

## **Northwest Colorado Council of Governments Title VI Civil Rights Complaint Process and Form**

The **Northwest Colorado Council of Governments** operates without regard to race, color, or national origin.

**Northwest Colorado Council of Governments** provides equal access to its programs and services to all members of the public. The following information serves to inform the public of its right to this access, and to educate members of the public so that they may understand their rights under the civil rights law which protects the receipt and benefit of services as defined by Title VI of the Civil Rights Act of 1964.

### **What is Title VI?**

Title VI is a section of the Civil Rights Act of 1964 requiring that "No person in the United States shall on the grounds of race, color or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance." Title VI does not address gender discrimination. It only covers race, color and national origin. Other Civil Rights laws prohibit gender discrimination.

For information on Title VI complaint and investigation procedures, or to fill out a Title VI complaint form, please see the following Northwest Colorado Council of Governments Title VI Complaint and Investigation Procedures and Title VI Civil Rights Complaint Form. To obtain more information on Northwest Colorado Council of Governments' non-discrimination obligations, please submit a written request to: Northwest Colorado Council of Governments Attn: Executive Director-Title VI Coordinator, P.O. Box 2308, Silverthorne, CO 80498 or contact the CDOT Civil Rights & Business Resource Center, Colorado Department of Transportation, Title VI Coordinator, 4201 East Arkansas Ave. Denver, CO 80222

### **Northwest Colorado Council of Governments Title VI Complaint and Investigation Procedures**

The following procedures cover complaints filed under Title VI of the Civil Rights Act of 1964 for alleged discrimination in any program or activity administered by Northwest Colorado Council of Governments.

These procedures do not affect the right of the Complainant to file formal complaints with other State or Federal agencies or to seek private counsel for complaints alleging discrimination. Every effort will be made to obtain early resolution of complaints at the lowest level possible. The option of informal mediation meeting(s) between the affected parties and Northwest Colorado Council of Governments may be utilized for resolution. Any individual, group of individuals or entity that believes they have been subjected to discrimination prohibited under Title VI and related statutes may file a written complaint and send it to the following:

Executive Director-Title VI Coordinator  
Northwest Colorado Council of Governments  
P.O. Box 2308  
Silverthorne, CO 80498  
Phone: (970) 468-0295

Complaints may also be filed with the Federal Transit Administration's Office of Civil Rights no later than one-hundred eighty (180) calendar days after the date of the alleged discrimination at 12300 West Dakota Avenue, Suite 310, Lakewood, CO 80228-2583, Phone: (720) 963-3313.

The following measures will be taken to resolve Title VI complaints:

1.) A formal complaint must be filed within one-hundred eighty (180) calendar days of the alleged occurrence. Complaints shall be in writing and signed by the individual or his/her representative, and will include the Complainant's name, address and telephone number; name of the alleged discriminating person(s), basis of complaint (race, color, national origin), and the date of the alleged act or acts. A statement detailing the facts and circumstances of the alleged discrimination must accompany all complaints. A Northwest Colorado Council of Governments Title VI Complaint Form may be requested by calling (970) 468-0295 or writing Northwest Colorado Council of Governments at the address listed below. Northwest Colorado Council of Governments encourages individuals to submit Title VI complaints in writing using this form and mailing to:

Executive Director-Title VI Coordinator  
Northwest Colorado Council of Governments  
P.O. Box 2308  
Silverthorne, CO 80498  
Phone: (970) 468-0295

2.) In the case where a Complainant is unable or incapable of providing a written statement, a verbal complaint of discrimination may be made to the Executive Director, Northwest Colorado Council of Governments. Under these circumstances, the Complainant will be interviewed, and the Executive Director will assist the Complainant in converting the verbal allegations to writing.

3.) When a complaint is received, the Executive Director-Title VI Coordinator will provide written acknowledgment to the Complainant within ten (10) calendar days by registered mail.

4.) If a complaint is deemed incomplete, additional information will be requested, and the Complainant will be provided sixty (60) calendar days to submit the required information. Failure to do so may be considered good cause for a determination of no investigative merit.

5.) Within fifteen (15) calendar days from receipt of a complete complaint, Northwest Colorado Council of Governments will determine its jurisdiction in pursuing the matter and whether the complaint has sufficient merit to warrant investigation. Within five (5) calendar days of this decision, the Executive Director or his/her authorized designee will notify the Complainant and Respondent, by registered mail, informing them of the disposition.

a. If the decision is not to investigate the complaint, the notification shall specifically state the reason for the decision.

b. If the complaint is to be investigated, the notification shall state the grounds of Northwest Colorado Council of Governments' jurisdiction, while informing the parties that their full cooperation will be required in gathering additional information and assisting in the investigation.

6.) When Northwest Colorado Council of Governments does not have sufficient jurisdiction, the Executive Director or his/her authorized designee will refer the complaint to the appropriate State or Federal agency holding such jurisdiction.

7.) If the complaint has investigative merit, the Executive Director or his/her authorized designee will assign an investigator. A complete investigation will be conducted, and an investigative report will be submitted to the Executive Director within sixty (60) calendar days from receipt of the complaint. The report will include a narrative description of the incident, summaries of all persons interviewed, and a finding with recommendations and conciliatory measures where appropriate. If the investigation is delayed for any reason, the investigator will notify the appropriate authorities, and an extension will be requested.

8.) The Executive Director or his/her authorized designee will issue letters of finding to the Complainant and Respondent within ninety (90) calendar days from receipt of the complaint.

9.) If the Complainant is dissatisfied with Northwest Colorado Council of Governments' resolution of the complaint, he/she has the right to file a complaint with the Departmental Office of Civil Rights, U.S. Department of Transportation, 1200 New Jersey Ave., S.E. Washington D.C. 20590, Phone: 202-366-4648

# Northwest Colorado Council of Governments

## Title VI Civil Rights Complaint Form

Instructions: To submit a Title VI complaint to Northwest Colorado Council of Governments, please print and complete the following form, sign and return to: Northwest Colorado Council of Governments, Attention: Executive Director-Title VI Coordinator, P.O. Box 2308, Silverthorne, CO 80498. For questions or a full copy of Northwest Colorado Council of Governments' Title VI policy and complaint procedures, please submit a written request to the above address, call (970)468-0295 or e-mail [mobilitymanager@nwccog.org](mailto:mobilitymanager@nwccog.org)

### Section I:

1. Name (Complainant):

3. Home Address (Street No., City, State, Zip)

3. Phone:

4. Email Address:

5. Accessible format requirements? (please check preference)

☐ Large Print

☐ Other (please indicate)

### Section II:

6. Are you filing this complaint on your own behalf? ☐ Yes ☐ No

(If you answered "yes" to this question, please go to **Section III.**)

7. If you answered "no" to question 6, please describe your relationship to the person (Complainant) for whom you are filing and why you are filing for a third party:

8. Have you obtained permission of the aggrieved party (Complainant) to file this complaint on his or her behalf?

☐ Yes ☐ No

### Section III:

9. Have you previously filed a Title VI complaint with Northwest Colorado Council of Governments? ☐ Yes ☐ No

10. Have you filed this complaint with any other federal, state, or local agencies or with any federal or state court?

☐ Yes ☐ No

11. If "yes," please check all that apply:

☐ Federal Agency ☐ Federal Court ☐ State Agency ☐ State Court ☐ Local Agency

12. If filed at an agency and/or court, please provide information for your point of contact at the agency/court where the complaint was filed:

Agency/Court:

Contact Name:

Address:

Phone Number:

**Section IV:**

13. Date of Incident:	14. If applicable, name of person(s) who allegedly discriminated against you:
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15. Discrimination based on (please check all that apply):	<input type="checkbox"/> Race	<input type="checkbox"/> Color	<input type="checkbox"/> National Origin
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16. Please provide a brief explanation of the incident and how you feel you were discriminated against, including how you feel others may have been treated differently than you. If you require additional space or have additional written material pertaining to your complaint, please attach to this form.

17. Why do you believe this event occurred?

19. How can this issue be resolved to your satisfaction?

20. Please list any person(s)/ we may contact for additional information to support or clarify your complaint:

Name:

Address:

Phone Number:

**Section V:**

Signature:

Date of filing:

**Please note: The Northwest Colorado Council of Governments cannot accept your complaint without a signature.**

Please mail your completed form to:

Executive Director-Title VI Coordinator  
Northwest Colorado Council of Governments  
P.O. Box 2308  
Silverthorne, CO 80498

**Northwest Colorado Council of Governments  
Title VI Civil Rights Plan Addendum  
November 30, 2016**

**Additional Information requested in Title VI Review letter Dated November 9, 2016.**

CDOT Civil Rights and Business Resource Center  
Title VI Requirements and Guidelines for Federal Transit Administration Recipients  
FTA Circular 4702.1B

**Title VI Notice of the Public Chap. III-4 FTA Circular 4702.1B Locations where notice is posted**

A copy of the NWCCOG Title VI Plan is posted

- in the lobby of the NWCCOG
- in the staff common area
- On the bulletin board at the Area Agency on Aging.
- Once approved, a link will be placed on our [www.mtnride.org](http://www.mtnride.org) website for the updates plan.

**List of transit related Title VI investigations Chap. III-5 FTA Circular 4702.1B**

We have had no investigations.

**Public Participation Plan Chap. III-5 FTA Circular 4702.1B**

We are committed to reaching out to engage minority and limited English proficient (LEP) populations. Not only on information of the services already available, but to request input on how we can better provide services and what additional services are needed. Our key publications, including brochures and flyers are available in Spanish and English. Intake forms and client reimbursement forms are in Spanish and English.

Our public participation plan includes the following components:

- Make periodic contacts with school districts and other community agencies that may know of minority and LEP persons or groups. Meet with these groups to solicit their input on our program and services.
- Work with the Human Services departments in our multi county area and the Family Intercultural Resource Center in Dillon to reach out to clients for their input on our Call Center.
- Identify additional agencies in our area that may serve minority and LEP populations
- Provide opportunities for minority and LEP populations participation at public meetings, through advertising and conduct of meetings, as appropriate

A recent outreach effort included a presentation at the Community Care Clinic in Frisco in October, 2016 to meet with the care navigators who serve primarily minority and low income clients. I requested their input on how best to serve their clients.

