Association Business Minimum Operating Standards

<u>Purpose</u>
To establish Minimum Operating Standards for the finance, human resources, and information technology business functions of County Associations to minimize security risks, increase efficiency, and to ensure compliance with existing policies.

<u>Finance</u>

<u>Local Association will:</u>
- Identify at least one employee who will act as the Finance Point of Contact in the Association. The Finance Point of Contact will be the liaison between the SBN Finance staff and the Association.
- Require the local Finance Point of Contact to participate in training provided by the SBN Finance staff or Extension Administration to ensure that all local staff are well prepared to support the role they will assume. Trainings may be informal or formal.
- Comply with Extension Administration policies and procedures, including F.O.R.M. Codes.
- Accurately close and lock books within maximum of 45 days.
- Interpret and explain monthly financial statements to the board.
- Review F.O.R.M. Code 104 (financial obligations of the board and annual organizational resolutions) at organizational board meeting of the new year.
- Perform all data entry into accounting software.
- Use the true accrual-based accounting method.
- Ensure that the appropriate tools and technology required to perform the position are provided, and the Finance staff possess the necessary skills to utilize all provided tools.
- **Accounts payable—Ensure that**:
  - A/P receipts are coded properly using appropriate accrual methods and entered in the month the expense was incurred; and that they are reviewed for accuracy, entered and posted.
  - A/P checks are created, posted, and bills are paid as cash is available.
- **Cornell Accounts – Ensure that**:
  - Cornell Accounts such as State 224, Smith Lever, EFNEP, etc. are monitored monthly to ensure funds are expended appropriately and fully, and accurately recorded in financial software.
  - Monthly Cornell bill is reconciled and payment is submitted in a timely manner.
  - Salary costing/transfer requests are submitted as necessary.
- **Accounts Receivable**:
  - Create A/R miscellaneous invoices as requested and post.
  - Enter and post A/R cash receipts.
  - Follow-up on outstanding A/R invoices to ensure timely payments are received.
    - All requests for money are billed through finance staff.

- o Accrue revenue in month in which it occurred and due date is based on when invoice is sent out.
- **Grants/Contracts**
  - ED and program staff will include finance staff in grant/contract proposal development. Grant/contract information will be shared with finance staff at funding announcement.
  - Maintain grants and contract information subject to audit and record retention policies.
  - Ensure grants are billed accurately, completely and according to grant/contract guidelines.
    - o A/R invoices created incorporating information from accounting software and accurately recorded in financial software.
  - Follow-up on receipt of funds.
- **Bank Services**:
  - Transfer monies between accounts as needed following F.O.R.M. Code 104.
  - Reconcile bank statements monthly as received following internal controls.
- **General Ledger**:
  - Perform general ledger adjustments and maintenance as needed with ED approval.
    - o Provide accurate, monthly financial reports to staff and ED, and provide to Finance Committee and Board of Directors as required.
    - o Provide budget creation in partnership with Executive Director.
    - o Provide budget monitoring through use of system-wide accounting system.
    - o Provide submission of all required reporting to CCE Administration, including year-end.
- Coordinate, monitor and process daily financial and business functions of the accounting/payroll process for the Association.
- Maintain a complete, accurate and systematic set of records of all financial transactions involving complex accounting procedures.
- Construct financial statements and reports.
- Track, monitor and verify all accounts assigned.
- Provide overall responsibility for grants and contracts operations and proposals, monitoring for compliance and working closely with appropriate staff and funders to meet all reporting deadlines and financial requirements.
- Process and assist supervisors for budget preparation.
- Complete items on the local monthly and periodic checklist and provide the checklist to the Executive Director and Finance Lead when complete.

