

# **Policy and Process Overview and Highlights**

**Summer 2024 Inservice 7/25/2024**

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# Topics



**OVERVIEW AND KEY  
TERMS**



**RECENT UPDATES FOR  
PROCUREMENT POLICIES**



**METHODOLOGY FOR  
POLICY & PROCEDURE  
REVIEW**



**TRAVEL POLICY  
REFRESHER AND  
HIGHLIGHTS**

# Terms Used in this Training

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**Policy:** A deliberate system of guidelines that helps guide decisions and achieve desired outcomes. It can be a law, regulation, procedure, incentive, or voluntary practice of governments and other institutions. At CCC there are Board policies, meaning the Board formally votes, and there may be policies administratively set by departments or process owners



**Process:** a series of actions or steps taken to achieve a particular end state or goal



**Procedure:** the actual order of the series of actions that are taken to complete a process



**Process Owner:** a person or team responsible for managing a business process from start to finish



**Financial Policies:** Policies set at Clackamas Community College that ground the fiduciary responsibility of cash management, financial reporting, and guidelines for all financial activity at CCC. These policies adhere to principles of transparency, sound internal controls, integrity, and a uniform approach- what is required of one work group is required of all groups.

## Non-work example

**Policy:** In the spring and summer, the yard will be maintained for guests to visit, and we'll keep things alive this year (policies have aspiration too!)

**Processes:** weeds will be pulled, mulch churned, plants watered, trees & shrubs trimmed, and grass mowed

**Procedure:** sets the actions on specific dates and order.

- Daily task is watering;
- Weekly tasks will be weeding, mulch churn, & mowing;
- Monthly tasks are trimming the trees & shrubs.

**Process Owner:** the homeowner(s)



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# The Importance of Standardized Processes and Procedures

- The policy sets the expectations for the desired outcome, and the processes and procedures are how to arrive at the desired outcome
- Standardization of work allows for timely outcomes
- Challenging to have a different process for the same transactions
- Documentation, materials, and training represent the component parts.

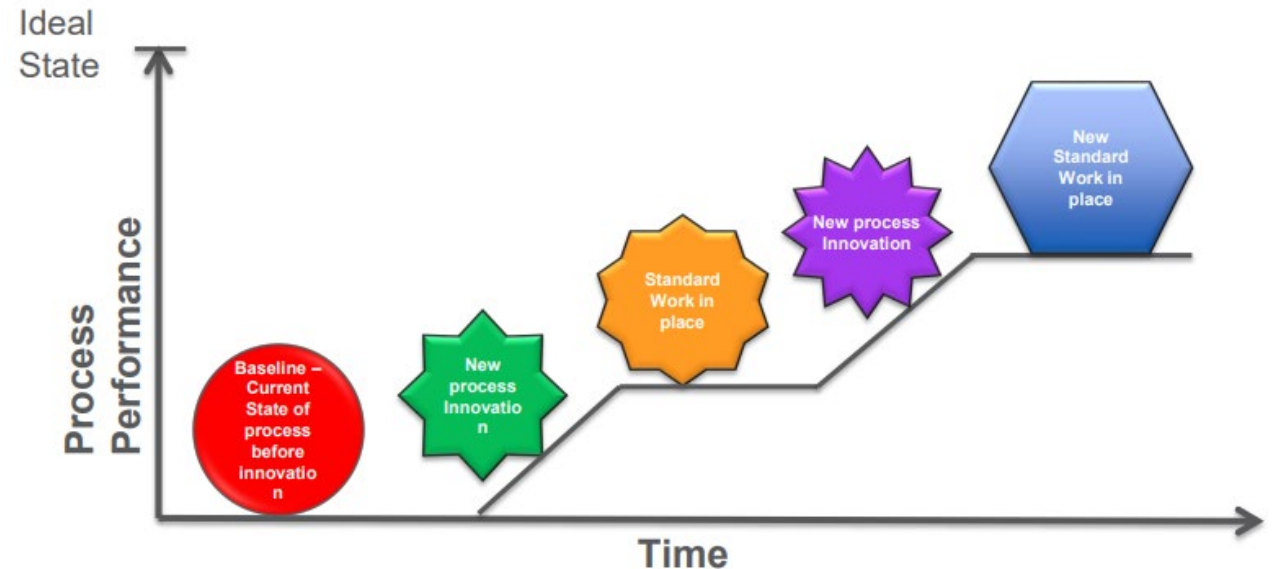


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# Standard Work: Is it *Repeatable & Reproducible?*

Establishing the definition of “standard” is part of identifying opportunity for improvement.

