Thursday, February 1, 2019

Rebecca Rhynhart
City Controller
Office of City Controller
12th Floor, Municipal Services Bldg.
1401 John F. Kennedy Blvd.
Philadelphia, PA 19102

Dear Ms. Rhynhart:

Please find enclosed The Animal Care and Control Team of Philadelphia's ("ACCT Philly") response to the City Controller's Report issued January 9, 2019.

We have had an opportunity to review and take very seriously the findings within.

Please contact me with any questions or concerns.

Kindest Regards,

Susan Russell
Executive Director
ACCT Philly

CC: Joanna Otero-Cruz
ACCT Philly Board Chair
Deputy Managing Director of Community Services
ACCT Philly’s Detailed Response to the
City Controller’s Report on Animal Care and Control Team Philly

ACCT Philly provides the following responses to the City Controller’s Report on Animal Care and Control Team Philly (“ACCT Philly”). ACCT Philly takes all of the recommendations made by the Controller very seriously, and appreciates the opportunity to respond. ACCT Philly is committed to continual improvement in our controls and operations. Many of the recommendations made by the Controller have been in place at ACCT Philly since December of 2017. ACCT Philly would like to emphasize that ACCT Philly’s accounting policies and procedures were already under way prior to the investigative audit and shared with Controller’s staff.

**Recommendation #1 that all ACCT revenue be handled utilizing four bank accounts to ensure proper tracking and spending and to prevent commingling of funds: an operating account, a payroll account, donation account and restricted fund account.**

**RESPONSE:** ACCT currently maintains three bank accounts—operating, payroll, and a restricted account. Additionally, ACCT has incorporated the purpose, use, and policies related to these accounts in its policies and procedures manual under Cash Management. ACCT has incorporated a Grant Tracking and Disbursement Policy. ACCT also maintains a detailed schedule to account for all restricted grant activity (additions and uses) and balances. ACCT disagrees with the characterization that the any grant funds were misused and mismanaged.

The Petco grant, as well as all restricted funds, have always been accounted for properly on the books and records of ACCT. These funds were segregated on the balance sheet in Temporarily Restricted Net Assets and have been subject to an external independent audit. The audit reports reflect cash balances exceeding all Temporarily Restricted Net Assets.

ACCT maintains that it not required to segregate the funds in a separate bank account based on subsequent conversations and written documentation from Petco following the original grant agreement. The grant agreement states as follows:

If Grantee is a municipal division, department or similar organization, Grantee agrees that such investment will not be used for the general account of the municipality but shall be (1) deposited in a separate account for use as specified herein; or (2) if no such separate account exists, such funds will be specifically held aside and designated for use as specified by herein and such funds shall not be used in any way to decrease the allocation or budget of municipal funds for such animal welfare purpose.
See Excerpt of Grant Investment Agreement attached hereto as Exhibit A.

ACCT is not a municipal division, department or similar organization, and does not have access to the City of Philadelphia’s general account; ACCT is a nonprofit corporation organized and operated for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

Moreover, Petco has publicly stated that these funds have been utilized as planned and the remaining funds to complete the adoption center are available. For reference, below is Petco’s full response to the City Controller’s Report:

"As the report indicates, the reserve account currently exceeds the $750,000 amount of our grant," said Petco Foundation president Susanne Kogut. "After speaking with Executive Director Susan Russell and the independent third-party accounting firm that oversees the grant use of funds, it is our understanding that Petco Foundation funding has been utilized as planned and the remaining funding to complete the adoption center is available. The Petco Foundation does not dictate internal processes for organizations receiving funding and tracking of funds may be managed through internal recordkeeping."

"We note that ACCT Philly is one of the most underfunded large municipal organizations as compared to their peers, with others having budgets three times or more than that of ACCT Philly," Kogut continued. "We hope that ACCT Philly, with the support of the city of Philadelphia, moves forward on building an adoption center that the City and entire community can be proud of and that together all will move forward in creating a lifesaving Philadelphia were no animal is unnecessarily euthanized."

See generally Exhibit B, ACCT’s Accounting Policies and Procedures (Exhibit B) – General Cash Management and Cash Receipts, Standard Operating Procedure (SOP) #100-031, page 9 and Grant Tracking and Disbursement, SOP #100-035, page 19.

Recommendation #2: “The Controller’s Office recommends that ACCT revise and implement changes to its policies and procedures manual and its employee handbook.”

Response: In the report, the Controller has acknowledged that she was provided in August 2018 with a draft of ACCT’s new policies and procedures for ACCT’s operation but stated that “the policies and procedures outlined in the draft manual have not yet been implemented, to our knowledge.” The Animal Care and Control Team Accounting Policies and Procedures provided to the Controller were a codification of many of ACCT’s existing internal control procedures that had been implemented as of December 2017. ACCT has since formalized its Accounting Policies and Procedures, and these have been reviewed and approved by its accounting firm and the Board of Directors.

ACCT Philly has also revised its Employee Handbook in accordance with its Accounting Policies and Procedures, and other more recently promulgated Standard Operating Procedures. Please see ACCT’s updated Employee Handbook attached hereto as Exhibit C.

Recommendation #3: “The Controller’s Office recommends that ACCT develop a hiring process that is transparent, fair and inclusive. The hiring policy should also detail at which point the MDO and the Board will be notified of new hires. While we were told that hiring decisions at this level are at the
discretion of the Executive Director, we believe that MDO and the Board should be made aware of senior staff hiring decisions before hiring decisions are made.”

Response: ACCT engages in a fair hiring process by posting positions internally and externally, and interviewing qualified candidates, choosing the one best qualified. The interview process is two-tiered, with a first interview with the manager of department, and then for those who make it to the second interview, an interview with the Business Operations Director. Since October 2018, ACCT has informed the board on a monthly basis of its hiring decisions and all new hires. The board is also made aware of hiring decisions of senior management when they occur, even in advance of the monthly board meetings. See Exhibit B – Payroll Administration, SOP #100-036, page 21.

Recommendation #4: “ACCT develop comprehensive policy and procedures regarding moving expenses, including placing a cap on moving expenses and reimbursing approved moving expenses rather than paying a determined flat-rate amount in advance of moving costs. The Board of Directors and the Managing Director’s Office should approve all moving expenses, in addition to the Executive Director.”

Response: Very rarely does ACCT Philly agree to pay moving expenses as part of an employment agreement. ACCT Philly agrees that there should be a comprehensive policy and procedure regarding moving expenses, that no expenses should be disbursed in advance of an employment agreement being formalized and expenses having been incurred, and that receipts should be provided before any such expenses are expended. This policy has been codified in ACCT’s Accounting Policies and Procedures. See Exhibit B, Accounts Payable, SOP #100-032, pages 13-14.

The New Director has not yet submitted any receipts for her move to Philadelphia, and there have been no disbursements to date. It is understood that no reimbursement is available until receipts are submitted.

Recommendation #5 ACCT either develop a comprehensive policy, putting in place controls over petty cash use, or eliminate all use of petty cash.

Response: Prior to the investigation by the City Controller’s office, ACCT eliminated the use of petty cash. This policy is codified in Exhibit B, General Cash Management and Cash Receipts, SOP #100-031 p. 11.

Recommendation #6 A policy for large purchases be developed, including seeking pre-approval for the purchase prior to any money being spent from the MDO and the Board.

Response: Per the updated policies and procedures manual, “Any non-recurring vendor invoices exceeding $20,000 will be submitted to the Board of Directors for pre-approval before the steps above are completed. The second bullet point under “Vendor Invoices” is as follows:

“ All vendor invoices must be accompanied by a Supply Order Form which must have written approval from the Executive Director, Business Operations Manager, and Senior Manager of the appropriate department.”

Refer to Exhibit B, Cash Disbursements, SOP #100-033, pages 15-16

Recommendation #7 The Controller’s Office strongly recommends that ACCT eliminate the practice of pay advances entirely.
Response: ACCT eliminated pay advances over a year ago. Additionally, see generally Appendix C.

Recommendation #8: ACCT should develop policies and procedures that segregate approval duties related to payroll.

Response: The updated policies and procedures manual for Payroll Administration details the varying levels of approval related to payroll. This includes the areas of the timekeeping system review and approvals, processing and submission of payroll, entry in the general ledger, and an independent review of the payroll register by both the Business Operations Manager and Executive Director.

Refer to Exhibit B, Payroll Administration, SOP #100-036, pages 21-23.

Recommendation #9: The Controller’s Office recommends that ACCT create a written policy for ticket payment, including ACCT not paying for tickets under any circumstance.

Response: ACCT has developed a written policy for traffic ticket payments. The procedures are as follows:

1. Traffic ticket incurred by employees while on the clock are paid initially by ACCT to avoid interest and penalties.
2. ACCT deducts the fines from the employee’s next paycheck.

See Exhibit B, Accounts Payable, SOP #100-032, page 14

Recommendation #10: The Controller’s Office recommends that ACCT pay credit card balances off, in full, each month to reduce interest costs and late fees.

Response: ACCT’s policy has been to pay its credit card balance in full each month. ACCT has codified its policies and procedures, which includes controls for credit cards within its Accounts Payable Policy. There is only one credit card which exclusively used by the Executive Director for online supply orders and other payments not made by check. Any requests for use of this card follow the Accounts Payable Policy prior to use.

See Exhibit B, Accounts Payable, SOP #100-032, pages 14

Recommendation #11: The Controller’s office recommends that ACCT implement a comprehensive policy for ordering and accessing office supplies. As of the close of this review, ACCT staff has indicated that open access to office supplies has been greatly reduced.

Response: Prior to the Audit, ACCT had updated its inventory management process to ensure accountability. See Exhibit B, Inventory Management and Accountability, SOP #100-038, pages 26-27 for the codification of ACCT’s inventory procedures.

Recommendation #12: “For each of the reimbursement issues highlighted on page 9 of the City Controller’s report (meals, mileage, and expenses without documentation), a lack of formal policy governing the practices is a key problem. The Controller’s Office recommends that ACCT establish a comprehensive policy for employee reimbursements, eliminating reimbursement for meals, setting a mileage rate, denying reimbursements without proper supporting documentation, etc.”
Response: ACCT has updated policies and procedures for employee expense reimbursements. All expense reports require supporting documentation and proper approvals. ACCT has set the mileage reimbursement based on the IRS standard mileage rate. From time to time, meal expenses may be reimbursed for meetings, working lunches, etc. These expenses will be follow either the Employee Expense Policy and/or Credit Card Policy. These meals will not be allocated to any contracts where these expenses are prohibited.

See Exhibit B, Accounts Payable, SOP #100-032, page 13

Recommendation #13: Regarding cash procedures, the Controller’s Office recommends that stronger, multi-point internal control procedures be implemented.

Response: ACCT policies and procedures include a policy for Cash Management and Bank Statement Reconciliations. This Cash Management policy details procedures for cash, check, and online transactions. It highlights the proper segregation of duties and identifies all donations, restricted and unrestricted, via PetPoint (donor management software) and QuickBooks. Daily logs from PetPoint are generated, reconciled to the checks, cash, and credit cards, and deposit slips are prepared for the cash received at each location. Checks are deposited through the check scanner at each location. The daily logs are reviewed and posted by the Controller.

The Business Operations Manager receives and opens all mail, including donations by check, and coordinates proper General Ledger recording with the appropriate Manager. Cash and checks are deposited semi-weekly.

The Bank Reconciliation Policy identifies controls for initial receipt of statements, review for any irregularities, subsequent research of any irregularities. The Controller reconciles the bank accounts monthly and informs the Business Operations Manager and Executive Director of any irregularities.

See Exhibit B, General Cash Management and Cash Receipts, SOP #100-031, page 8 and Bank Statement Reconciliation, SOP #100-034, page 17.

Recommendation #14:

ACCT should meet the standards outlined in its contract and the MDO should regularly review quarterly submissions for the proper documentation and reconciliation of expenditures, providing feedback as needed. Controller’s Office staff was notified that ACCT will begin submitting its documentation to the MDO electronically to save both time and money. The Controller’s Office supports this idea, so long as the documentation is properly reviewed by MDO.

Response: ACCT has been submitting invoices quarterly along with all required supporting documentation and has delivered to the MDO in compliance with its City contract.

City Recommendation #15: The MDO should re-examine its contract process with ACCT and begin the contract process earlier to ensure payments to ACCT are expedited quickly in the 1st quarter of the fiscal year.

Response: ACCT agrees with this recommendation. Expediting payments from the City will help bridge the cash flow gap for ACCT.
The following statements correct additional inaccuracies in the report:

ACCT Philly employs approximately 81 and not 125 individuals, as stated on page 1 of the report.

ACCT Philly has not opened a line of credit with its bank. (See page 2 where the report states that ACCT Philly recently opened a line of credit with its bank.)
Exhibit A - Section 1B of the Petco Grant Investment Agreement
B. Grant Award(s).

The Peirce Foundation agrees to make an investment in the lifesaving work of Grantee in the sum of $1,000,000 for the purposes set forth in the Grantee's application for the December 2014 Grant Cycle application. Such investment will be payable to Grantee in three installment payments as set forth more fully in Appendix A below. Grantee agrees that such funds will be used solely as specified, unless otherwise agreed to by the Foundation.

If Grantee is a municipal division, department or similar organization, Grantee agrees that such investment will not be used for the general account of the municipality but shall be (1) deposited in a separate account for use as specified herein; or (2) if no such separate account exists, such funds will be specifically held aside and designated for use as specified by herein and such funds shall not be used in any way to decrease the allocation or budget of municipal funds for such animal welfare purpose.
Exhibit B - Organizational Accounting Policies and Standard Operating Procedures
ACCT Philly’s
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I. **SEGREGATION OF DUTIES**

ACCT Philly will properly segregate duties to safeguard assets and provide adequate internal control of financial transactions:

**Executive Director:**
- Reviews and approves all financial reports
- Reviews and approves the annual budget presented to the Board as well as any grant budgets.
- Reviews all check requests and associated invoices/support documents that are presented for their signature.
- Reviews and approves all contracts for goods and services.
- Reviews and approves each periodic payroll.
- Reviews all bank statement activity monthly.

**Controller:**
- Reconciles all bank accounts monthly.
- Maintains and reconciles the general ledger monthly.
- Prepares work papers for all Balance Sheet accounts and other accounts as deemed necessary.
- Reviews payroll reports to reconcile them with general ledger payroll expense.
- Makes any necessary monthly journal entries, including depreciation, prepaid expense adjustments, expense accruals other income and expense reclassifications, etc.
- Receives copies of all grants and revenue contracts to ensure that financial statement reporting requirements are met.
- Produces monthly financial statements, including Statement of Financial Position, Statement of Activities with comparison to budget. These reports are submitted to the Executive Director.
- Produces grant expense reports for Development as needed.

**Business Operations Manager:**
- Oversees Human Resources for the organization, and maintains personnel files and documents, overseeing payroll processing, etc.
- Serves as administrator to accounting software and processes accounts payable transactions.
- Receives and processes all incoming mail.
● Processes all cash receipts including funds from operations, development, special events and contract billing.
● Prepares all deposits and takes them to the bank.
● Codes and inputs all vendor invoices, including employee expense reports after matching with supporting documentation and acquiring appropriate approval.
● Prepares all vendor checks for review and signing by the Executive Director.
● Obtains W-9 forms from each vendor before processing any payments.
● Assists with the preparation of vendor Form 1099.
● Maintains vendor files by year which contain processed and paid invoices.
● Reconciles credit card transactions to credit card statement and assures transactional support is provided before processing payment.

Director of Operations:
● Initiates and approves departmental Supply Order Forms
● Provides input for general ledger coding
● Safeguards departmental assets such as inventory, cash receipts, grant receivables
● Approves time cards used to process payroll for respective departmental staff
● Provides oversight on risk management issues within their respective departments.
● Oversees grant management.
● Oversees maintenance of shelter and leased equipment
I. GENERAL LEDGER AND METHOD OF ACCOUNTING

ACCT uses the Quickbooks accounting system, to capture data regarding the organization's economic activity, and for creating accurate and timely financial reports to evaluate organizational performance and plan for future activities. Only authorized personnel can make changes to the accounting system.

All changes to account structure and account codes must be approved by the Controller and the Executive Director. Once approved, the set-up and creation of a new account code may be entered into the QuickBooks software by the Controller or the Business Operations Manager.

The **Chart of Accounts** is the framework for the General Ledger consisting of the account titles and account numbers assigned to the titles. Account titles appropriately describe the assets, liabilities, net assets, revenues and expenses of the organization. The account number is a five digit number. All asset accounts begin with the number 1, liabilities begin with the number 2, net assets begin with the number 3, revenues begin with the number 4, fundraising expenses begin with 5, other expenses begin with the number 6 or 7, and other income begins with 9.

**Class codes** are used to identify the category to which an expense belongs. The current classes are Administrative, Fundraising, and Program expenses. These classes can be further broken down into the subclasses. In particular, program expenses are classified as follows: Animal Services, Client Services, Field Services, Licensing, Lifesaving, Medical Services, Offsite Locations.

Any additions or changes to class codes must be approved by the Controller and Executive Director. Once approved, the set-up and creation of the approved code will be entered into the QuickBooks software by the Controller or Business Operations Manager.

**Posting Activity to the General Ledger**

Activity is posted to the general ledger through the following:

**Invoices** could be used to record individual pledges and grants that are expected to be received in the future.

**Cash Receipts** are recorded through cash deposits entries. Previously invoiced pledges are recorded first by using the receive payments function to clear the invoice, and then included in a
cash deposit entry. Receipts can also be input directly to revenue accounts where invoices are not utilized.

**Accounts Payable** is recorded as soon as a bill is received along with a due date to schedule payment. Unpaid bills are kept in the entered/unpaid file. This file is reviewed weekly to determine which bills should be paid.

**Cash Disbursements** are primarily recorded when a check is cut. Electronic transactions such as payroll, 401K transfers, credit card fees and other select electronic charges are recorded using the write check function in QuickBooks using “debit” in the check number field. These are very limited and tightly controlled. All additions to this list must be approved by the Controller and Executive Director.

**Journal Entries** are used to record activity that is not done through any of the above transactions. Most journal entries are monthly and recurring. There are also journal entries needed for non-recurring items as well as other adjustments. All journal entries require supporting documentation.
1. **Purpose:** To ensure all Journal Entries in the General Ledger are supported by appropriate documentation; approved and recorded by authorized personnel; and accurately recorded in the General Ledger.

2. **Primary Audience:**

   - ☑ Administration
   - ☐ All ACCT Staff
   - ☐ Lifesaving Operations
   - ☐ Field Operations
   - ☐ Client Services
   - ☐ Other:
   - ☐ Clinic Operations
   - ☐ Shelter Operations

3. **Desired Outcome:** Proper record for activity that is not done through Invoices, Cash Receipts, Accounts Payable or Cash Disbursements.

