the Board and Policy Council and their immediate family members shall not under any circumstances accept personal gratuities, favors, or anything not to exceed a monetary value of $25.00 from a contractor and/or potential contractor during a 12-month period. (See code of conduct in Purchasing and Procurement section below).

Compensation

A. The salary schedule shall be reviewed annually at the beginning of the fiscal year by management. Any changes to salaries will be determined by the Board of Directors.
B. Starting salary of the Executive Director will be determined by the Board of Directors at the time of hiring.

Allowable Costs and Cost Allocation

All costs must meet the following requirements in order to be charged to a grant:

a. The cost is allowable in accordance with the Cost Principles
b. The cost is necessary for the operation of the program. This is confirmed by the approval of the Program Manager or other approving official of the department or agency.
c. The cost is reasonable. To be reasonable a cost will not exceed the amount that a prudent person would pay in a similar circumstance.
d. The cost is allocable. This is determined by reviewing who will benefit from the cost. If the benefit is solely for one program, then that program is charged for the full cost. If the benefit is for several programs, then the cost is allocated based on an established cost allocation plan.

Non-Space costs can be categorized into two different categories – direct or indirect.

Direct charges are those charges that can be allocated directly to a specific program. These types of charges are charged to those specific programs. Indirect charges are charges that cannot be directly allocated to a specific program. Indirect charges

can be classified into two categories; payroll charges and other administrative charges.

Indirect charges are administrative and finance charges. These costs include salaries, fringe benefits, supplies, technical support, training, audits…etc. The allocation of these costs is calculated using a methodology based on the benefit to the program being charged.

Payroll allocations for bi-weekly pay-periods for Senior Account Clerk, Fiscal Officer, Administration Secretary, Executive Assistant and Executive Director are based on completed timesheet breakdowns which allocate time directly to departments based on work completed for that period. For now, as the Admin/Finance roles and day to day operations remain fluid and ever changing this is the most accurate way to charge departments directly for work completed.

Senior Account Clerk's major functions are to handle all the payroll functions of the agency. The Senior Account Clerk's wages are allocated based on the employee count per department as their role relates directly back to employees. Time spent exclusively on a particular program is allocated 100% to that program. Time spent on general accounting for all departments is allocated based on the percentage of actual direct time charged during the payroll period. Mandatory fringes are allocated based on the allocation above. Non-mandatory fringes are allocated based on a monthly average of Direct time charged as a part of the Finance group as a whole.

Fiscal Officer's major functions are to oversee the Senior Account Clerk as well as file financial reports, attend important agency meetings. The Fiscal Officer's wages are allocated based on completed timesheet breakdowns which allocate time directly to departments based on work completed for that pay period. This is completed, entered, and charged out every payroll via the payroll system and fiscal software. Time spent exclusively on a particular program is allocated 100% to that program. Time spent on general accounting for all departments is allocated based on the percentage of actual direct time charged during the payroll period. Mandatory fringes are allocated based on the allocation above. Non-mandatory fringes are allocated based on a monthly average of Direct time charged as a part of the Finance group as a whole.

Receptionist's major duties are to welcome clients, answer the phones, receive and sort the mail, and post outgoing mail. The Receptionist's wages are allocated based on completed timesheet breakdowns which allocate time directly to departments based on work completed for that pay period. This is completed, entered, and charged out every payroll via the payroll system and fiscal software. Time spent exclusively on a particular program is allocated 100% to that program. Time spent on general duties for all departments is allocated based on the percentage of actual direct time charged during the payroll period. Mandatory fringes are allocated based on the allocation above. Non-mandatory fringes are

allocated based on a monthly average of Direct time charged as a part of the Finance group as a whole.

Administrative Assistant's major functions are to handle the secretarial and bookkeeping items for the CSBG program as well as to assist the Executive Director. The Administrative Assistant's wages are allocated based on completed timesheet breakdowns which allocate time directly to departments based on work completed for that pay period. This is completed, entered, and charged out every payroll via the payroll system and fiscal software. Time spent exclusively on a particular program is allocated 100% to that program. Time spent on general administration for all departments is allocated based on the percentage of actual direct time charged during the payroll period. Mandatory fringes are allocated based on the allocation above. Non mandatory fringes are allocated based on a monthly average of Direct time charged as a part of the Finance group as a whole.

