



HUTHER DOYLE CORPORATE COMPLIANCE PROGRAM

January, 2006

Revised October 2009
February 2011

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I. POLICY STATEMENT

Preventing and detecting health care fraud and abuse activities is an important fiduciary responsibility of the Board of Directors, management and all staff. Huther Doyle is committed to comply with all federal and state standards. Similarly, protecting the right of our clients to receive high quality, effective programs and services is core to the agency Mission.

As such, Huther Doyle has adopted a Corporate Compliance Program, effective January 2006, to help ensure that the organization maintains a high level of honesty and ethical behavior in all aspects of its delivery of services and relations with clients, third party payers, employees, agents, and independent contractors. The Agency also has a comprehensive Risk Management Plan, which was approved by the Board of Directors.

Our intent is to reasonably design, implement and enforce a Corporate Compliance Program that will disclose, prevent and detect misconduct. All staff, employees, officers, board members, agents, and independent contractors are expected to understand and adhere to this Compliance Program.

II. CODE OF CONDUCT

All employees and board members shall comply with the Code of Conduct herein. In addition, all employees who are licensed, credentialed or certified shall also comply with the Code of Ethics adopted by their respective professional organizations, as outlined in the Employee Handbook and Risk Management Plan.

- Assets -All assets of the organization shall be used solely for the benefit and purpose of the organization.
- Billing -Claims shall only be submitted for services that the organization has reason to believe are reasonable and necessary and that were authorized by an individual with authority to do so. Documentation to support billing claims shall be maintained for ten years.
- Gifts and Gratuities -Loans to or from any individual or business (other than recognized financial institutions) that furnish or receive supplies or services to Huther Doyle are prohibited.
- Cash and Bank Accounts -All internal control procedures shall be adhered to at all times.
- Confidential Information -All persons associated with the organization shall respect the confidential nature of client and organization information and shall refrain from disclosing or discussing issues of a confidential nature, except as permitted by CFR42, part 2 federal regulations and/or HIPAA.
- Information obtained through employment or association with Huther Doyle must not be used to benefit other employees or organizations.
- Conflict of Interest -All persons associated with the organization shall annually disclose any potential conflict of interest and refrain from any activity that represents an unfair business advantage by virtue of their business interest or employment with Huther Doyle. Employees may hold a second job in addition to employment with Huther Doyle Pursuant to procedures outlined in the Employee Manual.
- Financial Reports -Expense reports, reimbursement requests, financial statements and cost reports shall be completed thoroughly and accurately.
- Financing/Loan Agreements -The organization shall maintain a familiarity with the terms, conditions and covenants contained in any financing/loan agreements and shall refrain from engaging in any activity in direct conflict or breach of these terms, conditions or covenants.
- Non-Discrimination -All persons associated with the organization shall adhere to the non-discrimination policies outlined in the Employee Manual.
- Grants -All individuals associated with an organizational sponsored Grant shall conduct their activity in accordance with the grant guidelines. All grant funds shall be used only in accordance with the grant approval with documentation to support all grant activity.
- Tax Exemption -The organization shall not engage in any prohibited activity that violates or could result in a challenge of its tax exemption status.

III. OVERSIGHT RESPONSIBILITY

A. The responsibility of overseeing and coordinating the Huther Doyle Corporate Compliance Program will rest with a Compliance Officer or Officers, appointed by the President/CEO and reporting to the President and Board of Directors.

B. The duties and responsibilities of the Compliance Officer(s) shall be as follows:

1. Ensure that the organization takes steps to effectively communicate its code of compliance and program procedures to all staff and agents. Ensure there is a training program that presents the elements of the Compliance Program and ensures that all employees and management are knowledgeable of and able to comply with pertinent federal and New York State standards.

2. Ensure that the organization takes reasonable steps to achieve compliance with its standards by utilizing monitoring and auditing systems reasonably designed to detect misconduct by its employees and agents.

3. Investigate any detected or reported incidents of possible misconduct under the direction and supervision of legal counsel.

4. Report any and all compliance activity to the President at least semi-annually and to the Board of Directors at least annually.

5. Assist the President and Board of Directors in establishing methods to improve the organization's efficiency and quality of services and to reduce the facility's vulnerability to fraud, abuse, and waste.