**Language Assistance Plan Chap. III-6 FTA Circular 4702.1B**

LEP plan is completed. See attached document. It includes the four factor analysis

**Race of Council members Chap. III-1 FTA Circular 4702.1B**

Regional Transportation Coordinating Council

25 members

White/non-Hispanic	24
Hispanic	
Black/African American	
Asian	
American Indian	
other	1

**Copy of Board minutes Chap. III-1 FTA Circular 4702.1B**

See attached

**Title VI Equity analysis for determination of site location Chap. III-11 FTA Circular 4702.1B**

We have not constructed new transportation facilities. We are a call center for transportation coordination.

**Type of transportation service we provide**

As mentioned above. We are a mobility management transportation coordination project. We have a call center with a website and toll free number. We work with existing transportation companies to provide rides for veterans, low income, older adults and people with disabilities. Our brochures are in English and Spanish.



## **LIMITED ENGLISH PROFICIENCY PLAN Northwest Colorado Council of Governments**

**June 27, 2013  
Revised November 30, 2016**

### **I. INTRODUCTION**

This Limited English Proficiency (LEP) Plan, for the Northwest Colorado Council of Governments has been developed in response to federal requirements included under Section 601 of Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d), which provides that no person shall "on the grounds of race, color or national origin be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance."

Federal Executive Order No. 13166, issued in August 2000 by President Clinton, "Improving Access to Services for Persons with Limited English Proficiency," was created to "... improve access to federally conducted and federally assisted programs and activities for persons who, as a result of national origin, are limited in their English proficiency (LEP)..." President Bush affirmed his commitment to Executive Order 13166 through a memorandum issued on October 25, 2001, by Assistant Attorney General for Civil Rights, Ralph F. Boyd, Jr. and Acting Assistant Attorney General, Loretta King directed a strengthening of enforcement of Title VI in a memorandum dated July 10, 2009.

As a sub-recipient of funds from the Federal Transit Administration (FTA), through the Colorado Department of Transportation (CDOT), this Limited English Proficiency (LEP) Plan for the Northwest Colorado Council of Governments has been developed to ensure compliance with Federal LEP regulations. It includes an assessment of the limited English proficiency needs of our area, an explanation of the steps we are currently taking to address these needs, and the steps we plan to take in the future to ensure meaningful access to our transit programs by persons with limited English proficiency.

### **II. POLICY**

It is the policy of the Northwest Colorado Council of Governments to ensure that our programs and activities, normally provided in English, are accessible to Limited English Proficiency (LEP) persons and thus do not discriminate on the basis of national origin in violation of the Title VI prohibition against national origin discrimination. The Northwest Colorado Council of Governments will, to the maximum extent feasible in its official deliberations and communications, community outreach and related notifications, provide appropriate alternative non-English formats for persons with LEP to access information and services provided.

### **III. LIMITED ENGLISH PROFICIENCY NEEDS OF AREA**

The *Four-Factor Analysis* developed by the FTA requires that information be included in LEP Plans regarding the number and percentage of LEP persons in our area, and the nature, frequency and importance of the contact we have with LEP persons in providing transit services. Each of these elements is addressed below.

#### **Factor 1. Number and Percentage of LEP Persons in Our Area**

##### **1. Permanent Population**

CDOT has compiled the following data regarding LEP in your area:

**TABLE 1 - Individuals Speaking English "Not Well" or "Not at All"**

Data Category	Eagle County		Grand County		Jackson County		Pitkin County		Summit County		Houtt County		Garfield County	
	Total #	%	Total #	%	Total #	%	Total #	%	Total #	%	Total #	%	Total #	%
Total Population (5 years old & older)	47,554	100	13,794	100	1,439	100	15,922	100	25,934	100	21,874	100	51,185	100
Population Speaking English "Not Well" or "Not at All"	9565	20%	1228	9%	72	5%	2100	13%	2908	11%	198	1%	3939	8%
Population Speaking English "Not Well" or "Not at All"														
Spanish	7728	81%	745	61%	66	92%	1095	52%	2349	81%	103	52%	3933	100%
Other Indo-European	1455	15%	439	36%	6	8%	866	41%	424	15%	7	4%	2	0%
Asian and Pacific Islander	288	3%	9	1%	0	0%	65	3%	135	5%	88	44%	4	0%
Other	94	1%	35	3%	0	0%	74	4%	0	0%	0	0%	0	0%
Total	9565	100%	1228	100%	72	100%	2100	100%	2908	100%	198	100%	3939	100%

Data Category	Aspen		Basalt		Carbondale		Dillon		Eagle		Frisco	
	Total #	%	Total #	%	Total #	%	Total #	%	Total #	%	Total #	%
Total Population (5 years old & older)	6,188	100	3,577	100	5,599	100	563	100	5,564	100	2,554	100
Population Speaking English "Not Well" or "Not at All"	761	12%	581	16%	1087	19%	15	3%	926	17%	191	7%
Population Speaking English "Not Well" or "Not at All"												
Spanish	329	43%	392	67%	990	91%	7	47%	557	60%	104	54%
Other Indo-European	353	46%	25	4%	36	3%	8	53%	369	40%	87	46%
Asian and Pacific Islander	36	5%	164	28%	0	0%	0	0%	0	0%	0	0%
Other	43	6%	0	0%	61	6%	0	0%	0	0%	0	0%
Total	761	100%	581	100%	1087	100%	15	100%	926	100%	191	100%

Data Category	Glenwood Springs		Granby		Grand Lake		Gypsum		Hot Sulphur Springs		Kremmling		Minturn	
	Total #	%	Total #	%	Total #	%	Total #	%	Total #	%	Total #	%	Total #	%
Total Population (5 years old & older)	8,746	100	2,101	100	343	100	5,580	100	957	100	1,863	100	1,077	100
Population Speaking English "Not Well" or "Not at All"	1388	16%	159	8%	38	11%	1321	24%	19	2%	134	7%	165	15%
Population Speaking English "Not Well" or "Not at All"														
Spanish	1098	79%	124	78%	19	50%	1242	94%	7	37%	101	75%	130	79%
Other Indo-European	215	15%	20	13%	6	16%	23	2%	10	53%	27	20%	35	21%
Asian and Pacific Islander	72	5%	5	3%	0	0%	0	0%	0	0%	4	3%	0	0%
Other	3	0%	10	6%	13	34%	56	4%	2	11%	2	1%	0	0%
Total	1388	100%	159	100%	38	100%	1321	100%	19	100%	134	100%	165	100%

Data Category	Montezuma		Red Cliff		Silverthorne		Snowmass Village		Steamboat Springs		Vail		Walden	
	Total #	%	Total #	%	Total #	%	Total #	%	Total #	%	Total #	%	Total #	%
Total Population (5 years old & older)	77	100	217	100	3,542	100	2,657	100	11,425	100	5,056	100	614	100
Population Speaking English "Not Well" or "Not at All"	0	0%	46	21%	524	15%	295	11%	494	4%	287	6%	22	4%
Population Speaking English "Not Well" or "Not at All"														
Spanish	0	0%	43	93%	491	94%	105	36%	370	75%	196	68%	22	100%
Other Indo-European	0	0%	3	7%	21	4%	161	55%	86	17%	69	24%	0	0%
Asian and Pacific Islander	0	0%	0	0%	12	2%	29	10%	38	8%	0	0%	0	0%
Other	0	0%	0	0%	0	0%	0	0%	0	0%	22	8%	0	0%
Total	0	0%	46	100%	524	100%	295	100%	494	100%	287	100%	22	100%

Source: U.S. Census American Community Survey 2007-2011 estimates, population 5 years old and older, speaking another language in the home, who speak English "Not well" or "Not at All."

## 2. Visitor Population

*Since our call center will be coordinating transportation to medical appointments for veterans, senior citizens and the disabled to medical appointments residing in this multicounty region, there will be minimal use if any by the visitor population.*

## 3. Summary

Based on the research conducted in #1 and #2 above, following is a summary of the key questions.

- a. Do LEP populations exist (5% or 1,000 individuals-whichever is less)  
Yes, there is an LEP population in this region.
- b. What languages do they speak? In all counties Spanish is the predominant LEP language. In all but four towns, Spanish is the predominant language. In Aspen, Snowmass Village, Dillon and Hot Sulfur Springs, other Indo-European languages are predominant.
- c. Where are concentrations of LEP persons in your service area? The concentrations of LEP speaking populations are located in neighboring communities to the ski resort towns such as Silverthorne, Redcliff and Minturn. In these locations reside the service workers who are employed at the resorts and in construction. They are predominately Spanish speaking.

## **Factors 2 & 3 Nature, Frequency and Importance of LEP Contact**

### 1. Nature of Contact

What transit services do you provide? We are not the provider of transportation. We coordinate transportation by means of a One Call/One Click call center. Partner agencies will be providing the actual transportation.

What types of contact do you have or could you have with LEP persons? Verbal information will be provided by customer service call center staff and drivers - either in person or by phone. Information will be conveyed via the Internet and website, public meetings and focus groups.

### 2. Frequency of Contact

Monday – Friday 8:30 – 5:00PM.. Contact – Daily during operating hours.

### 3. Importance of Contact

The nature and importance of LEP contacts is high for public transportation services. Therefore, given the nature of our area, strategies to address this need have been developed and will continually be reviewed, and improved where needed.

## **Factor 4 Resources Available for LEP Outreach**

The resources available for LEP outreach include the Website, internet, local papers, County Departments of Health and Human Services, Community Care Clinics, Senior Centers, Veterans Service Officers, Veterans organizations including the DAV, Am Vets, VFW, American Legion, Veterans medical centers and Veteran projects at Workforce Centers.

## **CURRENT LEP EFFORTS**

We are committed to addressing the need to service LEP individuals. Our key publications, including brochures and flyers are available in Spanish and English. Intake forms and client reimbursement forms are also in Spanish and English. We will have a Title VI notice on our brochures and on our web site.

## **IV. PLANS FOR THE FUTURE LEP EFFORTS**

Given the current and potential future need to respond to individuals with Limited English proficiency our LEP Plan includes the elements identified below.

