



**State of Nevada
Board of Environmental Health Specialists**

**ADMINISTRATIVE OPERATING
POLICIES AND PROCEDURES**

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PRELUDE – BOARD ADMINISTRATION

The Board is funded solely from registration fees and does not receive funding from the state general fund.

The Board operates on an annual budget / revenue basis of approximately \$ 31,000.

Due to the nature of the Board resources, all administrative staff functions are performed under an Independent Contract for Executive Director Services.

The Board has entered into a co-location and cost sharing agreement with the Board of Occupational Therapy establishing a physical location and administrative office. General office expenses are paid on an annual cost allocation basis pursuant to the agreement.

General office expenses include: physical office space, internet service; copier and postage meter equipment lease/rental and maintenance and records storage.

Direct expenses include: telephone lines and service; printing, direct supplies and incidentals; postage and travel.

Internal Controls for Administrative and Financial Management are established through a process of Board review of activities, documents, financial statements and direct communications with and by the Executive Director, Board Chair, Board members and Board legal counsel.

SECTION 1.00: FINANCIAL MANAGEMENT SYSTEMS

1:01 SCOPE

The purpose of this section is to provide general information and procedures for the financial management system of the State of Nevada, Board of Environmental Health Specialists. It identifies the Board's authority over the financial processes and procedures, financial reports and maintenance of budgetary compliance.

1:02 ACCOUNTING SYSTEM

The Board contracts for Administrative Services with an external entity. The Board's accounting records are maintained in QuickBooks software which accurately reflect financial activities, revenue and expense classifications, and meets reporting requirements in conformance with State law, regulations and policies. Additional internal worksheets are maintained in the Board administrative office and are utilized for budgetary analysis.

Copies of all bank statements, merchant service activities, deposits, and checks written with supporting documentation are maintained in the Board's Administrative office.

The Board is not required to have an annual audit of its finances; however, the Board may request an audit. The Board prepares and submits annually Balance Sheet Reports as required by NRS 218G for entities whose revenue falls below \$250,000 annually. The Balance Sheet Report is presented to the Board for approval at a public board meeting prior to December 1st following the fiscal year period. All reports are submitted to the State of Nevada, Legislative Counsel Bureau Audit Division and State Budget Division in accordance with NRS 218.825.

1:03 CHART OF ACCOUNTS

The General Ledger chart of accounts contains individual accounts for revenue, expenditure, and cash accounts. The balance sheet current asset accounts reflects cash in the operating checking account and accounts receivable; revenue/income accounts are established for revenue sources, including but not limited to registration fees and interest earned. The Executive Director has the authority over the Chart of Accounts. Accounts are established to reflect authorized budget categories, as approved from time to time by the Board.

1:04 REVENUE RECOGNITION

The Board recognizes revenue as it is received. In general the Board has three types of revenue it receives: one time fees, legal or other fees and registration fees. Each case is described below.

One-time fees: Fees are received for specific activities, such as interest earned on account cash balances. These items are recognized generally upon receipt as interest is credited to the Board account.

Legal or other fees: Monies may be received for legal fees and cost reimbursements based upon administrative orders. These items are recognized upon approval of the order, and are posted as Accounts Receivable if payment has not yet been received.

Registration fees: Fees are received for new applications, renewals, late renewals, reinstatements and conversion of registration status. Registrations are renewed on an annual basis based on date of issuance. A temporary 6-month registration may be renewed one time.

1:05 JOURNAL ENTRIES

Adjustments made to the general ledger that are part of the regular bookkeeping process may be made by the Executive Director as a result of reclassification of expenditures and/or addition/deletion of expenditure or revenue accounts.

1:06 BANK ACCOUNTS

The Board is a member of the State of Nevada, Pooled Collateral Program. The program monitor's collateral maintained by depositories for their public deposits and is governed by NRS 356 and NAC 356. The Nevada Collateral Pool is managed through the State of Nevada, Treasurer's Office.

The Board maintains financial accounts at Wells Fargo Bank, an approved and participating Nevada Pooled Collateral Program institution. All funds are classified as public funds. The Executive Director, Board Chair, and Board Vice-Chair or two (2) designated Board members are authorized signers on all banking accounts.