   *This SOP is intended to support and cultivate the ACCT Philly core values of [
   ☑ Transparency  ☑ Respect  ☐ Innovation  ☐ Commitment  ☐ Empathy  ☑ Professionalism]*

4. **Procedure Details:**

   **A. General Ledger Journal Entries**
   
   a. The Controller prepares and records most of the Journal Entries.
   b. These entries will include all monthly recurring entries as well as any other adjusting entries required.
   c. The Controller inputs the Payroll journal entry.
   d. All journal entries must have supporting documentation consisting of original or copies of the appropriate source documents or index to the location of source documents.
   e. Each journal entry should be filed in the related month within the annual folder whether paper or electronic.
   f. The form of documentation should be in enough detail that others in the organization and the auditors can reasonably follow.
SOP Authorization

Signature: [Signature]  Date: 1/31/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To create an effective system of cash management that anticipates cash needs and plans for adequate satisfaction of cash needs, and to ensure all cash not required for operations is maintained in an interest-bearing account.

2. **Primary Audience:**
   - All ACCT Staff
   - Lifesaving Operations
   - Client Services
   - Administration
   - Field Operations
   - Other:
   - Clinic Operations
   - Shelter Operations

3. **Desired Outcome:** An effective and accountable system of cash management.

This SOP is intended to support and cultivate the ACCT Philly core values of
- [✓] Transparency
- [ ] Respect
- [ ] Innovation
- [ ] Commitment
- [ ] Empathy
- [✓] Professionalism

4. **Procedure Details:**

   **A. Bank Account Maintenance**
   a. Signatories for all bank accounts shall be the Board Chairman, Board Treasurer and the Executive Director.
   b. ACCT has three accounts with Republic Bank.
   c. The **operating account** is an unrestricted account used for all non-payroll cash disbursements and all unrestricted deposits including cash, check and credit cards.
   d. The **payroll account** is a zero based account used only to process payroll. The payroll company submit a debit advice to the bank for the total amount needed per payroll period, which is bi-weekly.
   e. The **restricted account** is a restricted account that contains restricted cash related to the building addition, and other temporarily restricted donations. The Business Operations Manager disburses funds into the
saving account for all restricted funds, and tracks disbursement of these funds using Quickbooks.

f. If other bank accounts are deemed necessary, the Executive Director will obtain approval from the Board of Directors. This will be noted as a Board Resolution and recorded in the minutes of the Board Meeting.

B. Revenue and Cash Receipts

a. The Business Operations Manager receives all mail, and all checks and cash, and deposits these into a safe when received. Semi-weekly, the Business Operations Manager transports all deposits to the bank for deposit into the operations or savings account, and checks the PO Box for additional funds to be deposited. Semi-weekly, the Director of Operations reconciles daily cash drawers and prepares deposit slip for Business Operations Manager to review and deposit.

b. The Business Operations Manager attaches all deposit slips to corresponding daily cash sheets which are stapled together with a daily summary form.

c. Staff working at the front desk, adoptions department and offsite locations reconcile daily by employee and drop their cash drop in a safe located in a secured area.

d. All employees handling begin the day with a cash drawer containing $40.

e. At each location, cash, checks and credit card receipts must be accumulated, input into the Petpoint system by each collecting staff member and a detail and summary report attached to each deposit.

f. Throughout the day, the staff member immediately processes all credit card transactions as well as scan and process all checks through a terminal/scanner.

g. At the end of their shift, the staff member reconciles the deposit package to the initial $40 balance; the deposit package is then placed into a sealed envelope and placed into a secure safe until the next day when the Business Operations Manager pulls the deposit packages. The deposit packages are then given to the respective Senior Manager for Lifesaving or Senior Manager of Client Services, who reconciles each deposit and signs off on the deposit accuracy.

i. The Business Operations Manager, Director of Operations and Executive Director are the only people who have access to this secure safe.

h. These deposits are then submitted to the Business Operations Manager. Business Operations Manager then checks for any discrepancies in the cash drops. If a discrepancy occurs, it is investigated immediately.

i. Additionally, read a more detailed internal policy titled “Client Services Cash Handling”, SOP number 350-005 written in March of 2018 (Appendix A)

C. Receipt of Checks by Mail

a. The Business Operations Manager gathers all cash receipts on a daily basis (Monday through Friday) and prepares for deposit.
b. The Business Operations Manager provides copies and relevant details for all donations received in the mail to the Development department (fundraising) for recording in the development database.

c. The Business Operations Manager provides the Controller with the deposit information who reconciles the bank accounts and reviews the revenue postings in the general ledger.

d. The Business Operations Manager deposits the check received by mail semi-weekly by traveling to the bank, and making an over-the-counter bank deposit.

e. The Development department reviews profit and loss detail reports and compares them to the Development Database to verify consistent recording in the accounting system.

f. The Director of Operations reviews profit and loss detail reports and compares them to program schedules to verify consistent recording in the accounting system.

D. Endorsement of Checks

a. The staff will immediately process all checks through the scanner terminal.

b. In the event the scanner terminal is not functioning, a live check may be accepted and later endorsed by Business Operations Manager with company stamp.

c. The endorsement must include the ACCT Philly’s full name, The Animal Care and Control Team of Philadelphia, and the words “For Deposit Only” along with the account number to which the deposit is being made to.

E. Bank Deposits

a. The Business Operations Manager or person authorized by the Business Operations Manager may deposit all checks either 1) semi-weekly via an over-the-counter bank deposit or 2) daily, if a check scanning technology is available

   i. Only personal checks will be processed through the scanner terminal.

b. The Business Operations Manager or person authorized by the Business Operations Manager may deposit all cash twice weekly via an over-the-counter bank deposit.

c. Additional deposit procedure details that must be followed are listed above under “Receipts of actual Cash”.

F. Credit Card/Pay Pal Receipts

a. Credit card/Pay Pal transactions are either donations or payments for services provided related to animals, including but not limited to adoption, return to owner and licensing fees.

b. Donors can initiate online donations through ACCT’s website, which are processed further through the Network for Good or in-person at the facility via a Customer Service Representative (CSR).

c. Donors can also make donations on Facebook. These donations are reconciled monthly by Facebook and then electronically deposited into
ACCT’s operating account. Facebook sends an electronic receipt to document this deposit.
d. Customers can pay for animal services via credit card at the various animal care locations, and these transactions are processed by staff.
e. Network for Good sends monthly checks to ACCT’s business office. The Controller uses these reports to assign the proper GL coding for input into Quickbooks monthly.
f. Credit card processing system provides daily summaries including fees which along with Petpoint reporting is also input into QuickBooks by the Controller. This is done while the Controller reconciles the bank account.

G. Reconciliation of All Bank Deposits
   a. The Controller reconciles the bank accounts each month and ensures all deposits are received and accurately recorded in QuickBooks.

H. Petty Cash
   a. Petty cash is an accessible store of money kept by an organization for expenditures on small items.
   b. ACCT Philly does not maintain petty cash.
   c. No one is authorized to reimburse for any expenditure by ACCT Philly using cash.

SOP Authorization

Signature: [Signature]  Date: 1/31/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To create an effective and orderly system of accounts payable transactions.

2. **Primary Audience:**
   - ☐ All ACCT Staff
   - ☐ Lifesaving Operations
   - ☐ Client Services
   - ✓ Administration
   - ☐ Field Operations
   - ☐ Other:
   - ☐ Clinic Operations
   - ☐ Shelter Operations

3. **Desired Outcome:** An effective and accountable system for accounts payable transactions that ensures all are supported by appropriate documentation, promptly paid, and properly recorded.

   This SOP is intended to support and cultivate the ACCT Philly core values of
   - ✓ Transparency
   - ☐ Respect
   - ☐ Innovation
   - ☐ Commitment
   - ☐ Empathy
   - ✓ Professionalism

4. **Procedure Details:**

   **A. Vendor Invoices**
   a. The Controller or Business Operations Manager may set up a new vendor. All new vendors must provide a completed W-9 form and PA Form Rev 1832 before the Controller or Business Operations Manager may process a new vendor disbursement. The information on these forms will indicate those vendors that will receive annual 1099 forms as well as those that must have PA income tax withheld. After year-end, the Controller prepares 1099 Forms, and the Business Operations Manager reviews these forms. After the controller approves these forms, the Executive Director must approve in writing prior to mailing the 1099s to the vendors. The Executive Director must also sign IRS Form 1096, which is included with the 1099s and mailed to the IRS.
   b. When a department needs to order supplies, the department supervisor or personnel authorized by the department supervisor initially completes the Supply Order forms.
      i. If the Supply Order form is completed by authorized personnel, the department supervisor must review and approve it by signing the Supply Order Form.
ii. After the department supervisor reviews and approves the Supply Order Form, the form is then provided to the Executive Director for their review and signature.

iii. After the Executive Director reviews/approves and signs the Supply Order Form, the form is then forwarded to the Business Operations Manager for their final review. The Business Operations Manager assures all approvals have been attained.

iv. After all approvals have been obtained, the Business Operations Manager or designee can place the order.

v. After all approvals have been obtained, the Business Operations Manager or designee can place the order.

vi. The Business Operations Manager receives all mail, and thus all vendor invoices, and matches these invoices with the approved Supply Order Form.

vii. The Business Operations Manager creates a Check Request Form, which provides the GL coding for the vendor invoices.

viii. Both the Supply Order Form and the Check Request Forms must be properly completed to process an invoice for payment.

ix. Upon receipt of the vendor invoice, the Business Operations Manager enters the invoice into Accounts Payable using the Quickbooks software; these are approved and tracks pending liabilities.

x. For any invoice that does not have supporting documentation, the Business Operations Manager will investigate and communicate with vendor to complete required documents.

xi. For any approved support forms that are awaiting a vendor invoice, the Business Operations Manager will file this as “pending support documents”.

xii. The Business Operations Manager will ensure all invoices are matched with supporting forms and documentation, and then file these as approved, entered, unpaid invoices.

xiii. Any non-recurring vendor invoice in excess of $10,000 shall be submitted to the Board of Directors for approval before the steps above can be completed.

B. Employee Expense Reimbursements

a. Employees seeking reimbursement for expenses must submit to their Manager an Expense Report form detailing expenses, and provide all supporting documentation. The Manager must ensure, prior to approval, that the form is signed. After Manager signs form, Manager will submit to Business Operations Manager.

b. The Employee’s immediate supervisor must review all expenses requested, and ensure they are accurate before signing the Expense Report.

c. The Employee’s immediate supervisor must review all expenses requested, and ensure they are accurate before signing the Expense Report.

d. Approved mileage will be paid based on the IRS standard mileage rate. The Executive Director’s expenses must be approved by either the Board Chair or Treasurer. Expense reports will be updated annually to account for the changes in the IRS standard mileage rate
e. Any moving expenses, typically for Senior Management, will be presented by the Executive Director to the Board of Directors for pre-approval. Once approved, these expenses will follow the employee expense reimbursement policy.

C. Employee Credit Cards
   a. Only the Executive Director is issued a credit card.
   b. The Executive Director is responsible for ensuring only authorized expenses for ACCT Philly are charged to this account, and that there is supporting documentation for each expenditure.
   c. The Board of Directors must review these statements and supporting documentation monthly and approve the expenditures.
   d. The Business Operations Manager timely pays the credit card balance monthly to avoid any fees and interest.

D. Parking Violations Incurred by ACCT Philly Employees While On The Job
   a. For any ticket for a parking or moving violation incurred by an ACCT Philly employee while on the job, ACCT Philly will pay the ticket timely to avoid all penalties, and will deduct the amount of the ticket from the employee’s paycheck to ensure all amounts are repaid in full.

SOP Authorization

Signature:  
Date:  1/31/2019

Name (Title):  Susan Russell, Executive Director
1. **Purpose:** To create an effective system for cash disbursements.

2. **Primary Audience:**
   - ☑ Administration
   - ☐ All ACCT Staff
   - ☐ Lifesaving Operations
   - ☐ Field Operations
   - ☐ Client Services
   - ☐ Other:
   - ☐ Clinic Operations
   - ☐ Shelter Operations

3. **Desired Outcome:** Effective, orderly, transparent accountable internal controls for cash disbursements.

This SOP is intended to support and cultivate the ACCT Philly core values of
   - ☑ Transparency
   - ☐ Respect
   - ☐ Innovation
   - ☐ Commitment
   - ☐ Empathy
   - ☑ Professionalism

4. **Procedure Details:**
   
   **A. General:**
   
   a. Disbursements from the Operating Account will be made for approved, supported operational transactions only. Disbursements for goods and services, whether by check or ACH transfer, will be organized to ensure that all are properly authorized per this SOP, that complete and accurate records are made for each payment and that payments are recorded in the appropriate period and reconciled.
   
   b. Disbursements made from the Payroll Account will be made only for approved payroll related expenditures.
   
   c. Disbursements made from the Restricted Account to the Operating Account will be made only for the purposes for which the funds were provided, and these disbursements will be recorded in the appropriate period and reconciled.

   **B. Responsible Parties**
   
   a. The Business Operations Department maintains and secures all disbursement documentation for seven years.
   
   b. The Business Operations Manager must provide approval for a disbursement during the check run/ACH process. ACCT Philly does not accept or make wire transfers of cash.
c. Checks for non-recurring vendor payments greater than $10,000 require approval and signature from the Executive Director, and the Board Chair.
d. Disbursements to the Executive Director must be signed by the Board Chair and Treasurer.
e. The Business Operations Manager must ensure that check stock is secured in a locked location, accessible only to the Business Operations Manager, the Controller, and the Executive Director.
f. The Business Operations Manager is authorized to print checks, and each check must be attached to the check request/invoice package and delivered to the Executive Director for signature.
g. The Business Operations Manager is authorized to print checks, and each check must be attached to the check request/invoice package and delivered to the Executive Director for signature.

C. Automated Clearing House (ACH) Processing
   a. ACH payments are processed for payroll and related expenditures only.

D. Voiding Checks
   a. Only the Business Operations Manager or Controller is authorized to void a check in QuickBooks using the void function so that the check number remains in the system to account for the missing check.
b. On voided checks, the signature line is cut off and the check is marked “VOID” and remains with the bank reconciliation for the month the void occurred in.
c. The Business Operations Manager files bank reconciliations, print-out of daily cash drawers, including receipts, in the locked finance closet.

E. Stop Payments
   a. If a check must be voided after issuance to a vendor, the Business Operations Manager must process a stop payment. It is understood that as part of this process a fee may be incurred.

SOP Authorization

Signature:  Date: 1/31/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To create an effective system for bank statement reconciliation that confirms the accuracy of the bank balances shown on the general ledger.

2. **Primary Audience:**
   - ☑ All ACCT Staff
   - ☑ Administration
   - ☑ Clinic Operations
   - ☐ Lifesaving Operations
   - ☐ Field Operations
   - ☐ Shelter Operations
   - ☐ Client Services
   - ☐ Other:

3. **Desired Outcome:** Effective, orderly, transparent accountable internal controls for bank reconciliation and clearly identified responsible individuals.

   This SOP is intended to support and cultivate the ACCT Philly core values of
   - ☑ Transparency
   - ☐ Respect
   - ☐ Innovation
   - ☐ Commitment
   - ☐ Empathy
   - ☑ Professionalism

4. **Procedure Details:**

   **A. Bank Statement Reconciliation**
   a. The Business Operations Manager and Executive Director must review all bank statements upon receipt for irregular check numbers and cash balances, and to identify randomly selected checks for signatures and endorsements.
   b. The Business Operations Manager and the Executive Director must initial and date the bank statement following review.
   c. The Controller reconciles the bank accounts monthly. During the reconciliation posting dates of cash receipts and disbursements in the accounting records are compared to the bank statements to spot irregularities.
   d. If the Controller spots any unusual items, they must inform the Business Operations Manager and the Executive Director, and the Business Operations Manager must investigate these irregularities.
Signature:  
Date: 1/31/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To create an effective system for grant application, tracking, disbursement and reporting.

2. **Primary Audience:**
   - ☑ All ACCT Staff  ☑ Lifesaving Operations  ☑ Client Services
   - ☑ Administration  ☐ Field Operations  ☐ Other:
   - ☐ Clinic Operations  ☐ Shelter Operations

3. **Desired Outcome:** Effective, orderly, transparent accountable internal controls for grant application, tracking, disbursement and reporting.

   This SOP is intended to support and cultivate the ACCT Philly core values of
   - ☑ Transparency  ☐ Respect  ☐ Innovation  ☐ Commitment  ☐ Empathy  ☑ Professionalism

4. **Procedure Details:**

   **A. Grant Tracking and Disbursement**
   
   a. ACCT Philly will maintain the Restricted Account solely for depositing any grants or donations that contain restrictions for use or time restrictions.
   
   b. ACCT Philly will track all grants that it applies for and receives in its Grant Tracking Spreadsheet.
   
   c. All departmental directors must input their department's grant seeking efforts and all actual grant applications, and timelines, into the Grant Tracking Google Document, and report all grants received into this system.
   
   d. The Director of Operations will review the Grant Tracking Spreadsheet weekly, and track the grant application process, and perform periodic follow-up with the Directors or Managers of each department.
   
   e. The Director of Operations will maintain an electronic shared file containing all grant applications, documentation, grant agreements, disbursements, and status of all grants provided to ACCT Philly.
   
   f. The Director of Operations will review all grants and status of grants, and any issues regarding grants, with the Business Operations Manager and the
Executive Director and keep up-to-date and track grant timelines, grant expenditures and any concerns regarding grants.

g. The Director of Operations will meet monthly with the Controller, the Business Operations Manager and the Executive Director and communicate status of grants, type of grants, and expenditures regarding grants.

h. The Director of Operations will monitor grants receivable to ensure all payments are receiving according to the grant schedule, and ensure compliance with reporting requirements in grant agreements.

i. The Director of Operations will also monitor and ensure compliance with donor restrictions and grant conditions, and ensure that Donor Development communicates with the donor, and follows up on use of restricted funds.

j. Under GAAP, specifically Financial Accounting Standard Boards (FASB), (Accounting Standards Update (ASU), Codification Section 958), if the grant is an unconditional promise to give, the grant revenue should be recognized in the period the grant was received.

k. The Business Operations Manager shall record the Grant Revenue that is placed in the Restricted Account, and designate the source of the funds (i.e. corporate, foundation or government) in QuickBooks.

l. If the grant is unrestricted, the Director of Operations will coordinate with the Business Operations Manager and the grant funds will be deposited in the Operating Account.

m. If a grant contains restrictions (as defined in FASB 116, Codification Section 958), the Director of Operations will coordinate with the Business Operations Manager and ensure the grant is deposited in the Restricted Account, and to track progress of the grant until the restriction has been met.

n. The Controller records the grant revenue by creating a receivable in the accounting system. Fee for service grants are recognized as deferred revenue until it is earned. Restricted grants revenue will be recorded in full as restricted until the restrictions have been met. The Controller will monitor these items on a monthly basis, adjust as needed and provide a report of expenditures and remaining balance of all restricted funds to the Executive Director and Business Operations Manager. The Controller will discuss the status monthly.

SOP Authorization

Signature: [Signature]  Date: 1/31/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To create an effective system for administering payroll.

2. **Primary Audience:**
   - ☐ All ACCT Staff
   - ☉ Administration
   - ☐ Clinic Operations
   - ☐ Lifesaving Operations
   - ☐ Field Operations
   - ☐ Tenant Services
   - ☐ Client Services
   - ☐ Other:

3. **Desired Outcome:** Effective, timely and accurate payroll administration for all employees.