6. Delegate appropriate levels of monitoring and review of systems to other staff and/or outside agencies to promote effectiveness, efficiency, and to avoid any potential conflicts of interest.

7. Annually review and revise, as necessary, the Compliance Program in light of changes in the needs of the organization, and in the law and policies and procedures of government and private payer health plans.

8. Ensure that independent contractors and agents that furnish services to the organization are aware of the requirements of the Compliance Program.

9. Encourage employees to report suspected fraud and other improprieties without fear of retaliation.

10. Review and consider any and all Special Fraud Alerts issued by the Office of Inspector General that relate to the organization. Assist management in ceasing or correcting conduct criticized in such Alerts or taking reasonable action to prevent such conduct from occurring in the future.

11. Assist management in coordinating internal compliance review and monitoring activities, including annual or periodic reviews of departments.

C. Outside legal counsel shall be required to render all legal opinions, advise the Compliance Officer on developments and changes in laws, regulations and policies that affect the Compliance Program; review and approve the Compliance Program and any revisions; and advise on any enforcement or discipline pertaining to reports of misconduct.

IV. COMMUNICATION AND TRAINING

A. All management staff will have a training session to ensure that they understand and appreciate all aspects of the Compliance Program, including the risks of noncompliance. Initial training will be completed by within six (6) months of the date of adoption of this Program.

B. All staff shall receive a written explanation of the Compliance Program, including notification of how and where they can receive more extensive information and details on the program.

C. A description of the Compliance Program shall be included in all new employees' orientation training packets. The employee handbook will include a section on the Compliance Program.

D. Compliance Program information shall be posted on the employee bulletin board to assist communication of policy and procedures of program, as well as the Compliance Hotline number for reporting concerns of misconduct.

E. Annual review of, and training in, the Compliance Program shall be included in Huther Doyle's mandatory in-services for all staff.

F. Personnel may seek clarification directly from the Compliance Officer. Questions and responses shall be documented, if appropriate, and policies and procedures shall be updated and improved to reflect any changes or clarifications.

V. MONITORING AND AUDITING

A. All staff shall be aware of Code of Conduct expectations of the organization and report any suspected violations to reasonably ensure that all activities are in compliance with the organization's Code of Conduct standards and procedures.

B. The organization shall have an annual financial audit conducted by certified public accountants to examine, on a test basis, evidence supporting the proper handling and reporting of amounts and disclosures relating to financial activity of the organization.

C. The organization shall conduct and document annual reviews of business and contractual agreement relationships to reasonably ensure that activities are in compliance with the organization's Code of Conduct standards and procedures.

D. The organization shall maintain a disclosure listing of all individuals associated with the organization who have identified outside party interests that represent potential conflicts of interest.

E. The organization shall conduct an annual review of compliance with regards to the terms, conditions and covenants contained in the organization's financing/loan agreements.

F. The organization shall conduct and document an annual review of its billing practices to reasonably ensure that all activities are in compliance with the organization's Code of Conduct standard and procedures.

VI. REPORTING AND RESPONSE SYSTEM

All employees of the organization have a duty to report suspected misconduct, anonymously if they choose, and without any fear of retaliation or breach of confidentiality.

1. Individuals may approach the Compliance Officer directly to report suspected misconduct.
2. Individuals may submit, in writing, reports of suspected misconduct anonymously to the Compliance Officer.
3. Individuals may report suspected misconduct by phone or voice mail by contacting the Compliance Officer's voice mail.
4. Employees may report suspected misconduct directly to the New York State Office of Alcoholism & Substance Abuse Services and/or New York State Department of Health And New York State Attorney General directly.

The Compliance Officer shall initially and promptly review the report and, through the President/CEO, direct any concerns to legal counsel for opinions, advice and direction on any further investigation, enforcement or discipline.

Reports of misconduct that do not warrant further investigation or review with legal counsel shall be clearly documented as to why no further investigation was undertaken.

The Compliance Officer shall coordinate policy and procedure modifications with respect to correcting and preventing further misconduct of a similar type as a result of a misconduct investigation.

The Compliance Officer shall maintain a log that records reports, including the nature of any investigation and its results. Such information shall be included in reports to the President and Board of Directors.

