

**FINAL POLICIES AND PROCEDURES FOR THE
NEW YORK WILDFIRE AND INCIDENT MANAGEMENT ACADEMY
("ACADEMY")
INCORPORATING CHANGES FROM THE 8/20/03 and 9/24/03
COMMISSION MEETINGS**

The following policies and procedures shall be applied by the Academy to promote its proper operation.

I. SUBJECT: PURCHASES / DISBURSEMENTS POLICY

POLICY

From time to time it is necessary for staff of the Academy to procure and purchase items and services in order to further the goals, objectives and functions of the Academy.

PROCEDURE

1. In the event an Academy board or staff member purchases item(s) or service(s) for the Academy with the staff member's own funds, the board or staff member shall submit an expense reimbursement request to the Academy Treasurer or delegate. The request shall state the date of the purchase, from whom the purchase was made, the purpose of the purchase and the amount. Original vendor receipts for all purchases must be attached to such requests. Upon written approval by the Treasurer, the Treasurer or delegate shall then forward the request for reimbursement to the Academy Bookkeeper for payment.
2. In the event an item or service is purchased from a retail store or other business entity that will extend the Academy store credit for such the staff member who made such purchase shall forward a receipt and other documentation reflecting the purchase to the Academy Treasurer or delegate, who upon approval by the Treasurer will forward the receipt to the Academy Bookkeeper.
3. An expenditure of more than \$10,000 shall meet the requirements of the New York General Municipal Law, Section 103.
4. An Academy Board member may not spend more than \$1,000 without Academy Board approval. Any expenditure in any amount by Academy Staff must be approved by the Treasurer prior to the expenditure. A copy of the approval should be attached to the payment request.
5. Any other requests for disbursements (refunds, etc.) should be made on a payment request form. Upon approval of the Treasurer, the Treasurer or delegate shall then forward the payment request form to the Academy Bookkeeper for payment.

6. A petty cash fund shall be maintained for minor cash expenses. No payments shall be made from the fund absent written authorization of the Academy Treasurer or board member. Such written authorization shall contain the sum requested, the sum disbursed, the recipient of the payment and the reason for such payment. A reconciliation of the fund shall be forwarded to the Academy Bookkeeper, when funds are requested to replenish the petty cash fund.

II. SUBJECT: COLLECTION OF MONIES

POLICY

The Academy generates revenue in connection with its annual training session. It is the policy of the Academy to ensure that the collection of monies reflecting the payment of tuition by trainees and the payment for Academy-related materials (including but not limited to books, t-shirts and other items) be made in a manner that is secure, consistent and available.

PROCEDURE

A. Collection of Tuition for Training

Any tuition paid by a person attending the Academy shall be recorded in a format approved by the Academy Treasurer reflecting the name of the person, the method of payment (e.g., cash or check), the sum collected, the date collected and the Academy personnel that collected such monies. All records and monies shall be reviewed by the Academy Treasurer or delegate forwarded by the Treasurer or delegate to the Academy Bookkeeper for deposit into the Academy's account as set forth below.

B. Collection of Payment for Materials

Any monies received by the Academy for items of merchandise or training-related materials shall be recorded in a format approved by the Academy Treasurer reflecting the item(s) purchased, the quantity of each item, the price of each item, the method of payment (i.e., cash or check), the total sum collected and the Academy personnel that collected such monies. All such records and monies shall be reviewed by the Academy Treasurer or delegate and forwarded by the Treasurer or delegate to the Academy Bookkeeper for deposit into the Academy's account as set forth below.

C. Procedure for Collection and Remittal of Monies Received

1. Cash.

When the Academy is engaged in its annual training session, at the end of each training session day, two (2) members of the Academy's staff shall count all cash received by the Academy. The two members shall both initial a final tallying of the amount of cash

counted. Cash shall be kept in a locked, secure location designated by the Academy Treasurer if a bank deposit of such cash is not readily available. No payments to any person or entity shall be made from cash collected.