Executive Director's major function is to oversee the entire agency. The Executive Director's wages are allocated based completed timesheet breakdowns which allocate time directly to departments based on work completed for that pay period. This is completed, entered, and charged out every payroll via the payroll system and fiscal software. Time spent exclusively on a particular program is allocated 100% to that program. Time spent on general administration for all departments is allocated based on the percentage of actual direct time charged during the payroll period. Mandatory fringes are allocated based on the allocation above. Non mandatory fringes are allocated based on a monthly average of Direct time charged as a part of the Finance group as a whole.

Space costs are costs related to the agency's main building. These costs are allocated based on the square footage each program physically occupies in the building compared to the total square footage of the building. The indirectly allocated costs for the common areas, administrative office and finance office areas are allocated based on the indirect costs allocation method referenced above.

Payroll and Payroll Taxes

The Finance Office has custody of all payroll and payroll tax information. Payroll dates are as follows: All agency employees will be paid bi-weekly on Friday.

The following is a listing of the Payroll Forms and due dates of each form:

a.	IRS Form W-2	January 31, XX
b.	Form 1099	January 31, XX
c.	IRS Form 941	April 30, July 31, October 31, January 31, XX
d.	IRS Form 940	Exempt
e.	NYS 45	April 30, July 31, October 31, January 31, XX

Payroll records are kept on each individual employee in their Paylocity "Employee HR File" and Employee Navigator Portal Profile. The file includes, but is not limited to the following:

a. Letter of Appointment which states hire date and rate of pay. This document is to be signed by the Program Manager and the new employee.
b. Forms W-4, IT-2104, and I-9.
c. Health insurance application or waiver form.
d. Aflac application or waiver form.
e. Business Council application.
f. Criminal background checks results. (kept hard copied in separate file)
g. Drug testing, if appropriate, results. (kept in hard copied HIPPA files)

Additionally, for reference and/or training purposes How-to-Videos regarding the payroll process from start to finish are housed in the finance shared folder. The two videos narrate step by step processes from processing timesheets to completing vouchers and all the details in between.

Purchasing and Procurement Policy

Responsibility for Purchasing
All department heads or their designees shall have the authority to initiate purchases on behalf of their department, within the guidelines described here. Department directors shall inform the Finance Office of all individuals that may initiate purchase or prepare purchase orders. The Finance Office shall maintain a current list of all authorized purchasers.
The Fiscal Officer and Executive Director have approval authority over all purchases and contractual commitments, and shall make the final determination on any proposed purchases where budgetary or other conditions may result in denial.

Code of Conduct in Purchasing
Ethical conduct in managing the CDP's purchasing activities is absolutely essential. Violation of this code of conduct shall be subject to disciplinary actions. Staff must always be mindful that they represent the Board of Directors and share a professional trust with other staff and the general membership.

1. Staff shall discourage the offer of, and decline, individual gifts or gratuities of value in any way that might influence the purchase of supplies, equipment, and/or services.
2. Staff shall notify their immediate supervisor if they are offered such gifts.
3. No officer, board member, employee or agent shall participate in the selection or administration of a vendor if a real or apparent conflict of interest would be involved. Such a conflict would arise if an officer, board member, employee or an agent or any member of his/her immediate family, his/her spouse/partner or an organization that employs or is about to employ any of the parties indicated here in has a financial or other interest in the vendor selected.
4. Officers, board member, employees and agents shall neither solicit nor accept gratuities, favors or anything of monetary value from vendors or parties to sub-agreements.
5. Unsolicited gifts with a value of less than $25 may be accepted with the approval of the Executive Director.

Competition

In order to promote open and free competition, purchasers will:

- Be alert to any internal potential conflicts of interest.
- Be alert to any noncompetitive practices among contractors that may restrict, eliminate or restrain trade.
- Not permit contractors who develop specifications, requirements or proposals to bid on such procurements.
- Award contracts to bidders whose product/service is most advantageous in terms of price, quality and other factors.
- Issue solicitations that clearly state all requirements to be evaluated.
- Reserve the right to reject any and all bids when it is in the CDP's best interest.