- Help train all team members using standards
- Aim for simplicity and ease of use without compromising integrity of product
- Continuously improve your processes and sustain innovations
- Room for change- we live in a dynamic environment and processes will change over time





# The Importance of Financial Policies in the Public Sector

Financial policies provide framework for making the best use of College resources, compliance with follow federal and IRS regulations as applicable.

Public (taxpayer) and tuition dollars account for more than 97% of the resources supporting the College.

As employees, we all are stewards of the public trust

Perception and actual misuse of public funds *is real*

- Check any headline, Federal, State, Local and higher education ([example](#))
- Nearly \$900,000 stolen from the [State of Washington](#)

Umstattd said she plans to propose an updated county travel policy as early as August.

“I’m hoping the board will update them in a way that is acceptable to our taxpayers,” said Umstattd.

In June, Chair Randall and Supervisors Sylvia Glass and Koran Saines as well as county staff spent more than \$60,000 on a lavish taxpayer-funded trip to Ghana where Randall signed a sister city agreement with the Mayor of Tema.

“I am greatly concerned by the increasing boldness of misappropriations of public funds at all levels of government,” said McCarthy. “This is the second case of six-figure losses we have reported this year, in addition to multiple smaller cases. We offer several fraud-prevention resources and trainings, and I encourage every local government and state agency to take advantage of them.”

# What this means for the next year?



**INVENTORY OF DOCUMENTATION OF  
THE CURRENT POLICIES AND  
PROCEDURES**



**ESTABLISHMENT OF PERIODIC  
REVIEW SCHEDULE FOR POLICIES  
AND PROCEDURES**



**CONCERTED EFFORT FOR  
STANDARDIZATION OF PROCESSES**



**SUPPORTIVE MATERIALS AND  
TRAINING DEVELOPED AND  
ACCESSIBLE (ZOOM AND  
RECORDED)**





# Question Break



# **Policy and Process Updates**

**Board Approved Policy Updates effective 7/1/2024**

**Process for administrative policy and procedure updates**

**Online resources- now & future**



# Procurement Laws & Updates

**All public entities in Oregon must follow ORS 279A, 279B, 279C public procurement laws**

**CCC follows the Community College Rules of Procurement (CCRP) in conjunction with the Oregon Department of Justice (DOJ) Model Rules for public procurement**

- **The rules are drafted along the ORS279 A, B, C rules but give a bit more flexibility to most of the community colleges**
- **Of the 17 community colleges in Oregon, 13 follow the CCRP regulations**

**CCC is allowed to set our own procurement thresholds within the CCRP, and the rules are updated and adopted by our Board as applicable**

**Thresholds were recently updated and approved by the Board effective 7/1/24**

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OVERVIEW OF LEGAL REQUIREMENTS FOR PURCHASING

Updated 7/1/24

*\*\*Grant funded expenditures are subject to these same purchasing requirements.*

Process	Estimated cost, per purchase/contract				
	Public Contracts in General	Purchases Funded by Federal Grants	Personal Services Contracts	Used Personal Property	Architects, engineers, surveyors
Department obtains quotes when feasible. One should be from a Minority / Women / Emerging Small Business firm. <a href="#">COBID Firms</a>	<= \$25,000	<= \$3,000	< \$75,000		< \$100,000
Minimum of 3 competitive quotes must accompany the purchase requisition. Quotes must be entered in the "Comments" field in the requisition (REQM). The purchase order is created by the Business Office from the requisition.	> \$25,000 and < \$250,000	> \$3,000 and < \$100,000	>= \$75,000 and < \$250,000	>= \$25,000	>= \$100,000 and < \$250,000
Requires a formal Request for Bids/Proposals. Contact Elizabeth Cole (x3086) in Purchasing; allow at least 6 weeks lead time for the process. The Board of Education must approve by resolution prior to purchase.	>= \$250,000		>= \$250,000		>= \$250,000
President approves and notifies Board				>= \$250,000	
Examples, for reference only -->	All contracts that do not fall under the other categories	Supplies and services	Attorneys, Consultants, Performance Artist, Banking/Auditing, Speakers/Lecturers, Food Services Management	Item(s) must have been used by previous owner/user for a period of time in the relevant industry/trade	

