



Washington State Department of
Enterprise Services

DIRECTOR'S MANUAL

February 2016

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INTRODUCTION

GENERAL INFORMATION, DESCRIPTIONS & RESOURCES

This manual is intended to be a high level reference guide. It does not include forms and instructions. We also have an [Executive Assistant's Manual](#) that includes an overview of processes, forms with links to instructions, and blank forms.

DES PRIMARY CONTACTS

Small Agency Financial Services

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Accounting Manager
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Accounts Payable Manager
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Revenue Management Supervisor
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Whitney Bannish
Payroll Manager
(360) 407-8445

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Contracts and Purchasing

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Statewide Goods and Services Procurement
Manager
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Scott Smith
Statewide IT Procurement Manager
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Risk Management

Lucy Isaki
State Risk Manager
(360) 407-8143

Melynda Campbell
Executive Assistant
(360) 407-8137

Small Agency HR Services

Anita Bingham
Manager
(360) 407-9215

SMALL AGENCY FINANCIAL SERVICES

Small Agency Financial Services provides accounting, budgeting, and payroll services for more than 40 small agencies. Having us provide these services allows agency staff to focus their efforts on achieving the agency's mission, fulfilling the agency's strategic plan, and using its limited resources more efficiently to serve its constituencies.

We provide a wide variety of services to clients including, but not limited to:

Accounting

- Expenditure/disbursements including vendor payments, employee and commissioner travel, and other state agency payments
- Revenue including invoicing, accounts receivable, and deposits/cash receipts.
- Fixed asset accounting
- Bank statement reconciliations for local accounts
- Financial reporting
- Archiving of the financial, budgeting, and payroll records according to record retention requirements.
- Miscellaneous income (Federal Form 1099) and excise tax reporting
- Audit coordination with the State Auditors' Office

Budgeting

- Biennial & supplemental budget development assistance
- Projection development
- Fiscal note preparation & coordination assistance
- Allotment preparation
- Financial report analysis and monitoring
- Financial consulting
- Governor directed mandatory reporting of compensation and performance measures

Personnel & Payroll

- Input information for employees
- Supply information on payroll changes to agencies
- Prepare state and federal reports
- Prepare semi-monthly payroll
- Reconcile the payroll funds, retirement and withholding
- Process insurance and benefits information
- Annual W2 reporting for employees

Contacts and Web Resources

- Learn more at <http://des.wa.gov/services/HRPayroll/SmallAgency/SmallAgencyFinancialServices/Pages/SAFS.aspx>
- Phone: (360) 407-8183 | Mail Stop: 41465
- Payroll E-mail: DESSACSPayroll@des.wa.gov
- Accounts Payable E-mail: SmallAgencyAP@des.wa.gov
- Travel E-mail: SmallAgencyTravel@des.wa.gov
- Accounts Receivable E-mail: DESDLAccountsReceivable@des.wa.gov
- Accounts Receivable Cashier E-mail: FinanceCashier@des.wa.gov

SMALL AGENCY HR SERVICES

Small Agency HR Services provides human resources consultation and technical support to small agencies. Having us provide these services benefits agencies by offering consultants who are experts in the HR profession, timely and accurate service, knowledge that HR decisions and actions meet legal standards and requirements, and assurance that your expectations are a top priority.

A full line of HR Services

- **Employment** – Provide end-to-end recruitment services including recruitment planning, posting of positions through the Online Recruiting System (OLRS), assessment and selection activities, job seeker support and appointment letters when candidates are hired.
- **Classification** – Determine position allocations and provide employee notification letters for appointing authority. Provide consultation on the development of position descriptions. Provide desk audits when needed. Assist with WMS and EMS evaluations and banding.
- **Employee Relations** – Provide rules guidance and interpretation for non-represented state employees. In consultation with the Labor Relations Office, assist agencies with guidance for represented employees.
- **Performance Management** – Provide consultation on performance appraisals, performance communication strategies and assist in setting expectations. Consult on corrective and disciplinary actions; assist with documentation, and processing including development of disciplinary letters. Provide tools and checklists.
- **Personnel Policies & Procedures** – Develop standardized policies and procedures to support Small Agencies in meeting its federal and state legal requirements. Review current agency policies for compliance.
- **Human Resources Administration** – Provide personnel forms, letters, organizational charts and assistance/letters for Shared Leave/Family and Medical Leave, reasonable accommodations and workers compensation.
- **Workforce Data Analysis** – Provide reports and information such as Affirmative Action roll-ups as needed to assist Small Agencies.
- **Workforce Management Support** – Assist with “just in time” HR projects such as temporary layoffs and hiring freezes and changes that occur in Washington Management Service.
- **Human Resource Related Meetings** - Provide Small Agencies with a HR consultant to discuss current HR topics and keep them informed on HR issues at quarterly meetings, or as needed.

Contacts and Web Resources

- Learn more at <http://www.des.wa.gov/services/HRPayroll/SmallAgency/SmallAgencyHR/Pages/default.aspx>
- Phone: (360) 407-9215 | Mail Stop: 41414
- E-mail: SAA@des.wa.gov

CONTRACTS AND PURCHASING

Contracts and Purchasing is organized into teams that develop and manage statewide master contracts, conducts procurements, negotiates and establishes contracts, and manages vendor relationships on single agency-focused contracts.