Deposits : Funds are received primarily for registration fees, and miscellaneous charges such as reimbursements and interest. Payment of fees by credit card is the preferred method of receipt of funds. All revenue is deposited to the Board's bank checking account.

Checks, money orders and cashier checks received in the Board office are deposited at a branch location no less than monthly. Cash is not accepted.

Merchant Services:

The Board has established a merchant services account with Wells Fargo Bank to accept credit card payments for fees and charges. Credit card payments are made on-line through the Board website and are deposited and recorded to the Board checking account. A daily settlement report of all transactions processed is received at the Board office. Access to transaction details is also available through on-line accounts established by the Board with the credit card processing agency.

Credit Cards:

The Board maintains a Visa Account through Wells Fargo Bank. The Account has one authorized user, the Executive Director. The credit card may be used for payment of operating expenses, authorized travel including lodging, airfare, seminar registrations and other meeting expenses.

Payment Processing and Approval: The Executive Director is responsible for processing and payment of all Board expenses. Payment of Board expenses may be made by check, credit card or through electronic payment. Board expenses are paid at a minimum monthly. Payment of expenses in excess of 10% of the approved budget must be pre-approved by the Board Chair.

Board Member Reviews: The Executive Director provides a quarterly financial packet for review and approval by the Board at the first Board meeting following the end of a quarter. The financial packet includes Profit and Loss Statement, Budget vs. Actual, Balance Sheet, detail transaction registers, bank statements and bank reconciliations. Interim financial reports are provided to the Board for review and approval on a periodic basis and upon request of the Board Chair.

Reconciliation of Bank Accounts: Copies of all bank statements, deposits, merchant service activity, checks written and expense documentation is maintained in the Administrative Office. The Executive Director reconciles all receipts and payments to the bank accounts monthly.

1:07 BUDGET and REPORTS

The Executive Director is responsible for preparation of the annual Budget to be presented to and approved by the Board at the first Board meeting of a fiscal year.

The Executive Director will prepare a budget status report with supporting financial statements at least quarterly for Board review. Additional status reports may be requested by the Board as deemed necessary or appropriate.

SECTION 2.00 PAYMENT PROCEDURES

2:01 SCOPE

This section is designed to provide general information and procedures for the payment process. The Executive Director will process all payments, and payments will be made directly to vendors and/or payees.

2:02 REQUIRED DOCUMENTS

Prior to payment all purchases will require appropriate contract; proof of delivery/receipt of goods/services and vendor invoicing/request for payment. Whenever possible a detailed receipt is the preferred documentation.

2:03 DOCUMENT PROCESSING

All vendor invoices, statements, and request for payments will be directed to the Board Office. Upon receipt of invoice/request for payment from contractors or vendors, the Executive Director will verify amounts and goods/services received against the applicable billing documentation for accuracy.

Purchases approved for payment will be processed within thirty (30) days of receipt of invoice, unless otherwise specified by Vendor Terms or Contract Requirements.

2:04 CHECK WRITING & ELECTRONIC PAYMENTS

All payments will be drawn upon the Board checking account maintained at Wells Fargo Bank.

Payments will be processed at least monthly for Board operating expenses. Checks will identify the vendor/payee, account number, date of payment and appropriate invoice or reference number. Electronic payments will require payment confirmations.

Copies of all checks written and electronic payment confirmations, with supporting documentation will be retained for preparation of the monthly financial statements of Board activities.

2:05 PAYROLL

Staff services are provided under an Independent Contract for Executive Director Services. There are no payroll or tax liabilities incurred or paid by the Board.

2:06 REFUNDS

In most instances, all payments made to the Board are non-refundable. Exceptions are fees paid in error and in all cases of overpayment.

SECTION 3.00 RECEIPTS FROM REGISTRATIONS AND OTHER FEES

3:01 SCOPE

This section is designed to provide general information and procedures required for the receipt and processing of registration and other fees as authorized in NRS 625A.

3:02 INVOICING

The Executive Director will process all agency invoicing. Each invoice will identify the registration/vendor, fee assessed and the date the fee is to be received.

Payment of fees are to be paid by credit card or payment by mail directed to the Executive Director, Board of Environmental Health Specialists addressed to the Board's administrative office.