This SOP is intended to support and cultivate the ACCT Philly core values of

- ☑ Transparency
- ☐ Respect
- ☐ Innovation
- ☐ Commitment
- ☐ Empathy
- ☑ Professionalism

4. **Procedure Details:**

   **A. Hiring**
   - a. ACCT Philly engages in a fair hiring process that includes posting open positions internally and externally, assuring compliance with union contract obligations, interviewing candidates, conferring internally, and performing background checks.
   - b. The Business Operations Manager performs a second interview for candidates recommended and interviewed by the Director of Operations or other departmental head.
   - c. The Business Operations Manager ensures that all relevant information needed in the hiring process is presented to the Executive Director. This includes, but not limited to, salary information, background checks, and reference checks. The Executive Director is the final decision-maker for hiring employees. The Executive Director will inform the Board of Directors in the hiring of Senior Management positions prior to an offer being made.

   **B. Time Tracking and Time Sheet Maintenance**
   - a. Employees complete their own timecards electronically on a daily basis, and their immediate supervisor must review and approve employees’ timecards. The
Business Operations Manager also reviews employees’ time entries and analyses and corrects input errors prior to engaging with the payroll service.
b. Payment of wages and salaries and any other perquisite should be accurately calculated and processed only to authorized employees at approved pay rates, and approved time worked.
c. ACCT Philly is ultimately responsible for ensuring payments for wages and salaries are accurately calculated and for ensuring all required tax and other deductions are withheld and remitted to the appropriate taxing authorities and paid on a timely basis.
d. Payroll is completed by the Tuesday prior to pay day.
e. ACCT Philly retains an outside payroll service (currently Paycom) which provides ACCT Philly with the following service:
   i. Calculation of individual gross and net payroll amounts based on salary and rate information submitted by ACCT.
   ii. Remitting all employee and employer payroll taxes to the appropriate taxing authorities accurately and on time.
   iii. Providing all payroll reporting to include payroll registers, employee add/change reports, remittance advices, checks, etc. to ACCT to support all payroll activity.
   iv. Deducting the proper amounts from the ACCT payroll bank account to pay employees, remit all payroll taxes and any other required remittances.
f. The Business Operations Manager obtains and provides accurate employee information to the payroll service provider.
g. The Business Operations Manager checks and confirms the payroll service provider’s output to ensure accurate processing.

C. Adding New Employees and Changing Employee Records
   a. The Business Operations Manager is authorized to add a new employee and make employee changes in Paycom, including all salary/rate changes and other employee information based on Employee Authorized Change form completed by Senior Management and signed by employee, supervisor Executive Director and Business Operations Manager.
   b. The Business Operations Manager must communicate any payroll changes to the Executive Director via a Payroll Change Report.
   c. The Executive Director must approve all payroll changes processed, and sign the Payroll Change Report received after each payroll processing.

D. General Payroll Processing
   a. The Business Operations Manager inputs all data into Paycom on-line system, after confirming accuracy and approvals of all documentation.
   b. The Executive Director reviews all input prior to transmittal and signs off on the pre-submission payroll worksheet.
   c. The Business Operations Manager transmits the approved information into the Paycom on-line system for processing.
   d. Paycom confirms the submission and the payroll register is available online prior to delivery of live checks in a sealed envelope directly from Paycom to the Business Operations Manager.
e. The Business Operations Manager and the Executive Director review/compare these final payroll reports to the approved pre-submission reports for accuracy and approve the payroll by signing the payroll register.

f. The Business Operations Manager files and stores the approved pre-submission and final approved payroll register reports in a secure location for seven years.

E. Journal Entries and Reconciliation
   a. The Business Operations Manager obtains the data for the Journal Entry from the payroll register and payroll summary reports issued by Paycom after each payroll run and ensures that all payroll General Ledger entries are supported by the approved documentation from Paycom.
   b. The Journal Entry accounts for employee salaries, taxes, and benefits processed. The data is the basis for the payroll Journal Entry batch.
   c. The Controller enters the payroll Journal Entry into QuickBooks.

F. Payroll Liability Account Reconciliation
   a. As part of the month-end reconciliation process, the Controller reviews and/or reconciles all payroll liability accounts.

G. Paid Time Off (PTO)—Calculation and Reconciliation
   a. ACCT Philly employees must take paid time off in the current year and may not carry forward unused personal, sick into the next year. Vacation time, up to 80 hours, can be carried forward.

H. Review of Payroll
   a. The Business Operations Manager and Director of Operations shall perform a bi-monthly review of payroll information and the controls of the payroll processing company.
   b. The Business Operations Manager and Director of Operations shall perform a bi-monthly review of payroll information and the controls of the payroll processing company.

SOP Authorization

Signature: [Signature] Date: 1/31/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To create an effective system for recording, accounting for and depreciating ACCT Philly’s fixed assets.

2. **Primary Audience:**
   - All ACCT Staff
   - Administration
   - Clinic Operations
   - Lifesaving Operations
   - Field Operations
   - Shelter Operations
   - Client Services
   - Other:

3. **Desired Outcome:** Comprehensive accurate accounting and recording of ACCT Philly’s fixed assets, as well as ability to effectively budget for repair and replacement.

   This SOP is intended to support and cultivate the ACCT Philly core values of
   - Transparency
   - Respect
   - Innovation
   - Commitment
   - Empathy
   - Professionalism

4. **Procedure Details:**

   A. **Recording/Depreciating Fixed Assets**
      a. The Business Operations Manager will ensure ACCT Philly’s purchase of fixed assets in excess of $1,000 are tracked in the General Ledger and communicated to the Controller.
      b. The Controller will capitalize and depreciate these assets over the useful life of the asset, and maintain accurate records of the cost or fair market value if donated, including date of acquisition, vendor information, description and accumulated depreciation of fixed assets.
      c. Each month, the Controller reviews the General Ledger for new fixed asset acquisitions and confirms that the assets meet the criteria set forth in this policy.
      d. The Controller will perform a periodic review of expenses to assist management in identifying capitalized assets incorrectly recorded as expenses. The Controller will make the appropriate Journal Entry to correct the mis-posting. The Controller maintains a spreadsheet to support the fixed asset balances and depreciation Journal Entries.
e. The Controller will depreciate the cost (less salvage value) of all capitalized assets over the estimated useful life of the asset. All assets are depreciated using the straight line method of depreciation over the following estimated useful lives:

- Furniture and Fixtures - 7 years
- Vehicles - 5 years
- Leasehold Improvements - remaining life of lease
- Computers / Data Processing Equipment - 5 Years

f. As part of the monthly close process, the Controller updates the accumulated depreciation schedule and calculates the depreciation expense for the month.

g. Every year, the Director of Operations will conduct a physical inspection of all fixed assets and report and reconcile these assets to the fixed asset schedule that matches the General Ledger.

h. The Director of Operations will communicate any dispositions of fixed assets to the Controller for proper entry into the General Ledger.

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**SOP Authorization**

Signature: [Signature]  Date: 1/31/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To create an effective system for ordering, recording, managing and safe-guarding ACCT Philly inventory.

2. **Primary Audience:**

   - ☑️ All ACCT Staff
   - ☑️ Administration
   - ☐ Clinic Operations

3. **Desired Outcome:** Full accounting and responsible oversight of all ACCT Philly inventory ordering, storage, and use; and identification of damage, as well as waste and savings opportunities.

   This SOP is intended to support and cultivate the ACCT Philly core values of

   - ☑️ Transparency
   - ☐ Respect
   - ☐ Innovation
   - ☐ Commitment
   - ☐ Empathy
   - ☑️ Professionalism

4. **Procedure Details:**

   **A. Inventory Management and Accountability**

      a. The Animal Care Supervisor will provide the Animal Care Manager with a copy of all orders for inventory placed, and the Animal Care Manager will compare the orders against deliveries as they arrive.

      b. The Animal Care Manager or their authorized designee will visually inspect all items received for accuracy in fulfillment, damage and proper quantity, and reject and document all damaged items on the packing slip to support the receipt. Only items listed on the requisition form should be received. Any other items not ordered should be rejected and noted on the packing slip.

      c. The Animal Care Manager will ensure that the packing slip is initialed by the vendor and receiver and will then provide this to the Business Operations Manager to support the vendor invoice.

      d. The Director of Operation must periodically review inventory with the Animal Care Manager to ensure accountability of process and inventory.

      e. The Director of Operation must periodically review inventory with the Animal Care Manager to ensure accountability of process and inventory.
f. The Animal Care Manager must ensure that all Controlled Substances are maintained in accordance ACCT Philly’s SOP for Controlled Substances. See Appendix B for SOP #100-002.
g. The Animal Care Manager must ensure that all inventory received is stored in its proper storage area in the facility, and that all orders received are properly logged, and the subsequent use or disposal is properly logged, and that these logs are regularly monitored and maintained.
h. Every month, the Animal Care Manager or their authorized designee must count inventory in each of the storage locations, and reconcile the inventory logs noting any variances. These inventory counts must be initialed by the person performing the monthly check.
i. The Animal Care Manager must communicate each monthly inventory process with the Business Operations Manager, and the Business Operations Manager must investigate any variances in the log.
j. The Business Operations Manager must communicate the inventory findings to the Controller.
k. Only persons that the Animal Care Manager authorizes may handle inventory within the facility. The Animal Care Manager will ensure that those authorized are fully aware of their responsibilities under this SOP when handling inventory.

B. Periodic Counts

At a minimum, each location’s inventory should be counted monthly and the total compared to the inventory log to assure the inventory is accurate. The count should be noted in the log along with any variance and initialed by the person who counted. Variances to the log should be investigated. Total inventory counts from all locations should be shared with the Business Operations Manager and Controller.

SOP Authorization

Signature: 

Date: 1/31/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To create an effective system for month-end closing of ACCT Philly’s books.

2. **Primary Audience:**
   - ☑ All ACCT Staff
   - ☑ Administration
   - ☑ Clinic Operations
   - ☑ Lifesaving Operations
   - ☑ Field Operations
   - ☑ Shelter Operations
   - ☐ Client Services
   - ☐ Other:

3. **Desired Outcome:** That month-end closing of ACCT Philly’s books results in the reconciliation of accounts and the timely preparation and issuance of monthly financial reports.

   This SOP is intended to support and cultivate the ACCT Philly core values of
   - ☑ Transparency
   - ☑ Respect
   - ☑ Innovation
   - ☑ Commitment
   - ☑ Empathy
   - ☑ Professionalism

4. **Procedure Details:**

   **A. Month-End Close Process**
   
   a. Following each month-end, the Business Operations Manager and the Controller will work together to close ACCT Philly’s books and reconcile accounts, and the Controller will prepare the monthly financial reports for issuance on a timely basis.
   
   b. The Controller will reconcile the bank and investment accounts.
   
   c. The Controller will reconcile and prepare work papers for all Balance Sheet accounts and select revenue and expense accounts as needed.
   
   d. The Controller will print out trial balance and verify that balances in all Balance Sheet accounts match with reconciliations.
   
   e. The Controller will prepare and analyze a preliminary Balance Sheet, Statement of Activities and Statement of Cash Flows, and other reports as requested by the Executive Director and/or the Board of Directors.
   
   f. The Controller reviews the underlying financial records assuring all material transactions have been recorded, and performs an analytical review of the statements. The Controller will identify to the Business Operations Manager any significant variations to the budget or unusual income and/or expenditures and
document these in the Controller’s written analysis. The Business Operations Manager will investigate any concerns.

g. Following, the Controller will meet with the Executive Director and Business Operations Manager to review the preliminary financial statements and review/update the Rolling Forecast.

h. Following the Executive Director’s review of the monthly financial reporting package, the Controller will distribute it to the Executive Director for further distribution to the Board of Directors.

i. The Controller will ensure that the process is completed by the end of the subsequent month and a week prior to the board meeting for that month.

j. The Controller will prepare monthly financial reports for distribution to the Executive Director and Board of Directors. The Business Operations Manager, Director of Operations and Executive Director will timely review the draft reports. The Controller will prepare the following full set of financial reports:

   - A Statement of Financial Position (Balance Sheet)
   - A Statement of Activities (Income Statement) with comparisons of actual results to budget broken down into departments.
   - Statement of Cash Flows
   - Rolling Forecast
   - Written analysis including highlights of important transactions and trends (Monthly Memo)

k. The Controller and the Executive Director will review final monthly reports in accordance with this SOP.

SOP Authorization

Signature: 
Date: 1/31/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To create an effective annual budget process.

2. **Primary Audience:**
   - ☑ All ACCT Staff
   - ☑ Administration
   - ☑ Transparency
   - ☑ Respect
   - ☑ Innovation
   - ☑ Commitment
   - ☑ Empathy
   - ☑ Professionalism

3. **Desired Outcome:** A budget that enables ACCT Philly to achieve its mission and goals and to fulfill its obligations under the City contract.

   This SOP is intended to support and cultivate the ACCT Philly core values of
   - ☑ Transparency
   - ☑ Respect
   - ☑ Innovation
   - ☑ Commitment
   - ☑ Empathy
   - ☑ Professionalism

4. **Procedure Details:**

   **A. Budgeting Process**
   
   a. In February, the Executive Director, the Business Operations Manager and the Director of Operations will initiate the budget process for the upcoming fiscal year.
   
   b. The Business Operations Manager will coordinate with the Controller to prepare a budget worksheet for each department, which will include the current year actual revenue and expense data and the related budget and prior year actual data broken down into departments.
   
   c. The Executive Director, the Business Operations Manager and the Director of Operations will coordinate with the Department Managers to engage in strategic planning for the upcoming fiscal year, and proposed budgets.
   
   d. The Executive Director reviews and approves the proposed budget and presents it to the Board of Directors and City of Philadelphia for review and approval.
   
   e. The Board of Directors and City of Philadelphia review the proposed budget and provide suggestions for revisions to the Executive Director.
   
   f. The Executive Director will adjust as required, and the Business Operations Manager will input into the accounting system.
g. The Controller will compile the inputs from the Executive Director, the Business Operations Director, the Director of Operations, the Director of Field Operations, Director of Lifesaving and the Medical Director to prepare a comprehensive budget for the Executive Director’s review.

SOP Authorization

Signature: [Signature]  Date: 1/31/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To ensure ACCT Philly meets its legal reporting requirements and non-profit obligations.

2. **Primary Audience:**
   - ☐ All ACCT Staff
   - ☑ Administration
   - ☐ Clinic Operations
   - ☐ Lifesaving Operations
   - ☐ Field Operations
   - ☐ Shelter Operations
   - ☐ Client Services
   - ☐ Other:

3. **Desired Outcome:** Timely, accurate and effective financial reporting of ACCT Philly’s financial management in accordance with legal and fiscal obligations.

This SOP is intended to support and cultivate the ACCT Philly core values of

- ☑ Transparency
- ☐ Respect
- ☐ Innovation
- ☐ Commitment
- ☐ Empathy
- ☑ Professionalism

4. **Procedure Details:**

   a. At fiscal year-end, the Business Operations Manager will retain an independent auditor to review ACCT’s internally prepared financial statements.

   b. The Controller and Business Operations Manager will jointly work with the auditors to ensure proper access to all requisite financial and related information, including work papers for all Balance Sheet accounts and select Statement of Activity accounts.

   c. The audit should be performed within a reasonable period of time after year end. Form 990 and Form BCO 10 should also be filed timely. This should be done by end of calendar year for prior fiscal year ending.

   d. Any proposed audit adjustments must be reviewed with the Executive Director, Controller and Business Operations Manager to determine if they are material and should be implemented.
e. Draft audited statements should be reviewed for accuracy and approved by both the Controller and Executive Director and then provided to the Board of Directors and the City of Philadelphia.

f. The auditors prepare Form 990 and Form BCO 10. The Controller and Business Operations Manager assist the auditors with any additional information they may require. Form 990 should be reviewed by the Controller, Executive Director, and the entire Board of Directors prior to filing.

g. Both the Form 990 and the Form BCO 10 are signed by the Executive Director.

h. The auditor files the Form 990 to the IRS.

i. The Business Operations Manager will process the fee associated with the Form BCO 10 and submit check for payment to the Executive Director for signature.
   i. The Business Operations Manager will mail both the signed Form BCO 10 and payment to the State of Pennsylvania.

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**SOP Authorization**

Signature: [Signature]  Date: 1/31/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To ensure all payments for fee-based services at ACCT Philly are accurately recorded and securely stored.

2. **Primary Audience:**
   - ☐ All ACCT Staff
   - ☐ Lifesaving Operations
   - ☑ Client Services
   - ☐ Administration
   - ☐ Field Operations
   - ☐ Other:
   - ☐ Clinic Operations
   - ☐ Shelter Operations

3. **Desired Outcome:** Accurate records maintenance and accountability for all money collected by Client Services Representatives or other staff for services and merchandise.

   This SOP is intended to support and cultivate the ACCT Philly core values of
   - ☑ Transparency
   - ☑ Respect
   - ☐ Innovation
   - ☑ Commitment
   - ☑ Empathy
   - ☑ Professionalism

4. **Definitions:**
   1. **Zero Receipt:** A receipt created in PetPoint with all fees changed to zero, resulting in a $0.00 amount due.
   2. **Daily Cash Pouch Log:** Document remaining in cash pouch that tracks starting and ending bank daily. Attached.
   3. **Daily Cash Report:** Report generated from Pet Point that details all daily transactions for specific employee.
   4. **Daily Drop Form:** Document that records totals of each type of payment for specific employee. Attached.

5. **Procedure Details:**
   A. At the beginning of a Client Services Representative's (CSR) shift, the CSR will request their cash pouch from the Client Services Supervisor or Director of Operations.
   B. Upon receiving their cash pouch, the CSR must verify that it contains $40 of cash, and record this on their Daily Cash Pouch Log.
   C. CSR should maintain control of cash pouch throughout duration of their shift. When leaving for breaks, cash bag should be returned to the Client Services safe. Upon returning from break, CSR should request his/her cash bag again. If, at any other time,
CSR cannot maintain control of cash bag, CSR should return cash bag to Client
Services safe.

D. At no time shall any employee take ACCT Philly cash, cash pouch, checks, credit card
receipts or any other form of payment off of ACCT Philly property without authorization
from management. Cash pouch, change, and other documents shall be kept in the area
where the service is provided at all times.

E. When a CSR is performing a fee-based service, a receipt must be generated in PetPoint.
   a. If a manager approves waiver of the fees, a zero receipt must still be generated
      in PetPoint

F. Cash payments should be accurately counted and placed immediately in CSR’s cash
   pouch.

G. Credit and debit cards should be processed at time of service. Credit card receipts
   should be signed by payor. The merchant copy of debit or credit card receipts should be
   placed immediately in the CSR’s cash pouch.

H. If the payor is present, the CSR must process the check electronically at time of service.
The CSR will then attach the electronic receipt to the check and place the receipt and
check immediately into their cash pouch. If payor has mailed in a check, the check
should be placed immediately in the CSR’s cash pouch.

I. At the end of their shift, the CSR must print out a Daily Cash Report from Petpoint. The
   CSR must also fill out a Daily Drop Form detailing all money being deposited into the
   safe, as well as any accompanying forms based on the method of payment. The CSR’s
   Daily Drop Form should match the information on the Daily Cash Report. If the CSR’s
   Daily Drop Form does not match Daily Cash Report, the CSR must notify their
   Supervisor immediately in person or via e-mail if supervisor is not on campus.