VII. ENFORCEMENT AND DISCIPLINE

The organization's Code of Conduct shall be consistently enforced through appropriate discipline mechanisms, including discipline of individuals for failure to report misconduct.

1. Disciplinary procedures for abuse of the organization's Corporate Compliance Program and Code of Conduct standards will follow the guidelines under existing personnel policies of the organization and may result in immediate discharge.
2. Grievance procedures for opportunities to respond to allegations or evidence of misconduct will follow the guidelines under existing personnel policies of the organization.
3. Disciplinary measures that are appropriate shall be determined on a case-by-case basis and should involve the advice of legal counsel.
4. Disciplinary measures and procedures may involve consideration and direction from outside third parties (i.e. governmental agency, law enforcement agency), including fines, reimbursement of funds, criminal prosecution and imprisonment.
5. The Compliance Officer shall consult with the President, and legal counsel if necessary, to determine whether it is necessary and/or appropriate to report possible misconduct to third parties, including but not limited to the New York State Office of Alcoholism and Substance Abuse Services, New York State Health Department, law enforcement agencies, and the New York State Attorney General.



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HUTHER DOYLE MEMORIAL INSTITUTE, INC.

FINANCIAL MANUAL

The purpose of this Manual is to ensure proper and effective fiscal management, compliance with funding and regulatory agency standards and to clarify all financial responsibilities. The agency operates on a January 1-December 31 fiscal year and maintains accounts on a modified-accrual basis.

I. Accountability

- A. The Board of Directors is accountable to funders and regulatory agencies.
- B. The Audit & Finance Committee reports to the Board.
- C. The Audit & Finance Committee will monitor compliance with the standards of this Manual.
- D. The Vice President of Operations/CFO is directly responsible for day-to-day compliance with the Manual and reports to the President & CEO.

II. Consolidated Chart of Accounts

- A. A chart of accounts has been prepared and entered into the automated financial system (Fund EZ) by the Vice President of Operations/CFO . This system records receipts and disbursements and generates the general ledger.
- B. The Vice President of Operations/CFO will post all transactions in accordance with the chart of accounts. Fund EZ allows for the differentiation of revenue and expenditures by grant/fund source and category.

III. Cash

- A. Control of all accounting records shall be vested with the Vice President of Operations/CFO.
- B. The Board of Directors will authorize all bank accounts and signatories.
- C. The Vice President of Operations/CFO shall record all bank accounts and transfers between accounts in the general ledger.
- D. All client fee checks are restrictively endorsed by reception at the time they are received.

- E. All client fee payments are placed inside a safe at the close of business each day.
- F. The Director of Administrative Services makes deposits at least twice weekly and at the end of the month, prior to closing. If cash-on-hand (excluding checks) is in excess of \$1,000.00, a deposit will be made immediately.
- G. The Vice President of Operations/CFO shall maintain a petty cash fund of \$200.00 on an impress basis. The fund shall be reconciled monthly and maintained at a constant level. The fund shall be used:
 - 1. As an advance against emergency and/or minor purchases. The maximum amount for any individual purchase shall be \$200.00
- H. Petty cash advances require the approval of the Director of Administrative Services, and shall be reviewed by the President & CEO when the reimbursement check is presented for signature.
- I. Petty cash receipts shall be signed by the person receiving the cash.
- J. Receipts for all petty cash purchases shall be required.
- K. Petty cash reimbursements shall be allocated to the proper expense category by the Vice President of Operations/CFO
- L. Client fee receipts shall be signed by the receptionist collecting the payment.
- M. The client fee receipt transactions are documented in a receipt book with numbered, duplicate forms.
- N. Voided petty cash receipts and client fee receipts shall be kept and accounted for by the Vice President of Operations/CFO
- O. Reception staff reconciles client fee receipts at the close of each shift.
- P. The Director of Administrative Services reconciles receipts prior to each bank deposit. .

IV. Cash Receipts

- A. All checks shall be restrictively endorsed upon receipt by reception, client accounts staff or the Director of Administrative Services.
- B. Receipts are reconciled with client fee records, invoices, and grant statements as received.
- C. Deposit slips are prepared by the Director of Administrative Services.
- D. Receipts shall be deposited by the Director of Administrative Services or the Vice President of Operations/CFO
- E. A duplicate deposit slip shall be reviewed and the deposit recorded by the Vice President of Operations/CFO and held by the Director of Administrative Services.