3:03 RECEIVING PAYMENT

The Executive Director is responsible for ensuring receipts are recorded and deposited promptly, and reconciled to the bank statements monthly.

Check Payments

All check payments / receipts are received by email, US mail or delivery to the Board office. Cash is not accepted. Upon receipt, checks are to be endorsed for deposit only to the Board checking account. Checks in payment of initial registration fees are to be recorded on the Application as to date received, check number and amount.

Deposit slips are completed, listing each checks / receipt separately. Deposit of checks / receipts are made to the Board checking account at least monthly, at a branch office of Wells Fargo Bank. Copies of all checks / receipts and deposit slips are retained for preparation of the monthly financial statements of Board activities.

Merchant Services – Credit Card Payment Receipts

The Board of Environmental Health Specialists accepts Mastercard, Visa, and Discover Card payments on-line through the Board website, Click to Pay link, and through on-line renewal applications. Funds are direct deposited electronically to the Board checking account at Wells Fargo Bank.

Notification of merchant activity, credit card payments, is received by e-mail at the Board office from Authorize.net. The notice provides identification of the payment type, date of payment and personal information regarding the payee. Electronic daily settlement reports are received by e-mail providing the total daily activity by number of payments and total amount received.

The reconciliation of merchant service activity is completed at least monthly. Reports are available through the Authorize.net website that identify by date all credit card activity processed for Board merchant services.

The report of all credit card transactions is reconciled to the merchant services and bank statements monthly. A copy of the monthly credit card activity report is retained for preparation of the monthly financial statements of Board activities.

Interest Income – Checking Account

The Board checking account is an interest earning account. Interest earned is credited monthly.

SECTION 4.00 PROCUREMENT PROCEDURES

4:01 SCOPE

This section is designed to provide general information and procedures for procurement of supplies and other expendable property, equipment, and services. The State of Nevada, contract vendors will be utilized for procurement of specified goods and services, as appropriate.

The State of Nevada procurement procedures are applicable to all Board authorized procurement activities.

4:02 PURCHASES UNDER \$5,000

Single purchases for under \$5,000 are authorized if contained in the Board approved budget.

4:03 PURCHASES OF \$5,000 - \$25,000 –(Small Purchase)

Single purchases for amounts of \$5,000 - \$25,000 are to be solicited through a comparative price/cost analysis.

A request for quote comparing costs from three (3) vendors is required. One purchase cannot be divided into several purchases in order to use small purchase policies/procedures.

4:04 PURCHASES OVER \$25,000

The Board will utilize a competitive proposal process, request for proposals, for purchase of commodities or services over \$25,000.

4:05 PROCUREMENT METHODS

Competitive Proposals: The competitive proposal process is normally conducted with more than one source submitting an offer and either a fixed-price or cost-reimbursement type award is made. The most common method of obtaining competitive proposals is the Request for Proposal (RFP). This method is generally used when the nature of the goods or services to be acquired require consideration of important factors other than price in the selection decision.

The RFP must contain a clear and accurate description of the technical requirements for the material, product or service to be procured, and all requirements that the offerors must fulfill must be identified, including factors to be used in evaluating the bids or proposals.

Noncompetitive Procurement (Sole Source) is defined as procurement through solicitation of a proposal from only one source, the funding of an unsolicited proposal, or, after solicitation of a number of sources, competition is determined inadequate. The use of sole source procurement shall be justified and documented.

A Solicitation Waiver Request must be submitted and approved by the State of Nevada Purchasing Division prior to executing a contract when non-competitive procurement is deemed necessary.

4:06 CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR

All procurements for specialized services will be documented through execution of the State of Nevada approved Contract For Services of Independent Contractor. Contract forms are available on the State of Nevada Purchasing Division website.

Contracts for \$1,999.00 or less per fiscal year shall be approved by the Executive Director or an authorized representative of the Board.

Contracts for \$2,000 to \$99,999 require completion of the CETS Contract Summary and Contract for Services of Independent Contractor forms and appropriate documentation. Contracts are required to be approved by the Executive Director or an authorized representative of the Board, Board legal counsel and approved by the Clerk of the Board of Examiners.

All contracts \$100,000 and over must be approved by the State of Nevada, Board of Examiners.