J. After all forms are complete, the CSR shall place the Daily Cash Report, Daily Drop
   Form and all receipts, checks and cash into a plain envelope. The CSR will seal the
   envelope and write their name and date of drop on front of the envelope. The envelope
   shall not leave the CSR’s possession until dropped into the main drop safe next to the
   administration time clock.

K. The CSR is responsible for all money collected during their transactions but not yet
   dropped at the end of shift. Short or missing cash pouches will result in progressive
corrective action, up to termination, and the employee will be responsible for repayment
of missing money.
   a. For employee repayment, Managers will relay related documents to Business
      Operations Manager who will create a document for one time payroll deduction.
      This document shall be signed by the employee, supervisor and Business
      Operations Manager.

L. Theft of ACCT Philly money will result in immediate termination.

SOP Authorization

Signature:  

Date: 1/1/2019

Name (Title): Susan Russell, Executive Director
1. **Purpose:** To set forth the process for ordering, receiving, logging and maintaining records for all controlled substances ACCT Philly stores and administers in the furtherance of its operations.

2. **Primary Audience:**
   - ☑️ All ACCT Staff
   - ☑️ Administration
   - ☑️ Clinic Operations
   - ☐ Lifesaving Operations
   - ☑️ Field Operations
   - ☑️ Other: Current DEA licensee
   - ☐ Client Services
   - ☐ Shelter Operations

3. **Desired Outcome:** That all Controlled Substances are maintained with the utmost security and attention to assure compliance with the law.
   
   **This SOP is intended to support and cultivate the ACCT Philly core values of**
   - ☑️ Transparency
   - ☐ Respect
   - ☐ Innovation
   - ☑️ Commitment
   - ☐ Empathy
   - ☑️ Professionalism

4. **Definitions:**
   a. Controlled Substances Act (CSA): is the statute establishing federal U.S. drug policy under which the manufacture, importation, possession, use, and distribution of certain substances is regulated.
   
   b. Drug Enforcement Agency (DEA): The Federal DEA regulates the purchase and distribution of controlled substances in an attempt to avoid diversion for illegal use.
   
   c. Controlled Substances: There are five different Schedules of controlled substances, numbered I through V. The CSA describes the different Schedules based on three factors; potential for abuse, accepted medical use and safety and potential for addiction. Drugs that are listed under these Schedules through the CSA are regulated by the DEA as Controlled Substances.
   
   d. DEA License: a license provided by the DEA to a veterinarian that permits the purchase and use of controlled substances. The person who holds the license is accountable to federal law, as well as the facility that is listed under the license. Failure to comply with regulations could result in loss of DEA licensure, veterinary licensure, clinic closure, and federal prosecution.
   
   e. Authorize Staff: assigned staff members employed by ACCT Philly that are specially trained and certified on utilizing controlled substances for euthanasia procedures or sedatives for surgery under the guidance of the shelter veterinarian.
5. Procedure Details:

a. General

i. Only veterinarians and authorized staff are authorized to handle controlled drugs at any point in receiving, dispensing or use at ACCT Philly.

ii. All staff members are required to adhere to all DEA regulations and ACCT Philly Controlled Substances SOP. Failure to do so will result in progressive discipline, up to and including termination.

iii. The following drugs are controlled substances or treated as controlled while in use at ACCT Philly:

1. Euthasol (Schedule 2)
2. Ketamine (Schedule 3)
3. Telazol (Schedule 3)
4. Buprenorphine (Schedule 3)
5. Tramadol (Schedule 4)
6. Diazepam (Schedule 4)

Although not Controlled Substances, the following are treated as such by ACCT Philly, and all handling of these substances must be in conformance with this SOP.

7. Acepromazine
8. Xylazine
9. Dexdomitor
10. Gabapentin
11. Trazodone

b. Ordering Controlled Substances

i. The veterinarian who is the DEA license holder, the Animal Care Senior Manager, and the Animal Care Supervisor are the only individuals who can authorize an order of controlled substances.

ii. Each time a routine Controlled Substance order is placed, the DEA registered veterinarian MUST be notified.

iii. If any staff or veterinarian wants to stock a new Controlled Substance for shelter use they must first talk with the DEA registered veterinarian. ONLY the DEA registered veterinarian may authorize any change (adding or removing) in the drugs listed above for use at ACCT Philly.

c. Inventory & Documentation

i. Inventory and documentation of all Controlled Substances is overseen by the Animal Care Supervisor and Animal Care Senior Manager.
ii. Upon arrival after shipment, all Controlled Substances must be immediately counted, numbered, logged, and locked by a Lead Veterinary Nurse.
   1. In the absence of any Lead Veterinary Nurse, inventory is managed by the Animal Care Supervisor and Animal Care Senior Manager.

iii. All controlled drugs are to be sequentially numbered, with the count to be renumbered (starting at 001) at the beginning of each new calendar year. The original bottle must be numbered with a sharpie or other indelible ink, in addition to any external box or packaging.

iv. A Controlled Substance log must be maintained that reflects all Controlled drugs added to inventory, as well as drugs removed from inventory for daily use.

v. Copies of the invoices for Schedule 2 controlled substances will be made and stored in a separate log. The controlled drug log will be kept separate from the daily use logs.

d. Storage

i. All staff are required to complete background checks to work at ACCT Philly.

ii. All controlled drugs are required to be stored in accordance with DEA regulations, which dictate a locked cabinet or safe within a locked room.
   1. Safe locations at ACCT Philly:
      a. Main Pharmacy: two wall mounted locked safes within a locked pharmacy door (code lock, staff veterinarians, medical management and vet nurses only) - security camera coverage of entry to pharmacy door. This is the main storage safe.
      b. Surgery Safe: locked wall mounted safe under camera monitor, surgery suite door is locked after hours. This is an “active use” safe.
      c. Back office or “E room” safe: locked wall mounted safe under camera monitor, room is in active use 24 hours a day for emergency euthanasia and triage pain medication. This is an “active use” safe.

iii. Access to the main storage safe for controlled drugs will be limited to the veterinarian who is the DEA license holder, Animal Care Senior Manager, Animal Care Supervisor, and Lead Veterinary Nurse.
   1. Dispensing from this safe to the two active use locations is done by these individuals only.
2. Dispensing for use from the active use locations is performed by vet nurses and field officers only, both of these positions are required to complete euthanasia training and certification which includes demonstrating competency in logging of DEA controlled substances.

iv. Animals cannot have a course of controlled medications attached to their cage or paperwork.

v. Missing drugs must be reported immediately to the holder of the DEA license, who will then report to the DEA.

e. Dispensing

i. All technicians or field officers are responsible for documenting all controlled substances used by ACCT Philly. The DEA registered veterinarian in conjunction with the Animal Care Senior Manager and Animal Care Supervisor, will oversee this process along with the Vet Nurse Leads.

ii. The daily use logs (anesthesia logs, euthanasia logs, etc.) will continue to be used to track daily use of controlled substances, and specific bottle numbers must be included on these logs.

iii. Controlled drugs administered beyond the routine anesthetic drugs will be logged separately.

iv. Daily Use

1. Surgery: the surgery safe is stocked by authorized personnel only, no more than 1-3 days of use, or no more than 1 bottle if more than 3 days use per bottle, can be stored in this location. Authorized personnel only can stock the Surgery safe from the main storage safe. Surgery vet nurses will dispense for use from the surgery safe only, and record all drugs used in the indicated surgery logs.

2. Euthanasia: the back office or “E-room” safe is stocked by authorized personnel only, for no more than 1-3 days of use, or no more than 1 bottle if more than 3 days use per bottle, can be stored in this location. Authorized personnel only can stock the back office safe from the main storage safe. Vet nurses will dispense for use from the back office safe and log all drugs used in the indicated euthanasia logs.

3. Scheduled Treatments: Daily treatments are obtained from the back office safe location only. Authorized personnel only can stock the E-room safe, and vet nurses who are performing treatments will log all drugs used in the indicated treatment logs.
4. Triage Pain Medications: Buprenorphine for triage use is located in the back office safe location only. Vet nurses who are performing triage pain administration will log all drug used in the indicated treatment log.

5. Clinic: Any medications treated as controlled that are dispensed through the clinic must first be confirmed by an authorized personnel if not already scheduled in pet point. These medications are dispensed from the back office safe and vet nurses who are dispensing these medications must log all drug used in the indicated treatment log.

**f. Prescribing**

i. At no point will a prescription for a controlled substance be generated or provided by any staff person at ACCT Philly except a veterinarian who is using their personal DEA license number.

**g. DEA regulations for record keeping**

i. Each practitioner must maintain inventories and records of controlled substances listed in Schedules I and II separately from all other records maintained by the registrant.

ii. Likewise, inventories and records of controlled substances in Schedules III, IV, and V must be maintained separately, or in such a form that they are readily retrievable from the ordinary business records of the practitioner.

iii. All invoices for controlled substances must be given to the director of operations or clinic manager.

iv. The person unpacking the order will note the following on the invoice: number of bottles, lot number, expiration date, and the numbers assigned to the bottle.

v. All controlled substances must be numbered. The numbering system at ACCT Philly is to use a 3 digit number starting with 001 for each category of drug, with the number starting again at the start of the next inventory year.

vi. All records related to controlled substances must be maintained and be available for inspection for a minimum of 2 years.

vii. ACCT Philly will, in compliance with DEA regulations, perform a complete physical inventory every year, in January.

viii. Inventory will include unopened bottles and physical accounts of the amount remaining in open bottles.
Exhibit C - ACCT Philly Employee Handbook
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EMPLOYMENT AT-WILL DISCLAIMER

ALL ACCT PHILLY EMPLOYEES ARE EMPLOYEES “AT WILL”

As a result, the employee and/or the Animal Care and Control Team of Philadelphia (“ACCT Philly”), is free to terminate the employment relationship at any time, for any lawful reason or no reason at all, with or without prior notice. No representative of ACCT Philly, other than the Executive Director (“ED”), has the authority to enter into any agreement for employment for any specified period of time or to make any agreement contrary to the foregoing. Any such agreements purporting to alter the at-will nature of employment with ACCT Philly in any manner must be in writing and signed by the ED.

ACCT Philly policies and procedures, including those stated in this Handbook and the Handbook itself, are not to be interpreted as promises or contracts of any kind, real or implied, between ACCT Philly and its employees. ACCT Philly maintains the right to change or terminate these policies or procedures at any time, with or without notice.

ACCT Philly’s benefit plans and programs, which are described in separate materials, may be referenced briefly in this Guide. Each benefit plan or program shall be subject to the terms of the specific documents by which it is governed and ACCT Philly (or its designee) shall have complete discretion to determine benefit eligibility and interpret the terms of each plan or program. ACCT Philly reserves the right to amend, modify or terminate, in whole or in part, any of these benefit plans or programs at any time.

Certain ACCT Philly employees are organized and represented by AFSCME Local 488, District Council 33, AFL-CIO. Specific practices and policies described within this handbook may be superseded by the written agreement between the union and ACCT Philly, signed by the Executive Director.
WELCOME!

WELCOME TO ACCT PHILLY

We are excited to have you as a member of the Animal Care and Control Team of Philadelphia (ACCT Philly) team! We are the largest open admission shelter and stray animal facility in Philadelphia, and are also the organization that provides animal control services to the City.

As a member of the No Kill Coalition, we are committed to working with our partners to save healthy and treatable animals as far as our resources and capacity for care will permit. We are also committed to be a community resource for pet owners, helping them find the animal services they need.

We hope you will feel the pride of being a part of a strong team, dedicated to saving animals’ lives and making Philadelphia a better city for people and animals.

This employee handbook addresses ACCT Philly’s policies and procedures. Please read it thoroughly and retain it for future reference.

We look forward to working with you and thank you for joining our team!

Sincerely,

Susan Russell
Executive Director
INTRODUCTION TO THE HANDBOOK
ACCT Philly has prepared this handbook to provide employees with an overview of our employment policies, procedures, pay practices and benefits. This revision supersedes all previously issued manuals and handbooks. You are responsible for familiarizing yourself with the contents of this handbook. This handbook is designed to be a working guide for management and staff personnel in the day-to-day administration of ACCT Philly’s personnel program.

However, the policies, procedures, pay practices and benefits contained in this manual are management guidelines only and are subject to change by ACCT Philly. Nothing in this handbook is to be interpreted as a contract between ACCT Philly and any of its employees, nor does this handbook create any contractual rights, expressed or implied. Thus, although it is ACCT Philly’s present intention to continue the employment policies, procedures, pay practices and benefits described in this handbook, ACCT Philly reserves the right, whether in an individual case or more generally, to alter or eliminate any employment policy or procedure, pay practice or benefit, in whole or in part, with or without notice.
EMPLOYEE RESPONSIBILITIES
It is the responsibility of each employee to read and comply with the policies contained in this binder format handbook and any revisions made to it.

Directors, managers or supervisors may distribute memoranda regarding policy changes during your employment at ACCT Philly. You are encouraged to utilize this binder to store policy updates and memos as you will be held responsible for compliance.

A copy of this handbook is available to you for reference in the human resource office or you can request another copy at any time from the human resources representative or your department manager. Any questions about this handbook or subsequent memoranda should be addressed with your supervisor and/or the human resources representative.
EMPLOYMENT

CLASSIFICATIONS OF EMPLOYMENT
For purposes of salary administration and eligibility for overtime payments and employee benefits, ACCT Philly classifies its employees as follows:

Full-time Hourly Employees – Employees hired to work ACCT Philly’s normal, full-time schedule, at or in excess of thirty-seven and a half (37.5) hours on a regular basis. These employees are non-exempt.

Part-time Hourly Employees – Employees hired to work fewer than thirty two hours (32) per week on a regular basis. These employees are non-exempt.

Temporary Employees – Employees engaged to work full-time or part-time on ACCT Philly’s payroll with the understanding that their employment will be terminated upon completion of a specific assignment. (Note that a temporary employee may be offered and may accept a new temporary or permanent/regular status.) (Note that employees hired from temporary employment agencies for specific assignments are employees of the respective agency and not of ACCT Philly.) These employees are non-exempt.

Salary Employees - Employees hired to work ACCT Philly’s normal, full-time schedule, at or in excess of forty (40) hours on a regular basis. These employees are exempt.

EXEMPT AND NON-EXEMPT STATUS
Applicable law divides all employees into two categories, exempt and non-exempt, with respect to eligibility for overtime payment. Exempt employees are not eligible for overtime and must work in an "exempt" job category as defined by federal and/or state law. These classifications affect an employee’s ability to receive overtime pay, as only non-exempt employees are entitled to overtime. ACCT Philly will notify employees of their exempt/non-exempt status at the time they commence employment.

If you are unsure of which job classification your position fits into, please refer to your job description or ask the human resources representative. If your position changes during your employment; as a result of a promotion, transfer, or otherwise, you will be informed by your supervisor of any change in your exemption status.

Non-exempt Employees – Employees who are required to be paid overtime at the rate of time and one half (i.e. one and one-half times) their regular rate of pay for all hours worked beyond forty hours in a work week, in accordance with applicable federal and state wage and hour laws.
Exempt Employees – Exempt employees are managers, executives, professional staff, technical staff, officers or directors and others whose duties and responsibilities allow them to be exempt from overtime pay provisions as provided by the Federal Fair Labor Standards Act and any applicable state laws.

WORKING AT ACCT PHILLY

WORK HOURS
ACCT Philly facilities operate 365 days a year and twenty-four hours each day. ACCT Philly has established a seven (7) day work week that begins at 12:00AM Sunday and ends at 11:59PM on Saturday.

Because of the differences in job requirements among departments, the required number of hours will vary from job to job and department to department. Daily and weekly work schedules may be changed at the discretion of ACCT Philly to meet the varying conditions and operating needs of our business. Changes in work schedule will be announced as far in advance as practicable.

INTRODUCTORY PERIOD
All new employees and employees who have been promoted, demoted or otherwise reassigned to new positions within the organization are considered to be in an “introductory period” until they have successfully worked for three (3) months. New employees who qualify for benefits are not eligible for medical or dental benefits until after the introductory period is completed.

While this introductory period is an important milestone for new employees, successful completion of this period does not guarantee future employment.

TIME RECORDING
By law, we are obligated to keep accurate records of the time employees work. All non-exempt and exempt employees are required to use the time clock unless otherwise authorized due to work conditions or location.

You are responsible for accurately recording your time. Tampering with a time recording machine, time records or other time recording item or process is cause for disciplinary action up to and including termination. In the event of an error in recording your time, please report the matter to a supervisor or manager immediately.

TIME CLOCK PROCEDURE
1. Arrive on time
2. Clock in when you arrive at the start of your assigned shift
3. Clock out (for lunch or if you are leaving the building for a non-work related break)
4. Clock in (after lunch if you are returning to the building after a non-work related break)
5. Clock out at the end of your assigned shift

Follow your facility or department’s break procedures which may include notifying a supervisor or manager. Arrive on time, in uniform and ready to work when you clock in. If you need to change into your uniform, you must change prior to clocking in. Furthermore, you must clock out before taking the time to change out of uniform.

OVERTIME
Hourly, non-exempt employees are eligible for payment of overtime only in those instances where the overtime is deemed necessary to meet ACCT Philly’s needs. Such employees will be compensated at one and a half times their regular rate of pay:

- In any work week in which they actually work more than forty (40) hours and
- For those hours worked that exceed 40 regular working hours.

Paid time off (see Leave Time) and holidays do not count as work time for purposes of determining overtime eligibility. Exempt employees do not receive overtime payment.

Overtime work must be approved in advance by your supervisor or manager, prior to the work being performed. No hourly employee may work more than forty (40) hours per week without such advance approval. Your supervisor or manager must approve your timesheet or record in writing or by making the appropriate indication within any computerized payroll records.

Under no circumstances may a non-exempt employee “donate” work time to or “volunteer” to perform their regular job duties for ACCT Philly.

WORKING OUTSIDE OF REGULARLY SCHEDULED HOURS
Hourly, non-exempt employees are provided with a work schedule indicating a start and end time for their workday. Non-exempt employees must clock in no earlier than five minutes prior to the start of their shift and clock out no later than five minutes past the end of their shift.

Any work performed outside of the non-exempt employee’s scheduled workday must be authorized by a supervisor or manager in advance of the employee’s working outside of their assigned schedule. This includes starting a shift early, starting a shift later than scheduled, ending a shift early or ending a shift later than scheduled.
It is the responsibility of the employee to have the supervisor or manager, who authorized work outside of an employee’s regular schedule, approve the employee’s time record. This approval indicates that the adjusted work schedule was authorized.

Employees who clock in more than five minutes prior to the start of a scheduled shift or clock out more than five minutes after the end of a scheduled shift without prior permission and approval are subject to disciplinary action.

BREAK TIME
Employees may take a lunch break of up to ½ hour and one (1), fifteen (15) minute rest break. In lieu of a fifteen minute break employees may take up to three (3), five (5) minute rest breaks. Any rest breaks must not exceed fifteen (15) total minutes.

Non-exempt employees are required to clock in and out for a ½ hour lunch break. Employees who work in the field may be exempt from this policy but must follow the specific policy of their department as provided to them by their department head.