### **A. Identifying LEP Persons Who Need Language Assistance**

In order to identify future LEP needs with respect to our one call/one click call center we will undertake the following:

- Contact the CDOT Civil Rights & Business Resource Center for updated LEP statics
- Review Census updates as they become available;
- Periodically review perceived LEP needs with partner agencies and call center staff;
- Make periodic contacts with school districts and other community agencies that may know of LEP persons or groups.

### **B. Language Assistance Measures**

As the need arises, we will consider the following to respond to LEP needs:

- Work with the Human Services departments in our multi county area and the Family Intercultural Resource Center in Dillon to access their staff for translation services
- Further develop Spanish versions of marketing materials, customer complaint forms, public notices, and related information, as appropriate;
- Obtain copies of CDOT's "Basic Spanish for Transit Employees" and distribute to customer service staff.
- **We have a contract with CTS LanguageLink to provide translation services**  
<http://www.ctslanguagelink.com>.
- Identify other community resources such as agencies serving LEP persons which may have resources to share.

### **C. Staff Training**

As the need arises, we will consider the following staff training topics:

- Federal LEP requirements, the NWCCOG LEP Plan and Title VI;
- Staff awareness training;
- Documenting language assistance requests;
- Use of any of the language assistance measures as described above.

### **D. Outreach Efforts**

As the need arises, we will consider the following outreach topics:

- Identify agencies in our area that may serve LEP populations
- Provide information on our call center to them, as appropriate

- Provide opportunities for LEP participation at public meetings, through advertising and conduct of meetings, as appropriate

#### **E. Monitoring and Updating Plan**

We will monitor and update this plan every 2-3 years, as needed. This will include:

- Reviewing our LEP Plan with staff and make adjustments, as needed
- Pay particular attention to demographic changes in our area and to any LEP-related complaints we receive.

The original plan was created June 27, 2013. It was updated on August 30, 2013 and January 11, 2016. The most recent update was made on November 30, 2016.

#### **F. Disseminating Our LEP Plan**

- Have copies of our plan available to give to agencies serving LEP populations in our area and or for individual requests;
- Post our plan on our website;
- Adopted by the Northwest Colorado Council of Governments Council and the Regional Transportation Coordinating Council



# CONFLICT OF INTEREST POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295

Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

INFORMATION | RESOURCES | ADVOCACY

<b>Date Adopted:</b>	February 19, 2019	<b>Date Reviewed:</b>	December 7, 2023
<b>Author:</b>	NWCCOG		

## OBJECTIVE:

We must maintain written standards of conduct covering conflicts of interest and governing the performance of our employees engaged in the selection, award and administration of contracts. The standards must provide for disciplinary actions to be applied for violations of standards.

## POLICY:

No employee, officer, or agent of Vintage may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest.

Officers, employees, and agents of the Vintage may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

The Vintage's standards of conduct provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the Vintage.

The Vintage has and implements written standards of conduct that apply, at a minimum, to its procurements paid for in whole or in part by the Federal award. Such standards:

- Apply to all Vintage employees, officers, Regional Advisory Council Members, and agents involved in the selection, award, or administration of such contracts;
- Require written disclosure of real or apparent conflicts of interest;
- Prohibit individuals with real or apparent conflicts of interest with a given contract from participating in the selection, award, or administration of such contract;
- Prohibit Vintage employees from being the Power of Attorney, Durable Power of Attorney, Conservator, or Guardian to a Vintage Client;
- Restrict Vintage employees, officers, Regional Advisory Council Members, and agents involved in the selection, award, or administration of contracts from soliciting or accepting gratuities, favors, or anything of monetary value for private financial gain from such contractors or parties to sub-agreements (including subrecipients or affiliate organizations);
- Enforce disciplinary actions on Vintage employees, officers, Regional Advisory Council Members, and agents for violating these standards.

The Vintage has mechanisms or procedures for informing its employees, officers, Regional Advisory Council Members, and agents of the Vintage's standards of conduct covering conflicts of interest, including organizational conflicts of interest, and for governing its actions with respect to the selection, award and administration of contracts.

In cases where a conflict of interest was identified, the Vintage's procurement records document adherence to its standards of conduct (for example, an employee whose family member was competing for an Vintage contract was not permitted to participate in the selection, award, or administration of that contract).

Related Considerations

The following points describe areas where the Vintage has discretion with respect to decision-making or that may be useful for the Vintage to consider when implementing these requirements:

- The Vintage determines the appropriate methods for employees, officers, Regional Advisory Council Members, and agents to disclose real or apparent conflicts of interest, as it applies to the procurement process.
- The Vintage determines how to inform its employees, officers, Regional Advisory Council Members, and agents about the Vintage's standards of conduct (for example, inclusion within operating procedures or staff manuals, as part of disclosure forms/statements, employee and board orientations or trainings).
- The Vintage determines whether to establish additional standards of conduct that are not addressed by Federal requirements.

The Vintage determines whether to set standards that define when a financial interest is not substantial or a gift is an unsolicited item of nominal value and, therefore, could be accepted by employees, officers, Regional Advisory Council Members, and agents of the Vintage.



PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •

Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

<b>Date Adopted:</b>	10/22/2020	<b>Date Renewed:</b>	12/07/2023
<b>Updated By:</b>			

### INTRODUCTION:

This policy is intended to provide procedures and guidelines for purchasing and contracting activities for Vintage. This policy is designed to:

- Comply with the State of Colorado, Colorado Revised Statutes, Section 300c of the SUA Policies & Procedures Manual, and to Implement procurement standards as outlined in the Federal Office of Management & Budget (OMB) Uniform Guidance Title 2 of the CFR Subtitle A, Chapter 2, Part 200.
- Ensure free and open competition for all service providers via the Area Agency's standard Request for Proposals; and, encourage maximum competition on the basis of fair and equal opportunity to those qualified and interested organizations.
- Make a positive effort to utilize small businesses, women, and minority-owned businesses as sources of supplies and services.
- Ensure that Vintage is paying for quality goods and services at fair and reasonable rates, thus maximizing efficiency and minimizing waste. Some of the factors considered when determining the best overall value are:
  - Service
  - Availability
  - Past Performance
  - References
  - Past work with older adults

### PRINCIPLES OF SOUND PROCUREMENT POLICIES:

C.R.S. § 24-101-102 articulates the following underlying purposes and policies of Colorado's Procurement Code:

- To simplify, clarify, and modernize procurement
- To provide increased public confidence in the procedures followed in public procurement
- To ensure fair and equitable treatment of all persons who deal with the procurement system
- To provide increased economy in procurement activities and to maximize the purchasing value of public funds
- To foster effective broad-based competition within the free enterprise system
- To provide safeguards for the maintenance of a procurement system of quality and integrity

### DEFINITIONS:

**Conflict of Interest:** 2 CFR § 200.18(c) requires that non-federal entities "maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts."



**Procurement Conflicts Of Interest:** The purpose of this policy is to provide direction regarding both individual and organization procurement conflicts of interest. the following terms shall have the meanings ascribed to them below:

- a) *Actual Individual Conflict of Interest*- A situation where a financial, personal, or familial interest materially affects the employee's duties to put the interest of the organization first and compromises an employee's objectivity, professional judgment, professional integrity, and/or ability to perform his or her duties.
- b) *Potential Individual Conflict of Interest*- A situation where a financial, personal, or familial interest could materially affect the employee's duties to put the interest of the organization first and may compromise an employee's objectivity, professional judgment, professional integrity, and/or ability to perform his or her duties.
- c) *Perceived or Apparent Conflict of Interest* - A situation where a financial, personal, or familial interest appears that it could materially affect the employee's duties to put the interest of the organization first and may appear to compromise an employee's objectivity, professional judgment, professional integrity, and/or ability to perform his or her duties, even if no conflict of interest exists.
- d) *Organizational Conflict of Interest*- Arises when an organization that receives funds from the State of Colorado, carries out part of a federal or state program as a Subrecipient, has a parent, affiliate, or subsidiary organization, and is unable or potentially unable to be impartial in conducting a procurement action involving a related organization.
- e) *Organization* - Includes multiple individuals and includes all forms of legal organization.
- f) *Subrecipient* - An Individual or Organization that receives federal or state funds from the State of Colorado to carry out all or part of a federal or state program.
- g) *Employee* - Managers, supervisors, permanent full-time and part-time employees, temporary employees, contractors, applicants, volunteers, interns and for the purposes of this policy, include any individual whose close association with the employee is the equivalent of a family relationship.

A **Subrecipient** that has a parent, affiliate, or subsidiary organization shall conduct a procurement in accordance with Office of Management & Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly referred to as the "Uniform Guidance", consolidated in Title 2 of CFR subtitle A, Chapter II, Part 200, and shall not have an Organizational Conflict of Interest.

**Economic Efficiency:** 2 CFR § 200.18(d) requires that non-federal entities “avoid acquisition of unnecessary or duplicative items.” Vintage staff will make every effort to avoid acquisition of unnecessary or duplicative items by investigating available supplies before ordering additional items.

**Contractor Integrity:** 2 CFR § 200.18(h) requires that non-federal entities “award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement.” Vintage staff will make every effort to only award contracts to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement by utilizing a scope of work document, project timelines, or communicating project deadlines to contractors.

**Record Keeping:** 2 CFR § 200.18(i) requires that non-federal entities “maintain records sufficient to detail the history of procurement,” including at a minimum: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

**Open Competition:** Vintage follows both sections 300c of the P&P and 2 CFR § 200.19 that requires free and open competition. This means that Vintage has procedures in place to eliminate any unfair competitive advantages, such as prohibiting placing unreasonable requirements on bidders or requiring unnecessary experience.

**Domestic Products:** 2 CFR § 200.322 asks that non-federal entities “provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States.”

**Authorized Signatures:** Only individuals within Vintage who have the proper authority may sign a State Contract, other contract, or a binding/legal document. Any contract signed by an individual without the proper authority is not a valid commitment voucher as required by §24-30-202 C.R.S. Individuals may have direct authority or delegated authority as described in this policy.

The following individuals have direct authority to sign on behalf of Vintage:

Final Executive Authority	Vintage Director	Erin Fisher		
Delegated Authority	Financial Coordinator	Amanda Rens-Moon	The Fiscal Coordinator will be the delegated authority in any instance that the Director is unavailable.	Written communication to the director must occur at the earliest possible time if this authority has been acted on.