All contracts requiring the Clerk of the Board of Examiners or the Board of Examiners approval are processed through the State of Nevada Contract Entry Tracking (CETS) electronic program. The Executive Director is the authorized contract monitor for all contracts.

SECTION 5.00 TRAVEL POLICIES

5:01 SCOPE

This section is designed to provide general information and procedures for staff and board member travel expenditures. Board members and staff who are on official business are entitled to reimbursement of allowable travel costs. It also specifies the procedure for travel related expenditures and identifies allowable costs.

5:02 FORMS

Travel Expense Claim: A State of Nevada, Travel Expense Reimbursement Claim Form is required to be completed and submitted to the Board Office for reimbursement of travel expenditures. The appropriate receipts shall be attached to the Travel Expense Reimbursement Claim when required.

5:03 TRAVEL IN-STATE

Reimbursement for ordinary and necessary travel by Board and staff members for official Board business is authorized to be reimbursed in accordance with the State Administrative Manual – Chapter 200 – Travel.

5:04 TRAVEL OUT-OF-STATE

Reimbursements for travel expenses incurred by Board and staff members for official Board business to attend out-of-state meetings, seminars, conferences, and/or workshops is authorized to be reimbursed in accordance with the State Administrative Manual – Chapter 200 – Travel.

5:05 ALLOWABLE COSTS

Meals and Incidental Expenses: To receive reimbursement for meals and incidental expenses, the individual must be in official travel status. Meals will be reimbursed in accordance with the meals and incidental expense (M&IE) allowance for the primary destination. The first and last day of extended travel will be reimbursed at 75% of the M&IE allowance. Reimbursement for meals for travel of one day or less will be calculated as follows:

An individual in travel status prior to 7:00 a.m. and returning after 5:00 p.m. will be reimbursed at 75% of the M&MI allowance. When travel is by airline, travel status will be calculated beginning 2 hours prior to departure and 1 hour after arrival time.

Lunch will be provided or reimbursed during the conduct of Board business between the hours of 8:00 a.m. and 5:00 p.m. when an individual's principle location is within 50 miles.

Individuals must deduct the M&IE allowance for all meals that are provided by the Board and/or included in registration or conference fees. The M&IE allowance break-down for breakfast, lunch and dinner will be provided by the Executive Director, when necessary.

Lodging: To receive reimbursement for lodging, the individual must be on official business overnight. Lodging expenses will be reimbursed at the GSA maximum lodging allowance rate, including all taxes and fees. Lodging expenses for an individual's spouse or family are not reimbursable.

Lodging expenses incurred within 50 miles of an individual's principle location will be reimbursed when over-night stay is required for conduct of official board business.

Transportation: Transportation expenses shall be incurred at the least possible cost taking into account such factors such as total travel time, length of travel and convenience of the Board.

The allowance for the use of a private vehicle for business convenience shall be the standard mileage rate allowed for federal income tax purposes as periodically adjusted.

The allowance for the use of a private vehicle for personal convenience shall be reimbursed at one-half of the standard mileage reimbursement rate or comparable airfare, whichever is less.

When utilizing air transportation, travel shall be arranged at coach airfare, unless such service is unavailable. Round trip airfare shall not exceed the cost of a fully refundable airline ticket. Documentation of airline travel expense must be provided for reimbursement of airline travel expense.

Miscellaneous: Other travel expenses, such as convention registration fees, taxi, uber, lyft, air porter or limousine fares from airport to hotel and return, parking or vehicle storage fees will be reimbursed when receipts are obtained and submitted with the travel claim.

5:06 BOARD PAID LODGING, MEALS AND EXPENSES

Actual costs of lodging, meals and expenses incurred while on authorized travel status may be paid on behalf of the staff or board member by utilizing the Board Visa Card.

Actual costs may not exceed the state authorized rates as established for the location. If board-paid expenses exceed authorized rates, amounts in excess of authorized amounts will be deducted from requests for reimbursement submitted on the Travel Expense Claim.

SECTION 6.00: PROPERTY MANAGEMENT

6:01 SCOPE

This section is designed to provide general information and guidelines for the administration of property. All capital assets and equipment with an acquisition cost of \$1,000 or more and useful life of two (2) or more years are recorded in the property inventory report.

The Board's Inventory listing is provided to the State of Nevada, Purchasing Division upon request.