Each department schedules lunches differently. If an employee feels that he or she is not able to take a lunch break because the department is short staffed or for another reason, he or she needs to contact a supervisor immediately. That supervisor will attempt to arrange for coverage for the lunch break.

If you leave the building for a non-work related reason you must clock out during the time you are not in the building. You will not be paid for the period of time you have clocked out. The total time you have left the building must not exceed your normal break period unless you have received permission from your supervisor. You are responsible for having your supervisor authorize your time sheet or record.

ATTENDANCE AND LATENESS

PUNCTUALITY AND ATTENDANCE
In an effort to provide quality services to our clients and the animals in our care, and to maintain the level of service required by ACCT Philly’s animal control contract with the City, it is imperative that all ACCT Philly employees adhere to the ACCT Philly punctuality and attendance policy. Punctuality and attendance are key components of good work performance.

You cannot do your job well if you are not here when you are assigned and on time. Every employee performs an important function and each absence, no matter how brief, is strongly felt. Absenteeism and tardiness are NEVER acceptable. It reflects an unprofessional attitude and jeopardizes ACCT
Philly's ability to uphold the service levels required by the animal control contract, and provide quality care to animals and service to clients.

TIME OFF REQUEST POLICY
There are two types of absences or lateness, scheduled and unscheduled:

- Scheduled absences or lateness are those scheduled at least three (3) days in advance;
- Unscheduled absences or lateness are instances where an employee is late or absent without advance notice of at least three (3) days.

Scheduled absences are absences or lateness in which you have given your immediate supervisor written notice at least three (3) days before taking that day off. Your supervisor considers workload priorities in determining whether to approve such requests. However, full consideration is given to advance requests when a reasonable accommodation is possible.

Unscheduled absences are any absences or lateness where three (3) days notice has not been provided.

EXCESSIVE ABSENTEEISM OR LATENESS
Excessive absenteeism is defined as five (5) or more unscheduled absence incidents in any twelve (12) consecutive months. Employees with excessive absenteeism or who use leave that follows a pattern will be subject to disciplinary action, up to and including termination.

Excessive tardiness or lateness is defined as five (5) or more unscheduled tardiness in any twelve (12) consecutive months. Excessive tardiness will result in disciplinary action up to and including termination.

Absences resulting from an approved Family and Medical Leave Act leave or from an approved accommodation under the Americans With Disabilities Act are not counted for purposes of this policy, provided that the terms and conditions of that leave/accommodation are met.

CALL OUT PROCEDURE
If you are going to be late or absent, you must notify your supervisor at least one (1) hour before the start of your shift. In the event you cannot reach your immediate supervisor, contact another supervisor or manager. Messages on voice mail or through non-supervisory employees are not acceptable methods of notification. Exceptions to this include a serious accidental injury, hospitalization or sudden illness; for these, a doctor’s note will be required. Employees who fail to comply with this policy are subject to disciplinary action up to and including termination.
Unless granted permission, you must notify your supervisor on each day you are going to be absent. You may be asked to provide a doctor’s statement upon your return indicating you are able to return to your duties. ACCT Philly may ask for documentation from your medical provider supporting your stated reason of absence at any time you are absent for medical reasons.

**ABSENCE WITHOUT NOTICE**
If you are absent on a day which you are assigned to work, or leave before the end of regularly scheduled work hours without notice to and approval by your supervisor, you may be considered to have voluntarily abandoned your employment without notice and thus automatically removed from our payroll.

**CONDUCT**

**GENERAL CODE OF ETHICS & CONDUCT**
As an integral member of ACCT Philly team, you are expected to accept certain responsibilities, adhere to acceptable business principles in matters of personal conduct, and exhibit a high degree of personal integrity at all times. This involves sincere respect for the rights and feelings of others and requires that you refrain from any behavior that might be harmful to you, your co-workers, the animals and/or ACCT Philly.

Whether you are on duty or off, your conduct reflects ACCT Philly. You are expected to observe the highest standards of professionalism at all times.

Types of behavior and conduct that ACCT Philly considers inappropriate include, but are not limited to, the following:

- Causing injury, distress, death or inappropriate handling of an animal;
- Disregarding safety or security regulations;
- Unsatisfactory work performance, “cutting corners,” sleeping on the job, or otherwise not following procedures;
- Repeated absenteeism or tardiness or failure to report to work as assigned;
- Rudeness, inappropriate speech or behavior with volunteers, employees, clients, the general public or animals;
- Insubordination, including refusal to perform assigned tasks or using disrespectful or abusive language to others;
- Falsifying employment or other ACCT Philly records or documents;
- Obtaining employment or employee benefits by giving false or misleading information;
- Theft, attempted theft, removal or unauthorized use or possession of property of ACCT Philly or other persons including items found on the premises;
• Giving ACCT Philly merchandise or services at a discount or free of charge;
• Deliberate or careless damage of property of ACCT Philly or other persons;
• Solicitation or accepting compensation from volunteers, clients or others, i.e. monetary “tips,” “gifts,” "gratuities," products or services, while on duty, other than those provided by the employer;
• Bringing or using alcoholic beverages on ACCT Philly property, or using alcoholic beverages while engaged in ACCT Philly business on ACCT Philly’s premises, except where authorized;
• Fighting or using obscene, abusive, or threatening language or gestures;
• Horseplay or behavior that endangers other persons or property;
• Unauthorized possession of weapons on ACCT Philly premises or while on ACCT Philly business;
• Failing to maintain the confidentiality of ACCT Philly, client, staff or volunteer information including but not limited to personal data such as home addresses, phone numbers, work schedules, financial or other information;
• The commission of a crime or engaging in criminal conduct while on ACCT Philly property, or while conducting ACCT Philly business offsite;
• Engaging in any behavior that recklessly or willfully violates the rights of others while on ACCT Philly property or while conducting ACCT Philly business offsite;
• Engaging in gossip, or disrespectful communications, with malicious intent or otherwise and any other deceitful or injurious behavior;
• Conducting personal business while on duty.

Should your performance, work habits, overall attitude, conduct or demeanor become unsatisfactory in the judgment of ACCT Philly, based on violations either the General Code of Ethics and Conduct, or of any other ACCT Philly policies, rules or regulations, you will be subject to disciplinary action, up to and including termination.

OFF DUTY EMPLOYEES
Employees should not be at the facility for the purposes of socializing when off duty without permission from a member of ACCT Philly administration. Off duty employees may come to the facility to conduct animal shelter or animal control business. During these occasions off duty employees should consider themselves customers, refrain from hindering the staff from performing their work while on duty and remain in either the lobby or break room of the facility. Off duty employees may become ACCT Philly volunteers, but understand and acknowledge that they are not acting in their capacity as employees when they are volunteering, and they have no additional privileges than other volunteers when they are at the facility for this purpose, and that they must abide by all volunteer rules and policies, and Code of Conduct.
PROFESSIONAL CODE OF ETHICS & CONDUCT

CONFLICT OF INTEREST
No employee of ACCT Philly shall maintain an outside business or financial interest, or engage in any outside business or financial activity, which conflicts or competes with the interests of ACCT Philly or which interferes with their ability to fully perform their job responsibilities. For example, and not by limitation, if your job responsibilities include purchasing, or you are in a position to influence such purchases, you should have no proprietary or financial interest in any business that furnishes products, materials, or services to ACCT Philly or in any related transaction. Should such relationship exist, it must be disclosed to the Executive Director who shall conduct a review to determine if a conflict of interest exists.

Further, employees may not benefit directly or indirectly from a third party who furnishes products, materials, or services to ACCT Philly through gifts or other incentives. Products, materials or services as well as gifts or other incentives provided by suppliers, vendors or others who are doing business with ACCT Philly, or donors who are making a donation of goods to the organization, are for the express use of ACCT Philly as an organization and may not be claimed, used or removed by individual employees.

Violation of portions of this policy may be considered theft and will result in discipline up to and including immediate termination of employment.

ANIMAL RELATED CODE OF ETHICS & CONDUCT
ACCT Philly upholds Pennsylvania state law regarding animal neglect, abuse and cruelty. As such our employees are expected to adhere to the letter and the spirit of those laws at all times in their private and professional dealings with animals. This includes reporting animal cruelty or neglect when suspected.

PERSONAL, PROPRIETARY INFORMATION & GOSSIP
ACCT Philly employees may have access to confidential information (e.g., name, address, financial information) about the organization’s board members, donors, volunteers, and families that adopt animals through our organization. It is of the utmost importance to ACCT Philly that this information is maintained at the highest degree of confidence, and that it is accessed only on a need-to-know basis. For that reason, an employee’s unauthorized use of confidential information may be subject to discipline, up to and including termination.
Likewise, ACCT Philly expects that its employees will use professional judgment when discussing private, personal or proprietary information between staff members during work time. Speculation (with other staff or contractors) about the details of incidents or situations of which you do not have firsthand knowledge will be treated as gossip, and will not be tolerated.

VISITORS, FRIENDS, RELATIVES
Employees should refrain from having friends or relatives make extended visits to the shelter. Visits to conduct shelter or clinic business or to pick up or drop off an employee for their shift or for a lunch break are appropriate. Visits that extend into an employee’s working hours are not allowed as they interfere with that employee’s ability to perform their job.

WEAPONS POLICY
It is the policy of ACCT Philly to prohibit possession of deadly weapons on ACCT Philly property, in company vehicles or at ACCT Philly functions with the exception of specifically authorized bearers. For purposes of this policy, a deadly weapon can be identified as any firearm, knife, bludgeon, or other device, instrument, material, or substance, whether animate or inanimate, which, in the manner it is used or is intended to be used, is capable of producing death or serious bodily injury.

Members of the law enforcement agencies of municipal, county, state and federal governments on official visits are exempt from this provision. Tools or equipment provided to staff for the performance of their duties are exempt from this provision.

INTER-OFFICE RELATIONSHIPS
A lot of wonderful people work and volunteer for ACCT Philly so it is not surprising that some employees may have relationships with each other that develop into personal friendships and/or intimate relationships. A relationship between two employees or an employee and volunteer can cause ill-will among fellow coworkers and volunteers. The relationship may produce the appearance of favoritism of preferential treatment or other negative feelings among team members. Additionally, if the relationship does not last, the aftermath can damage interpersonal relationships. This damage affects our ability to work as a team to accomplish our goals as an organization. Therefore intimate (dating, engaged, married or other) inter-office relationships are strongly discouraged.

ACCT Philly is especially concerned with consensual romantic and/or sexual relationships between an employee with supervisory authority and any subordinate, including one not directly under the supervisor and volunteers, as these kind of relationships may compromise ACCT Philly’s ability to enforce its policy against sexual harassment.

Consequently, those involved in an intimate workplace relationship in which one person is in a position of direct supervision or management over the other are required to disclose that relationship
to the Executive Director and their department heads immediately. Additionally persons related by blood (parents, siblings, cousins or relation by marriage) must disclose that relationship to the Executive Director and their department heads. The relationship will be considered carefully by ACCT Philly, and appropriate action will be taken. Such action may include a change in the responsibilities of the individuals involved in such relationships or transfer within ACCT Philly to diminish or eliminate the supervisory relationship and workplace contact that may exist. ACCT Philly cannot guarantee comparable position, pay or work schedule and may, if necessary, ask an employee to resign in the event alternative arrangements are not available.

It goes without saying that any employees in an office relationship are expected to behave professionally at all times. Public displays of affection, neglecting work in order to spend time together or other situations arising from the relationship that cause a problem for ACCT Philly, subject both parties to disciplinary action.

Any employee who is subject to a non-consensual, non-voluntary relationship is urged to refer to ACCT Philly’s Harassment policy, and report the issue through the mechanisms described therein.

MEDIA

PHOTOGRAPHS AND VIDEO
Periodically, employees are asked to be included in photographs and/or video for marketing purposes; agreement for the use of your image is implied as part of your employment. In addition, occasionally employees are asked to take photographs or video for marketing purposes. All photographs and/or video taken at ACCT Philly are the property of ACCT Philly and cannot be used without the expressed written permission of the Executive Director or their designee.

NEWS MEDIA REQUESTS
ACCT Philly is in the news regularly, and sometime representatives from the media will ask staff for interviews or information. Employees should not respond to requests for interviews or information and forward all media requests to the Executive Director. The term “media” includes all TV, radio, print, film, video, Internet, or other outlets, as well as reporters, producers, photojournalists, filmmakers, and anyone else associated with these media. Employees may not represent ACCT Philly in the media without express consent from the Executive Director.
DRESS CODE

GENERAL DRESS CODE
Discretion in style of dress is essential to the professional operation of the programs of ACCT Philly. Employees are, therefore, required to dress in appropriate attire. The specific dress code and personal appearance standards for your job position will be reviewed with you by your manager. The purpose of the dress code and personal appearance standards is to present a professional, fresh and neat appearance and to assure safety as well as sanitary working conditions. Clothing that is prohibited includes:

- Hats, visors or any item of clothing that contains offensive language, display alcohol or tobacco logos and/or advertisements;
- Mini-skirts, shorts, halter or midriff tops;
- Excessively short, tight or revealing clothing.
- Leggings or tights

If you are required to wear a uniform or nametag, please ensure it is clean and neat. All clothes should be clean and free from rips, tears, holes and excessive stains (i.e. bleach stains).

For your safety, if you work with animals you may not wear:
- Open toed, clogs or high heel shoes;
- Very loose fitting clothing; or
- Facial (e.g. nose, lip, eyebrow) or dangling jewelry.

Each department may establish dress codes which are to be followed by all staff within that department or facility. Employees failing to adhere to proper ACCT Philly standards and/or dress code with respect to appearance and dress are subject to disciplinary action including being sent home for the day.

SUPPORT AND MANAGEMENT STAFF DRESS CODE
Managers who work in the shelter or clinic may follow the general dress code guidelines for their department or may dress in professional or neat, casual attire.

Support staff and staff working in the administrative offices may follow the general shelter dress code or dress in professional or neat, casual attire.
PHONE, INTERNET & MUSIC

PERSONAL PHONE CALLS
Personal phone calls using ACCT Philly’s phone system are discouraged except in emergency situations. These calls, when necessary, should be brief and not cause you to fall behind in your duties or tie up our phone system. This policy applies to both incoming and outgoing calls. Personal calls totaling in excess of five (5) minutes per day are subject to be charged as part of the responsible employee’s lunch/rest period.

Use of a cell phone, pager or other personal communication device for personal use while on duty is prohibited. Use of Bluetooth or other cell phone headset accessories for personal calls is also strictly prohibited.

RADIO & PERSONAL MUSIC DEVICE USE
Use of personal radios in any animal holding area of the shelter is prohibited. Use of personal music (or media) devices is also prohibited while employees are on duty.

Only soft music, at low volume may be played in any area of the shelter where approved by the facility director. Managers and supervisors are expected to maintain a healthy auditory environment for the animals and staff working in the surrounding area or nearby desks. This includes monitoring the volume and content of music that is played.

EMAIL, INTERNET ACCESS, COMPUTERS & CELL PHONES
No Expectation of Privacy on ACCT Philly Computer Systems or ACCT Philly Issued Cell Phones
By accepting employment with ACCT Philly, each employee acknowledges that all e-mail, computer and other electronic communications and files, ACCT Philly computers, and ACCT Philly cell phones (if issued) are ACCT Philly property and may be accessed at any time by ACCT Philly without advance notice to the employee. Employees have no expectation of privacy in such communications and files. ACCT Philly, acting with the authorization of the Executive Director, may access electronic communications and files to retrieve information, to determine compliance with this policy, or for any other legitimate business reason.

E-mail
ACCT Philly maintains a computer system, including an E-mail system and chat/messaging system, to assist in the conduct of business within the organization. All messages composed, sent, received or stored on the E-mail (or chat) system are (and remain) the property of ACCT Philly. They are not the private property of the employee. Personal E-mail and chat accounts are not to be used on the Company’s computer system.
The E-mail and chat system is not to be used to send offensive, sexually suggestive, obscene, lewd, demeaning or disruptive messages. This includes, but is not limited to, messages that are inconsistent with the organization's policies on Equal Employment Opportunity and Anti Harassment. Moreover, the E-mail and chat system is not to be used to solicit or proselytize for commercial ventures, religious or political causes, or other non-job related solicitations.

ACCT Philly reserves and intends to exercise the right to review, audit, intercept, access, disclose and use all messages created, received, or sent over its electronic communications systems for any purpose. The contents of E-mail and chat may be disclosed and used by the organization to protect its rights and/or property without the permission of the employee, in ACCT Philly’s discretion.

The confidentiality of any message should not be assumed. Even when a message is erased, it is still possible to retrieve and read that message. Further, passwords for security do not guarantee confidentiality. All passwords must be disclosed to the organization or they are invalid and cannot be used.

Employees not involved in maintenance or operation of the Company’s E-mail and chat system are not authorized to retrieve or read any E-mail not sent to them. Any exception to this policy requires the approval by the Executive Director.

Internet
ACCT Philly’s computer network, including its connection to the Internet, is to be used for business related purposes. Any unauthorized use of the Internet is strictly prohibited. Unauthorized use includes, but is not limited to, connecting, posting or downloading pornographic material; engaging in computer “hacking” and other related activities; attempting to disable or compromise the security of information contained on the Company’s computers or otherwise using the Company’s computers in a manner which interferes with their business purpose.
ACCT Philly appreciates that some employee may use the organization’s Internet system to help find homes for ACCT Philly animals or to promote the organization’s events, news or services. We encourage our employees to do so, but expect that they keep in mind the public nature of these postings. All public postings should represent ACCT Philly professionally and appropriately. Make certain before posting information on the Internet that the information reflects the standards and policies of the organization. Under no circumstances should information of a confidential, sensitive or otherwise proprietary nature be placed on the Internet.

Information posted or viewed on the Internet may constitute published material. Therefore, reproduction of information posted or otherwise available over the Internet may be done only by express permission of the author.
Offensive, sexually suggestive, obscene, lewd, demeaning or disruptive messages are prohibited. This includes, but is not limited to, messages that are inconsistent with ACCT Philly’s policies on Equal Employment Opportunity and Anti Harassment.

Employees may not load games, screensavers, other programs, or executable files, via flash drive, cd-rom, internet, e-mail or other sources, on ACCT Philly computers. Any employee who needs a special program for business must contact their supervisor.

Employees may not use the internet for any of the following inappropriate purposes:

- Sending, receiving, soliciting, printing or otherwise disseminating proprietary data or other confidential information of ACCT Philly, its personnel or its clients.
- Making, copying, soliciting, disseminating or printing obscene, discriminatory, defamatory or harassing statements or language, including disparagement of others based on race, national origin, sex, sexual orientation, age, disability, religious or political belief or affirmation.
- Making, copying, soliciting, disseminating or printing sexually oriented statements or images.
- Accessing internet sites that contain obscene, discriminatory, defamatory, harassing or sexually oriented statements or images.
- Uploading, downloading, copying, disseminating, or printing of copyrighted materials (including software) in violation of applicable copyright laws.
- Gambling or engaging in any other activity in violation of local, state or Federal law.
- Engaging in day trading or other short term trading in securities, currencies, commodities or financial instruments.
- Engaging in other activities that materially interfere with the individual’s performance of their business responsibilities.