2. Checks.

All checks shall be made payable to the New York Wildfire and Incident Management Academy and shall be delivered by the Treasurer or delegate to the Academy Bookkeeper for deposit into the Academy's account.

3. Time of Delivery of Monies Received.

The monies received by the Academy, either in the form of a check or cash, shall be delivered by the Treasurer or delegate to the Academy Bookkeeper as soon as possible after the receipt of the same, but no later than five (5) business days after receipt. These shall be accompanied by the written record of the monies being delivered.

4. Time of Delivery of Written Authorization and Logs.

All logs of monies received, either for tuition or for the sale of Academy related merchandise and items, shall be given to the Academy Bookkeeper as soon as possible but not less than once a month.

5. Monthly Financial Report.

A monthly financial report shall be given by the Treasurer or delegate to the Pine Barrens Commission for review. In addition the Commission shall provide a year-end audit of the Academy finances.

III. SUBJECT: BUSINESS TRAVEL

POLICY

Periodically, Academy board or staff members may be required to incur certain expenses when traveling on Academy business. It is the Academy's policy to reimburse such expenses when the expenses are reasonable and customary and conform to the guidelines established by these policies and procedures.

PROCEDURE

All business travel expenses must be approved in writing before such travel commences by the Academy Board when possible, or alternatively, the Academy Treasurer. The following expenses are permitted:

Transportation.

1. Transportation of staff authorized to travel on Academy business:

A. Travel by rail or air will be reimbursed on the basis of actual expenses incurred for fair and reasonable baggage charges. Air travel shall be coach class.

B. Auto rental is reimbursable only if the nature of the trip or the location of the places of business to be visited is such that the use of local transportation is not practical or would be more expensive. Intermediate cars should be rented. Collision damage and personal accident insurance options offered with rental agreements should be taken.

2. The Academy will reimburse staff for the use of their personal cars (i.e., a car owned by staff or spouse or both) in the conduct of Academy business at the current IRS rate per mile, plus tolls and parking fees provided no other reimbursement is available. Receipts for tolls and parking fees should be obtained and remitted. The Academy does not encourage the use of personal cars on Academy business, but recognizes that under certain circumstances this becomes the most practical means of transportation. However, automobile damage to personal vehicles are the responsibility of staff, not the Academy, and each staff member should be certain that he or she has sufficient and proper insurance coverage.

3. Local transportation will be reimbursed for actual expense, including bus, taxi, subway or streetcar or any or all of these means. Scheduled bus or group limousine transportation to and from airports should be used except where it will be to the Academy's advantage to use a taxi or other means of transportation. Long term parking of a staff member's car is permissible if the cost of parking, tolls and mileage is less than the charges for group limousine services.

Accommodations.

A. Hotels. When traveling outside of Long Island or when an unusual assignment, such as an off-site meeting, requires the use of a hotel room in the Long Island area, the hotel expense is reimbursable. It is expected that both the type of hotel and room chosen will be consistent with reasonable living standards and the best interests of the Academy.

B. Meals. Actual costs of meals, including tips, while away from the Long Island area on overnight business is reimbursable. An adequate tip is considered fifteen (15%) of the meal cost. Meal expenses should be reasonable and customary for the location visited. Meal expenses for single day and local trips are the responsibility of staff (i.e., lunch).

C. Telephone. The cost of all necessary business calls and messages are reimbursable. Brief personal calls to home to staff's family are permissible during extended trips.

D. Travel with spouse or other members of family. Spouses or other members of staffs' families are not permitted at Academy expense to accompany traveling employees.

E. Travel Arrangements. Air travel, hotel, car rentals and limousine arrangements must be made through the Academy's designated travel agency if a travel agency is so designated. If special conference or professional society discounts are offered directly with these organizations, the designated travel agency must be advised.

If an Academy staff member desires to book arrangements via Internet on-line services, the staff member may book such arrangements with his/her own private credit card and seek reimbursement from the Academy for such expenses. However, the best available original documentation must be submitted with the request for reimbursement.

Expenditures for hotels and meals shall conform to the rates authorized for New York State employees.