Non Discrimination Policy

All vendors/contractors who are the recipients of Organization funds, or who propose to perform any work or furnish any goods under agreements with CDP shall agree to these important principles:

1. Vendors/contractors will not discriminate against any employee or applicant for employment because of race, religion, color, sexual orientation or national origin, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the vendors/contractors.
2. Vendors/contractors agree to post in conspicuous places, available to employees and applicants for employment, notices setting for the provisions of this nondiscrimination clause. Notices, advertisement and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for meeting the intent of this section.

Procurement Procedures

1. CDP shall avoid purchasing items that are not necessary for the performance of the activities required by a federal award.
2. Each department must inform the granting agency for their department to ensure any and all prior approvals on a project are completed before any solicitations are conducted. Each department will abide by their funding agency's specific guidelines when necessary for all procurement procedures.
3. During vendor selection for solicitation to bid the list of local MWBEs will be reviewed and any MWBEs that conduct business in relation to the procurement being bid on will be included in the solicitation for bids.
4. Where appropriate, an analysis shall be made of lease and purchase alternatives to determine which would be the most economical and practical procurement for the Federal government. This analysis should only be made when both lease and purchase alternative are available to the program.

5. Some form of cost or price analysis shall be made for every procurement. Price analysis may be made in various ways, including comparison of price quotations submitted or market prices. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, malleability, and allowability.
6. Documentation of the cost and price analysis associated with each procurement decision shall be retained in the procurement files pertaining to each Federal award.
7. For all procurement in excess of the small purchase acquisition threshold of $5,000, procurement records and files that shall be maintained include all of the following:
    a. The basis for contractor selection.
    b. Justification for lack of competition when competitive bids or offers are not obtained.
    c. The basis for award cost or price.
8. CDP shall make all procurement files available for inspection upon request by a federal awarding agency.
9. All contracts with vendors shall require the vendor to certify in writing that it has not been suspended or disbarred from doing business with any federal agency.
10. CDP shall not utilize the cost plus a percentage of costs method of contracting.

All staff members with the authority to approve purchases will receive a copy of and be familiar with A-110, federal cost principles.

Purchase Orders

All blank purchase orders will be kept in the Finance Office by the Senior Account Clerk. Any purchasing agent requesting a purchase must first sign the purchase order log book before receiving a blank purchase order.

Purchase orders are required of all purchases of items and services with a unit cost of $500.00 or more. For large purchases of either equipment with installation or construction the contract will serve as the purchase order document.

One copy of the purchase order will be sent to the vendor, one copy will be given to the Finance Department and one copy will be kept by the purchasing agent of the department the purchases are for.

Purchasing agents are defined by each department manager.

A properly completed purchase order shall contain the following information:

1. Specifications of services required
2. Vendor name, address, point of contact and phone number
3. Source of funding
4. Delivery schedule
5. Delivery requirements
6. Item number
7. Net price per unit
8. Total amount of order
9. Authorized signatures
10. Date purchase order was prepared.

Once the goods or services are received the purchasing agent will forward the invoice pertaining to the purchases, the bill of lading, if received, and their copy of the purchase noting any discrepancies and the solutions to those discrepancies to the Finance Department for review and payment of the invoice.

Required Solicitation of Quotations from Vendors

Solicitations for goods and services (RFPs) should provide for all of the following:

1. A clear and accurate description of the technical requirements for the material product or service to be procured. Descriptions shall not contain features which unduly restrict competition.
2. Requirements which the bidder must fulfill and all other factors to be used in evaluating bids.
3. Technical requirements in terms of functions to be performed including the range of acceptable characteristics or minimum standards.
4. The specific features of brand name or equal descriptions that bidders are required to meet when appropriate.
5. The acceptance, to the extent practical of products and services dimensioned in the metric system of measurement.
6. Preference to the extent practical for products and services that conserve natural resources and protect the environment and are energy efficient.
7. Preference for recycled products pursuant to EPA guidelines.
8. A description of the format in which proposals must be submitted including the name of the person to whom proposals should be sent.
9. The date by which the proposals are due.
10. Required delivery of performance dates and schedules.
11. Clear indications of the quantities requested and units of measure.