ACCT Philly has the ability and the right (as authorized by the Executive Director) to monitor internet sites accessed by each user to determine whether users have complied with these rules.

Violation of this policy will result in discipline up to and including immediate termination of employment.

**Social Networking**

This Policy sets forth employee guidelines for use of, and participation in, social media, including but not limited to blogs, wikis, social networks, multi-media networks, social communities, forums, virtual worlds and other online spaces in which user-generated content is posted or displayed (“Social Media”). For the purposes of this Policy, Facebook, Twitter and LinkedIn are examples of social networks or social communities and youtube.com is an example of a multi-media network. Any employee who chooses to post content on Social Media or otherwise through the internet must abide by this Policy.
Nothing in this Policy prohibits or restricts, or is intended to discourage an employee from reporting or discussing any matter that is protected by law.

ACCT Philly understands that many of its employees may have personal blogs, web logs, Facebook accounts, or post to public websites or other forms of Social Media. ACCT Philly recognizes the widespread use and availability of Social Media and respects the right of employees to use them as a medium of self-expression and as a means to discuss the terms and conditions of employment. However, the organization wishes to ensure that content posted by its employees does not harm it or other employees or subject the Philly to potential risks, reputational harm or liability.

As provided in Internet and E-mail Policies, while ACCT Philly servers, communications network and connection to the Internet may be accessed and used by employees for incidental personal communications, including access to Social Media, such access is principally provided for business purposes. Any access and use by employees of such servers, network and Internet connection to participate in Social Media is subject in all respects to the Internet and E-mail Policies.

Unless it is a part of an employee’s job description, ACCT Philly views blogging as a personal activity, and thus, using the organization’s resources (including the Company’s servers, communications network and connection to the Internet) to blog and post during working hours is discouraged and such activity should not interfere with your employment responsibilities.

Employees are not authorized to and should refrain from making any representations on behalf of ACCT Philly or purporting to act for or on behalf of the organization when participating in such Social Media with the exception of a very limited number of employees who, as part of their job description or as specifically directed by their supervisor, have been designated to participate in Social Media on behalf of ACCT Philly (“Authorized Individuals”).

With the exception of Authorized Individuals, employees participating in such Social Media must make it clear to their readers that the views they express are theirs alone and that they do not necessarily reflect the views of ACCT Philly. Postings should neither claim nor imply that an employee is speaking on behalf of the organization. Employees shall not include Company logos or trademarks within their postings. If appropriate, employees should include a disclaimer stating that “the views expressed on this blog (or in this posting) are my own and do not necessarily reflect the views of my employer.”

Employees shall not post or otherwise disclose confidential or proprietary information of the Company or of a third party in any public forum or other social media or otherwise through the internet.
Employees are bound by ACCT Philly’s policies governing harassment and discrimination and may not post content concerning any other employee of the organization that could reasonably be construed as disparaging, harassing or discriminatory in nature or information concerning another employee that is or should be recognized as being likely to cause embarrassment, unhappiness, financial loss or other injury to another employee or employees.

As with all communications, whether internally or with third parties, employees must refrain from making defamatory statements and must treat the organization, clients and employees in accordance with prevailing social norms of decency and respect.

ACCT Philly reserves the right, in its sole discretion, to determine whether or not posted content violates this Policy. Failure to comply with the Social Networking Policy may result in disciplinary action, up to and including termination from employment and/or legal action by the Company.

**COMPANY & PERSONAL PROPERTY**

**USE OF COMPANY PROPERTY**
No equipment provided to you by ACCT Philly should be used for personal use, nor removed from the physical confines of ACCT Philly – unless it is approved by your department head and/or your job specifically requires use of company equipment outside of the physical facility.

**SECURITY OF PROPERTY**
It is the responsibility of each employee to safeguard their own personal belongings as well as those of ACCT Philly. ACCT Philly will not reimburse loss of personal assets by the employee.
VEHICLE POLICY

COMPANY VEHICLE USE
Any ACCT Philly staff person who operates a company vehicle as a requirement of their job description must maintain a current, valid driver’s license. Employees are required to report their supervisor any restrictions, revocations, suspensions or any other changes to their licensing status within twenty-four hours of notification by the Department of Transportation or similar law enforcement agencies, etc. Failure to possess and maintain a current, valid driver’s license may result in dismissal. An annual review of driver’s licenses will be conducted for all authorized vehicle operators.

Employees operating vehicles shall proceed at all times in a timely and safe manner, obeying all traffic laws so as not to risk an accident or injury. Responding to an emergency call or the use of emergency lights is not an excuse for unsafe driving. All operators and passengers riding in ACCT Philly vehicles must wear seat belts as required by law.

All traffic violations including parking and moving violations incurred while operating an ACCT Philly vehicle must be reported to a supervisor within twenty-four hours. The employee operating or in possession of the vehicle is responsible for the payment of all fines, costs, restitution or other amounts associated with the violation. For any ticket for a parking or moving violation incurred by an ACCT Philly employee while on the job, ACCT Philly will pay the ticket timely to avoid all penalties, and will deduct the amount of the ticket from the employee’s paycheck to ensure all amounts are repaid in full.

When involved in any type of accident where there is damage to vehicles, property or bodily injury, the employee must immediately notify the police department, and their supervisor. If at all possible, the vehicle should not be moved until the police arrive at the scene of the accident. Photographs (when a camera or phone with the capability is available) must be taken of all vehicles involved and an accident report completed with all necessary information for all parties including insurance information. If the employee is injured and unable to make necessary reports and take photographs, the manager or lead shall arrive on scene and complete this task. All auto accidents and miscellaneous damages to ACCT Philly vehicles must be reported to a supervisor within twenty-four hours. All accidents and damages will be reviewed by the safety committee. In the event of an employee demonstrating a pattern of unsafe driving, he or she may be subject to disciplinary action up to and including reassignment or termination and mandated drug testing.

All vehicles must be kept clean and maintained per department policy and procedure.
No staff person shall, without prior approval of their department director or Executive Director:

- Have any unauthorized person(s) in ACCT Philly vehicles;
- Use ACCT Philly vehicles for any purpose other than ACCT Philly business;
- Take ACCT Philly vehicles out of Philadelphia;
- Keep possession of ACCT Philly vehicles while off duty.

PERSONNEL ACTIONS

EMPLOYEE RECORDS
An employee file is kept on each staff person. Employees should notify the human resources representative of any changes in name, address, phone number(s), marital status, number of dependents or any other pertinent information.

DISCIPLINARY PROCEDURE
ACCT Philly utilizes disciplinary procedure as set forth in its Standard Operating Procedure Number 100-002 to assist employees in understanding when their action or inaction violates company policy or standards. A manager or supervisor may use any one of the following tools in the event that an employee violates company policy or standards:

- Verbal Warning(s)
- Written Warning(s) or Notices
- Suspension
- Termination

The availability of discipline does not imply a guarantee that an employee will receive disciplinary actions in any specific order. Directors, managers and supervisors will determine which tool to utilize based on the severity of the infraction. For example: a verbal or written warning is not necessary prior to receiving a suspension or termination for a serious infraction of company policy or standards. Directors, managers and supervisors will determine, in conjunction with the human resources representative, length of suspensions and/or probationary periods.

Following any disciplinary action any employee has the right to appeal the action. Any employee can request an appeal by contacting the human resources representative. Any employee who has union representation may contact their union representative to arrange an appeal on their behalf.
PAYROLL

PAYDAY AND PAYROLL DEDUCTIONS
All ACCT Philly employees are normally paid by check biweekly, with Friday being the official payday. Direct deposit of payroll checks is required unless extenuating circumstances as approved by Business Operations Manager. An employee’s final paycheck will be issued as a live check. Employees who are absent on payday must arrange with their supervisor for the receipt of their check.

The following mandatory deductions will be made from every employee's gross wages: Federal Income tax, Social Security tax, FICA, Medicare FICA and appropriate city and state taxes as required by law.

Every employee must fill out and sign a Federal withholding allowance certificate (IRS Form W-4) on or before their first day on the job. This form must be completed in accordance with Federal regulations. The employee may fill out a new W-4 at any time their circumstances change (i.e., change in dependents, change of address). Employees who paid no Federal income tax for the preceding year and who expect to pay no Federal income tax for the current year, may fill out an Exemption Form Withholding Certificate (IRS Form W-4E). This form must be filled out each year that an employee claims no liability for Federal taxes. Questions regarding the propriety of claimed deductions may be referred to the IRS in certain circumstances.

Other deductions may include the premiums and/or contributions for certain voluntary benefits (i.e., health plan, retirement account).

Every employee will receive an annual Wage and Tax Statement (IRS Form W-2) for the year on or before January 31 of the following year.

Also, an employee who believes that their deductions are incorrect for any pay period or on the W-2 should check with their supervisor immediately.

ERROR IN PAY
Every effort is made to avoid errors in paychecks. Employees are encouraged to review their paycheck for errors. If an employee believes an error has been made, they should contact their supervisor immediately. Steps will be taken to research the problem and assure that any necessary correction is made promptly.

LOST OR STOLEN PAYCHECK
In the event your paycheck is lost or stolen, please notify your supervisor immediately. Your supervisor will, in turn, notify your payroll supervisor who will attempt to put a stop-payment notice
on your check. If we are able to do so, you will be issued another check. Unfortunately, ACCT Philly is unable to take responsibility for lost or stolen paychecks. You alone will be responsible for the loss. A fee for stop-payment may be required by the bank. The employee is responsible for reimbursing ACCT Philly for this fee immediately.

*Remember: Electronic deposit of your pay eliminates the risk of a lost or stolen paycheck.*

**LEAVE POLICY**

**RECOGNIZED LEAVE**
ACCT Philly recognizes seven (7) types of leave, paid and unpaid (listed below) that are available to eligible employees:

- VACATION LEAVE
- SICK LEAVE
- PERSONAL LEAVE
- FMLA LEAVE
- BEREAVEMENT LEAVE
- MILITARY LEAVE
- JURY DUTY LEAVE

**ELIGIBILITY**
Leave is applicable based on employee eligibility as stated within this policy. If you have any questions about your employment status or eligibility, contact the human resources representative.

**DEFINITIONS**
For the purpose of ACCT Philly’s leave policy, the definition of “immediate family” is defined as an employee’s spouse, domestic partner, great-grandparent, grandparent, parent, brother, sister, child, grandchild, or the grandparent, parent, brother, sister, child, grandchild, or great-grandchild of the employee’s spouse or domestic partner, or the spouse or domestic partner of any of them. This also includes individuals for whom the employee is the current legal guardian. In addition, the following persons will be considered to qualify as part of the employee's immediate family: Step-children, foster children, step-parents, foster parents and members of the employee's primary household.

**ACCRUED LEAVE - VACATION LEAVE**
*Eligibility: Regular full-time employees accrue VACATION LEAVE.*
**Accrual:** Rates of accrual, maximum accumulation and maximum accumulation carried forward are outlined in the following schedule:

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Accrual Rate Per Pay Period</th>
<th>Maximum Annual Accumulation</th>
<th>Maximum # Days Per Year</th>
<th>Maximum Accumulation Carried Forward to Next FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-5</td>
<td>3.08 hrs</td>
<td>80.0 hrs</td>
<td>10</td>
<td>80 hrs</td>
</tr>
<tr>
<td>5-15</td>
<td>4.62 hrs</td>
<td>120.0 hrs</td>
<td>15</td>
<td>80 hrs</td>
</tr>
<tr>
<td>15 or more</td>
<td>6.15 hrs</td>
<td>160.0 hrs</td>
<td>20</td>
<td>80 hrs</td>
</tr>
</tbody>
</table>

VACATION LEAVE begins accruing after 90 day probationary period. Upon December 31, up to a maximum of eighty (80) hours of VACATION LEAVE may be carried over into the following calendar year.

**Use of Leave:** The purpose of VACATION LEAVE is to provide regular full-time employees with periods of rest and relaxation away from the work environment and to recognize length of service. Eligible employees may request use of VACATION LEAVE by formal written application/request to their Dept. head. All requests are subject to the discretion and approval of the Dept. head, who is responsible for planning the work under their control, and will be approved only at such times as the employee, can best be spared.

**Limitations:** During the vacation blackout period between June 1 and August 31 an individual can take no more than five (5) consecutive or non-consecutive vacation days. Under no circumstances may VACATION LEAVE be taken before it is earned. VACATION LEAVE is not accrued while an employee is on a leave of absence.

**Upon Termination or Resignation:** Any employee who has provided a minimum of two (2) week’s notice of resignation in writing will be eligible to be paid up to a maximum of two (2) week’s accrued vacation pay. Staff represented by the union should refer to their union representative for further clarification or questions regarding this policy.

**ACCURED LEAVE – SICK LEAVE**

*Eligibility:* Regular full-time employees accrue SICK LEAVE.

*Accrual:* SICK LEAVE is accrued at the rate of 1.85 hours for each pay period of actual service and begins to accrue after 90 day probationary period.

*Use of Leave:* SICK LEAVE may be used for purposes such as: illness or injury to an employee, medical examinations and dental appointments, including illness or incapacity to work due to a medical condition.
In instances of illness of a member of the immediate family as defined in this policy, SICK LEAVE may be granted at the discretion of the appropriate approving Dept. Head for a maximum of three (3) days for the care of a relative as defined in the policy.

Employees may carry over six (6) sick leave days per year.

Limitations: A regular full-time employee cannot earn more than six (6) days of SICK LEAVE per year. Accrued SICK LEAVE is cumulative for all days not used. Under no circumstances shall SICK LEAVE be taken before it is earned. Those employees eligible to earn SICK LEAVE do not earn or accrue SICK LEAVE while on leave of absence.

A medical certificate signed by a physician exempting you from work may be required for any employees wanting to be paid for three (3) or more consecutive days of SICK LEAVE. Medical certificates should be turned in to the human resources representative.

Upon Termination or Resignation: Unused accrued SICK LEAVE days are not paid out upon termination or separation.

ACCRUED LEAVE – PERSONAL LEAVE

Eligibility: Regular full-time employees accrue PERSONAL LEAVE.

Accrual: PERSONAL LEAVE is accrued at the rate of .923 hours for each pay period of actual service and begins to accrue after 90 day probationary period

Use of Leave: PERSONAL LEAVE may be used for unusual personal or family obligations, mandatory court appearances other than jury duty (criminal or civil cases, traffic court, divorce proceedings, custody proceedings, or appearing as directed as parent or guardian of juveniles), legal or business matters, family emergencies of a nature that require an employee’s immediate attention; medical, psychological, dental or optical examination of the employee or the employee’s immediate family; weddings of members of the immediate family, religious holidays which fall on a normally scheduled workday for an employee, and any other matter of a personal nature. PERSONAL LEAVE may be used in conjunction with vacation, or for vacation purposes.

Limitations: A regular full-time employee cannot earn more than three (3) days of PERSONAL LEAVE per year. All PERSONAL LEAVE accrued during the current year must be taken on or before March 31 of the following year and will not carry over. PERSONAL LEAVE is not accrued while an employee is on a leave of absence. Except in unusual circumstances, prior notification must be given to the immediate supervisor at least one (1) day in advance in order to use PERSONAL LEAVE.

Upon Termination or Resignation: Unused accrued PERSONAL LEAVE days are not paid out upon termination or separation.

NON-ACCRUED LEAVE – FMLA LEAVE
In accordance with the Family and Medical Leave Act of 1993 (the “FMLA”), ACCT Philly will grant up to twelve (12) weeks of unpaid, job-protected family and medical leave in a 12-month period to eligible employees for the employee’s own illness; to care for an ill spouse, child, or parent; for the birth or adoption of a child or placement of a child in the employee’s home for foster care; or for exigent circumstances associated with the employee’s spouse, son, daughter, or parent on active duty or being called to active duty in a foreign country (“basic leave entitlement”).

ACCT Philly also will grant up to twenty-six (26) weeks of unpaid leave in a single 12-month period for an eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered service member who is recovering from a serious illness or injury sustained in or aggravated by the line of duty on active duty (“covered service member leave entitlement”).

This policy summarizes these benefits. The human resources representative has additional details and the certification forms referenced in this policy.

**EMPLOYEE ELIGIBILITY**

To be eligible for family and medical leave, an employee must have at least 12 months of employment with ACCT Philly and at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave.

Employees also must work at a location in the United States or in any territory or possession of the United States where at least 50 employees are employed by ACCT Philly within 75 miles.

**BASIC LEAVE ENTITLEMENT**

Eligible employees may take an unpaid leave of absence under the following circumstances:

- For incapacity due to pregnancy, prenatal medical care, or childbirth;
- To care for the employee’s child after birth or placement for adoption or foster care;
- For placement with the employee of a son or daughter for adoption or foster care;
- To care for the employee’s spouse, son, daughter, or parent with a serious health condition;
- For a serious health condition that makes the employee unable to perform the functions of the employee’s job; or
- For qualifying exigencies when the employee’s spouse, son, daughter, or parent is on active duty or called to active duty status in a foreign country by the regular armed forces, the National Guard, Reserves, or as a retired member of the regular armed services or reserves (“exigency” leave). Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements,
attending counseling sessions, and attending post-deployment reintegration briefings.

COVERED SERVICE MEMBER LEAVE ENTITLEMENT
ACCT Philly also provides a special unpaid leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered service member during a single 12-month period. A covered service member for purposes of this leave entitlement is:

▪ A current member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty on active duty that may render the service member medically unfit to perform their duties and for which the service member is undergoing medical treatment, recuperation, or therapy; or is in outpatient status; or is on the temporary disability retired list.

▪ A veteran who is undergoing medical treatment, recuperation or therapy for a serious injury or illness that was incurred in or aggravated by service in the line of duty on active duty in the Armed Forces, whether or not the illness or injury manifested itself before or after the member became a veteran; and the veteran was a member of the Armed Forces, National Guard or Reserves at any time during the five year period before he or she began that treatment, recuperation, or therapy.

The 12-month period for purposes of this leave entitlement begins when an employee starts using their leave. Leave taken under the employee’s basic leave entitlement also will count toward the 26-week entitlement during this 12-month period.

DEFINITION OF SERIOUS HEALTH CONDITION
A “serious health condition” is generally defined as an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee’s job or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

AMOUNT OF LEAVE
An eligible employee is entitled to a total of up to 12 weeks for their basic leave entitlement in a 12-month period, measured backward from the date the leave in question begins. The 12-month
period for purposes of the covered service member leave entitlement begins when an employee starts using their leave. Leave taken under the employee’s basic leave entitlement also will count toward the 26-week covered service member leave entitlement during the 12-month period used for covered service member leave.

Spouses employed by ACCT Philly are jointly entitled to a combined total of 12 weeks of family and medical leave during a 12-month period for the birth or care of a newborn son or daughter, or for placement of a son or daughter for adoption or foster care, or to care for a parent who has a serious health condition. When an employee utilizes covered service member leave, this limitation also applies to the 26-week entitlement.

Leave for birth and care or placement of a son or daughter for adoption or foster care, must conclude within 12 months of the birth or placement.