All procurements and contracts are developed and coordinated through Statewide Goods and Services Procurement and Statewide Information Technology Procurement (including development and management of statewide master contracts and Request for Proposal, Request for Qualifications and Quotations, Request for Quotation, and development of contracts for goods and services purchased from vendors and/or provided to customers for single purchases). Contracts may include Interagency Agreements, Contracts for Goods and/or Services, Client Service Contracts, and Information Technology equipment, software and services.

The Statewide Procurement Teams:

- Provides consulting for:
 - Statement of work development
 - Risk assessment and mitigation strategies
 - Requirements review
 - Financial scoring models
 - Negotiation strategies and dispute resolution
 - Performance-based contracting analysis, and process or performance resolution
 - Procurement strategies
 - RFX development and coordination

Please contact our Contracts Resource Center if you have questions about our services at contractingandpurchasing@des.wa.gov or (360) 407-2210.

OFFICE OF RISK MANAGEMENT

The Office of Risk Management (ORM) administers the Self-Insurance Liability Program. This program investigates, processes, and adjudicates all tort and sundry claims filed against Washington state agencies. ORM also manages risk financing (including commercial insurance), provides loss prevention services, and administers the loss prevention review team program. In addition, it provides oversight of joint self-insured local government property/liability programs and individual or joint self-insured local government employee health and welfare benefit programs.

Our services include:

- [Agency budget risk management](#)
- [Agency enterprise risk management](#)
 - [E-Discovery](#)
 - [Enterprise risk management](#)
 - [Root cause analysis](#)
 - [Best practices](#)
- [State Drive Vehicle Accident/Collision Report](#)
- [State employee incident reporting](#)
 - [Local Government Self-Insurance Program](#)
 - [Health & welfare programs](#)
 - [Joint property & liability programs](#)
 - [Related links](#)
- [Risk finance program](#)
 - [Commercial insurance](#)
 - [Notary bonds](#)
 - [Self-Insurance Liability Programs](#)

SELF INSURANCE LIABILITY PROGRAM

PURPOSE

The purpose of the Washington State Liability Self Insurance Program (SILP) and the Liability Account is to finance the payment of tort claims arising from negligent actions by state agencies, its officers, employees and volunteers.

AUTHORITY

Revised Code of Washington 4.92.130 through 4.92.270

GOAL

To create an actuarially based, funded self-insurance liability program for state agencies dedicated to payment of tort claims and defense costs, to promote agency accountability, comply with proposed government accounting standards, and help reduce future liability costs.

OBJECTIVES

1. Create a dedicated, non-appropriated account to be used solely for payment of tort liability settlements and judgments and defense costs.
2. Establish a financial method for accurately predicting state liabilities and reducing the budget impact of unforeseen costs, based on sound actuarial principles.
3. Establish a cost-allocation system that recognizes each agency's loss experience, balances accountability with stability and promotes loss control.
4. Define the types and amount of risk the state can best afford to fund through the liability account and develop plans to commercially insure the balance.
5. Implement a financial reporting system that properly recognizes and records state tort liabilities and provides for prompt payment of funds.
6. Provide information and guidance regarding loss prevention and risk management to help agencies reduce losses.

PARTICIPATION

Coverage is provided to the state of Washington, its agencies, governing bodies, boards and commissions, all as now exist or shall exist, including all state employees, elected appointed officials, members of boards or commissions, volunteers and reserve officers, all while acting within the scope of their employment.

Coverage is not provided for the University of Washington in its entirety, employees of the Washington State Ferry System, students at the community colleges, technical colleges, and universities (unless in the capacity of employees or under the guidance and direct supervision of college or university employees), college and university foundations, and foster parents.

New agencies, boards, and commissions are integrated into the fund at the next available budget period, based on actuarial estimates of predicted losses.

COVERAGE

The Liability Account is used to pay tort claim judgments and settlements and defense costs arising from general liability and vehicle accidents for which the state is found to be wholly or partially negligent.

This includes coverage for claims arising from bodily injury or property damage to third parties, vehicle liability, public officials liability, liquor liability, violations of civil rights, employment practices liability, sudden and accidental pollution, certain areas of medical malpractice, and marine docks, quays, shoreside facilities, floats, and buoys.

Exposures that do not presently fall within the state's Self-Insurance Program, and will not be paid from the Liability Account include: aviation incidents, employee fidelity, property damage to state owned facilities, foreign liability, intercollegiate athletic activities and state employees covered under worker's compensation, student-sponsored events, student medical malpractice during practicum, marine hull and protection and indemnity exposures relative to vessel operations, and

marine hull and protection, and indemnity, docks, quays, shoreside facilities, floats, buoys relative to Department of Transportation Marine Division.

LIMITS OF PAYMENT

The Liability Account provides first-dollar coverage for each claim resulting in a judgment or settlement, up to \$10 million dollars per claim (no deductible) and the full cost of defense.

SUBROGATION

If a payment is made from the Liability Account for which any person or entity other than a state agency is legally responsible, the state will pursue recovery or subrogation of funds from this person or entity.

Funds recovered through subrogation efforts will be deposited in the Liability Account and credited to the agency(ies) involved.

PREMIUM ALLOCATION

The Liability Account is financed through annual premiums determined by the Department of Enterprise Services, Risk Management Division (RMD).

RMD determines the formula for allocating costs to participating state agencies, based on an independent actuarial study of the state's projected liabilities.

Premiums are computed annually for each state agency, board and commission based on the last five years of tort losses. A minimum premium of \$1,000 per fiscal year is charged. An actuarial review is conducted every two years to ensure that future premiums reflect changes in total state liability current payout history

Premiums paid into the Liability Account by agencies, boards or commissions whose existence is terminated remain in the account to pay future losses.