6:02 PROPERTY CUSTODIAN

The Executive Director is the Property Custodian for the Board of Environmental Health Specialists. The Board does not currently have any equipment or property required to be maintained on a property inventory report.

The Executive Director shall have knowledge at all times of the location and status of each item identified on the property inventory report. A report of all acquisitions with a cost of \$5,000 or more will be reported to the State of Nevada, Purchasing Division for assignment of State of Nevada inventory control tag. All dispositions/losses of such assets, regardless of cause, will be submitted in writing to the State of Nevada, Purchasing Division, pursuant to the procedures of the State Purchasing Division.

6:03 INVENTORY

Physical inventory is conducted and assets verified on an annual basis, or more frequently if requested. Each property item listed on the property inventory report is required to be physically verified as to location, property

identification number, use and condition.

For assets with a cost of \$5,000 or more, the property inventory list will be provided to the State of Nevada, Purchasing Division to be updated to the master inventory list, when applicable. The inventory list will have the following categories:

- a) Property tag number
- b) Description
- c) Make, model and serial number
- d) Acquisition cost
- e) Month/year acquired
- f) Condition

6:04 DISPOSITION OF INVENTORY

Prior to disposition of any fixed asset inventory item contained on the State master inventory list, the Executive Director will request disposition authority from the State of Nevada, Purchasing Division on forms provided by the State. Upon approval by the State, inventory tags shall be removed, if possible, prior to disposal or other authorized disposition.

Disposition of any other fixed asset inventory item will be determined by the Executive Director based upon the useful life of the asset and needs of the Board. Authorized disposition includes but is not limited to donation to another state agency or regulatory Board, sale at fair market value or disposal if no longer useful.

SECTION 7: RECORD RECOVERY SYSTEM

7:01 SCOPE

This section is designed to provide general information and procedures required to ensure access to and the safety and recovery of Board records and documents in the event of a disaster or unforeseen circumstances.

On-line access to records is available 24 hours 7 days a week through the Office 365 cloud-based system and the regulatory data system. Records are delivered to and picked up from the Board office as necessary for scanning and upload.

Record Retention: All records shall be maintained in accordance with the records retention schedules provided by the Administrator of the Nevada State Library and Archives in accordance with the Public Records Act (NRS 239.125).

7:02 REGISTRATION RECORDS

Registration records are comprised of original applications and supporting documents; and subsequent renewal documents. Registration information is maintained through a cloud-based SAAS regulatory data system and includes historical registrations as well as current, expired and converted registration information.

All applications and supporting documents are retained and maintained in electronic format within the on-line regulatory data program.

7:03 BOARD RECORDS

Board records are comprised of two distinct categories: (1) general operating records such as vendor statements, payment and deposit records, general correspondence, and information requests; (2) official Board records such as meeting agendas, minutes, public workshops, hearings, complaints, disciplinary actions, and

audit reports.

Copies of official records may be retained on-site in the Board office for reference, if deemed appropriate or necessary for the conduct of Board activities.

Board meeting records are available to the public through the Board's website.

7:04 COMPUTER RECORDS

Computer records include but are not limited to general correspondence, financial information and budget worksheets, forms, reports and contracts, registration information and lists, Board meeting agendas, minutes and supporting documentation, Board policies, operating policies and procedures, working copies of statutes and regulations.

All records generated through computer programs are saved to the Board cloud application, Office 365. Computers used to process Board functions are protected from viruses and intrusions from out-side sources by virus protection software.

On-Line Access & Codes – Access to Board on-line accounts for the Board website, vendors, purchasing and banking accounts is restricted to authorized Board personnel through use of security codes or access codes. A complete listing of all Board on-line accounts with access codes is maintained in hard copy at the Board administrative office.

Website - The Board website is hosted off-site and is secure with SSL encryption. Website development and maintenance is provided by the Executive Director and Website vendor. Board meeting agendas and minutes, news and miscellaneous other information are available on the website.

Back-Up and Recovery System – The Board computer records are backed up through a cloud account application, Office 365. The cloud-based back-up ensures the Board's computer records will be secured to enable recovery of Board documents and records.

In case of computer failure or unexpected emergency or disaster, the Board may recover all computer data from the cloud account application and/or regulatory data program.