**USE OF INTERMITTENT OR REDUCED SCHEDULE LEAVE**

An employee does not need to use this leave entitlement in one block. Under some circumstances, employees may take family and medical leave intermittently or on a reduced-schedule leave schedule when medically necessary or in connection with exigency leave. Intermittent leave is leave taken in separate blocks of time due to a single qualifying reason. A reduced leave schedule is a leave schedule that reduces an employee’s usual number of working hours per workweek or workday.

ACCT Philly will consider, but is not required to grant, intermittent or reduced-schedule family and medical leave for the birth and care or placement for adoption or foster care of a child.

An employee must make a reasonable effort to schedule intermittent or reduced scheduled leave to minimize disruption to work, consistent with the health care provider’s treatment plan. When an employee utilizes intermittent or reduced schedule leave for planned medical treatment, ACCT Philly may temporarily transfer the employee to an alternative position with equivalent pay and benefits, if doing so will be less disruptive to ACCT Philly during the period that intermittent or reduced-schedule leave is utilized.

Only the amount of leave taken will count against the employee’s basic or covered service member leave entitlement.

**EMPLOYEE NOTICE & CERTIFICATION REQUIREMENTS**

*Notice of Leave*

Employees must give written notice to ACCT Philly at least thirty (30) days in advance of the need for family and medical leave if the need for leave is foreseeable based on an expected birth, placement for adoption or foster care, or planned medical treatment for a serious health condition of the employee or an immediate family member. If an employee fails to give 30 day advance written notice for foreseeable leave, ACCT Philly may delay the taking of the leave until at least 30 days after the
date notice was provided. When 30 day notice is not possible or the leave is unforeseeable, the employee must provide notice as soon as practicable and generally must comply with the employer’s normal call-in procedures. Absent unusual circumstances, when an employee fails to comply with ACCT Philly’s procedures for reporting absences and requesting leave, we may delay or deny the leave request.

Employees must provide sufficient information for the employer to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information to put ACCT Philly on notice of an employee’s need for FMLA leave may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees must also inform ACCT Philly if the requested leave is for a reason for which leave was previously taken or certified.

**Certification of the Need for Leave**

For leave taken because of one’s own serious health condition; to care for a spouse, parent, son, or daughter with a serious health condition; or, for a covered service member with a serious injury or illness, ACCT Philly will require that the employee provide a completed medical certification by an authorized health care provider.

Medical certification forms are available from ACCT Philly. If an employee requests intermittent or reduced-schedule leave, information that ACCT Philly will require will include certification that this type of leave is medically necessary and verification of the schedule for treatment, if applicable, as well as the expected duration and frequency of the need for leave.

For exigency leave, ACCT Philly will require that the employee provide documentation to support the request for leave, including documentation from the military confirming a covered military member’s active duty or call to active duty status in a foreign country.

The employee must provide ACCT Philly with the certification within 15 calendar days of our request. Failure to provide sufficient certification in a timely manner may result in delay or denial of the FMLA leave request. Employee leave will not be counted as family and medical leave unless timely and sufficient certification is provided.

ACCT Philly may request that an employee submit to a second and third medical opinion if it has reason to doubt the validity of the initial certification provided, except in the case of exigency or covered service member leave. We also may request that the employee recertify the need for continued FMLA protected leave in certain circumstances.

**EMPLOYER OBLIGATIONS**
ACCT Philly will inform employees requesting leave (i) whether they are eligible under the FMLA; (ii) whether any additional information is required from the employee; and (iii) the employees’ rights and responsibilities related to the leave. If the employee is found not to be eligible for leave, ACCT Philly will provide to the employee the reason for ineligibility.

ACCT Philly also will inform employees if leave will be designated as FMLA protected and the amount of leave counted against the employee’s leave entitlement. If we determine that the leave is not FMLA protected, we will notify the employee.

**INTEGRATION WITH PAID LEAVE & DISABILITY BENEFITS**

ACCT Philly may require the employee, or the employee may choose to use any accrued, unused paid leave while taking leave under the FMLA if the terms and conditions for using such paid leave are met or waived by us. In such circumstances, the FMLA leave and paid leave will run concurrently. Similarly, if an employee is receiving workers’ compensation benefits, leave taken in connection with the workers’ compensation illness or injury may be designated as FMLA-protected leave if the employee is eligible and the illness or injury qualifies as a serious health condition.

In cases where an employee is receiving disability or workers’ compensation benefits while taking FMLA leave and the employee wishes to supplement such benefits so that the employee receives 100 percent of their income while taking leave, the employee should contact Human Resources with such a request to determine if paid leave can be used to supplement such benefits in such circumstances. In no circumstance will an employee be able to receive a combination of paid leave and benefits that exceeds 100 percent of the employee’s regular income while taking FMLA leave, unless otherwise provided by state law.

**MAINTENANCE OF BENEFITS DURING FAMILY AND MEDICAL LEAVE**

ACCT Philly will maintain group health insurance coverage for an employee on family and medical leave on the same terms and conditions as if the employee continued to work, and the employee will continue to be responsible for the same portion of the employee’s health insurance premiums and for payments for other Company benefit coverage as the employee paid before taking leave. During unpaid leave, the employee may arrange personal payment in accordance with the provisions of the applicable plans. If a required premium is not received within 30 days of the due date, the coverage may be dropped for the remainder of the leave.

If an employee does not return to work following the family and medical leave, such individual may be required to reimburse ACCT Philly for the group health insurance premiums it paid during the leave, unless the employee cannot return to work because of the employee’s own serious health condition or the serious health condition of the employee’s spouse, child or parent or because of other circumstances beyond the employee’s control.
Use of FMLA leave will not result in the loss of any employment benefit that accrued prior to the start of an employee’s leave.

RETURN TO WORK
During family and medical leave, employees must report periodically to ACCT Philly on their status and their intent to return to work.

When an employee returns from family and medical leave, ACCT Philly will return the employee to the same position the employee held when the leave commenced, or to an equivalent position that has equivalent benefits, pay and other terms and conditions of employment to the extent the employee would have been entitled to return to such position and retain such terms and conditions of employment had he or she not taken leave.

ACCT Philly is not required to restore “key” employees to their positions or to equivalent positions upon their return to work following family and medical leave when restoration to employment will cause us substantial and grievous economic injury. ACCT Philly will notify such “key” employees – certain highly compensated, salaried individuals – in writing of the decision denying job restoration. Such employees will be given a reasonable opportunity to return to work after such notification.

FITNESS FOR DUTY
ACCT Philly will require employees on leave for their own serious health condition to submit, prior to their return, a medical certification from their health care provider of their ability to return to work. ACCT Philly may delay restoration to an employee who fails to provide such certification. ACCT Philly may also require fitness-for-duty certifications for employees on intermittent leave when the Company has reasonable safety concerns relating to the employee’s return to work.

PROHIBITED PRACTICES
Under the FMLA, ACCT Philly cannot interfere with, restrain, or deny the exercise of any right provided by the FMLA or terminate the employment of or discriminate against any individual for opposing any practice or because of involvement in any proceeding relating to the FMLA. In addition, we cannot use the taking of family and medical leave as a negative factor in employment actions, such as hiring, promotions, or disciplinary actions.

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer. However, ACCT Philly encourages all employees to first bring any concerns they have regarding this policy to the attention of the company by contacting the human resources representative. ACCT Philly prohibits retaliation against any employee for bringing any complaint forward in good faith under this policy.

The FMLA does not affect any federal or state law prohibiting discrimination, or supersede any state or local law or collective bargaining agreement that provides greater family or medical leave rights.
NON-ACCRUED LEAVE – BEREAVEMENT LEAVE
BEREAVEMENT LEAVE may be granted to regular full-time employees to take time off without the loss of pay due to the death of an immediate family member. An employee who is absent during their regularly scheduled work week due to the death of an immediate family member as defined in this policy will receive payment for reasonable and customary days absent, such days of payment not to exceed two (2) regularly scheduled work days. In addition to the two (2) regularly scheduled work days, accrued leave not to exceed three (3) days may be granted at the discretion of the approving Dept. Head.

Regular, full-time employees are allowed to use one day off from work with pay as BEREAVEMENT LEAVE when a companion animal that resides within their household dies. Pet bereavement will only be granted once per year. Documented proof of pet ownership may be required.

NON-ACCRUED LEAVE – MILITARY LEAVE
The purpose of military leave is to provide regular, full-time employees who request such leave the ability to perform voluntary or involuntary service in the uniformed services. The uniformed services are the Army, Navy, Marine Corps, Air Force, Coast Guard, and the commissioned corps of the Public Health Service. This includes the Reserve components of these services and the Army National Guard and Air National Guard.

MILITARY LEAVE must be approved in advance. Employees should request leave as soon as they receive their notice to report for duty. A copy of such notice must be attached to the application for leave. In addition, certification from a competent military authority must be furnished by the employee as proof of dates when active duty was performed. MILITARY LEAVE is leave without pay. Employees on MILITARY LEAVE have a right to continuation of some benefits coverage, including health insurance and employer pension contributions.

This policy is in accordance with the Uniformed Services Employment and Reemployment Rights Act (“USERRA”), 38 U.S. Code § 4301. Under another Federal law, enacted in 2002, Congress has extended reemployment rights under USERRA to persons who serve as Intermittent Disaster Response Appointees (IDRAs).

NOTICE: Changes or enhancements to USERRA or other applicable state or federal law shall supersede this policy.

NON-ACCRUED LEAVE – JURY DUTY LEAVE
All full time regular employees who have completed their introductory assessment period and who are called to serve as jurors will receive their regular pay while on jury duty.

JURY DUTY LEAVE must be approved in advance. Employees should request leave as soon as they receive their notice to report for jury duty. A copy of such notice must be attached to the application
for leave. Employees who fail to follow the application for leave procedures in a timely manner will not receive the benefit of this policy.

**COMPENSATORY TIME**

ACCT Philly does not recognize compensatory or “comp” time. Some departments may utilize flexible scheduling to accommodate the business needs of that department.

**EXHAUSTED LEAVE**

In the event that an hourly, non-exempt employee has exhausted their paid leave balance, he or she will not be paid for absence.

Exempt employees receive a regular, predetermined salary amount each pay period. This salary is not subject to reduction because of variations in the quality or quantity of the work performed but in the event that an exempt employee has exhausted their paid leave, their salary may be reduced in the following circumstances:

- When the employee is absent from work for one or more full days for personal reasons other than sickness or disability, after all paid time off options (sick, vacation, personal) are exhausted; or
- Absences of one or more full days because of sickness or disability, including work-related accidents, after all paid time off options (sick, vacation, personal) are exhausted.
- Unexplained failures to appear for work for the required minimum 40 hours per week.
- Excessive incidents of unscheduled absences or lateness are subject to disciplinary action up to and including termination.

**HOLIDAYS**

**OFFICIALLY RECOGNIZED HOLIDAYS**

All regular, full-time employees of ACCT Philly are eligible to be paid for time off on officially recognized holidays. This policy applies to all employees with the exception of those essential personnel whose terms and conditions of employment include regularly scheduled work on holidays.

The following holidays are officially recognized by ACCT Philly:

- New Year’s Day – January 1
- Martin Luther King Day
- President’s Day
- Memorial Day
- Independence Day – July 4
Labor Day
Thanksgiving Day
Christmas Day – December 25

**OBSERVATION**

When a holiday recognized by ACCT Philly falls on a day that is **not** a scheduled work day for an employee, that employee will be assigned an alternate paid day off within that same pay period by their department manager.

When a holiday recognized by ACCT Philly falls on a day that is **is** a scheduled working day for an employee, that employee will be paid at the rate of time and one-half (1 ½) their regular rate of pay for all hours worked on the holiday.

ACCT Philly will give the option for every employee to be scheduled off two (2) of the following holidays: New Year’s Day, Independence Day, Thanksgiving Day and Christmas Day.

**LEAVE TIME**

Employees on approved leave with pay will be paid for holidays falling within such approved leave periods.
COMMUNICATION POLICY

OPEN COMMUNICATION POLICY
ACCT Philly’s Standard Operating Procedure Number 100-005 is styled Respectful Communications in the Workplace. All employees must abide by it.

ACCT Philly wants all employees to feel comfortable and valued in the workplace. ACCT Philly encourages you to discuss any issue you may have with a co-worker in a professional manner directly with that person in a private setting. If a resolution is not reached, or if you are not comfortable talking about the issue with your co-worker, please arrange a meeting with your supervisor to further discuss any concern, problem or issue that may arise.

To the extent possible, any information discussed in an open communication meeting will remain confidential. Retaliation against any employee for appropriate usage of open communication channels is unacceptable. Please remember it is counterproductive to a harmonious workplace for employees to create or repeat corporate rumors or office gossip. It is more constructive for an employee to consult their supervisor immediately with any questions.

COMMUNICATIONS POLICY
ACCT Philly employees are free to address any concerns related to ACCT Philly to supervisors, managers and directors. To address concerns the employee must first follow the chain of command, presenting the issue first to their supervisor, manager, director, human resources representative and lastly the Executive Director. If the complaint is about the Executive Director and the employee does not feel comfortable first airing the grievance with the Executive Director, then the grievance should be presented to the human resources representative or the chairman of the board of directors.

If the complaint concerns misappropriation of ACCT Philly property or resources, and/or conduct the employee reasonably believes to be unlawful, then the employee may bring that complaint directly to the Executive Director. There will be no reprisal for presenting any issue to the attention of the administration.

WHISTLE-BLOWER POLICY
ACCT Philly’s Code of Ethics and Conduct requires directors, officers, employees and volunteers to observer high standards of business and personal ethics in the conduct of their duties and responsibilities. In line with this commitment, and ACCT Philly’s commitment to open communication, this policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from reprisal for whistleblowing.
If an employee reasonably believes that some policy, practice or activity of ACCT Philly is in violation of law, a written complaint may be filed by that employee with the Executive Director, human resources representative or Chairman of the Board of Directors.

It is the intent of ACCT Philly to adhere to all laws and regulations that apply to the organization, and the underlying purpose of this Policy is to support the organization’s goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and regulations.

An employee is protected from retaliation only if the employee brings the alleged unlawful activity, policy or practice to the attention of the Executive Director, human resources representative or Chairman of the Board of Directors and provides the organization a reasonable opportunity to investigate and correct the alleged unlawful activity.

ACCT Philly will not retaliate against an employee who, in good faith, has made a protest of raised a complaint against some practice of ACCT Philly, or of another individual or entity with whom ACCT Philly had a business relationship, on the basis of a reasonable belief that the practice is in violation of law or a clear mandate of public policy.

ACCT Philly will not retaliate against an employee who discloses or threatens to disclose to a supervisor or a public body any activity, policy or practice of ACCT Philly that the employee reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate or public policy concerning health, safety or the welfare of the environment.

Every effort will be made to treat the complainant’s identity with appropriate regard for confidentiality.

This Whistle-Blower Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization. Allegations made in bad faith may result in disciplinary action.

**DRUG AND ALCOHOL FREE WORKPLACE**

**PURPOSE AND GOAL**
ACCT Philly is committed to protecting the safety, health and well-being of all employees and other individuals in our workplace. The purpose of this policy is to promote a safe, healthy working environment for all employees; to reduce absenteeism and tardiness; to improve work performance; and to avoid accidental injuries to people or damage to property. We recognize that alcohol abuse and drug use pose a significant threat to our goals. We have established a drug-free workplace program that balances our respect for individuals with the need to maintain an alcohol and drug-free
environment. ACCT Philly encourages employees to voluntarily seek help with drug and alcohol problems.

**COVERED WORKERS**
Any individual who conducts business for the organization, is applying for a position or is conducting business on the organization's property is covered by our drug-free workplace policy. Our policy includes, but is not limited to managers, supervisors, full-time employees, part-time employees, off-site employees, volunteers and applicants.

**APPLICABILITY**
Our drug-free workplace policy is intended to apply whenever anyone is representing or conducting business for the organization. Therefore, this policy applies during all working hours, whenever conducting business or representing the organization, while on organization property and at company-sponsored events.

**PROHIBITED BEHAVIOR**
It is a violation of our drug-free workplace policy to use, possess, sell, trade, and/or offer for sale alcohol, illegal drugs or intoxicants.

Prescription and over-the-counter drugs are not prohibited when taken in standard dosage and/or according to a physician's prescription. Any employee taking prescribed or over-the-counter medications will be responsible for consulting the prescribing physician and/or pharmacist to ascertain whether the medication may interfere with safe performance of their job. If the use of a medication could compromise the safety of the employee, fellow employees or the public, it is the employee's responsibility to use appropriate personnel procedures (e.g., call in sick, use leave, request change of duty, notify supervisor) to avoid unsafe workplace practices.

The illegal or unauthorized use of prescription drugs is prohibited. It is a violation of our drug-free workplace policy to intentionally misuse and/or abuse prescription medications. Appropriate disciplinary action will be taken if job performance deterioration and/or other accidents occur.

Additionally, the abuse of any substance (including consumption of alcohol or other intoxicants) for the purpose of achieving a drug-like effect will fall under the prohibition against drugs.

**NOTIFICATION OF CONVICTIONS**
Any employee who is convicted of a criminal drug violation in the workplace must notify the organization in writing within five calendar days of the conviction. The organization will take appropriate action within 30 days of notification.
SEARCHES
ACCT Philly has the right to conduct inspections of all ACCT Philly property and premises and to implement and conduct drug and alcohol screening tests at any time. Entering the organization's property constitutes consent to searches and inspections. If an individual is suspected of violating the drug-free workplace policy, he or she may be asked to submit to a search or inspection at any time. Searches can be conducted of pockets and clothing, lockers, wallets, purses, briefcases and lunchboxes, desks and workstations and vehicles and equipment. Any employee or volunteer refusing to submit to such a search will be subject to disciplinary action, including discharge.

SITUATIONS WARRANTING “REASONABLE CAUSE” TESTING
If ACCT Philly has reasons to suspect, based upon observed employee behavior, credible reports or other credible information, that an employee may be under the influence of alcohol or illegal drugs, or may have otherwise violated ACCT Philly drug policy, this constitutes “reasonable cause”.

If an employee is involved in an accident that caused or was capable of causing injury to any person or damage to property, this constitutes “reasonable cause”.

“Reasonable cause” exists if circumstances exist that reasonably suggest that such testing is appropriate, including but not limited to:
- Unexplained significant deterioration in individual job performance;
- Significant change in individual personality;
- Excessive absenteeism, including tardiness/lateness;
- Vehicle accidents;
- Behavior that could lead to vehicle accidents, including, but not limited to falling asleep at the wheel; and
- Absences from normal work areas where there is reason to suspect drug-related activity in violation of this policy.

TESTING
To ensure the accuracy and fairness of our testing program, all testing will be conducted according to Substance Abuse and Mental Health Services Administration (SAMHSA) guidelines where applicable and will include a screening test; a confirmation test; the opportunity for a split sample; review by a Medical Review Officer, including the opportunity for employees who test positive to provide a legitimate medical explanation, such as a physician's prescription, for the positive result; and a documented chain of custody.

All drug-testing information will be maintained in separate confidential records. Each employee, as a condition of employment, will be required to participate in pre-employment, random, post-accident and reasonable suspicion testing upon selection or request of management.
The substances that will be tested for are: Amphetamines, Cannabinoids (THC), Cocaine, Opiates, Phencyclidine (PCP) and Alcohol.