PREMIUM BILLINGS

Each participating state agency, board and commission is billed by RMD, at the start of each fiscal year for its premium contribution to the Liability Account.

SUMMARY OF COVERAGE

COVERAGE

The Liability Account is used to pay tort claim judgments and settlements and cost of defense arising from general liability and vehicle accidents for which the state is found to be wholly or partially negligent. Coverage is provided up to \$10 million for each claim with no deductible.

Coverage is provided for claims arising from bodily injury, personal injury, and property damage to a third party, including:

- Bodily injury or property damage caused by a state actor to a third party
- Vehicle liability
- Public officials liability
- Liquor liability
- Violations of civil rights
- Sudden and accidental pollution
- Certain areas of medical malpractice
- Marine docks, quays, shoreside facilities, floats, and buoys, vessels that are a maximum of 26 feet in length and which are human-powered or a maximum of 50 horsepower motors

EXCLUSIONS

Excludes and will not pay claims arising from the following, including self-insurance retentions and deductibles:

- Marine hull and protection and indemnity exposures relative to vessels that are greater than a 26 feet in length and 50 horsepower motors
- Marine hull & protection and indemnity, docks, quays, shoreside facilities, floats, and buoys relative to the Department of Transportation Marine division
- Aircraft and aviation hull and liability exposures
- Employee fidelity
- Damage to state-owned facilities and property
- Foreign liability
- Intercollegiate athletic activities
- Student sponsored events
- Injuries to employees under worker's compensation, US Longshore & Harborworker's or Jones Act
- Student medical malpractice during required practicums under outside hospital supervision
- University of Washington and UW Medical School
- Claims by one state agency against another

CONTACTS AND WEB RESOURCES

- [Lucy Isaki](#), State Risk Manager, at (360) 407-8143.
- [Melynda Campbell](#), Executive Assistant, at (360) 407-8137.
- DES Website - <http://www.des.wa.gov/services/Risk/AboutRM/Pages/default.aspx>

IMPORTANT WEB SITES

Department of Enterprise Services

Small Agency Services

<http://des.wa.gov/services/HRPayroll/SmallAgency/Pages/default.aspx>

Risk Management

<http://des.wa.gov/services/Risk/AboutRM/Pages/agencyBudgetRiskManagement.aspx>

Training

<http://des.wa.gov/services/HRPayroll/Training/Pages/default.aspx>

Contracts and Purchasing

<http://des.wa.gov/services/ContractingPurchasing/Pages/default.aspx>

Office of Financial Management

State Administrative and Accounting Manual (SAAM)

<http://www.ofm.wa.gov/policy/default.asp>

Washington State Budget Process

<http://www.ofm.wa.gov/reports/budgetprocess.pdf>

Administrative and Accounting Resources

<http://www.ofm.wa.gov/resources/default.asp>

Washington State Legislature

Revised Code of Washington (RCW)

<http://apps.leg.wa.gov/rcw/>

Washington Administrative Code (WAC)

<http://apps.leg.wa.gov/wac/>

Other Service Agencies

Dept. of Corrections

<http://www.doc.wa.gov/>

Dept. of Retirement Systems

<http://www.drs.wa.gov/>

Office of the Secretary of State

<http://www.secstate.wa.gov>

Office of the State Auditor

<http://www.sao.wa.gov/>

Executive Ethics Board

<http://www.ethics.wa.gov/>

Health Care Authority

<http://www.hca.wa.gov>

Office of Administrative Hearings

<http://www.oah.wa.gov/>

Office of the Attorney General

<http://www.atg.wa.gov/>

Other Web Sites

Access Washington – The Official State Government Web Site

<http://www.access.wa.gov>

BUDGET

Due Dates and Process Guides

ACCOUNTING & BUDGET DATES OF INTEREST

The link below provides a list of important dates in the budget and accounting cycle. This will help you be aware of upcoming activity and have time to plan a response as needed.

CALENDAR YEAR - <http://www.ofm.wa.gov/budget/dates/default.asp>

WASHINGTON STATE BUDGET INFORMATION

Washington State Budget Process

<http://www.ofm.wa.gov/reports/budgetprocess.pdf>

Budget Instructions

- Allotments – <http://www.ofm.wa.gov/budget/instructions/allotment.asp>
- Capital – <http://www.ofm.wa.gov/budget/instructions/capital.asp>
- Operating – <http://www.ofm.wa.gov/budget/instructions/operating.asp>
- Forms – <http://www.ofm.wa.gov/budget/forms.asp>

ACCOUNTING

Policies, Processes & Resources

INTERNAL CONTROL FOR CASH RECEIPTS

The proper control of cash receipts is the responsibility of the agency director per [SAAM 20.15.30.a](#). This resource intends to aid an agency in understanding its risks and identifying applicable controls to minimize those risks.