\*\*\*Sole Source forms must be submitted and approved prior to purchase\*\*\*

# Procurement Thresholds Updates

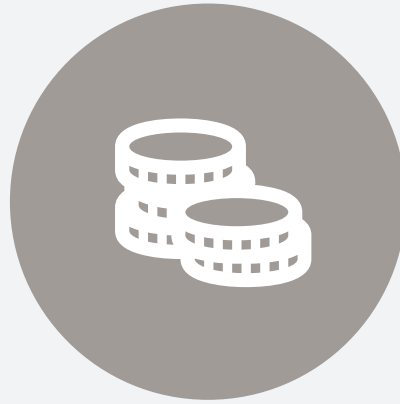
- **Big takeaways:**
  - ✓ **Minimum threshold moved from \$10,000 to \$25,000**
  - ✓ **Required quotes: \$25,000 - \$250,000**
  - ✓ **Formal solicitation: >\$250,000**
  - ✓ **Other types of contracts may vary slightly, reach out to the Business Office with any questions**

Knowledge Base: <https://clackamas.teamdynamix.com/TDClient/1853/Portal/KB/ArticleDet?ID=160719>

# Components of Developing Financial Policies and Procedures



**DEAN OF BUSINESS SERVICES, IN CONJUNCTION WITH COLLEGE LEADERSHIP AND PARTNERS ESTABLISHES THE POLICY, AND THE DEAN OF BUSINESS SERVICES HAS AUTHORITY TO AMEND THE POLICY**

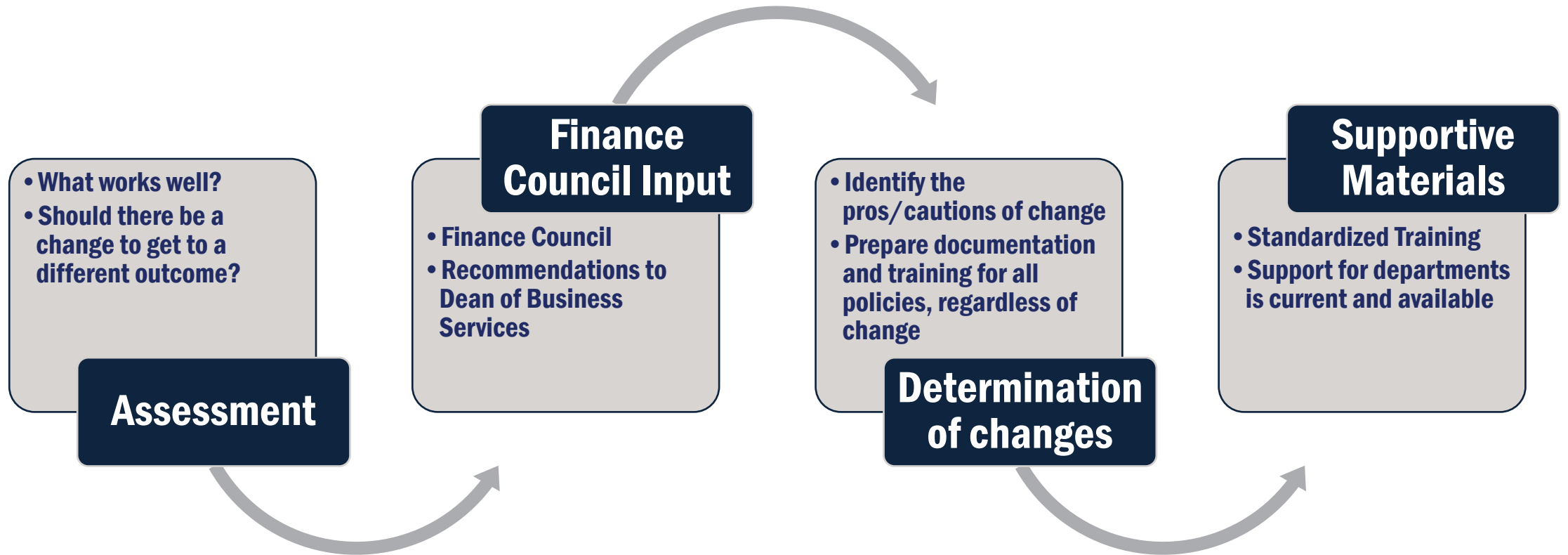


**FINANCIAL AND OPERATIONS POLICIES ARE NOT A BOARD POLICY, THESE ARE ADMINISTRATIVE IN NATURE**



**THE NEW FINANCE COUNCIL IS AN ADVISORY BODY TO THE DEAN OF BUSINESS SERVICES FOR FINANCIAL POLICIES AT THE COLLEGE**

# Upcoming Process for Review and Revision



# Use of Intranet and Knowledge Base for Policies and Training

## Business Services is now on Team Dynamix for the Knowledge Base

- Intranet has information for frequently asked about policies
- Knowledge Base combines the information, forms, and helpdesk functions of TDX