- F. Bank deposit notices (e.g., Not Sufficient Funds, etc.) shall be delivered directly to the Director of Administrative Services.
- G. All cash will be secured in a safe or in a bar-locked metal file cabinet.
- H. All cash receipts shall be posted in the proper revenue category in the general ledger by the Vice President of Operations/CFO. The President & CEO shall review all financial reports monthly.
- I. Credit card receipts will be maintained by the Vice President of Operations and include only the last four digits for security purposes.
- J. Cash Drawdowns under USDHHS Awards:
Cash requested is limited to the minimum needed to cover allowable project costs. Cash draws are timed in accordance with the actual immediate cash requirements of carrying out the approved project. No cash draws will be made to cover future expenditures

V. Billing/Client Accounts

- A. The client accounts staff is all cross-trained to handle any issues that clients may have.
- B. New clients eligibility is checked prior to the first scheduled appointment
- C. Billings are prepared on a daily basis (electronic billings)
- D. Client accounts staff serves as a liaison between the client and third party payers.
- E. Self Pay contracts are setup with uninsured clients promptly
- F. Monthly statements are sent promptly to self-pay clients.
- G. A log is maintained of all open accounts and payments received
- H. Delinquent claims are sent to a collection agency for follow up for former clients
- I. Client account staff compare daily activity sheets to client sign in sheets & receipt book
- J. Copies of evaluations and treatment updates are sent to third party payers.
- K. Monthly revenue and cash receipt reports are submitted to the finance department
- L. The client accounts staff works closely with the department of social services to track and update clients into the ARES system.
- M. Client accounts staff interacts with clients regularly regarding billing related issues.
- N. Client accounts staff follows up on clients with pending Medicaid over thirty days.

VI. Requisitions

- A. Requisitions, with appropriate approvals, shall be required for all purchases, excluding Purchases made from petty cash advances. Purchases must have prior approval by the President & CEO or in his/her absence, the Vice President of Operations/CFO or the Vice President of Programs and Services. Purchases in excess of \$10,000 require a minimum of three bids.
- B. The Director of Administrative Services and Vice President of Operations/CFO shall examine all invoices.

- C Purchases for employees' personal use shall be prohibited.
- D Outstanding requisitions shall be accounted for and reviewed monthly by the Vice President of Operations/CFO
- E Invoice files shall be maintained by the Vice President of Operations/CFO so that documentation of transactions is readily available.

VII. Equipment Inventory and Control Procedures

- A. An equipment register will be maintained for each site.
- B. An annual equipment inventory will be performed at each site.
- C. The equipment inventory report will be reconciled annually to the Depreciation Schedule and general ledger.
- D. An identification number will be assigned to each Equipment purchase. A decal will be affixed to each piece of equipment with this corresponding identification number.

VIII. Cash Disbursements and Business Expenses

- A. Verification by appropriate staff person(s) that the goods or services have been received or performed shall be required before invoices are paid.
- B. Final approval for payment shall be made by the President & CEO after preparation by the Vice President of Operations/CFO. Signed checks shall be mailed directly to vendors.
- C. The following shall be authorized check signers:
 - 1. President & CEO
 - 2. Vice President of Operations/CFO
 - 3. Treasurer of the Board of Directors
- D. Salary checks are prepared by a payroll service, which also deposits all withholding taxes.
- E. All non-salary checks are laser printed from the Accounting System.
- F. All check receipts with supporting documentation attached are filed by vendor.
- G. Supporting data shall be reviewed at the time of signing by the check signer(s).

- H. Recording of the cancellation of invoices and supporting papers shall be done upon payment by the Vice President of Operations/CFO.
- I. No checks shall be issued by verbal order; written documentation shall be required.
- J. Voided checks shall be kept and accounted for by the Vice President of Operations/CFO
- K. Unused checks shall be secured in locked metal file cabinets.
- L. If checks are not cashed within 120 days of the date shown on the check, the payee shall be notified by the Director of Administrative Services and requested to cash the check.
- M. Two signatures are required on checks over \$5,000 for expenses charged to Federal Grants. Expenses charged to Non-Federal Grants will require only one signature.