Individuals who have a personal delegation from the individual with final executive authority for an Agency may sign contracts to which his or her Agency is a party, on behalf of the individual with final executive authority, in accordance with his or her delegation. These individuals only have this authority during the time his or her delegation is in effect.

This delegation may not allow for the delegate to further subdelegate his or her authority to another individual. An individual without direct authority does not have the authority and may not sign any State contracts, contracts, or other binding/legal documents. The delegation shall not be effective prior to the date on which the individual with final executive authority signs the delegation.

**POLICY:** This policy shall govern purchasing for all Vintage employees, unless NWCCOG requires the use of a more restrictive policy, which shall prevail.

**Statement of Policy:** The employee has a duty not to have an Actual Individual Conflict of Interest and not to act for persons or entities whose interest conflicts with those of the State in matters for which the employee is employed. An employee has a duty to avoid or mitigate Potential Individual Conflict of Interest and Perceived or Apparent Conflict of Interest.

**Consequences for Non-Compliance with this Policy:** Any violation of this policy for employees may result in a written warning identifying non-compliance and directing remedial action. Organizations that violate

the organizational conflict of interest policy shall be subject to the remedies for non-compliance in the Uniform Guidance (2 CFR §200.338). Organizations and employees that violate the individual or organizational conflict of interest shall be subject to contractual and other remedies available to Vintage.

### **CONTRACTS:**

- 1) For contracts, Vintage shall maintain a contract file, in which all forms may be digital. The official contract file shall include, at a minimum, all the following:
  - a. One Complete Copy of the Contract
  - b. Signatures of all signatories and contain all exhibits, attachments, schedules, tables and other parts that the main body of the contract references
  - c. Fair and Reasonable Documentation. Any documentation supporting a "fair and reasonable" determination for the original contract; for example, an appraisal for purchase of an interest in real property or reference to a competitive solicitation for the work.
  - d. One Complete Copy of each Modification to the Contract. This includes any option letters, amendments, task orders, assignments or any other formal document that modifies the original contract attachments, schedules, tables and other parts that the modification references.
  - e. SOS Registration. For the original contract and each modification, a copy of the Colorado Secretary of State web page information showing that the contractor was in good standing at the time the original contract and each modification was executed. If the contractor is an entity that is not required to be registered with the Secretary of State (e.g., individuals, governmental entities, or general partnerships), include documentation or explanation concerning that fact.
  - f. All Approval Documents. Evidence of all required approvals for the original contract and each modification, including all internal Agency approvals as well as all required NWCCOG approvals.
  - g. Any Other Relevant Documentation. Any other documentation included in the routing packet for the original contract or a modification, such as explanations regarding contract issues, unusual contract situations, statutory violation documentation or applicable fiscal rule waivers.
- 2) Who is Responsible for Maintaining the Official Contract File:
  - a. The Vintage Director, or his or her designee is responsible for the maintenance and retention of the official contract file for each contract. This is true regardless of who signed the contract or any modification.
  - b. The organization to whom the contract belongs is still responsible for maintaining the official contract file.
  - c. All digital files shall be maintained on a shared drive to ensure that staff turnover does not result in the loss of electronic files.
- 3) How Long Must Vintage Keep Official Contract Files

- a. Vintage shall retain all procurement and official contract files until an official Authorization for Disposition of Title III & Title VII Records is provided by the State Unit on Aging allowing the disposition of such records.

#### **TRAVEL:**

Vintage understands that travel within the six-county region may be necessary in the day-to-day job duties of many of its employees. Travel policies are outlined in the NWCCOG employee handbook. Employees requesting reimbursement for approved travel must turn in the Vintage Reimbursement form for work related travel by the 10th of the following month.

Travel within the Vintage region does not require prior authorization if it does not extend beyond one day. Overnight and out of state travel shall have prior authorization by Vintage Director. Authorization may be requested and documented via email.

Travel costs shall be reasonable and justifiable. The [Federal per diem reimbursement rates](#) which vary by town and state, are an acceptable guideline for travel expenses. Sometimes it may be necessary to purchase a more expensive plane ticket or stay in a more expensive hotel room, but written justification with documentation of the expense (receipt) is required to ensure that authority is properly administered and controlled to prevent abuse.

Vintage believes that employee safety is always of primary importance. Employees will make decisions that will be of their best interest and safety during an emergency (for instance, an inclement weather-related overnight stay).

#### **CREDIT CARD USE:**

Credit card guidelines and limits are outlined in the NWCCOG Credit Card Policy.

#### **PURCHASING THRESHOLDS:**

Purchasing guidelines and limits are outlined in the NWCCOG Purchasing Policy. It states that:

- Whenever possible, verbal quotes should be sought from several vendors for purchases
- For purchases over \$5,000, written quotations must be received
- For purchases over \$25,000, written Requests of Proposals or Bids must be used unless requirement is waived in writing by NWCCOG Executive Director including reasoning for waiver.
- Vintage follows 2 CFR § 200.320, that requires a formal procurement method is not required when the value of the goods or services does not exceed the Simplified Acquisition Threshold
- Vintage follows 48 CFR § 2.101, that sets the Micro-Purchase Threshold at \$10,000

Types of formal procurement methods include (1) sealed bids (fixed-price contract awarded to the lowest bidder), (2) requests for proposals (contract awarded to offeror whose proposal is the most advantageous to Vintage), and (3) noncompetitive procurement (for example, item or service is only available from a single source, or there is an emergency that does not allow for the time delay resulting from publicizing a competitive solicitation).

<b>Expenditure Limits</b>	<b>Formal/Informal Bid</b>	<b>Authorized Personnel to Make Purchase</b>	<b>Required Documents</b>
Up to \$500	No bid, competitive pricing is encouraged	All Vintage employees	Receipts
\$501-\$4,999	No bid, competitive pricing is encouraged	Director must authorize purchase, but any Vintage staff may purchase with authorization (no immediate authorization necessary during an emergency)	<ol style="list-style-type: none"> <li>1. Written authorization by Vintage Director</li> <li>2. Receipts</li> <li>3. Email sent to the Vintage Director to indicate the disaster or emergency (if applicable)</li> </ol>
\$5,000-\$24,999	Written Quotes required	Director must authorize purchase, but any Vintage staff may purchase with authorization. Director must receive SUA approval.	<ol style="list-style-type: none"> <li>1) Written authorization by Vintage Director</li> <li>2) Prior approval by SUA</li> <li>3) Two written quotes</li> <li>4) Contract or Scope of work if required</li> <li>5) Receipts</li> </ol>
\$25,000-\$49,999	Informal Bid, but written requests for proposals or bids must be used unless waived in writing by the NWCCOG Executive Director. A contract is required if services are rendered or it is to produce an end product.	Director must authorize purchase, but any Vintage staff may purchase with authorization	<ol style="list-style-type: none"> <li>1) Written authorization by NWCCOG Director</li> <li>2) Prior approval by SUA</li> <li>3) Two written proposals or bids</li> <li>4) Contract</li> <li>5) Receipts</li> </ol>

#### **FIXED ASSETS & CAPITAL EXPENDITURES:**

Per Section 313 of the P&P, Vintage and their subcontractors must obtain prior approval from the SUA for all Fixed Assets and/or Capital Expenditure purchases valued in excess of \$5,000.00. The request must include

the justification for the purchase, at least two bids/quotes if the purchase is in excess of \$25,000.00, and the funding source.

1. Purchases or Services not Requiring Bidding Procedure:
2. The item to be purchased is under State or Federal Bid lists
3. Expenditures specifically required by State or Federal Statute
4. Licenses, permits, easements, leases, or other rights to use real property for less than one year.
5. There is only one known source of purchase, and there is no comparable substitute product or service. Written documentation supporting the sole source must be provided.
6. A specific type or brand of supply or part is necessary for acceptable operation of a machine or device, or as required by warranty or contract. Written documentation supporting the purchase of a specific brand or part must be provided.
7. The item or service is required on an emergency basis. Written documentation supporting the emergency must be provided.
8. The item was previously awarded within the last (6) months.

#### **CANCELLATION & REJECTION OF BIDS:**

Vintage reserves the right to reject any and all bids or cancel a request for a bid or proposal and any options within. The low bid may not be the winning bid. An invitation to bid, request for proposal, or other solicitation may be cancelled, or any and all bids or proposals may be rejected, in whole or part, as may be specified in the solicitation when it is in the best interest of Vintage. If in the event Vintage does not receive a formal bid or RFP, Vintage may cancel the bid or RFP and seek a supplier or service to obtain a bid or RFP without further public notice or legal advertisement.

#### **SUPPORTING SMALL BUSINESSES, WOMEN-OWNED BUSINESSES, AND MINORITY-OWNED BUSINESSES:**

Vintage will follow both section 300c of the P&P and 2 CFR § 200.321 that requests that the AAAs use small and minority and women's businesses when possible.

#### **EQUITY, DIVERSITY & INCLUSION (EDI) IN PROCUREMENT:**

Vintage understands that it is important to take steps to ensure that procurements are conducted through an equity lens. Some issues to consider include: removing "jargon"; removing any unnecessary requirements that may exclude some vendors; and offering a pre-bid conference to explain the process and offer technical assistance.



## ENERGY PROGRAM PURCHASING POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

<b>Date Adopted:</b>	11/02/2022	<b>Date Revised:</b>	December 7, 2023
<b>Note:</b>	This Policy is Referenced in NWCCOG Procurement Policy.		
<b>Updated By:</b>	Energy Program Manager		

### INTRODUCTION

This policy is intended to provide procedures and guidelines for purchasing and contracting activities for the Energy Program.

Appropriate procurement methods shall be used for the purchase or procurement of all goods and services used in the Energy Program. These methods shall comply with State and Federal requirements. The NWCCOG Employee Handbook Conflict of Interest policy provides standards of conduct for all employees that shall be followed at all times.

NWCCOG will make every effort to purchase materials and services locally whenever possible, from women owned, minority, and small businesses whenever possible and use recycled materials whenever possible. Prior to working with a vendor, NWCCOG will verify that they have not been debarred from working with the federal government and that will be documented and retained.