## Why TDX and the Knowledge Base?

- Can be accessed by Business Office employees for triage and assistance
- Tool for assessment of resource capacity/prioritization
- Ability to quickly update content, forms, and instructions for everyone to have access

## Under development- a Helpdesk ticket system, initial scope below:

- Submitting JE requests
- Grant reports and grant accountant specific review
- Requests for new General Ledger Codes
- New employee roles and access set-up



# Navigating the Business Services Knowledge Base

## Using categories for information and content

Within the categories there may be articles (such as a PDF budget manual), PDFs of presentations, forms, and recorded presentations

## Coming this fall:

- **Fund statements of purpose (sources, uses, as adopted by Board policies, adopted budget, and local budget law)**
- **Financial policies for CCC- current and schedule for reviews and revisions**

## Website is:

<https://clackamas.teamdynamix.com/TDClient/1853/Portal/KB/>

The screenshot shows a web interface for the Business Services Knowledge Base. At the top, it says "Knowledge Base / Business Services" and "Business Services" with a red gear icon. Below that is a description: "Financial and operational training support and forms for the Business Office & Student Accounts Receivable." Underneath is a section titled "Categories (6)" with a horizontal line. There are six category boxes arranged in a 3x2 grid. The first row contains "Financial Policies & Procedures" and "Budget Development Support". The second row contains "Student Accounts Receivable" and "Procure to Pay Cycle". The third row contains "Grant Management" and a box with a question mark icon and the text "SUBMIT A HELPDESK TICKET" followed by "This is not yet live for ticket submissions for Busi Services." At the bottom right of the grid is a blue circular icon with a downward arrow.

Questions on content so far

# Breaktime



# Highlights of Current Travel Policy

Items for all travel

Travel Policies (i.e., the “no hotel required” travel)

Overnight or distance travel policies (requires airfare or ground transportation of more than approximately 2 hours time)

Per Diems and mileage

# Who should know this policy?

- **Any employee and Board Member who travel and conducting business on behalf of the College**
  - **The policy does not apply to non-employees such as independent contractors**
- **Support staff who conduct financial transactions on behalf of approved travelers**
- **Accounts Payable Staff who process payments (P-Card or other) on behalf of travelers.**

# Responsibilities as a Traveler, or a travel coordinator

## **“Know before you go”**

**Review policy, and ask questions pre-travel**

**Includes allowable cost policy**

**Consider obtaining pre-travel approvals from your department and from the Business Office to have mutual agreement for allowable expenses and estimated per diem and/or mileage reimbursements**

## **Use College P-Card for purchases as the first option for payment**

**If you do not have one, coordinate with your department administrative support**

**Direct employee reimbursements are the most labor-intensive and time-delayed way to receive repayment.**

## **Records Management**

**Keep accurate records and receipts, including conference or event agendas as applicable**

**Submit travel forms, records, and receipts within 4 weeks of the event**

# Applicable to all types of travel

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**Documentation for the specific business purpose of the trip**

Receipts for purchases on P-Card, such as airfare, hotels, mileage, travel or incidental fees (airport parking, baggage, or destination ground travel) and registrations



**Definition of the Metro Area: any location within 60 miles of the employee's home (regular) work location. If the employee's work location is not one of the three campuses, the default location will be Oregon City campus.**



**The College does not pay for companion or partner travel, this additional cost is paid by the employee**



**Gifts or other clearly personal expenses will not be reimbursed by the College**

# Local Travel Take-aways: ground transportation

**Mileage will be paid for driving personal vehicles as required as part of college business (non-commuting).**

**The rate per mile is the IRS rate released during regulatory updates in December, and effective January 1 of each year.**

**The College does not pay for gas fill ups of personal vehicles**

**Mileage is generally calculated using standard mileage guides or the most direct route is used for reimbursement. Mileage travel by indirect routes will be reimbursed using the common or direct route.**

**Mileage will not be reimbursed if a rental car is used during out-of-town travel**



# **Local (within 60-mile radius) area meals**

**No per diem is allowed for metro area meals, these are reimbursed or purchased on a CCC issued credit card at actual cost**

**In addition to the receipt, the meeting agenda must be included as supportive documentation for the business purpose of the meal**

**Also subject to the Food and allowable cost policies (no alcohol)**

# Pre-Travel Lodging Take-aways



Hotels or lodging is not covered for travel within the Portland metro area (60 mile radius)



The [GSA website for destination areas](#) provides objective information to rates for reasonable costs to expect for lodging



Lodging is not reimbursed by the College for the night prior if the event start time or required sessions are on/after 12:00pm and within 120 miles (approximately two hours drive time) of the regular work location.