- N. All Out of Town travel must be pre-approved. Out of town travel by air is to be limited to coach rate. Mileage, meals and incidentals, and lodging charged to Federal programs is limited to the rates published in the Federal Travel Regulations. Car rentals are limited to mid-sized vehicles unless otherwise justified. Expense reports that specifically list each cost being claimed are required to be submitted in order to be reimbursed for Out of Town Travel costs.
- O. A mileage reimbursement rate shall be determined annually by the President & CEO. Mileage and other authorized expenses will be reimbursed as documentation is submitted, usually on a monthly basis. No reimbursal shall be authorized without supporting receipts.

IX. Payroll Policies and Procedures_

- A. Written authorizations from the President and CEO regarding personnel changes, rate and working hour changes, job status, etc., shall be maintained.
- B. Each employee shall submit, on an annual basis, a new W-4 and a new IT-2104. Authorizations for other deductions (e.g., FLEX-spending, excess withholding) must be submitted by the employee in writing. The Director of Human Resources shall maintain these records.
- C. Time records reflecting each payroll period shall be submitted by the employee and approved by that employee's supervisor. These time records will be maintained by the Director of Human Resources. Salaries and wages charged to Federal Grant awards are based on actual time employees worked on the Federal Award and are supported by timesheets that separately report the total time worked on each project and leave.

- D. Check every employee to make sure no one has exhausted their paid time off bank of hours. Check every employee's time card to make sure they match the sign-in sheets. Check all overtime employees to make sure they did in fact work over 40 hours per week. Calculate all contract employees' hours. Check to see if any adjustments (raise/deductions/etc.) need to be made. Log onto the Ovation Payroll website and initiate payroll. Manually enter every employee's hours into the payroll database. Do a final check for accuracy and process payroll. President and CEO reviews and initials the payroll registers. CFO keeps original payroll register and Human Resource Director keeps a copy.

X. Bank Reconciliations

- A. Accounts shall be reconciled monthly by the Vice President of Operations/CFO within ten business days of receipt and bank reconciliation approved and initialed by an organization official not authorized to sign checks.
- B. Bank statements, including paid and canceled checks shall be delivered unopened for review directly to the Administrative Assistant, who will subsequently deliver them to the Vice President of Operations/CFO.
- C. The reconciliation procedure shall:
 - 1. Compare checks with cash disbursements;
 - 2. Compare general ledger balances;
 - 3. Examine for authorized signatures;
 - 4. Examine endorsements;
 - 5. Investigate checks outstanding for more than 120 days.

XI. Journal Entries

- A. Shall be the responsibility of the Vice President of Operations/CFO
- B. Shall be supported by substantiating narrative data.
- C. Invoices/requisitions, with signatures authorizing payment, will be retained by the Vice President of Operations/CFO

XII. Monthly Closing

- A. All expenses and revenues are posted and extended to appropriate cost centers and any month-end adjustments are entered in the appropriate journals by the Vice President of Operations/CFO prior to generation of a general ledger.
- B. The Vice President of Operations/CFO then generates monthly revenue and expense reports, including budget detail with year-to-date information, for review by President & CEO and Treasurer. Significant variances between actual and budgeted revenue and expenditures are investigated and

explained to the Audit & Finance Committee and Board of Directors. The variances and how the situation was resolved are documented in the Audit & Finance and Board Minutes.

XIII. Cost Allocation & AOH Rate Determination

- A. All expenses shall be distributed to the appropriated grant and/or other cost center either by:
 - 1. a pre-established percentage basis, usually a reflection of funder-approved budgets, or
 - 2. a per use/benefit basis, as in the case of a specific piece of equipment.
- B. The agency will use its federally approved indirect cost rate for all contracts if applicable. Indirect costs may not be charged to USDHHS awards using a rate unless the rate was approved via a submission of an indirect cost rate proposal to the USDHHS Division of Cost Allocation (DCA).
- C. Accounts, Cost Centers, and Secondary Cost Centers will be added as necessary.