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### GUIDELINES FOR TYPES OF PROCUREMENTS:

- Micro-Purchases:** Per CEO-WAP 205 section 4 and 2 CFR 200.318-200.326: Purchases Under \$10,000.00 known as "micro-purchases", are a purchase of supplies or services without soliciting competitive bids. For micro-purchases, Energy Program Staff are authorized and required to initiate said small purchases following the guidelines issued in the document entitled "Small Purchase Policy," included as a part of this policy. The Small Purchase Policy details what types of purchases are covered, and where and how to initiate covered purchases, and includes guidelines and specifications that must be adhered to by the initiator of a small purchase.
- Small Purchase Threshold:** Small Purchase Thresholds or simple acquisition threshold shall not exceed \$250,000.00 within the life of a procurement contract.
- Above Small Purchase Threshold:** Purchases in aggregate over the defined small purchase threshold require formal procurement activities, according to a subgrantee's internal procurement policy. Methods in this type of procurement may include competitive proposals, sealed-bids, and formal advertising. For purchases of goods or services more than \$250,000, a formal bidding process including written bids shall be followed.
- Capital Equipment Purchases:** These regulations are applicable to purchases above \$5,000.00 and align with COG's Asset Capitalization Policy.

### PROCEDURES FOR ALL PROCUREMENTS:

**Open Competition:** Free and open competition will be utilized to the maximum extent possible. Bidding documents shall be made available as widely as practicable, using information to identify prospective bidders such as: past bidders; yellow pages; newspaper advertising; trade publications and journals; building department lists of licensed contractors; media events or articles designed to increase exposure and competition; referrals; internet searches; lists maintained of entities indicating their interest in bidding during off-cycles; other methods as identified by NWCCOG (not all methods will necessarily be utilized for every bid).

**Record-Keeping:** Bids will be opened and logged in by a committee consisting of the Energy Program Manager and one additional member of the Energy Program staff to ensure accuracy and that all bids and prices are accurately and properly recorded on scoring spreadsheets. All bids shall be kept in a on NWCCOG's internal server until the time and date of opening. Following the bid review, all bids shall be stored securely on NWCCOG's internal server. All records shall be stored and maintained by NWCCOG for a period of six (6) years after the date NWCCOG's final fiscal report for the fiscal year in which any purchases occur is accepted by CEO.

**Noncompetitive Bidding:** Noncompetitive, or 'sole source' bidding requires approval from CEO WAP prior to execution. Sole source bidding is defined as occurring when only one source is solicited for goods or services; receipt of only one bid in response to a solicitation shall not be defined as sole source unless only one source was solicited. Sole source bidding is utilized in circumstances including, but not limited to when the product or service is only available from a single source; emergency situations; product or fleet compatibility or when CEO WAP authorizes noncompetitive proposals in response to a written request from the subgrantee.

**Current Price Agreements and WSCA:** For any purchase made through a vendor on the State of Colorado Division of Purchasing's list of "Current Price Agreements" (a.k.a. 'State Bid List') or the Western States Contracting Alliance (WSCA), no other quotes or bids are required. Purchases may be initiated, following approval by the Program Director, Program Manager, or Executive Director, upon finding the goods or services available through the Division of Purchasing or WSCA.

## **SPECIFIC PROCEDURES FOR PROCUREMENTS PER THRESHOLD:**

**Micro-Purchases:** The Energy Program follows guidelines per CEO-WAP 205 section 4 and 2 CFR 200.318-200.326.

- **Staff Purchases:** In the course of Weatherization work, installers must purchase some materials locally due to lack of inventory stock, special items that are not inventoried, unusual houses or circumstances, etc. In most communities, there is only one lumberyard or hardware store. In these cases, NWCCOG buys from the only available local vendor, as a roundtrip journey to a larger town with more selection or perhaps lower prices would outweigh any cost savings that might be realized.

In cases where more than one lumberyard exists in a community, such as in Steamboat Springs, our installers learn historically which lumberyard has the best prices on which items. Installers are authorized to purchase the balance of materials called for by the work order/auditor at the location that can offer the lowest overall prices. If items must be bought that are only available at one store, installers try to purchase all the required materials at that same store, to save on the time and costs of travelling to two or three stores, writing P.O.'s at each one, the associated office and bookkeeping expenses, etc. In this way NWCCOG can get the best price for the quality, spend the minimum amount of money on materials and staff time to purchase them, and NWCCOG can get the best cost arrangement possible.

Installers are authorized to purchase items such as roof vents, crawlspace vents, vapor retarder material, fasteners of all types, small inexpensive tools, special sealants as required by the job/auditor/CEO Standards/etc., paints or stains, and all other materials that are not maintained in NWCCOG inventory but are necessary to complete the weatherization work at a unit.

**Small Purchase Threshold:** In addition to following micro purchase procedures, purchases above \$10,000 also contain:

- **Suspension and Debarment:** Everything above micro purchases, vendors will be checked for suspension and debarment annually. Verification of suspension and debarment status on the SAM.gov website shall be made, and site page saved electronically on COG's internal server with other procurement documents.
- **Quotes:** Procurement under this threshold can be simple and informal, however, price quotations must be obtained from an adequate number of qualified sources. Documentation such as the document "Telephone Quotation" shall be used by Energy Program personnel receiving quotations. Alternative forms of documentation may be utilized at the direction of the Program Director, Program Manager, or Executive Director. A copy of all such documentation shall be kept as part of the procurement records for that program fiscal year.

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#### **Above Small Purchase Threshold:**

- **Bidding Process:** For purchases over the small purchase threshold no purchases shall be made or initiated unless and until a formal bidding process has been completed. In a formal bidding process, the Energy Program Manager (or their designee familiar with an item being procured) shall prepare bidding documents that all bidders must use to submit their pricing proposals. Bidding documents will describe the scope of work and list any required specifications for materials or services to be obtained. All bidding documents shall be reviewed at least annually for appropriateness, compliance with current CEO program regulations and standards, and current market conditions. Bidding documents shall describe the goods or services desired for purchase and list payment procedures that the vendor will experience. Bidding documents shall clearly display the due date for the receipt of all bids/proposals. Bidding documents shall include pertinent information such as Davis-Bacon requirements, applicable CEO regulations, local/state/federal law, etc.
- **Awards:** Awards shall generally be made to the lowest cost responsive bidder, including all factors such as minimum purchase required, freight costs, and delivery schedules. All vendors and contractors shall be selected by the NWCCOG Executive Director. The NWCCOG Executive Director shall make all decisions regarding acceptance of winning bids or proposals, notwithstanding that the Executive Director may seek technical support or information from the Energy Program staff. Successful vendors shall be notified and shall sign a written subcontract or Vendor Agreement Letter as appropriate with NWCCOG prior to being assigned any purchase orders, work orders, or monies.

#### **Capital Equipment Purchases:**

- **Approval:** All capital equipment purchases must receive prior written approval from the Colorado Energy Office (CEO). Capital equipment purchases must also receive prior approval from the United States Department of Energy (DOE), either by inclusion in NWCCOG's annual proposal to CEO and receiving subsequent approval via their inclusion in the DOE-approved Colorado State Plan, or via specific written authorization from DOE if the vehicle was not included and approved in NWCCOG's proposal and the Colorado State Plan.
- **Suspension and Debarment:** Prior to each purchase capital equipment vendors will be checked for suspension and debarment. Verification of suspension and debarment status on the SAM.gov website shall be made, and site page saved electronically on COG's internal server with other procurement documents for each capital equipment purchase.
- **Threshold:** Capital equipment purchases are also subject to applicable threshold procedures.

#### **APPEALS PROCESS:**

NWCCOG shall offer appeals process for all formal written bid packages. The following text describes the NWCCOG appeals process, and shall be included in all written bid packages or solicitations:

*An appeals process is available. All appeals must be in writing and addressed to: NWCCOG Executive Director, PO Box 2308, Silverthorne CO 80498. Appeals must be made within 15 days of NWCCOG's decision being appealed. The NWCCOG Executive Director will issue a decision in written form within 30 days; all appeal decisions made by the Executive Director will be final.*



# JOB POSTING POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

<b>Date Adopted:</b>	December 19, 2013	<b>Date Revised:</b>	11/17/2023
<b>Author:</b>	NWCCOG		

## PURPOSE:

The goal of the job posting policy is to ensure that all employees are aware of the opportunity to apply for open positions either before or concurrent with the organization's consideration of external candidates for employment while also providing NWCCOG with the opportunity to seek a high level of professionalism across the organization.

## POLICY:

All regular part-time and full-time positions below the level of Executive Director are to be posted to the NWCCOG website and include the application close date. External posting at other locations, newspapers, on-line or other is to be considered at the discretion of the Executive Director and Program Director to optimize distribution externally for cost and the expected benefit of exposure to most qualified likely applicant pool. Some positions make sense to advertise in a trade publication or with a similarly targeted tool to a qualified applicant pool. Openings are to be circulated via e-mail to current staff when an opening occurs. The Executive Director may choose not to post an opening externally (beyond the NWCCOG website) if there is a qualified internal applicant, or if the pool of internal candidates is suitable. This discretion is also the case with restructuring of existing positions either in title, job description or scope with existing employees within a program. Career progression, movement and development are not subject to this policy. It is preferred that Director level positions be posted externally throughout the region at the very least and involve interviewing a pool of qualified candidates.

The decision to post a vacant Executive Director position internally and/or externally, or to bypass posting, is at the discretion of the NWCCOG Council Executive Committee.

Whenever practical, the organization should provide development opportunities and training to build leadership at all levels in the organization and encourage promotions to fill vacant positions. The organization will make reasonable efforts to announce, post, or otherwise make known all opportunities for promotion to all current employees on the same calendar day and prior to making a promotion decision, consistent with the requirements of state law.

## PROCEDURES:

**Eligibility for Application:** All regular part-time and full-time employees with six or more months of continuous employment with NWCCOG, and who have a satisfactory performance and attendance record, are eligible to apply for posted opportunities.

**Method of Posting:** Job openings will be distributed to all employees via e-mail, and managers will be requested to distribute postings to all employees who do not have access to e-mail.

**Posting Duration:** Jobs will be posted for a minimum of two business days during which time applications may be submitted in accordance with the instructions on the posting.