Awarded Contracts must comply with the following requirements when necessary

1. Equal Employment Opportunity
2. Copeland Anti-Kickback Act
3. Davis-Bacon Act (Toolkit guide for compliance is located in the Finance Office)
4. Contract work Hours and Safety Standards
5. Clean Air Act
6. Byrd Anti-Lobbying Amendment
7. Debarment and Suspension
8. Remedies for violations or breach of contract

Davis-Bacon Act

The Davis-Bacon Act requires that any subcontract work performed by the agency using Federal funds must insure that wages paid by the subcontractor to its employees are paid at the prevailing wage rate. The prevailing wage rate is set by the Department of Labor and is based on the trade being worked and the county in which the work is being done. The Act also requires that fringes be factored into the wage rate being paid if fringes are not being paid for by the subcontractor for its employees. The Act also requires specific documentation to be supplied by the subcontractor to CDP to insure that the provisions of

the act are being followed and must be certified by the subcontractor on a weekly basis (Certified Payroll Report sample located in Appendix X).

Special Purchasing Conditions

Emergencies

Where equipment, materials, parts and/or services are needed, quotations will not be necessary if the health, welfare, safety etc. of staff or clients of CDP and protection of CDP property is involved.

Single Distributor/Source

Sole source purchases will be made only when solicitation of multiple vendors is not feasible and one of the following conditions apply

1. The item or service is only available from one source
2. The situation is a public emergency
3. The awarding agency approves the purchase
4. Competition is deemed inadequate (insufficient bidders)

Credit Cards / Gas Cards / Store Cards / Store Accounts

Agency credit cards are held in the Finance Safe.

Gas credit cards are distributed to employees on an as needed basis. The Finance Office keeps gas cards locked up in the Finance Safe. Gas credit cards are signed out when distributed and signed in when returned. Gas credit cards are reconciled at the end of the Head Start program year. Certain employees who drive agency owned vehicles allowed to hold gas cards for fuel purchases and minor vehicle maintenance purchases (windshield wash, oil, antifreeze…etc.).

Store cards/accounts are for purchases of items at particular stores (Walmart, Price Chopper, Hannaford…etc.) only. These items must be for the sole use of the agency or programs within the agency.

For all credit card purchases, gas card purchases, and store purchases a signed receipt must be submitted to the Finance Office as soon as possible for matching to the bill for each account.

Property Management – Fixed Assets

Files will be maintained for all single purchase items where the cost exceeds $5,000. These files will be kept for three years after final disposition. These files shall include the following minimum documentation:

Request for bid (if applicable)

Responses to bid request (if applicable)

Documentation of telephone, written requests for bids, catalog estimates, or internet quotes

Basis for selection of supplier if lowest bid is not chosen

Copy of approved Purchase Order

Copy of paid invoice

Copy of check stub

Property Log

A property log of all purchases of $500 or more with a useful life of more than one year will be kept in the Finance Office. CDP reserves the right to include equipment or other items in this log that may not meet the above criteria.

All items in this log are to be assigned an inventory tag number. This tag is to be attached to the item within one week from the date of purchase and/or receipt of the goods whichever is later. In the case where a tag is not feasible, other means of identifying the item must be taken in order to ensure identification of the item.

A sample of the property log can be found in Appendix VIII. A property inventory against the property log is required annually and is performed by the Account Clerk and/or Fiscal Officer.

Insurance

Each year prior to the renewal of the insurance policies held by the CDP, the Executive Director, Fiscal Officer and Program Managers will meet to discuss the coverages on buildings, equipment, malpractice, Board of Directors and students. Necessary changes will be made before the policy is renewed.

All insurance policies will be placed out for quotes every three years for comparability.