GENERAL GUIDELINES

- Segregation of duties in the handling of cash is one of the most effective ways to gain control over this asset. No individual is to have complete control in the handling of cash. Specifically, no one individual's duties should include the actual handling of money, recording receipt of money, and the reconciliation of bank accounts or with the state treasurer. Employees handling cash are to be assigned duties that are complementary to or checked by another employee.
- Incoming cash must be made a matter of record as soon as possible.
- A secure area is needed for the safeguarding and processing of cash received. Access to the secured area is restricted to authorized personnel only. The secured area is locked when not occupied.
- Cash is protected by the use of registers, safes, or locks, and kept in areas of limited access.
- Collections made over the counter or in the field are documented by the issuance of sequentially pre-numbered official receipts or through cash registers or automated cashiering systems. .
- The cash receiving function of an agency is centralized to the extent possible.
- Cash receipts retained on the premises overnight are minimized and locked up in a secure place, such as a safe.
- Cashiers are prohibited from cashing personal checks or notes of personal indebtedness.
- Written procedures on all cashiering and cash control processes are maintained by each agency and provided to SAFS.

QUICK REFERENCE GUIDE – TRAVEL POLICIES

Agency Internal Policies – Travel, Transportation, and Related Issues

The [SAAM](#) requires agencies to have their own written internal policies and procedures for travel, transportation and related policies. The following are high level summaries:

Travel Management Requirements and Restrictions

- [10.10.10.a.3](#) Agencies are to have written internal policies and procedures to cover the items required in Chapter 10.
- [10.10.10.a.3](#) The agency head must specify in its internal policies and procedures the delegated approval level in the agency’s management structure (authorized designee) for control over travel expenses.
- [10.10.10.a.3](#) Agencies, as part of its positive system of management and control over travel are to periodically review purchases of airline tickets to ensure compliance with state travel regulations and terms of airline contracts.
- [10.10.10.a.3](#) The agency’s internal policies and procedures must also identify the amount of time required for advance approval of meals, coffee, and light refreshments at meetings, conferences, conventions, and training sessions.
- [10.10.10.b](#) Agencies may adopt internal travel policies and reimbursement allowances that are more restrictive than in Chapter 10.
- [10.10.25](#) Agencies are to develop and implement alternatives to travel, as well as less expensive means of travel (list of methods to be included are provided in this section).

Travel Reimbursement Principles

- [10.20.20.3](#) Agencies are to define business telephone calls as part of its positive system of management and control over travel.
- [10.20.20.3](#) Before requiring an employee to pay for service calls caused by negligence, agencies may wish to define negligence of the traveler to apply this rule in a fair manner.
- [10.20.60](#) The agency, as part of its positive system of internal control, is to develop policies and procedures when travelers are reimbursed for expenses by a person or outside entity. Reimbursement should be limited to actual expenses except for subsistence, which may be paid at the allowances contained in Section 10.90.

Meals

- [10.40.20.a](#) Agencies who choose to reimburse travelers for the actual cost of subsistence are to adopt written policies and procedures.
- [10.40.50.a](#) Agencies must establish agency meal periods to determine if meal costs can be paid.

Travel Arrangements and Reimbursements

- [10.50.35.e](#) Agencies are to establish written internal policies to require the traveler to repay the state whenever a state contract vehicle is used for occasional incidental personal use.

Miscellaneous Travel Expenses

[10.60.30](#) The agency, as part of its positive system of internal control, is to establish the maximum reimbursement for the cost of personal care assistants for disabled employees.

[10.60.40](#) Agencies are required to define circumstances under which they will reimburse travelers for baggage fees on international flights.

Boards Commissions, or Committees

[10.70.20.b](#) Agencies are to have written internal policies when option 1 is selected.

[10.70.30.b](#) Agencies are to have written internal policies when option 1 is selected.

Travel Expense Claims, Payments, Reimbursements and Advances

[10.80.55](#) Agencies are required to institute procedures ensuring that direct payments made to vendors are reasonable, accurate, and necessary for the conduct of the agency's business.

[10.80.60.b.7](#) Agencies are to establish written policies prescribing a reasonable amount for travel advances.

Other Administrative Regulations

[70.15.10](#) The agency head or authorized designee approves payment for the meals in advance of the meeting by defining in the agency internal policies and procedures.

[70.10.10](#) Meals, coffee and light refreshments at meeting and training sessions are not allowed unless the agency has formally adopted written internal policies and procedures.

QUICK REFERENCE GUIDE – TRAVEL DOS & DON'TS

The following rules are high level summaries. For further details see the [State Administrative & Accounting Manual \(SAAM\)](#) Chapter 10 – Travel for reference.

General:

1.10.30	All state agencies must comply with SAAM
10.10.05	All state employees, volunteers, and contractors must comply with SAAM
10.10.20	Use most economical travel alternatives unless Health/Safety issue
10.10.50	Get agency head approval in advance to travel out of state
10.10.50	Get approval from Governor or Board to travel out of U.S. or British Columbia
10.20.20	Do not reimburse for unnecessary travel costs such as alcoholic beverages
10.20.40	Combined business & personal travel must not result in additional cost to the state
10.70	Follow special travel rules for Board, Commission or Committee members

Meetings:

10.10.55	State gatherings must be held in government facilities unless properly justified
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Lodging:

10.90.10	Reimburse actual lodging expenses up to limits used in the Continental USA and Non Continental USA schedules
10.30.20	except under special circumstances
10.30.40	Do not reimburse lodging expenses incurred at official station or residence
10.30.30	Do not reimburse lodging expenses within 50 miles of official station or residence

Meals/Coffee and Light Refreshments:

10.90.10	Reimburse meals on an allowance basis at rates used in the Continental USA and Non Continental schedules
10.40.50	when traveling three or more hours beyond regular work shift <u>and</u>
10.40.50	when traveling during the entire meal period
10.40.40	Do not reimburse for meal expenses incurred at official station or residence
70.15	exception for meals with meetings
70.10	Serve coffee and light refreshments only in accordance with agency policy

