

**Chapter 14**  
**Policy and Procedure List**

**GENERAL**

- a) Internal Control Policy
- b) Request for Public Information Policy
- c) Records Management Policy
- d) Segregated Duties Policy
- e) Organizational Charts
- f) Electronic Data Processing Policy
- g) Disaster Recovery Plan

**ACCOUNTING**

- h) Reserve Fund Policy
- i) Spending Prioritization Policy
- j) Audit Committee Policy

**CASH & DEBT MANAGEMENT**

- k) Debt Management Policy
- l) Federal Tax Compliance Policy & Procedures

**BUDGETING**

- m) Budget Calendar – Sample

**PURCHASING**

- n) Credit Card Policy
- o) Lease & Contract Procedures
- p) Detailed Bid Policy and Procedure
- q) “Code of Ethics” Policy (Conflict of Interest)
- r) Procedures for Selection of Professional Engineering & Architectural Services

**GRANTS**

- s) Grant Procedures
- t) Federal Programs Fiscal Management Policy
- u) Maintenance of Effort
- v) Indirect Cost

**INVENTORY & FIXED ASSETS**

- w) Fixed Assets Policy