The Administrative/Finance Department will be responsible for maintaining complete and accurate information concerning all agency insurance policies. The following types of insurance coverage shall be secured:

a. Criminal/Theft/Dishonesty
b. Student Accident
c. General Liability
d. Property
e. Automobile
f. Directors and Officers
g. Pollution
h. Health Care Professionals and Nonprofessionals

In-Kind

In-kind is divided into six areas:

1 Personnel – volunteer hours at a rate defined by the services being performed by the volunteer if a staff person was hired to perform the duties
2. Equipment – any item donated which requires an inventory tag($500 or more)
3. Supplies – any item donated which does not require an inventory tag (less than $500)
4. Food – value of edible items
5. Occupancy – donated space or the difference between the rent paid for space and the appraised value of the space occupied
6. Cash- Cash donations may be applied to in-kind only after they have been expended by the program receiving the donation.

Allowable In-Kind

1. Classroom/Office volunteers
2. Policy Council/Board/Committee meetings
3. Space donated by third party
4. Food products donated to CDP or its centers
5. Cash donations

Administrative Limitations to In-Kind

Appraisal of property by an independent property appraiser will be verified every two years.
Reductions in an individual's or a company's normal costs including legal, medical/dental … etc. to the rate for which they are performing volunteer duties.

Investment Policy

The Board of Directors authorizes the Executive Director and the Fiscal Officer to invest surplus funds as needed in the best interest of the agency.

Petty Cash

Petty cash is held by Administration ($100) and Head Start ($100).

Travel Advances

When travel is required outside of St. Lawrence County for purposes of CDP and its programs, travel advances will be allowed in the amount of $35 per day (under certain circumstances when travel is approved to a more expensive location the $35 may be increased to a more reasonable figure based on IRS per diem allowances). Travel advance request form must be submitted by an employee or their immediate supervisor one week prior to the travel date. The employee must submit with their timesheet the mileage to be reimbursed to be included with their next paycheck. Mileage will not be advanced. Mileage will not be paid if a reasonable agency vehicle is available for the travel.

Unrelated Business Activities

CDP properly identifies and classifies income-producing activities that are unrelated to CDP's tax-exempt purpose using the guidelines described in the Internal Revenue Code and underlying regulations. Such income accounts shall be segregated in separate project codes in the general ledger in order to facilitate tracking and accumulation of unrelated business activities.
In addition to segregating income associated with activities that are unrelated to CDP's exempt purpose, CDP's general ledger shall also provide accounts for expenses associated with each unrelated activity. These expenses shall be offset against unrelated business income in arriving at unrelated business taxable income. Expenses that shall be offset against unrelated income will be direct expenses for the program as well as associated allocated costs to run the program in accordance with CDP's allocation policies stated above.
CDP will file IRS Form 990-T to report taxable income from unrelated business activities when engaged in such activities. Form 990-T is not subject to public access or disclosure

requirements and accordingly it is CDP policy not to distribute copies of Form 990-T to anyone other than management of the CDP.
CDP will also report taxable income to New York State on the appropriate New York Tax Return.

Audit Bid Proposal

Independent auditors are to be hired for a 3 year contract with the option to extend the contract for two additional years. The selection process for prospective bidders is to first look for auditors in the local area that have the capability to complete the agency's audit. The agency auditors must be able to complete the Circular A-133 audit. As a best practice CDP will only solicit auditing firms that have completed Circular A-133 audits. The process for selecting firms that have completed Circular A-133 audits (single audits) is to go to the website http://harvester.census.gov/sac/ and enter the necessary information for selecting the applicable single audits for Head Start. Once the search is populated, the search can be printed and review of firms to solicit can be done. The actual selection from this list is to be completed by the Fiscal Officer and reviewed by the Finance Committee.

Record Retention Policy

The record retention policy is based on a schedule located in Appendix IV.

Executive Director Compensation Policy

The compensation for the Executive Director is set by the Board of Directors at the start date of the Executive Director. As part of the annual meeting each June, the Executive Director compensation is reviewed by the Board of Directors and any salary increases or changes to the compensation package are determined at that time and if necessary, communicated to the Human Resources/Finance department.

Security Policy

All doors are locked to the building from the outside with the exception of the front entrance during business hours which opens to a locked vestibule where FOB access can be used for employee entrance or intercom access for consumers. More information regarding the security policy can be reviewed in the Agency Safety Manual

CDP has emergency lighting that automatically turns on when the power is interrupted.