Human Resources

Local Association will:
- Identify at least one employee who will act as the HR Point of Contact in the Association. The HR Point of Contact will be the liaison between the SBN HR staff and the Association.
- Require the local HR Point of Contact to participate in training provided by the SBN HR staff or Extension Administration to ensure that all local HR staff are well prepared to support their role. Trainings may be informal or formal.
- **Communication**
  - Disseminate required information to Association staff as necessary (as provided by SBN HR Lead, Extension Administration, etc.)
  - HR Point of Contact will attend and participate in meetings, conference calls and virtual sessions (e.g. Zoom, Microsoft Teams) coordinated by the SBN HR Lead or Extension Administration.
- **Hiring/Onboarding and New Employee Orientation**
  - Follow established procedures for classification, hiring and on-boarding for staff utilizing resources and checklists provided by Extension Administration and/or SBN HR Lead.
  - Provide support for benefit questions and/or refer employees to the HR Services and Transition Center per established protocol.
  - Ensure that orientation is provided for new employees, including orientation and overview of benefits and information pertinent to payroll processing.
  - Ensure I-9 form completion and verification of documents.
- **Personnel Transactions**
  - Utilize established procedures with authorizations to ensure the SBN HR Lead has required information to complete personnel transactions accurately and timely in Workday (e.g., hire, termination, compensation changes, and place on leave).
- **Recruitment and Staffing**
  - Initiate the position description development process utilizing the SBN HR Lead per established procedures; ensure position description is reviewed and approved prior to advertising position.
  - Follow Workday Recruitment Posting Procedures with SBN HR Lead; ensure all regular positions are recruited through Workday.
  - Perform all recruiting activities outside of the Workday position posting in accordance with established processes and procedures (e.g. posting on local website, newspapers).
  - Review all applications received; perform all aspects of interview and selection process in accordance with established procedures.
  - Conduct background screening (Criminal History, Sex Offender Registry, References, and DMV Record checks (where applicable)), per established protocol.
  - Communicate Workday Search Closing information to SBN HR Lead to ensure all regular positions (and temporary positions recruited through Workday) are appropriately closed in Workday Recruitment per established procedures.
- **Payroll**
  - Ensure Non-Exempt staff complete Workday Time-Tracking timecard entries and that timecards are approved prior to pay period close or by established deadlines.

- Initiate payroll corrections per established protocol and within established timelines.
- Communicate any changes to supervisory assignments to the SBN HR Lead.
- Work with SBN HR Lead to resolve any payroll issues that may arise.
- Run recommended payroll reports per established procedure.
- **Classifications/Position Description Review & Development**
  - Adhere to established CCE classification review process and procedures to ensure all position descriptions receive appropriate level of review for classification purposes.
  - Ensure local files are kept for all approved position descriptions.
  - Assist the SBN HR Lead in the classification/position description review process by providing needed information and answering questions as appropriate.
- **Performance Management/Employee Relations**
  - Provide supervision for each employee.
  - Ensure that annual performance reviews are conducted for each employee in the Association.
  - Ensure that documentation of performance management (e.g. written warnings, notes to file, supporting documentation, performance reviews) are retained in personnel files.
  - Ensure an appropriate understanding of labor law compliance in dealing with performance issues in cases where the SBN HR Lead, Extension Administration, HR One, or outside counsel are not consulted.
- **Association Policy and Procedure**
  - Ensure an appropriate understanding of the Association's Policy Manual and implement those policies with consistency.
  - Ensure all policies (new and/or revised) have been adopted in a timely manner by the Board of Directors.
  - Implement and disseminate changes in policy/procedures to local staff (and document the dissemination) according to established procedures.
  - Provide access to current Association policies/procedures to the SBN HR Lead and Extension Administration, and ensure any updates are sent to the SBN HR Lead any time local policies/procedures are revised/approved at the local level.
- **Mandatory Postings**
  - Ensure that all legally required postings are appropriately displayed in the workplace.
- **Required Trainings**
  - Ensure that staff receive mandatory trainings within established timeframes utilizing approved training programs (e.g. Civil Rights Compliance, Sexual Harassment Prevention).
- **Health & Safety**
  - Participate with SBN AMG to decide where the following belong and ensure adherence:
    - Insurance
    - Safe working environment
    - Worker's compensation
    - Injury/illness report
    - Risk management