F. Business meals.

1. Reasonable expenditures for dining with persons outside the Academy who are involved in Academy business activities are allowable.
2. The cost of meals, including tips, for staff is allowable. The cost of other Academy personnel included in the group entertained is also allowable.
3. In all cases, the names and affiliations of all guests entertained and the names of Academy personnel included shall be clearly indicated on the expense accounts as well as the business purpose of the meeting.

Expense Reports.

All staff members are required to submit a completed expense report for business expenses incurred. Expense reports should be approved by the Academy Treasurer and forwarded to the Academy Bookkeeper.

Receipts for hotel bills, dining bills, transportation tickets, automobile rentals, tolls, parking, gas and other expenses should be attached to the expense report to support each expenditure listed.

IV. SUBJECT: SEMINAR, TRAINING AND SYMPOSIUM ATTENDANCE POLICY

POLICY

When attendance at a seminar, training session or symposium would be beneficial to the individual's job performance for the Academy, a board or staff member will be permitted and even encouraged to attend the same at the Academy's expense. It is the policy of the Academy to further ensure that all board and staff members are given equal opportunity to participate in such seminars, training sessions or symposiums that are relevant to each staff member's function within the Academy as necessary

PROCEDURE

Staff wishing to attend seminars, training sessions or symposiums must complete a Seminar/Convention Attendance Request. The staff member should secure the approval of the Academy Board.

Upon completion of any seminar, training session or symposium, the staff member must promptly submit to the Treasurer or their delegate a completed expense report in accordance with the Academy's "Business Travel Expense Policy" and is required to submit a brief report to the Academy Board on the contents and benefits of attendance at the seminar, training or symposium.

V. SUBJECT: HARASSMENT

POLICY

It is the policy of the Academy that all employees, staff, students, and other individuals associated with the Academy have the right to work in an environment free from discrimination, which includes freedom from harassment whether that harassment is based on sex, age, national origin, religion, marital status or any other protected characteristic. The Academy prohibits harassment of its employees, staff, students, and other individuals associated with the Academy in any form by supervisors, co-workers, customers, suppliers or any other person. Nonemployees who harass Academy employees will be told to leave the premises and not to return unless assurances are made for no further occurrences.

Other harassing behavior at the Academy premises or at any Academy function, whether physical or verbal, committed by supervisors, co-workers, customers or suppliers is also prohibited. This includes but is not limited to slurs, jokes or degrading comments concerning sex, age, race, national origin, religion, sexual orientation, marital status or membership in other protected groups; repeated offensive sexual flirtation, advances or propositions; continual or repeated abuse of a sexual nature; graphic verbal comments about an individual's body; and the display in the workplace of sexually suggestive objects or pictures.

VI. SUBJECT: DRUG FREE WORKPLACE

POLICY

It is the policy of the Academy that the unlawful manufacture, distribution, possession or use of a controlled substance (illegal drugs, alcohol or misuse of legal drugs) during Academy business or on Academy premises is absolutely prohibited. Violations of this policy will result in disciplinary action up to and including termination of affiliation with the Academy and may result in legal consequences. Additionally, the sale or transfer of illegal or legal drugs is a criminal offense and will be reported to the appropriate law enforcement authorities.

This policy is also applicable to the conduct of any trainees who attend Academy functions, as the use of illegal drugs, alcohol or misuse of legal drugs during Academy sponsored and run training events threatens the safety of Academy staff, instructors and trainees.

The Academy, students and others have a vital interest in maintaining safe, healthful and efficient conditions for its staff, student and others. It is the Academy's belief that drug and alcohol abuse results in a significant cost to the operation of the Academy business, to our staff and to their families. Further, we recognize drug and alcohol dependency as an illness and a major health problem.

Any Academy staff who suspects that any participant in Academy functions is under the influence of an illegal drug, alcohol or misuse of legal drugs should immediately report this concern to the Academy Coordinator or any Academy Board member. The Board must then investigate the report, take appropriate action that will ensure the safety and well-being of the Academy staff, instructors and trainees, and document the findings.