Transportation:

- [10.90.20](#) Reimburse privately owned vehicle business miles at rate shown on the Reimbursement Rates for Lodging, Meals and Private Vehicle Mileage schedule
- [10.20.20](#) **Do not** reimburse for commuting miles between official residence and station
- [10.50.40](#) Agencies may purchase airline and other common carrier tickets in advance
- [10.50.45](#) Use a DES qualified travel provider when making air travel arrangements
- [10.50.35](#) **Do not** use state contract rental vehicles for personal business

Moving:

- [60.10](#) Contact DES Traffic Manager and follow **all** DES Moving Guide Rules

Reimbursements:

- [10.80.40](#) Submit original receipts for reimbursements of travel expenses except meals
- [10.80.60](#) Account for travel expense advances monthly

Note: Some travel reimbursements may be subject to federal income taxes. If you have questions relating to travel, contact OFM at (360) 725-0229. For questions relating to taxation, contact the IRS State Government contact, [Clark Fletcher](#) at (425) 489-4042.

FREQUENTLY USED TRAVEL WEBSITES

Office of Financial Management

<http://www.ofm.wa.gov>

General Services Administration

<http://www.gsa.gov>

Department of Enterprise Services Travel Program

<http://www.des.wa.gov/services/Travel/Travel/Pages/default.aspx>

National Association of Counties

<http://www.naco.org/Counties/Pages/CitySearch.aspx>

MapQuest: Driving Directions in North America

<http://mapquest.com>

Foreign Currency Converter

<http://xe.net/currency>

Historical Foreign Currency Rates

<http://www.federalreserve.gov/releases/g5a>

IRS – FSLG Newsletter

<http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/Current-Edition...>

Internet Travel Provider

<http://azumano.com/>

Taxable Fringe Benefit Handout

http://www.irs.ustreas.gov/pub/irs-tege/fringe_benefit_fslg.pdf

Customary Tips

<http://tipping.org/tips/us.html>

Site to determine nautical miles for reimbursement

<http://airnav.com/airports/us/WA>

U.S. Department of Defense - For Hawaii and Alaska Per Diem Rates

<http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>

U.S. Department of State – For International Per Diem Rates

https://aoprals.state.gov/web920/per_diem.asp

QUICK REFERENCE GUIDE – AGENCY REQUIRED POLICIES

Required agency internal policies, procedures, designations and/or documentation for capital assets, inventories, accounting, and other policies

[State Administrative and Accounting Manual \(SAAM\)](#) sections requiring agencies to have their own internal written policies, procedures, designations and/or documentation:

Capital Assets

- [30.10.40](#) Designation of Agency Inventory Officer to protect and control use of all capital assets.
- [30.20.70.c](#) Useful lives for capital assets acquired in less than new condition.
- [30.40.20](#) Small and attractive assets policy.
- [30.40.45](#) Procedures for timely removal of capital assets from inventory.

Inventories

- [35.10.25](#) Designation of Agency Inventory Officer(s).
- [35.10.40.b](#) Definition of bench stock items excluded from inventory balance.
- [35.10.45.a](#) Method(s) selected for accounting and reporting for inventories.
- [35.10.45.f](#) Document alternative inventory valuation method.

Accounting: Policies/Procedures Related to Receipting/Receivables

- [85.20.20](#) Timely and efficient receipting.
- [85.54.35](#) Timely interagency billings.
- [85.54.50.b](#) Follow up of past due receivables.
- [85.54.55.c](#) Criteria for uncollectible receivables.
- [85.54.60.c](#) Adjusting receivables.
- [85.54.60.g](#) Records retention for write offs

Accounting: Policies/Procedures Related to Expenditures/Expenses/Disbursements

- [85.32.10](#) Expenditures/expenses and disbursements should be lawful, proper, recorded timely, prompt and accurate.
- [85.32.40.b](#) Mathematical accuracy and proper recording.
- [85.32.50.a](#) Timely, accurate, and cost effective vendor payments.
- [85.36.10](#) Disbursements should be made by the most cost effective means available.
- [85.90.60.c](#) Timely, accurate, and cost effective interagency reimbursements.

**Accounting:
Policies/Procedures Related to Petty Cash**

- [85.50.50.d](#) Petty cash internal control procedures.
- [85.50.60.d](#) Disbursement and reconciliation procedures for petty cash accounts.
- [85.50.70.a](#) Establishing local petty cash accounts.

**Accounting:
Policies/Procedures Related to Credit/Debit/Purchase Cards**

- [40.10.10](#) Policies for credit and debit cards and other electronic means.
- [45.10.60](#) Agency responsibilities regarding purchase cards.

**Accounting:
Policies/Procedures Related to Coffee and Light Refreshments**

- [70.10.10](#) Meals, coffee, and light refreshments at meetings and training sessions.

**Accounting:
Other Policies/Procedures**

- [85.38.50.b](#) Reviewing cancelled/outstanding warrants and checks.
- [85.38.90](#) Controlling local checks.
- [85.74.10.a](#) Vendor payment advances (SBCTC & colleges).
- [85.74.20.b](#) Escrow Agreements.
- [20.15.50.a](#) Annual assurance / risk assessments.