Information Technology

Local Association will:
- Identify at least one employee who will act as the IT Point of Contact in the Association. The IT Point of Contact will be the liaison between the SBN IT staff and the Association. This employee must have the ability to follow instructions and/or be trained to fulfill local IT functions (specifics vary based on SBN region).
- Local IT requests will flow through local IT Point of Contact, unless there is an emergency or Association-wide issue, such as the internet is down.
    - IT Point of Contact will provide pertinent information to IT Lead
- **Association Policy and Procedure**
    - Implement and abide by CCE-IT Policy 001: *Responsible Use of IT*;
    - Implement and abide by the same requirements as set forth in University Policy 5.10 *Information Security*;
        - Examples: enforce password protection; discourage password sharing; keep anti-virus software up to date; among others.
    - Association IT Point of Contact in conjunction with the Association Finance Point of Contact will ensure PCI Compliance is followed and indicate known non-compliance to SBN IT and Finance Leads.
    - Implement and abide by other IT policies as defined, including the standards set for COVID response
- **Equipment Procurement, Setup, and Disposal**
    - Notify the SBN IT Lead when a decision is made about changes in Association staff (hires, terminations, and reassignments), including anyone with a Sponsored NetID, who needs access to Association equipment and the Cornell network. Reminder: An evaluation of current equipment should take place for all hires. Requests for new equipment require a 6-week lead time.
        - HR Lead includes IT Lead on hiring/terminating emails
    - Consult with Association ED and SBN IT Lead when purchasing, installing, and updating computers, tablets, servers, and any other equipment which will connect to the Cornell network, to ensure Cornell and CCE network security.
    - Involve the IT Lead when applying for and receiving grants that include equipment purchases; and being strategic about pursuing grants which bring in funding for new equipment.
    - Consult with the SBN IT Lead before changing internet service, copiers, phone systems, routers/switches/network cabling.
    - Budget for replacement cycle of equipment and software.
        - Recommend at least a 5-year replacement cycle as well as a manufacturer's warranty to cover the lifetime of the machine.
    - Replace equipment when it falls below minimum industry standards.
        - Equipment must support current operating system (e.g., Windows 10).
        - Equipment must support current business software and systems.
        - Equipment must support system updates and security patches as specified in Policy 5.10.

- Follow appropriate industry best practices for taking equipment out of service and recycling.
- **Equipment Maintenance**
  - The IT Point of Contact in the Association will assist SBN IT Lead in maintaining and inventorying Association equipment.
  - The IT Point of Contact in the Association will reboot the networking equipment after consultation with IT Lead.
  - The IT Point of Contact in the Association will perform basic troubleshooting at the Association level such as rebooting, and checking for and installing updates.
  - The IT Point of Contact in the Association will ensure that backup, disaster, and malicious attack protocol is followed. These protocols are established by the IT Lead.
- **Software**
  - The IT Point of Contact in the Association will consult with the SBN IT Lead regarding installation, updates, monitoring, and maintenance of software as needed/required (Example: Anti-virus software, Adobe Acrobat, Java, Office Suite).
  - The IT Point of Contact in the Association will implement all required software maintenance/updates.
- **Personal Equipment**
  - Consult with IT Lead on the use of personal equipment on Cornell's network/systems. Refer to the standard set forth in IT 001 Responsible Use policy.
  - CCE & Cornell IT staff will not work on personal devices/networks.
- **Association Web Sites and Social Media**
  - Creating, maintaining, and/or updating Association web sites and social media is an Association function and not part of SBN support. The CCE Communications team is available for guidance (cce-communications@cornell.edu)

CCE Association Accreditation Checklist

Purpose:
- To assist Cornell Cooperative Extension associations in understanding and meeting requirements under current laws, policies, and system values
- To enable Cornell University to meet its oversight obligations as articulated in County Law 224 of the State of New York and other federal and state statutes.

Instructions: *This hard copy form is for informational purposes only.* During accreditation review the on-line form in the Business Systems Launch Pad should be used.

Upon initiation of the Executive Director In-Depth Review Process, the State Extension Specialist (SES) will coordinate the review of accreditation indicators by Extension Administration (EA) and the Executive Director will coordinate the review of the remaining indicators by the Association (A). The responsible party (EA or A) is listed in the left-hand column.

The form should be completed online through the Accreditation Checklist (found on the Business Systems Launch Pad) and available for review no later than one week prior to the date of the scheduled Executive Director In-Depth Review.

Governance

Standard: The Association has a viable partnership with local government and with Cornell and an approved form of governance.

G.1 Has a formal relationship and funding in place with county government to execute provisions of County Law 224.

Who?	Indicator	Compliant? (Y/N)	Comments
EA	Signed A-R or equivalent agreement with county government.		
EA	Signed B-R submitted to Extension Administration by 3/31 of each year. (Note date if late.)		

G.2 Submits a Board-approved budget to Extension Administration.

Who?	Indicator	Compliant? (Y/N)	Comments
EA	Budget received by 3/31.		

G.3 Local documentation maintained relative to County Law 224 and the Affirmative Action and Diversity Inclusion Plan (AADIP); Legal Documents Securely Filed and Available

Who?	Indicator	Compliant? (Y/N)	Comments
A	Constitution with original signatures.		
A	A-R Executed.		
A	B-R Executed.		
A	AADIP Checklist signed by the President and Executive Director.		
EA	Annual report within past 12 months.		
A	Operating Guidelines or By-Laws. (If called for in the Association Constitution.)		