Testing for the presence of alcohol will be conducted by analysis of breath.

Testing for the presence of the metabolites of drugs will be conducted by the analysis of urine.

Any employee who tests positive will be subject to disciplinary action.

An employee will be subject to the same consequences of a positive test if he/she refuses the screening or the test, adulterates or dilutes the specimen, substitutes the specimen with that from another person or sends an imposter, will not sign the required forms or refuses to cooperate in the testing process in such a way that prevents completion of the test.

Violating the drug free policy, failing to cooperate, refusing to be tested, providing false information or omitting information; may subject you to additional disciplinary action, including termination.

**CONSEQUENCES**

One of the goals of our drug-free workplace program is to encourage employees to voluntarily seek help with alcohol and/or drug problems. If, however, an individual violates the policy, the consequences are serious. In the case of applicants, if he or she violates the drug-free workplace policy, the offer of employment can be withdrawn. The applicant may not reapply.

If an employee violates the policy, he or she will be subject to disciplinary action.

**ASSISTANCE**

ACCT Philly recognizes that alcohol and drug abuse and addiction are treatable illnesses. We also realize that early intervention and support improve the success of rehabilitation. To support our employees, our drug-free workplace policy:

- Encourages employees to seek help if they are concerned that they or their family members may have a drug and/or alcohol problem.
- Encourages employees to utilize the services of qualified professionals in the community to assess the seriousness of suspected drug or alcohol problems and identify appropriate sources of help.
- Allows the use of accrued paid leave while seeking treatment for alcohol and other drug problems.

Treatment for alcoholism and/or other drug use disorders may be covered by the employee benefit plan. However, the ultimate financial responsibility for recommended treatment belongs to the employee.
CONFIDENTIALITY
All information received by the organization through the drug-free workplace program is confidential communication. Access to this information is limited to those who have a legitimate need to know in compliance with relevant laws and management policies.

SHARED RESPONSIBILITY
A safe and productive drug-free workplace is achieved through cooperation and shared responsibility. Both employees and management have important roles to play.

All employees are required to not report to work or be subject to duty while their ability to perform job duties is impaired due to on- or off-duty use of alcohol or other drugs.

In addition, employees are encouraged to:
• Be concerned about working in a safe environment.
• Support fellow workers in seeking help.
• Report dangerous behavior to their supervisor.

It is the supervisor's responsibility to:
• Investigate reports of dangerous practices.
• Document negative changes and problems in performance.

COMMUNICATION
Communicating our drug-free workplace policy to both supervisors and employees is critical to our success. To ensure all employees are aware of their role in supporting our drug-free workplace program all employees receive a written copy of the policy in the employee handbook.

VETERINARY DRUGS
ACCT Philly utilizes federally controlled substances as a matter of course for certain veterinary procedures. Any unauthorized possession, removal, use or theft of those substances is grounds for immediate termination, and possibly legal action. All handling, storage and use of controlled substances must comport with ACCT Philly’s Standard Operating Procedure Number 100-02 styled “Controlled Substances.”

TOBACCO FREE WORKPLACE

PURPOSE AND GOAL
ACCT Philly is dedicated to providing a healthy, comfortable and productive work environment for our employees. As such, smoking is not permitted in any enclosed company facility or vehicle.
This policy applies to all employees, clients, contractors and visitors. Smoking shall be permitted in designated smoking areas, at a reasonable distance (e.g. 25 feet or more) outside any enclosed area where smoking is prohibited so as to insure that secondhand smoke does not enter the area through entrances, windows, ventilation systems, or any other means.

All employee or volunteer smoking on company property should occur within any designated area only. Employees violating this policy are subject to disciplinary action.

**PROHIBITION ON HARASSMENT**

**HARASSMENT POLICY**
ACCT Philly intends to provide a work environment that is pleasant, professional and free from intimidation, hostility or other offenses which might interfere with work performance. Unlawful harassment of any sort - verbal, physical, visual - will not be tolerated, particularly against employees in protected classes. These classes include, but are not necessarily limited to race, color, religion, sex, age, sexual orientation, national origin or ancestry, disability, medical condition, marital status; veteran status, genetic information or any other protected status defined by law.

**WHAT IS HARASSMENT?**
Unlawful workplace harassment can take many forms. It may be, but is not limited to, words, signs, offensive jokes, cartoons, pictures, posters, e-mail jokes or statements, pranks, intimidation, physical assaults or contact, or violence. Harassment is not necessarily sexual in nature. It may also take the form of other vocal activity including derogatory statements not directed to the targeted individual but taking place within their hearing. Other prohibited conduct includes written material such as notes, photographs, cartoons, articles of a harassing or offensive nature, and taking retaliatory action against an employee for discussing or making a harassment complaint.

**RESPONSIBILITIES**
All ACCT Philly’s employees have a responsibility for keeping our work environment free of harassment. Any employee, who becomes aware of an incident of harassment, whether by witnessing the incident or being told of it, must report it to their supervisor. When management becomes aware of the existence of harassment, it is obligated to take prompt and appropriate action.
PROHIBITION ON SEXUAL HARASSMENT

SEXUAL HARASSMENT POLICY
ACCT Philly has adopted a policy to have a workplace that is free of sexual harassment and ACCT Philly will not condone any such conduct or behavior. Sexual harassment may include unwelcome sexual advances, requests for sexual favors or other verbal or physical contact of a sexual nature when such conduct creates an offensive, hostile and intimidating working environment and prevents an individual from effectively performing the duties of their position. It also encompasses such conduct when it is made a term or condition of employment or compensation, either implicitly or explicitly, and when an employment decision is based on an individual's acceptance or rejection of such conduct. Sexual harassment may also include but is not limited to pictures, cartoon, symbols or apparatus found to be offensive and which exist in the workspace of an employee.

It is important to note that sexual harassment crosses age and gender boundaries and cannot be stereotyped.

REPORTING
An employee who believes that she or he is the target of any unwelcome sexual or gender-based conduct should immediately communicate to the offending party the fact that such conduct is unwanted and unwelcome. He or she should also immediately report the conduct to the human resources representative, supervisor, manager or department head. It is essential that such conduct be reported immediately so that prompt corrective action can be taken.

Any employee who has been asked to stop unwelcome or unwanted conduct shall take such request seriously and immediately cease such conduct.

INVESTIGATION & CORRECTIVE ACTION
It is the policy of ACCT Philly to take prompt corrective action where an employee has been confronted with unwelcome sexual or gender-based conduct. To that end, ACCT Philly will immediately conduct an investigation of the incident.

If the investigation reveals that an employee has been confronted with unwelcome sexual or gender-based conduct, ACCT Philly will take immediate corrective action, acting reasonably under the circumstances. Corrective action may take the form of requiring an apology, giving a warning or reprimand to the offending party, suspension of the offending party for a period of time without pay, placement on probation or termination. A suspension with or without pay may be imposed during the investigation, if deemed appropriate by management. An employee who has been the target of
unwelcome sexual or gender-based conduct will not be transferred from their current position without their consent.

**POLICY DISSEMINATION**

It is the policy of ACCT Philly to have all employees aware of ACCT Philly’s policy with regard to sexual discrimination or harassment and therefore, all employees must acknowledge in writing that they have received a copy of this policy.

**SUMMARY**

Sexual harassment demeans and offends individuals who are subject to such conduct. It creates unacceptable stress for the entire organization and imposes significant costs, including a decline in company morale and work effectiveness. **THIS COMPANY WILL NOT TOLERATE SEXUAL HARASSMENT OF ITS EMPLOYEES, VOLUNTEERS OR ITS CUSTOMERS.**

**SEPARATION**

**END OF THE EMPLOYMENT RELATIONSHIP**

Terminations will be treated in a confidential manner by all concerned, to the extent possible. This policy and its administration will be implemented in accordance with ACCT Philly’s equal opportunity statement.

Employment with ACCT Philly is normally terminated through one of the following actions:

- **Resignation** - voluntary termination by the employee; ACCT Philly will consider you to have voluntarily terminated your employment if you do any of the following:
  - Resign from ACCT Philly; or
  - Fail to return from an approved leave of absence; or
  - Fail to report to work as scheduled or call in prior to the start of your shift absent exceptional circumstances; or
  - Fail to return a legally required form (for example, an I-9 form) within the allowed time frame.

- **Dismissal/Termination of employment** - involuntary termination for substandard performance, misconduct or violation of any rule or policy of ACCT Philly;
  - Your employment may be terminated at the discretion of ACCT Philly.

- **Layoff** - termination due to reduction of the workforce or elimination of a position.

**RESIGNATION**

An employee desiring to terminate employment, regardless of employee classification, is expected to give notice equal to the amount of that employee's allotted annual vacation, but a minimum of two
weeks’ notice is required. Paid time off, holiday and vacation time are not considered a substitute for a working day, and accordingly do not count toward the advance notice requirement.

ACCT Philly may require the employee to leave ACCT Philly immediately rather than work during the notice period. This is not to be construed as a reflection upon the employee’s integrity but an action in the best interests of business practice.

DISMISSAL/TERMINATION OF EMPLOYMENT
Employees may be dismissed for any reason, at any time, with or without notice. Nothing in this policy is intended to contravene ACCT Philly’s policy of At-Will employment. Termination resulting from misconduct shall be entered into the employee's personnel file.

LAYOFF
When a reduction in the workforce is necessary or if one or more positions are eliminated, employees will be identified for layoff after evaluating the needs of the organization.

ACCT Philly will notify an employee of a layoff. Based upon the employee's position, length of employment, seniority, and company work requirements. ACCT Philly may follow one of the following procedures, in its sole discretion:

- The employee may receive at least two weeks advance notice of termination date; or
- The employee may be terminated immediately.
  - If terminated immediately, full-time regular employees will receive one week of pay per year of service up to five years. The payment will be based on a 40-hour workweek at the employee's straight time rate or salary.

TERMINATION PROCESSING
ACCT Philly requires the return of all company property on the employee's last day of employment. This includes keys, uniforms, security equipment, computers, phones, and this handbook. An employee’s final paycheck will be issued as a live check. If an employee does not return company property that is documented as being issued to them, ACCT Philly will undertake all legal efforts to collect these items or payment therefore. Signature of this handbook acknowledgment shall be constituted as acceptance of this policy.

CONTINUATION OF GROUP HEALTH COVERAGE (COBRA)
ACCT Philly will comply with Federal regulations relating to the Consolidated Reconciliation Act of 1985 (COBRA), which is designed to provide eligible employees and eligible dependents with the opportunity to continue health insurance coverage at group rates in certain instances in which coverage would otherwise cease. The premium for this coverage is the sole responsibility of the
employee or dependent. Further information may be obtained from the human resources representative.

RECORDS RETENTION POLICY

ACCT Philly takes seriously its obligations to preserve information relating to litigation, audits, and investigations. Records are retained per the following schedule:

**Permanent**
- Bylaws
- Corporate Resolutions
- Audited Financial Statements
- Payroll Records
- Insurance Policies
- IRS Exemption Determination
- Annual Report
- Articles of Incorporation
- Board and Committee Meeting Minutes
- Auditor Management Letters
- Journal Entries
- Deeds
- IRS Form 990’s
- Press Releases and Media

**Seven Years**
- Bank Account & Finance Records
- Charitable Organization Registration Statements
- Contracts and Agreements (After Obligation Satisfied)
- Accident Reports
- Leases (Expired)
- Mortgages, Security Agreements
- Payroll Records
- Grant Award Documentation
- Employment Records

**Four Years**
- Conflict of Interest Disclosure Forms

**Three Years**
- Adoption Records
- Veterinary Records
NOTICES, STATEMENTS, RELEASES & HANDOUTS

NOTICE TO EMPLOYEES
Nothing stated in any ACCT Philly policy, as outlined in this manual or distributed by memorandum, is intended to contravene ACCT Philly’s policy of At-Will employment.

EQUAL EMPLOYMENT OPPORTUNITY STATEMENT
ACCT Philly shall follow the spirit and intent of all federal, state and local employment law and is committed to equal employment opportunity. To that end, the Board of Directors and Executive Director of ACCT Philly will not discriminate against any employee or applicant in a manner that violates the law. ACCT Philly is committed to providing equal opportunity for all employees and applicants without regard to race, color, religion, national origin, sex, age, marital status, sexual orientation, disability, political affiliation, personal appearance, family responsibilities, matriculation, genetic information or any other characteristic protected under federal, state or local law.

Each person is evaluated on the basis of personal skill and merit. ACCT Philly’s policy regarding equal employment opportunity applies to all aspects of employment, including recruitment, hiring, job assignments, promotions, working conditions, scheduling, benefits, wage and salary administration, disciplinary action, termination, and social, educational and recreational programs. The Executive Director shall act as the responsible agent in the full implementation of the Equal Employment Opportunity policy.
HANDOUT: IMPORTANT NAMES & PHONE NUMBERS

SUPERVISION
In your department you report directly to:

ABSENCES OR LATENESS
In the event that you will be late or absence, you must contact and speak with one of the following people in this order:

Name:       Position:       Number:
Name:       Position:       Number:
Name:       Position:       Number:
HANDOUT: IMPORTANT NAMES & PHONE NUMBERS

SUPERVISION
In your department you report directly to:

ABSENCES OR LATENESS
In the event that you will be late or absence, you must contact and speak with one of the following people in this order:

Name: Position: Number:
Name: Position: Number:
Name: Position: Number:
EMPLOYEE DRUG AND ALCOHOL TESTING CONSENT AND RELEASE FORM

1 Acknowledgement and Receipt and Understanding: I acknowledge that I have received, and it is my duty to read and understand ACCT Philly’s Drug and Alcohol Free Workplace Policy. I understand that the Drug and Alcohol Free Workplace Policy is not a contract and it does not give me any employment rights and that the Policy may be changed by ACCT Philly at any time. I further understand that as an employee of ACCT Philly, I am subject to unannounced urine, saliva, blood, and/or breath testing for drugs or alcohol or both.

2 Agreement to Comply: I agree to comply with the requirements of ACCT Philly’s Drug and Alcohol Free Workplace Policy, including testing. My failure to comply with the requirements of the Policy, refusal to be tested, or any attempt to falsify or tamper with a drug and/or alcohol test, including but not limited to, the giving of a specimen, the chain of custody or the testing procedure will result in the initiation of disciplinary action, up to and including termination.

3 Consent to Testing: I voluntarily consent to submit to unannounced drug and/or alcohol tests in accordance with this Policy. I also understand that I will be notified of any positive test results.

4 Release of Results: I agree to and authorize the release of the results of my drug and/or alcohol tests in accordance with this Policy. I also understand that I will be notified of any positive test results.

5 Copying of Original: I further agree that a reproduced copy of this employee consent and release form shall have the same force and effect as the signed original. My refusal or failure to sign the release shall not preclude me from the requirements of the Policy or testing.

I HAVE READ IN FULL AND UNDERSTAND THE ABOVE STATEMENTS AND CONDITIONS OF EMPLOYMENT:

Employee Name (please print) _________________________________________

Employee Signature _________________________________________

Date _________________________________________

Social Security Number _________________________________________
EMPLOYEE DRUG AND ALCOHOL TESTING CONSENT AND RELEASE FORM

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I HAVE READ IN FULL AND UNDERSTAND THE ABOVE STATEMENTS AND CONDITIONS OF EMPLOYMENT:

Employee Name (please print) _________________________________________

Employee Signature _________________________________________

Date _________________________________________

Social Security Number _________________________________________
RECEIPT AND ACKNOWLEDGMENT OF ACCT PHILLY’s EMPLOYEE HANDBOOK

Please read the following statements, sign below and return one copy of this Receipt and Acknowledgment to ACCT PHILLY.

Understanding and Acknowledging Receipt of ACCT PHILLY’s Employee Handbook: I have received a copy of ACCT PHILLY’s Employee Handbook. I acknowledge it is my duty to read and understand the contents of the handbook. I understand that the policies and benefits described in it are subject to change at the sole discretion of ACCT PHILLY and at any time. I agree to maintain this Employee Handbook and attach any future additions or modifications hereto. Upon termination of employment, I will return this Employee Handbook to my supervisor.

At-Will Employment: I further understand that all employees of ACCT PHILLY, including myself, are employees “at will.” This means that the employment relationship can be terminated by me or ACCT PHILLY in our sole discretion at any time, for any reason without cause and without prior notice. I understand that the policies and procedures of ACCT PHILLY are not binding, do not constitute a contract of employment between ACCT PHILLY and its employees and do not constitute any type of promise or agreement of any kind by ACCT PHILLY. I also understand that the information contained in this handbook may be revoked, withdrawn or changed by ACCT PHILLY at any time and are not intended to affect in any way either the right of ACCT PHILLY or of any employee to terminate employment at any time for any reason without prior consultation or agreement. ACCT PHILLY reserves the right to change the terms or conditions of employment without notice to, or consultation or agreement with, any employee.

I also understand that no representative of ACCT PHILLY can change the at-will employment relationship with an employee by any written or oral agreement for employment or to make any agreement contrary to this statement other than by a written agreement that: (1) is signed by the Executive Director of ACCT PHILLY and the individual employee; (2) specifically names the individual employee; (3) expressly states that the named individual is not employed at-will, and; (4) sets forth the duration and terms of the individual’s employment by ACCT PHILLY.

I understand that this handbook supersedes all previous handbooks, manuals and other oral or written directives.

Policies on Harassment & Discrimination: I have received ACCT PHILLY’s policies on harassment and discrimination contained in this handbook and I agree to read, understand and abide by and be governed by such policies and any revisions made to either policy.

Policy on Drugs and Alcohol: I have received ACCT PHILLY’s policy on substance abuse contained in this Employee Manual and I agree to read, understand and abide by and be governed by such policy and any revisions made to it.

________________________ ________________________ __________________
Print Name Signature Date

Note: This form must be returned by the employee to ACCT PHILLY upon receipt of the Employee Handbook. Failure to do so will result in termination of employment.
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________________________________________  ________________________  _______________________
Print Name  Signature  Date

Note: This form must be returned by the employee to ACCT PHILLY upon receipt of the Employee Handbook. Failure to do so will result in termination of employment.
ACCT Philly’s Mission Statement

ACCT Philly’s mission is to provide shelter, care and life saving efforts for homeless, abandoned, and abused animals and protect the health, safety and welfare of the citizens of Philadelphia, providing a benefit to all of the citizens of the City regardless of race or economic status.

ACCT Philly’s Core Values

ACCT Philly operates under six core values.

Transparency - We strive to be open and transparent in everything we do to build trust and mutual understanding.

Respect - Our goal is to treat every animal and human with the respect they innately deserve.

Innovation - The backbone of growth is innovation. To better serve the public, we embrace creative, innovative solutions and ideas.

Commitment - We are fully invested in our promise to provide high quality services to the citizens and animals of Philadelphia.

Empathy - Understanding feelings, needs, and struggles beyond our own is critical to providing compassionate care.

Professionalism - We pledge to fulfill our mission with superior efficiency, accountability and competency.

Signature of Employee: __________________________________________________

Employee Name: __________________________________________________

Employee Date: __________________________________________________
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Signature of Employee: __________________________________________________

Employee Name: __________________________________________________

Employee Date: __________________________________________________