AGENCY POLICY GUIDELINES

Agency policy guidelines on paying for professional employee certifications, memberships or training

Learn more by referencing this OFM link:

<http://www.ofm.wa.gov/resources/misc/MCPymtGuidelinesProfStaff.pdf>

PERSONNEL & PAYROLL

Policies, Processes & Resources

AGENCY POLICIES & PROCEDURES

Washington State Human Resources provides a list of required and optional rules for agencies. For more information see the [Washington State HR](#) website or the Washington State Legislature for [WACs](#) and [RCWs](#).

Here are other useful resources pertaining to policies and procedures:

- A manual that contains information and requirements about how DES creates and manages its policies. For more information see [A Manual For Writing Policy](#).
- [Writing a Policy Communication Plan](#)

NEW HIRE PACKET

DESCRIPTION

A packet containing information to get a newly hired employed enrolled in the state's benefits programs and paid. The packet contains the following:

- Health, Life, Long-Term Disability, and Retirement forms and booklets
- Direct deposit form
- Miscellaneous information from the Health Care Authority
- Employment eligibility verification form (I-9)
- Federal Withholding Tax form (W-4)
- Retirement Status form
- PEBB Worksheet
- Emergency Contact Information
- Whistleblower Information
- Liaison Letter
- Employee Letter
- Children's Health Insurance Program Notice (CHIP)
- Notice of the Benefit Exchange

*This packet and its contents are subject to change

AGENCY RESPONSIBILITIES

- Notify DES each time the agency hires a new employee.
- Have the new employee complete each form in the package that pertains to them.
- Confirm that each form is completed accurately.
- Send the completed forms, with the exception of the I-9 and emergency contact form to DES IMMEDIATELY, once you have received the forms from the employee. Keep the I-9 and emergency contact forms with the employee's personnel file.
 - Email to DESSACSPayroll@des.wa.gov
 - Fax to (360) 586-0021
 - Attn: DES / *Payroll Analyst Name*
 - Mail to:
 - DES / *Payroll Analyst Name*
 - PO Box 41465
 - Olympia, WA 98504-1465

EXIT CHECKLIST

STATE ETHICS LAW - FORMER STATE EMPLOYEES

Former agency employees are subject to provisions of the state Ethics Law. The Ethics Law (RCW 42.52.080) limits employment and other activities of former employees as follows:

1. Within one year of termination, no employee may accept employment or compensation for an employer, if: 9a) the employee, during the two years immediately preceding termination negotiated or administered contract with that employer or was in a position to make discretionary decisions regarding the negotiation or administration of such contracts; and (b) such contract or contracts had a total value of more than \$10,000, and (c) the former state employee's duties would include implementation of such contracts;
2. Within two years of termination, no employee may have a beneficial interest in a contract or grant expressly authorized or funded by specific legislative or executive action in which the former employee participated.
3. A former employee may not accept employment or receive compensation from an employer, if he or she knows, or has reason to believe that the offer is intended to influence the performance or nonperformance of the employee's duties while employed by the state.
4. A former employee may not accept employment or receive compensation from an employer, if the circumstances would lead a reasonable person to believe that the offer or compensation was given for the purpose of influencing the performance or nonperformance of the employee's duties while employed by the state.
5. A former employee may not assist another person in a transaction involving the state in which the employee participated while employed by the state.
6. A former employee may not accept employment or engage in any business or professional activity that the employee might reasonably expect would require or induce him or her to disclose confidential information acquired by reason of his or her official position.

The following items need to be completed prior to the departure of the employee:

- Letter of resignation:** Ensure the letter references the effective date the employee will go off the agency's payroll, the last working day if different from the effective date and the new agency the employee is going to, if applicable.
- Personnel Payroll Data Sheet (PPDS)**
- PEBB Worksheet**

The final paycheck for employees who leave the agency to go to another state agency and employees terminating state service will be an actual warrant and will be mailed to the agency. If you are interested in making other arrangements for the final warrant, you must contact DES no later than two working days prior to payday.

EXIT CHECKLIST (CONTINUED)

ELIMINATE ACCESS

- | | |
|---|---|
| <input type="checkbox"/> Email (Network Access) | <input type="checkbox"/> Travel and Expense Management System |
| <input type="checkbox"/> Scheduler (Network Access) | <input type="checkbox"/> Mainframe Access |

Please return the following equipment/supplies to the appropriate staff member. If you do not have the listed equipment, please indicate by marking "NA" in the box.

- | | |
|--|--|
| <input type="checkbox"/> Cellular Phone | <input type="checkbox"/> Files |
| <input type="checkbox"/> Laptop Computer (state tag #) | <input type="checkbox"/> Office Keys/Card Keys |
| <input type="checkbox"/> Laptop mouse, wiring, power cords, case | <input type="checkbox"/> Scan+ Card |
| <input type="checkbox"/> Pager | <input type="checkbox"/> Palm Pilot/Blackberry |
| <input type="checkbox"/> Parking Sticker/Pass | <input type="checkbox"/> Safety Kit |
| <input type="checkbox"/> Star Pass (\$20 if not returned) | <input type="checkbox"/> Agency Credit Card(s) |
| <input type="checkbox"/> Software/Manuals | |
| <input type="checkbox"/> Other _____ | |

I have returned all of the above checked items.