G.4 Has on file

Who?	Indicator	Compliant? (Y/N)	Comments
EA	A current, signed constitution approved by the Director of Extension with documented Board review within past three years.		
A	Operational guidelines or equivalent are up-to-date and complete, and guide committee practice.		
A	Board committees are consistent with Operating Guidelines.		
A	Minutes for the Annual Meeting of the Association.		
A	Minutes for all standing and ad hoc board committees as well as the association nominating committee.		
A	Written agendas and minutes which demonstrate that the full Board meets a minimum of five times yearly in accordance		

Accreditation Checklist template (March 2021)

	with the constitution and that at least five meetings have a quorum…		
A	…and takes formal action in the form of motions related to policy adoption, program and management oversight.		

G.5 The Association complies with Open Meetings and Freedom of Information Laws and institutes associated public record management.

Who?	Indicator	Compliant? (Y/N)	Comments
A	Documented designation of records management officer?		
A	Required list of records and functioning retrieval system?		
A	All minutes comply with FOIL (it is possible to determine how every member present voted)?		
A	Public Notice is provided for all meetings.		
A	Access to all meetings is afforded to the public?		
A	Procedures for executive sessions are compliant (minutes indicate legally valid reasons for the executive session)?		

G.6 The association adopts and implements the system-wide comprehensive affirmative action and diversity plan.

Who?	Indicator	Compliant? (Y/N)	Comments
A	Board minutes indicate annual review of AADIP.		
EA	Has submitted an adequate annual AADIP checklist by required date (note date if late).		

Program

Standard: The Association provides educational programs and participates in applied research consistent with Cornell's New York land-grant mission and with Federal partner requirements.

P.1 The Association has an active program advisory structure, described and approved in the Association's Operational Guidelines, which provides stakeholder input, provides for program evaluation, and which reports to the Board of Directors.

When advisory structure/process is based on standing program/issue committees:

Who?	Indicator	Compliant? (Y/N)	Comments
A	Minutes of program committees (1 year).		
A	Committees meet at least quarterly?		
A	Minutes note stakeholder input?		
A	Minutes document role(s) in Evaluation?		
A	Board minutes indicating reports from committees? (1 year)		
A	Program guidance structures are consistent with Operating Guidelines?		
EA	Committee membership documented by race, gender, and ethnicity in Organization Report?		

When advisory structure/process is NOT based on standing program/issue committees:

Who?	Indicator	Compliant? (Y/N)	Comments
A	Documentation of strategies/activities used to gather program advice:		
A	Description of program guidance structure/processes (Consistent with Operating Guidelines).		
A	Description of events/actions taken to gather substantive stakeholder input on program direction and priorities.		
A	Summary of input gained (event notes or written summary observations).		

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A	Summary of roles in and outcomes of evaluation (event notes or written summary observations).		
EA	Description of stakeholder/sources by race, gender, and ethnicity (as documented in the Program Development Tool or notes to file).		
A	Board minutes indicating reports? (1 year)		

P.2 The association establishes and implements a local plan of work using one of the recommended formats or a suitable alternative.

Who?	Indicator	Compliant? (Y/N)	Comments
A	Specified effort (FTEs) for all content areas.		
A	Commits 50% of local program effort toward areas included in the system-wide plan of work.		
A	Current Plan of Work in place?		

P.3 For each major area of Association programming, provides documentation of participation of at least one senior staff member on any PWT and/or documents faculty participation in program design, execution, or evaluation of one program.

Who?	Indicator	Compliant? (Y/N)	Comments
A	For each major program area, local documentation of participation of at least one senior staff member on any PWT?		
	OR		
A	Local documentation of substantive participation of at least one senior staff member on a major, long term campus-based program?		
	OR		
A	Local documentation of substantive faculty participation in design, execution, or evaluation of one local program?		

P.4 Submits all required program data.

Who?	Indicator	Compliant? (Y/N)	Comments
EA	Annual submission of appropriate success stories that show impact.		
EA	Required reports against standard system indicators (including annual Program Participation Summary).		

P.5 Accessibility

Who?	Indicator	Compliant? (Y/N)	Comments
A	Assures adequate and accessible facilities for program delivery, meeting accessibility requirements in the AADIP.		