**Deleted:** Job opening announcements will also be posted on the central bulletin board.



# MVR POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

<b>Date Adopted:</b>	03/28/19	<b>Date Reviewed:</b>	12/07/2023
<b>Author:</b>	NWCCOG		

All Northwest Colorado Council of Governments (NWCCOG) employees whose employment necessitates the use of a NWCCOG vehicle are responsible for adhering to all safe-driving-related federal, state, and local laws and ordinances. See NWCCOG Employee Handbook for safety and driving requirements.

## I. PURPOSE:

This policy establishes standards and procedures for the review of the Motor Vehicle Record (MVR) of any prospective or current NWCCOG employee whose position requires the possession and maintenance of a valid Colorado driver's license.

## II. RESPONSIBILITIES:

The Office Manager, Program Director and Executive Director shall administer this policy. Motor Vehicle Records shall be maintained by the Office Manager and kept in a secure MVR binder.

## III. PROSPECTIVE EMPLOYEES:

All prospective employees for a position that requires the possession and maintenance of a valid Colorado driver's license must submit to the Office Manager, at their own expense, a current MVR that is not older than 30 days. The Office Manager will distribute MVR results to the Program Director who will evaluate the prospective employee's MVR prior to hiring. NWCCOG reserves the right to deny or retract an offer of employment based on any MVR results classified as less than a **Clear MVR**. On, or prior to, the first day of employment, the prospective employee must supply a valid Colorado driver's license of the appropriate class required for the position.

## IV. CURRENT EMPLOYEES:

All current employees must have a valid Colorado driver's license of the appropriate class if one is required for the position. Changes to an employee's MVR may affect eligibility to operate a NWCCOG vehicle and may affect an employee's ability to remain employed (see Employee Handbook). The Office Manager will obtain, at least annually and at the entity's expense, a copy of the MVR for each such employee. An employee must also remain insurable by NWCCOG's insurer in order to drive a NWCCOG vehicle. MVRs for current employees may also be requested and reviewed in the following situations:

- A. An on-the-job collision determined to be preventable by the Executive Director or Program Supervisor;
- B. A complaint received regarding the employee's driving while on NWCCOG business; and/or
- C. An employee transfers to another position within NWCCOG that has different driving requirements than the position currently held by said employee.

## V. CLASSIFICATION OF MVRs & DRIVING VIOLATIONS:

### A. Types of MVRs

#### 1. Clear MVR

- i. No minor violations or preventable collisions in the last 3 years; and
- ii. No major violations in the last 5 years.

#### 2. Acceptable MVR

- i. No major violations in the last 2 years; or
- ii. 2 minor violations in the last 2 years; or
- iii. 1 preventable collision and 1 minor violation in the last 2 years.

#### 3. Marginal MVR

- i. 3 minor violations in the last 3 years; or
- ii. 2 preventable collisions in the last 3 years; or
- iii. 1 or more major violations in last 3 years; or
- iv. Any combination of minor violations and preventable collisions totaling 3 in the last 3 years.

#### 4. Unacceptable MVR

- i. 2 or more major violations in the last 3 years; or
- ii. 4 or more minor violations in the last 3 years; or
- iii. 3 or more preventable collisions in the last 3 years; or
- iv. Any combination of minor violations and preventable collisions totaling 4 or more in the last 3 years.

### B. Types of Violations

#### 1. **Major Violations** include, but are not limited to the following:

Driving under the influence of alcohol or drugs (DUI) or while ability is impaired (DWAI); reckless driving; racing/speed contests; leaving the scene of an accident; failure to report an accident; making a false accident report; vehicular homicide or manslaughter; attempting to elude a police officer; driving while license is suspended, revoked or restricted; and driving an entity vehicle that has been locked/tagged out or similar violations.

#### 2. **Minor Violations** include, but are not limited to the following:

Speeding; driving too fast for conditions; running a stop sign or red light; improper turn; passing across a double yellow line; failure to yield; following too close; failure to wear a seatbelt; careless driving; failure to possess a valid Colorado driver's license; failure to provide proof of insurance if operating own personal vehicle; and failure to stop for a school bus with its red flashers activated.

## VI. EMPLOYEE'S WITH A LESS THAN CLEAR MVR:

When an employee's MVR falls below "Clear MVR" status, NWCCOG shall notify the employee so the employee is aware of their status. Depending on the employee's current MVR status, the following actions may occur:

- A. **Marginal or Unacceptable MVR:** If the employee's MVR status is classified as marginal or unacceptable, the employee may be subject to a corrective action plan which may include attending a defensive driver training program (in person or online training acceptable), participating in a documented ride-along evaluation or any other actions deemed as an appropriate means of evaluation. The employee may also be temporarily banned from utilizing NWCCOG vehicles, travelling on behalf of NWCCOG, or any other such actions that may alter the employee's current job duties.
- B. **Unacceptable MVR:** If the employee's MVR status is classified as unacceptable, it is sufficient grounds for termination of employment.

## VII. DRIVER'S LICENSE SUSPENSIONS, REVOCATIONS, OR RESTRICTIONS:

It is the employee's responsibility to notify the supervisor immediately if the employee's driver's license is suspended, revoked or restricted for any reason. Drivers shall also submit to management copies of all roadside inspections and/or citations for moving violations that occur in a NWCCOG vehicle within 24 hours of such incidents. Failure to properly submit such documentation may be grounds for corrective action, up to and including termination of employment.



# PAYROLL POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

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<b>Date Adopted:</b>	May 26, 2011	<b>Date Revised:</b>	November 13, 2023
<b>Updated By:</b>	Finance Department		

## POLICY:

All employees are required to submit a signed timesheet twice a month, which must be reviewed and signed by the employee's immediate supervisor prior to processing by the Finance Department. No changes shall be made to an individual's rate of pay, accruals, or benefits without an Employee Action Form signed by the employee and the employee's supervisor. Employee Action Forms are saved in the employee's Personnel File.

## PAYROLL PROCEDURE:

1. Employee prepares a timesheet to be reviewed by the employee's immediate supervisor. Timesheets must be signed by both individuals and then submitted to the Finance Department for processing. (More detail about the employees' obligations about keeping time records, as well as further information for employees about "Wages, Holidays and Payroll" can be found in the *Employee Status* and *Employee Benefits* sections of the NWCCOG Employee Handbook)
2. The Finance Department reviews all timesheets for accuracy, reasonableness, and signatures and then inputs the information into the QuickBooks accounting software. Any errors on the time sheets will be properly corrected at this time.
3. Employee PTO, compensatory time, raises, donated PTO, and use of Floating and Wellness holidays are tracked separately by the Finance Department. This document is stored electronically.
4. The Finance Department processes the payroll. Calculations include gross pay, payroll tax deductions, retirement plan contributions, health insurance plan deductions and other deductions as elected by employee. Employer costs are also calculated.
5. The Finance Department is responsible for generating the following reports: Payroll Summary, Direct Deposits, and PTO/Compensatory Usage. These reports are then emailed to the Executive Director for review. Once approved, the Executive Director will authorize the processing of final payroll via email.
6. The Direct Deposit batch is initiated through online banking. Transaction confirmations are printed and filed electronically.
7. Direct deposit of employee payroll is processed on the 5<sup>th</sup> and 20<sup>th</sup> of each month. If pay day falls on a weekend or holiday, employees will be paid on the preceding business day. Pay Stubs are emailed to employees via password protected file.
8. Payroll tax, benefit payments, and applicable garnishments and child support payments are processed and paid by the Finance Department. Transaction confirmations are printed and filed electronically.
9. Due to program staff size and complexity, the Energy Program's payroll is processed by the Energy Program Finance Department, while all other programs are processed by the general NWCCOG Finance Department.

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# 1099 POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

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<b>Date Adopted:</b>	July 26, 2018	<b>Date Revised:</b>	November 13, 2023
<b>Author:</b>	Finance Department		

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## POLICY:

Generally, IRS form 1099-NEC is issued to vendors who NWCCOG has paid during a calendar year. Occasionally a 1099-MISC may be required.

### Qualifications for 1099-NEC:

At least \$600 in:

- Services performed by someone who is not your employee (including parts and materials)
- Payments to an attorney

### Qualifications for 1099-MISC:

At least \$10 in royalties or broker payments in lieu of dividends or tax-exempt interest;

At least \$600 in:

- Rents
- Prizes and awards
- Other income payments
- Generally, the cash paid from a notional principal contract to an individual, partnership, or estate
- Any fishing boat proceeds
- Medical and health care payments
- Crop insurance proceeds
- Gross proceeds paid to an attorney
- Section 409A deferrals
- Nonqualified deferred compensation

## PROCEDURES:

1. To determine if a vendor is required to have an IRS form 1099-NEC or 1099-MISC issued to them at the end of the year, it is necessary that NWCCOG have the following vendor types complete a W-9 Form:
  - Individual,
  - Sole Proprietor,
  - LLC – Limited Liability Company
2. If a W-9 is not on file, vendors paid within the tax year will be sent a W-9 request via mail or email. If a W-9 is not able to be collected, a 1099 may be filed due to inability to determine vendor type.
3. The Finance Department sends 1099 forms to all eligible vendors by the IRS deadline.

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# NORTHWEST LOAN FUND BANK AND INVESTMENT POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

<b>Date Adopted:</b>	May 24, 2018	<b>Date Revised:</b>	November <u>20, 2023</u>
<b>Revised By:</b>	<u>Finance Department</u>		

## POLICY:

The number and type of bank accounts necessary for proper separation of funds as required for compliance with generally accepted accounting practices, specific program requirements and GAAP shall be identified by the NWCCOG Finance Director in consultation with the NLF Director and NWCCOG auditors. Opening of a new account requires the signature of the NWCCOG Council Chairman. Access to bank accounts shall be as follows:

NWCCOG Council	Required for change of banking institutions Authorizes signatories annually (for signature block)
NWCCOG Chair	Required to open or close or modify specific account access
Fiscal Agent	Access to make deposits, withdrawals, and transfers Reconciles accounts Shall make reports available to Executive Director for regular review Builds procedure documents and fiscal documents for review and official approval by NWCCOG Council at regular meetings.
Office Manager	Manages signature block (stamp), stamps <u>checks</u>
Executive Director	Access to review bank statements, signs-off on monthly statements

Bank Accounts shall be opened or closed under the direction of the Executive Director. Annually, the NWCCOG Council shall be made aware of the number, place and type of open bank accounts that are under the fiduciary control of the NWCCOG.