Employee's Signature _____ Date _____

Verified by (Supervisor) _____ Date _____

CONTRACTS AND PROCUREMENT, POLICY AND TRAINING

Policies and Resources

CHAPTER 39.26 RCW, PROCUREMENT OF GOODS AND SERVICES

Background

Changes in state purchasing practices took effect January 1, 2013. The 2012 Legislature passed a bill to consolidate procurement laws under Enterprise Services. The legislation is designed to make the procurement process more transparent, competitive and efficient. The changes were codified in chapter 39.26 RCW, Procurement of Goods and Services and took effect Jan. 1, 2013. This RCW does not include public works.

What is different from your prior laws?

- The procurement process for goods and services will be outlined in a single chapter of law. A common approach will be used for goods and services.
- Agency employees who develop, manage or execute contracts will receive training and/or certification to ensure consistent practices are followed for all types of procurement.
- Agencies will be delegated authority for purchasing goods and services based on a risk assessment process developed by Enterprise Services and stakeholders.
- Agencies will have to submit sole-source contracts to Enterprise Services for review and approval, but will no longer submit personal-service contracts that are competitively solicited for review.
- Contractors and agencies will be allowed to submit bid documents and signatures electronically for ease of transaction.
- Contracts may be awarded based on best value criteria that aligns with the strategic goals and values of the state.
- Agencies will notify bidders and identify awarded contractors in a central system.
- Agencies will post information about awarded contracts with Enterprise Services so the public can see basic information about all awarded contracts on a single site.
- Enterprise Services will be able to debar contractors for cause.

What is the same?

- The bill keeps the same exemptions for the Legislature, higher education, public hospitals, client services and the data center as in current law.
- Enterprise Services will establish rules and guidelines for procurement of goods and services.
- Agencies can continue to make emergency purchases, direct buy purchases and negotiate contracts when appropriate.

DES ENTERPRISE PROCUREMENT POLICY (EPP) TEAM

- Develops, and implements statewide procurement policies and guidelines in accordance with RCW 39.26 that help to ensure compliance with applicable laws, rules and trade agreements.
- Administers and analyzes individual agency risk assessments that determine agencies' delegated authority or procurement spending thresholds.
- Reviews and approves sole source and emergency contracts for all agencies subject to [RCW 39.26](#)
- Provides consultation, advice and information on the application of chapter 39.26 RCW, Procurement of Goods and Services in the state of Washington.

Policies and Guidelines

Links to the law, all current policies and guidelines and other resources for the procurement of goods and services in the State of Washington can be found as follows:

RCW 39.26: <http://apps.leg.wa.gov/RCW/default.aspx?cite=39.26>

Current Policies: <http://des.wa.gov/about/pi/ProcurementReform/Pages/Policies.aspx>

Frequently Asked Questions on Policies:

<http://des.wa.gov/about/pi/ProcurementReform/Pages/FAQs.aspx>

Contacts:

Becci Riley
Enterprise Procurement Policy Manager
Becci.riley@des.wa.gov
(360) 407-8149

Melanie Buechel
Sole Source Oversight Manager
Melanie.buechel@des.wa.gov
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Steve Krueger
Policy and Protest Manager
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(360) 407- 9400

Drew Zavatsky
Risk Assessment Administrator
Drew.zavatsky@des.wa.gov
(360) 407-7915

PROCUREMENT TRAINING INFORMATION

In accordance with [RCW 39.26.110](#), DES provides expertise and training on best practices for state procurement. State agencies must require agency employees responsible for developing, executing or managing procurement, to complete DES-approved training or certification programs. No agency employee may execute or manage contracts unless the employee has met the training or certification requirements.

If you have any questions regarding procurement training, please contact Cheryl Shaw at (360) 407-9376 or Cheryl.shaw@des.wa.gov. Please see the Procurement and Contract Training webpage at <http://des.wa.gov/about/pi/ProcurementReform/Pages/PRTTraining.aspx>.

ETHICS

Policies and Resources

ETHICS IN PUBLIC SERVICE ACT

Background

The Executive Ethics Board (the Board) was created in 1994 by legislation at the request of the Governor and Attorney General. The law went into effect on January 1, 1995. The Board is comprised of five members appointed by the Governor and serve five year terms:

- State Exempt Employee
- State Classified Employee
- Recommended by State Auditor
- Recommended by Attorney General
- Member at large

Roles of the Members

The members have statutory responsibility to:

- Develop training materials
- Adopt rules
- Issue advisory opinions
- Investigate and hear complaints
- Impose penalties for violations
- Recommend suspension or other disciplinary action

Violations and Penalties

If the Board determines that a state employee or officer violated the ethics law, they can order the following:

- Penalties up to \$5,000 per violation
- Damages sustained by the State
- Investigative Costs

Staff

The agency is staffed by members of the Office of the Attorney General and is comprised of an Executive Director, Administrative Officer and two Investigators. They are charged with:

- Issuing non-binding staff opinions
- Approving contracts for outside employment if with another state agency
- Investigating complaints – making recommendations to the Board
- Developing training materials and conducting training

Issuing Non-Binding Staff Opinions

Staff frequently receives questions from the public or state employees about a variety of topics. Staff provides answers to these questions in the form of a non-binding staff opinion. This is staff's best guess on how the Board would view the situation, and is based on Advisory Opinions and previously heard enforcement cases.

Approving Contracts for Outside Employment

With a few exceptions, when a state employee contracts with another state agency to perform work, the employee must seek approval from the Board.

Investigating Complaints

Staff investigates complaints that are submitted. If staff believes that a violation of the ethics law has occurred, they will submit the case before the Board. The Board members decide if the law was violated and what penalty should be assessed for the violation.