XIV. Auditing

- A. A reputable certified public accountant firm shall be employed directly by the Audit & Finance Committee for the Board of Directors to provide an annual audit done in accordance with AICPA standards and guidelines for Not-For-Profit Organizations.
- B. The CPA firm will submit the audit and, as requested, a management letter evaluating fiscal Practices, directly to the Chair of the Audit & Finance Committee.
- C. In accordance with Sections 200 and 320 of Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Nonprofit Organizations, audits will be performed in fiscal years with expenditures under Federal awards that exceed \$500,000. Reports on these audits will be submitted to the Federal Audit Clearinghouse within the earlier of 30 days after receipt from the auditor or nine months after the organizations fiscal year end.

XV. Accounting Records/Documentation

- A. Original records shall be maintained by the Vice President of Operations/CFO on agency premises.
- B. Those records of greatest importance shall be safeguarded from fire and theft by storage in secure, fire resistant locked metal cabinets and backup copies of accounting computer files will be kept off-site.
- C. The locked metal cabinets shall be locked when not in use.
- D. All finance and corporate records will be retained for the minimum amount of time outlined by the IRS, unless required to be retained longer by a specific government entity or funder,

XVI. General

- A. All employees with fiscal responsibilities shall arrange vacations and other time off with the President & CEO, to insure that all functions will be carried out on schedule.
- B. Accounting systems shall be maintained on an accrual basis, though certain grant reports will be done on a modified cash/accrual basis, as required.
- C. The agency shall maintain its N.Y. Sales Tax Exemptions Certification, and IRS Letter of Determination of Not-for-profit status.
- D. Minutes of meetings of the Board of Directors and the Executive and Audit & Finance Committees of the Board, shall be maintained and kept available for review.
- E. The Director of Administrative Services will maintain an equipment inventory, which shall be updated annually. Items with a unit price of \$1,000 or more and an expected life of three years or more will be considered equipment. A schedule of depreciation, approved by the independent auditors, will be maintained by the Vice President of Operations/CFO.
- F. The President & CEO and Vice President of Operations/CFO shall prepare a budget annually to be submitted to the Board for approval in December. The budget will be amended, as required, during the fiscal year to reflect major changes, such as added grants/contracts or discontinued programs and services.
- G. The Vice President of Operations/CFO will generate detailed monthly financial reports and balance sheet for agency management and the Board of Directors. These reports will compare actual revenue and expenditures to budgeted and will allow for monitoring and managing of agency financial operations.
- H. The Board Treasurer shall review financial reports on a monthly basis to identify significant variances that need to be corrected to ensure expenses do not exceed available revenues.
- I. Only services that cannot be provided at reasonable cost by agency employees will be contracted out. Prior to contracting any administrative services outside the agency, management must seek and receive authorization from the Board of Directors. A solicitation for proposals shall be issued to potential subcontractors and shall be reviewed to ensure the subcontractor has the capability to provide the service and can deliver service at a reasonable and equitable cost that does not exceed local fair market pricing.
- J. The Director of Administrative Services shall maintain a comprehensive inventory of all Agency owned property that includes: date of purchase, funding source, cost and location. The Information Technology Administrator shall maintain a similar inventory of all Agency owned computer equipment, printers, facsimile machines and printers. These inventories shall be updated annually. Equipment is stored in locked areas and protected from theft. Government funded equipment (local, state, federal) must be tagged and labeled by funding source. The property records

include a description and condition of each property item. A physical inventory is conducted every two years and reconciled to the property records.

- K. Conflicts of interest, as detailed in the agency Employee Handbook and Board Conflict of Interest Policy are to be avoided. The President & CEO is responsible for identifying potential conflict of interest situations, should they arise, and ensuring prompt resolution.
- L. Agency credit cards shall be available for use only by designated staff. The President & CEO will annually designate which staff may use an agency credit card. Credit card charges must be pre-approved by the President & CEO . Credit card use is generally restricted to covering out of town travel, equipment purchases and ordering large quantities of supplies. Receipts for all credit card purchases are to be submitted to the **Vice President of Operations/CFO**. No personal expenses are to be charged to an agency credit card. Individual credit card purchases are limited to an acceptable level as determined by the President & CEO.
- M. Huther Doyle maintains a drug-free workplace, as detailed in the Agency Employee Handbook.

FINANCIAL MANUAL

HUTHER DOYLE MEMORIAL INSTITUTE, INC.

Revised 06/20/2011