The current operating bank of record is Alpine Bank of Dillon. Northwest Loan Fund investment bank accounts include Alpine Bank ICM account, Yampa Valley Bank business money market account, and Mountain Valley Bank business money market account. A business checking account is also held at First Bank of Silverthorne. Changes of bank require a resolution of NWCCOG Council.

The authorized signatories on the checking accounts shall be authorized by the NWCCOG Council during annual reorganization meetings.

The Northwest Loan Fund shall manage its investments under the prudent investor rule. The criteria for selecting investments and their order of priority are (1) safety, (2) liquidity, and (3) yield. Investment vehicles are limited to those permitted by Colorado statute. The majority of NWCCOG's investments are in U.S. government obligated, FDIC insured Certificates of Deposit and government backed securities.

Where possible, legal, and consistent with grant policies, funds should be pooled to provide for better yields with investments, while maintaining all grant requirements and ensuring the security of funds.

No derivatives or other investment hedge funds shall be used.

Revision Approval Date:

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PROCEDURES:

As needed, transfers between accounts are initiated by the Finance Director to move excess funds from operating funds to investment funds and from investment funds to operating funds.

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A signature block of annually authorized signatures shall be created for application on checks by appointed person (Office Manager) and kept in the safe. In this manner checks shall not be signed by Finance Department. Check stubs shall be kept for records and filed by the Finance Department.

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All bank accounts and statements shall be reconciled monthly by the Finance Director who shall be responsible for anticipating and making transfers to and from investment accounts and operating accounts as necessary for cash flow and covering payment of invoices. Credit card statements shall be reviewed and approved with signature and date by Program Director prior to final review by Executive Director. Finance Department confirms that all required receipts are attached to credit card statements.

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All checks shall be kept secured and voided checks shall be recorded and maintained securely until completion of the audit, at which point they may be shredded.

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# FIXED ASSET DISPOSAL POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

<b>Date Adopted:</b>	July 28, 2011	<b>Date Revised:</b>	November <u>20, 2023</u>
<b>Revised By:</b>	<u>Finance Department</u>		

## POLICY:

Fixed Assets are assets purchased for long-term use that are not likely to be converted into cash, such as property, buildings (plant) and equipment (PP&E). Any Fixed Assets which belong to the NWCCOG that are no longer useful due to obsolescence, poor condition, or expended useful life shall be disposed of in accordance with the specific guidelines set forth in this policy. No assets belonging to the NWCCOG, regardless of value, may be disposed of without the approval of the Executive Director. It is the responsibility of the Program Director and the Executive Director to determine and agree upon the value of the unwanted asset. In the case of real estate, a professional appraisal must be obtained.

### Guidelines for Disposal of Assets:

- Assets with a value over \$1,000 shall be disposed of via a competitive process which includes posting on the NWCCOG website. Process and other postings appropriate to the most likely market audience of the asset may be established by the Executive Director.
- Assets with a value of less than \$1,000 such as office furniture, and power tools/equipment may be disposed of by a variety of methods, including: discarding as garbage, recycling, gifting to a non-profit, thrifting, or listing on-line for sale at the discretion of the Executive Director without a competitive process or notice.
- Assets with a value over \$20,000 or any real estate shall adhere to a process proposed by the Executive Director to the Executive Committee and require formal action of the NWCCOG Council to be disposed.
- Assets which are further restricted under a grant agreement shall follow the specific disposal procedures of such agreement. For instance, items purchased through Weatherization funding can be disposed of according to the terms of that funding (for instance, vehicles purchased with Weatherization funds must have a value of under \$5,000 to be sold, or may be returned to the Colorado Energy Office.)
- Note on Vehicles:** Adoption of the Annual NWCCOG budget by the NWCCOG Council (if that budget specifically lists the purchase or disposal of the vehicle) shall be deemed a delegation to the Executive Director to negotiate the sale and purchase of such vehicles and will therefore, not require a vote of the Council for any specific sale or purchase within the budgeted amounts.

Funds generated from the disposal of assets shall be refunded to the appropriate fund through which the asset was originally purchased such as the Building fund, Motor Pool fund or to the Indirect fund. Proceeds from disposal of program specific items may be refunded to that program.

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# ASSET CAPITALIZATION POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

<b>Date Adopted:</b>	May 26, 2011	<b>Date Revised:</b>	<u>November 20, 2023</u>
<b>Revised By:</b>	<u>Finance Department</u>		

## SCOPE OF POLICY

The Asset Capitalization Policy applies to the capitalization of capital assets purchased with NWCCOG funds. Assets purchased with grant funds will be expensed at the time of purchase.

## GENERAL OBJECTIVES

The Asset Capitalization policy establishes the following guidelines:

- How to determine if an expenditure should be capitalized as a capital asset or expensed.
- How to value capital assets that are reported.
- The estimated useful lives of capital assets.

## CAPITAL ASSET TYPES

Capital assets are divided between assets that are not subject to depreciation and assets that are subject to depreciation.

Assets that are not subject to depreciation include:

- **Land.** The amount that should be capitalized for land should include the cost of the land itself; professional fees used to acquire the land (legal, engineering, appraisal, survey fees); costs for excavation, fill, grading, or drainage; demolition of any existing buildings or other improvements; and any other costs that are incurred to acquire the land and make the land suitable for use by the Council. Land is characterized as having an unlimited life and is therefore not depreciated.
- **Construction in progress.** The costs of assets that the Council is constructing, where expenses are incurred over more than one fiscal year, are accumulated as construction in progress until the asset is placed in service. At that time, the total costs are then transferred to the appropriate asset type and depreciated.
- **Intangible.** An intangible asset is an identifiable non-monetary asset without physical substance. Non-physical assets are amortized, as opposed to depreciated.

Assets that are subject to depreciation include:

- **Land improvements.** Land improvements are those improvements, other than ordinary and regular site preparation, which ready the land for its intended use. Such improvements may include parking lots, athletic fields, fencing, paths and trails, and landscaping.
- **Buildings and building improvements.** Buildings are permanent structures that are intended for shelter of persons, materials or equipment. Building improvements are capital events that extend the useful life of a building or increase the value of a building, or both. Repairs that simply maintain the existing life or restore a building to its original condition do not constitute an improvement.

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- **Equipment.** Equipment is an item of tangible, nonexpendable personal property with a useful life of more than one year, and includes machinery and vehicles.
- **Collections** (works of art or historical artifacts). Collections meet the definition of capital assets and ordinarily would be reported in the financial statements. However, the requirement for capitalization of these assets is waived if the collection is held for reasons other than financial gain.

## EXPENDITURE TYPES

Repairs are the costs necessary for the upkeep of the property that neither add to the permanent value of the property nor appreciably prolong its intended life but keep it in an efficient operating condition. These costs should not be capitalized.

## CAPITAL ASSET VALUATION

Capital assets should be reported at their historical cost. In the absence of such information, the assets estimated historical cost may be used. Assets donated by parties outside the municipality should be reported at their fair value on the date the donation is made. If capital assets are moved from one fund or activity to another, the recipient fund or activity should continue to report those assets at their historical cost as of the date they were originally acquired.

The historical cost of a capital asset should contain the following:

- Ancillary charges necessary to place the asset in its intended location (freight charges, for example);
- Ancillary charges necessary to place the asset in its intended condition for use (installation or site preparation charges, for example); and
- Capitalized interest (only for those assets that are utilized in enterprise funds and internal service funds and are reported as a part of business-type activities).

Estimating the historical cost of capital assets for which invoices or similar documentation are not available can be done by either standard or normal costing. Standard costing involves using historical sources, such as old vendor catalogs, to establish the average cost of obtaining the same or a similar asset at the time of acquisition. Normal costing involves establishing the current cost of the same or similar asset and deflating that cost using an appropriate price index.

## CAPITALIZATION THRESHOLDS

By definition, any asset that benefits more than one fiscal period potentially could be classified as a capital asset. As a practical matter, however, governments capitalize only their higher cost assets. Capitalization thresholds are established to determine which assets are capitalized and which assets are expensed when purchased.

The Council must maintain adequate control over all assets, including lower-cost capital assets. Capitalization is designed to focus on the Council's financial reporting needs, and is not designed for or particularly suited for the purposes of ensuring control over lower-cost assets. Capitalizing numerous small cost items will actually overburden the overall capital asset management system. Capitalization thresholds are established based on financial reporting needs.

The Council establishes the following Capitalization Thresholds for the following groups of assets:

Land and land improvements	\$ 10,000
Buildings and building improvements	\$ 20,000
Equipment, vehicles, and collections	\$ 5,000

## REPLACEMENTS:

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For building improvements, other than buildings and equipment, capitalize the cost of outlays that replace a part of another capital asset when the cost of the replacement is \$5,000 or more **and** at least 10 percent of replacement value of the asset, or \$10,000, whichever is less.

**DEPRECIATION:**

Assets that are capitalized will be depreciated over their estimated useful lives. Depreciation will be calculated on the straight-line basis, using estimated useful lives as follows:

Land improvements	10 – 50 years
Buildings and building improvements	10 – 75 years
Equipment, vehicles, and collections	3 – 25 years

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Because depreciation is intended to allocate the cost of a capital asset over its entire useful life, it normally is not appropriate to report assets still in service as fully depreciated. Instead, the annual amounts of depreciation expense should be reduced prospectively as soon as it becomes clear that an asset’s useful life will be longer than originally estimated.



# CASH RECEIPTS POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

Date Adopted:	May 26, 2011	Date Revised:	<u>November 20, 2023</u>
Revised By:	<u>Finance Department</u>		

## POLICY:

Cash and Checks will be handled in such a way that all possibility for loss or misuse is minimized.