P.6 Provides programs to multiple and diverse audiences.

Who?	Indicator	Compliant? (Y/N)	Comments
A	Documentation of annual staff training in EPO/Civil Rights.		
A	Maintains required local EPO documentation: Program participation data by race, gender, ethnicity.		
A	Maintains required local EPO documentation: Individual or general enrollment.		
A	Maintains required local EPO documentation: Mailing lists by race, gender, and ethnicity		

Staffing/HR

Standard: The Association employs staff with necessary qualifications and expertise to develop, implement, manage and evaluate programs for which state and federal support are provided.

S.1 Classification Plan – The Association:

Who?	Indicator	Compliant? (Y/N)	Comments
A	Implements a basic classification plan consistent with system requirements for all Association employees		
A	Provides a position description for each professional educator with a system title Resource Educator – Executive Director and submits required PDs for classification review?		

S.2 Compensation – The Association:

Who?	Indicator	Compliant? (Y/N)	Comments
A	Adheres to the system classification/compensation plan for all employees classified as Resource Educator and above.		

S.3 The Association adopts and informs employees of uniform and universal personnel policies which include required conflict of interest and conflict of commitment policies:

Who?	Indicator	Compliant? (Y/N)	Comments
A	Documents new and existing employee receipt of uniform and universal personnel policies including updates?		

S.4 The Association reviews and updates policies regularly:

Who?	Indicator	Compliant? (Y/N)	Comments
A	Board or Personnel Committee minutes indicating review or adoption of new policies within previous 2 years?		

S.5 Conflict of Interest/Commitment.

Who?	Indicator	Compliant? (Y/N)	Comments

Who?	Indicator	Compliant? (Y/N)	Comments
A	The Association has specific policies and procedures to deal with conflict of interest and conflict of commitment.		

S.6 The Association employs educators that meet the minimum qualifications and standards established by Cornell Extension Administration.

Who?	Indicator	Compliant? (Y/N)	Comments
A	Employs in at least one program area an educator at the Resource Educator level or above.		

S.7 Conducts annual performance reviews for all staff to evaluate job performance, establish yearly goals and discuss development opportunities.

Who?	Indicator	Compliant? (Y/N)	Comments
A	Spreadsheet or other local documentation providing dates of recent performance reviews for each staff member for the preceding two years?		
A	All staff reviews conducted each year?		
A	Executive Director Annual Performance Review?		
A	ED In-Depth Review at least every 4 years?		

S.8 The Association complies with EEO requirements:

Who?	Indicator	Compliant? (Y/N)	Comments
A	Open Search or Waiver of Search for all searches.		
A	Anonymous collection of race, gender, ethnicity data.		
A	Maintains required EEO documentation for local searches?		

Finance

Standard: The Association provides evidence of good stewardship of local/state/ federal resources.

F.1 The Association:

Who?	Indicator	Compliant? (Y/N)	Comments
EA	Adheres to financial management procedures specified by F.O.R.M. and Memoranda of Agreement as documented by Analysis of Association Year-End Submissions and Internal Compliance Reviews		
EA	Consults with risk manager on all contracts and new projects?		
A	Has all contracts reviewed by Risk Management.		
A	Provides documentation of third party liability insurance for bodily injury and property damage property for projects not included in system liability policies?		
EA	Submits all required financial documentation by deadlines including complete year-end submission by 3/31? (note date if late)		
EA	Cooperates with all internal compliance reviews and audits as requested by Extension Administration.		
EA	Maintains timely payment to Cornell University for payroll and program expense accounts, or if in arrears past 30 days, has submitted a management plan to resolve the situation and which has been approved by CCE Administration.		
A	Collects Sales Tax in compliance with NYS laws and regulations.		

F.2 Provides timely financial information to Association Board of Directors:

Who?	Indicator	Compliant? (Y/N)	Comments

Accreditation Checklist template (March 2021)

A	Minutes indicating Board receipt of current (within 60 days) financial statements? (1 year)		

System Communications/Accountability

Standard: The Association actively engages and participates in system communications structures.

A.1 The Association:

Who?	Indicator	Compliant? (Y/N)	Comments
EA	Is regularly represented at statewide and regional meetings for system efforts.		
A	Has a fully developed and implemented Association Emergency Plan.		
A	Has a written policy for use of technology and complies with system IT security policy 5.10.		

Accreditation Checklist template (March 2021)