Lodging for the night prior may be paid for by the College if the event is farther than 120 miles if the event begins prior to 12:00pm



Lodging the night after a conference/event ends will not be reimbursed if the conference ends before 3:00pm and is less than 120 miles or 2 hours from the regular work location



The College P-Card is an allowable and preferred way to reserve hotel or lodging

# Other Travel (Greater than 60 miles)



**Airfare should be booked on the College issued P-Card and should be the most economical**

**The college does not pay for seat upgrades unless there is a reasonable accommodation for disability as maintained by Human Resources**

**The college does not pay for premiums, such as early bird check-in or business class**



**Baggage fees will be reimbursed if assessed by the airline at time of flight.**



**Inflight and hotel internet access will be paid by the college if the employee has a business need to access the College network during the flight or stay.**

**The business purpose for the expense must be included with supportive travel documentation**



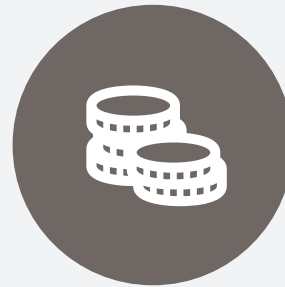
# Out-of-town Per Diem and Meals

- **Employees are paid a meal per diem when traveling for college business outside the metro area with an overnight stay.**
  - **Employees will not be paid per diem for those meals provided as part of the event, training, or conference.**
  - **Per diem begins the first day of travel at 75% of the daily rate and ends on the last day of travel at 75% of the daily rate**
  - **Daily per diem rates are split 25%, 25%, 50% (breakfast, lunch, dinner) for non-travel days**
  - **Per diems are maintained by the federal government and subject to change on October 1 of each federal fiscal year**
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# Supplemental policies and information



**P-Card policy**



**Allowable Cost Policies and grant-funded or sponsor program specific policies**



**Food Policy**



**State of Oregon Government Ethics:**  
<https://www.oregon.gov/ogec/pages/laws.aspx>

# Travel Cheat Sheets and Definitions

<b>IRS Accountable Plan Rules</b>	<b>Any employer reimbursement to an employee, to avoid treatment as taxable to the employee, must follow the IRS “<a href="#">Accountable Plan</a>” rules. Under these rules, reimbursements and/or allowances are not considered taxable income to the employee if the expense has a reasonable business connection, is reported to the employer within a reasonable amount of time, and any excess reimbursement/allowance is returned to the employer.</b>
<b>Per Diem</b>	<b>A daily allowance for expenses based on a fixed amount per day to cover the cost of lodging and/or meals and all related taxes and gratuities as incurred. For domestic travel, per diem rates are established by the GSA (General Services Administration). Foreign rates are established by the U.S. State Department.</b>

# Common Questions for Reimbursement or Direct Payment by the College

<b><i>Description</i></b>	<b><i>Eligible for College Expense</i></b>
Tips for meals in the Metro Area (tips should be indicated on the meal receipt)	Yes
Tips for baggage, valet, porter, etc.	Yes
Currency conversion for international travel	Yes
Overnight delivery/postage/airfreight charges if sending a package for business-related needs	Yes
Payments made for contracted services or commodities covered under purchasing policies	No
Personal expenses (including gifts for coworkers)	No
Flight insurance (The Dean of Business Services may grant an exception which <u>must be</u> made in advance of purchase)	No
Personal telephone calls while travelling	No
Personal entertainment expenses	No
Expenses related to personal/vacation days while on a business trip	No
Fines and penalties	No
Parking, traffic tickets, or any other motor vehicle violations during travel	No
Air travel class upgrades (without supported accommodation documentation)	No
Auto/Air/Rail Club memberships	No



# Links to Information

[Link to recording in Media Space](#)

Link to [Intranet Page](#) with current allowable cost, travel, food, and purchasing card policies

[Link to Knowledge Base for Business Services](#)

Link to [General Services Administration Per Diem Rate calculator](#)