## PROCEDURE:

1. Incoming checks and cash are first handled by the Office Manager.
2. Mail is gathered from the post office and opened by the Office Manager on a daily basis. Any incoming checks are stamped with date received.
3. Any other checks and cash received directly are also handled by the Office Manager. Checks and cash received are stored in the front office safe.
4. Each week the checks and cash are entered into NWCCOG's accounting software and batched by the Accountant.
5. The Accountant prepares the deposit for the bank, scans all checks, and files both electronic and physical copies of the deposit summary and deposit slip.
6. The Office Manager physically takes the deposit to the bank and returns receipts to the Finance Department. If the Office Manager is unable to take the deposit, a replacement may be assigned.
7. The Accountant posts the deposit to NWCCOG accounting software file.
8. The Accountant matches invoices to the payments and verifies the correct coding in to the A/R and revenue accounts.
9. Monthly bank reconciliations are then prepared by the Finance Director.

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# CASH DISBURSEMENT POLICY

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Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

Date Adopted:	May 26, 2011	Date Revised:	November 20, 2023
Revised By:	Finance Department		

## POLICY:

All requests for payments for services rendered and goods received must be presented to NWCCOG in writing as either a hard copy or electronically.

Program Directors are responsible for coding and approving invoices, which asserts that they are aware that the goods or services have been received and meet the specifications or terms under which they were contracted.

Program Directors are responsible for ensuring that all invoices are properly recorded to the appropriate line item which most accurately reflects the type of expenditure incurred.

Specific payment and processing requirements related to any specific funding source shall be completed in the manner agreed to with the funder.

## PROCEDURE:

1. Mail and email invoices are gathered and opened by the Office Manager on a daily basis.
2. Invoices received or requests for payment are routed to the appropriate Program Director or staff.
3. Invoices and requests for disbursements may come directly to Program Directors.
4. The Program Director will code, initial, and date the invoice before submitting to the Accountant. The Energy Program has its own Finance Department, and the Energy Program Finance Manager may receive and code invoices, as well as the Program Director.
  - a. Coding an invoice: coding includes both an account and class code. The account code correlates to where funds are budgeted in the program budget. The class correlates to the funding stream.
5. Staff members will prepare Check Requests with correlating invoices attached for approval by their Program Director or Executive Director. Following approval, Check Requests will be submitted to the Accountant.
  - a. Personal reimbursements: the staff member will submit a Check Request, with correlating invoices/receipts attached to their Program Director for approval before submitting to the Accountant.
  - b. Program Director personal reimbursements: the Program Director must submit a Check Request, with correlating invoices/receipts attached, to the Executive Director for approval before submitting to the Accountant.
6. For Energy Program bills, a purchase order must be filled out by an Energy Program staff member for every order. Purchase orders must be assigned an account code, job number, and be initialed by the staff member. The completed purchase order is then submitted to the Energy Program Finance Department to be paired with the invoice when it is received. Alternatively, the coding and approval signature may be written directly on the invoice.
7. Weekly, the Accountant will use this data to enter the bills into NWCCOG's accounting software, prepare the checks, and create an Accounts Payable Report per check batch. The Accounts Payable Report will list all the invoices paid and total the batch.

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8. The Accounts Payable Report, checks, and supporting invoices are given to the correlating Program Director/Specialist for review and approval (signs and dates the report).
9. The Program Director/Specialist gives the approved Accounts Payable Report, checks, and supporting invoices to the Office Manager. If the Program Director/Specialist is not available, a designee may sign the Accounts Payable Report for approval.
10. The Office Manager stamps the checks with a signature stamp (3 board members names are on the stamp) and reviews the checks for accurate data (correct mailing address, name, and payment amount).
11. The Office Manager puts them in mailing envelopes and codes the envelopes to the correlating program.
12. The Office Manager mails all program checks.
13. The Office Manager returns the signed Accounts Payable Report and supporting invoices to the Accountant.
14. A list of bills is prepared monthly and submitted to the Board for approval at their meeting.

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### Additional Procedures:

The signature stamp is kept in the safe. The Office Manager, Executive Director, and Finance Department have access to the safe.

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Invoices and payment request for general fund and shared costs are approved by the ED or the Finance Manager.

A manual check request is prepared if a check is needed in between the cycle. The manual check request is completed and signed by a Program Director and will include a copy of the coded invoice for payment. The check will be cut as soon as possible and entered into NWCCOG's accounting software. Payment is made the same as noted above.

Outstanding stale dated checks and disbursements will be reviewed after 90 days by the Finance Department. Attempts will be made to contact recipients to resolve and or re-issue disbursements. Any unclaimed funds after 5 years will be submitted to the Office of the State Treasurer.

**Commented [TS1]:** Fiscal Officer on previous version, Becky, please confirm now Finance Manager as not listed on job duties

**Commented [NFBW2R1]:** Confirmed - this is an FM duty.

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Expense reports are used for personal reimbursements and need to be signed by the employee and their Supervisor.





## ACCOUNTS RECEIVABLE PROCEDURE

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

<b>Date Adopted:</b>	July 27, 2017	<b>Date Revised:</b>	November 20, 2023
<b>Revised By:</b>	Finance Department		

### PROCEDURE:

1. Checks which come in the mail are received by the Office Manager, who enters payments QuickBooks and places in safe until the Accountant prepares a deposit.
2. The Finance Department prepares the deposit by preparing the deposit slip & summary, then scanning a copy of the checks to file an electronic record of deposits. The paper deposit summary and check stubs are stored in the fiscal office.
3. The deposit is then given to the Office Manager to take to the bank.
4. Payments that come in as electronic deposits are recorded in QuickBooks on the day they post to the Operating Account. Payments are recorded by the Finance Department. Elevator Inspection fee deposits received via PayPort are printed out and a physical copy is kept in the fiscal office, as no electronic copy is available.

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Commented [TS1]: Previous version stated that fiscal enters checks into QB however Office Manager enters into QB unless there is not way to track which invoice to associate with

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## GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

<b>Date Adopted:</b>	May 26, 2011	<b>Date Revised:</b>	November 20, 2023
<b>Revised By:</b>	Finance Department		

### POLICY:

Fiscal controls and accounting procedures shall be established to assure the proper disbursement and accounting of all grant funds and general revenues. Such procedures shall ensure that all financial transactions are accounted for and records are maintained in accordance with generally accepted accounting principles.

### BASIC CONCEPTS:

- Accounting and Reporting Capabilities:** Maintain a financial and accounting system which contains the information necessary to sufficiently and accurately account for sub-grant and contract awards, obligations, unobligated balances, assets, liabilities, expenditures, and income.
- Consistent Treatment of Information:** Ensure the consistent treatment of all costs charged to the program.
- Fair Presentation/Full Disclosure:** Maintain a system that fairly and fully discloses the financial position and results of NWCCOG's grant operations.
- Conformance with Legal and Contractual Provisions:** Ensure compliance with legal and contractual provisions.
- Matching Revenues with Related Expenses:** Provide a means of matching revenue with related expenses for the same time period.
- Fund Accounting on a Fund Basis:** Maintain a self-balancing set of accounts to ensure that all assets, related liabilities and fund balances are properly recorded for each grant award.
- Budgetary Control:** Maintain appropriate budgetary control and comparisons between planned and actual performance.
- Basis of Accounting:** Utilize the modified accrual or accrual basis of accounting in measuring financial positions and results of financial operations.
- Financial Reports:** Prepare annual statements regarding financial position, operating results, and other pertinent information to facilitate management control of financial operations, external/legislative oversight, and external reporting.

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# CREDIT CARD POLICY

PO Box 2308 • 249 Warren Ave • Silverthorne, CO 80498 • 970-468-0295 •  
Fax 970-468-1208 • [www.nwccog.org](http://www.nwccog.org)

<b>Date Adopted:</b>	May 26, 2011	<b>Date Revised:</b>	November 20, 2023
<b>Revised By:</b>	Finance Department		

## POLICY:

Credit cards will be issued to employees as deemed necessary per-position by Program Directors for legitimate NWCCOG business only. Personal purchases may not be placed on a NWCCOG card with the intent of later reimbursement by the employee. Each employee is responsible for spending within the credit limit of issued card (note that many cards are combined on an account with a total limit as well as an individual limit). Employees are expected to carry the NWCCOG tax exempt number with them and notify vendors at the point of sale, particularly for purchases over \$50, that NWCCOG is tax exempt. Under no circumstances is a NWCCOG credit card to be used for purchase of alcohol, nor will NWCCOG reimburse for the purchase of alcohol. For further detail on permitted Business Expenses, Reimbursements and Per Diem guidelines, see Employee Handbook.

## PROCEDURE:

1. All purchase documents and itemized credit card payment receipts must be retained by the cardholder for purchases made on a NWCCOG card with the allowable exception of receipts under \$20. For employees of the Energy Program, receipts must be retained regardless of cost. Credit Card receipts are required to be submitted with a monthly or bi-monthly expense report. For all itemized receipts, the purpose of the incurred expense as well as the name of all attendees should be written clearly on the expense report (i.e., Lunch for Blake and Joe after tri-monthly Bomb Shelter Group Meeting, Jane- breakfast on the way back from Gummy Bear Conference). If an itemized receipt is not available, the employee must clearly write the aforementioned information in the comment area on their expense report as well as the costs associated with the individual items purchased. Receipts below \$20.00 are appreciated, but not required. ↓ Pictures of receipts must be clear and readable.
2. The cardholder is responsible for ensuring receipt of materials and services, and resolving any discrepancies or damaged goods issues, as well as any necessary credits or refunds.
3. Business transactions are not to be split into multiple transactions to stay below an assigned dollar limit.
4. Once or twice per month, depending on program requirements, expenses in Certify Expense Management software must be compiled into an expense report. The cardholder shall verify each charge and ensure a receipt is paired. The cardholder is responsible for coding each charge and writing the reason for the expense in the appropriate field within their expense report. If there are disputed charges, clearly mark them on the Certify report as disputed. The cardholder shall then review and submit an expense report to their supervisor for approval. Upon approval, forward all aforementioned documents to the Fiscal Office for payment.
5. If a credit card is declined or misplaced, that employee is to report this in a timely fashion to their Director, who will notify the Finance Department (who may pay if limit is reached) and Executive Director who can correct the situation. Employee is responsible for contacting the bank's fraud department to confirm or deny expenditures on the account. Employees are also responsible for the best practices and secure use of NWCCOG credit cards.
6. Violations of the above Policies and Procedures are subject to disciplinary action as outlined in the Employee Handbook including, but not limited to, revocation of the employee's NWCCOG Credit Card.

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