LAWS & RULES GOVERNING THE ETHICS IN PUBLIC SERVICE ACT

Laws

- [RCW 42.52](#), Ethics in Public Service

Rules

- [WAC 292-100](#), Procedural Rules
- [WAC 292-110](#), Substantive Rules
- [WAC 292-120](#), Penalty Rules
- [WAC 292-130](#), Public Record and Agency Organization Rules

ETHICS TRAINING

www.ethics.wa.gov

Agency Provided Ethics Training

The Executive Ethics Board staff has put together materials that will allow agency's to provide in house Ethics Training. Please feel free to download, print and use these materials within your agency to assist in giving all state officers and employees the information they need to learn about the Ethics in Public Service Act.

Below are links to the Agency Guide, Agency Guide Answer Key as well as a PowerPoint presentation:

- [Agency Guide](#)
- [Agency Guide Answer Key](#)
- [Ethics in Public Service PowerPoint Presentation](#)

Contact Ethics Board Staff at 360-664-0871 if you have any questions or comments regarding the materials. The staff also provides training to executive management teams.

Helpful Links and Resources from the Executive Ethics Board

- [New State Employee Guide](#) (PDF)
- [Ethics in Public Service Brochure](#) (PDF)
- [Can I Accept a Gift Brochure](#) (PDF)
- [Post-State Employment Brochure](#) (PDF)
- [Filing a Complaint Brochure](#) (PDF)
- [COGEL](#) Council on Governmental Ethics Laws
- [State Auditor](#): Whistleblower questions
- [Public Disclosure Commission](#): Lobbying, campaign finance questions
- [Legislative Ethics Board](#): Ethics questions related to members or staff of the legislature

WHISTLEBLOWER PROGRAM

The Whistleblower Act, enacted by the Washington State Legislature in 1982 and amended in 1999 and 2008, provides an avenue for state employees to report suspected improper governmental action (Chapter 42.40 RCW).

The Legislative intent is to encourage state employees to report improper governmental actions. The law makes retaliation against people whose assertions result in a whistleblower investigation unlawful and authorizes remedies should it occur. The State Auditor's Office is responsible for investigating and reporting on assertions of improper governmental action.

Improper governmental action (RCW 42.40.020(6)(a)), is defined as any action by an employee undertaken in the performance of the employee's official duties which:

- Is in violation of federal or state law or rule, if the violation is not merely technical or of a minimum nature
- Is a gross waste of public funds or resources
- Is of substantial and specific danger to the public health or safety
- Is gross mismanagement
- Prevents dissemination of scientific opinion or alters technical findings
- Using a state computer or email for a private business

[State Auditor's Office Whistleblower Program](#)

[Whistleblower FAQ](#)

OPEN PUBLIC MEETINGS ACT

The legislature passed legislation that requires all public commissions, boards, councils, committees, departments, offices, and all other public agencies of this state to take actions openly and intends that their deliberations be conducted openly.

RCW 42.30 – Open Public Meetings Act

<http://app.leg.wa.gov/rcw/default.aspx?cite=42.30>

More Information

Training and additional resources about open public meetings and records is available on the Office of Attorney General website at the link below.

<http://www.atg.wa.gov/open-government>

QUESTIONS TO ASK WHEN PREPARING FOR A MEETING

Helpful Meeting Hints

General

- What is the purpose of the meeting?
- Can the agency absorb all costs associated with the event?
- Have you followed the requirements established in your Light Refreshment policy?
- Is the event provided by another state agency at a lower cost?

Location

- What city?
- Are there state facilities available? If so, who do I contact, and when? [SAAM 10.10.55](#)
- If no state facilities are available, will the hotel where the attendees are staying give the agency a free or reduced rate on a conference room? [SAAM 10.10.55](#)

Attendees

- Who? (Agency staff, commissioners, presenters, public)
- How many?
- Will they require overnight lodging? [SAAM 10.30.25](#)
- What is the maximum amount allowable per person per night?
- How will they get there? (Airplane, personal vehicle, or rental car)
- Will guest speakers be present?
- Will the agency have to pay the guest speaker(s)?
- Will you need to prepare a contract for the guest speaker(s)?

Food

- Can the agency pay for all of the attendees' meals?
- What is the maximum amount allowable per person per meal?
- How many meals are being provided?
- Who will receive these meals?
- Are you planning to serve light refreshments to all attendees? [SAAM 70.10](#)
- Will the agency staff be eligible for the meal? [SAAM 70.15](#)
- Did you document the request and prior approval for coffee/light refreshments and/or meals? [SAAM 70.10.40](#)

AGENCY REQUEST LEGISLATION

Office of the Code Reviser Bill Drafting Guide

http://leg.wa.gov/CodeReviser/Pages/bill_drafting_guide.aspx

OFM Procedures and Required Elements Checklist

<http://www.ofm.wa.gov/budget/instructions/other.asp>

RULE MAKING PROCESS

A rule (or regulation) is a written policy or procedure by a state agency that is generally applicable to a group of people, industries, activities, or circumstances. Rules are used by agencies to “fill in the gaps” of legislation. They implement, interpret, apply or enforce a state or federal law or court decision. A rule is adopted by an agency; a statute is a law that is passed by the state Legislature. In both cases, state law provides for citizen participation before a rule or law is approved.

After laws are passed by the state Legislature and signed by the Governor, they are compiled in the Revised Code of Washington, or RCWs. Rules to carry out those laws — often called regulations or WACs, for the Washington Administrative Code — are adopted by agencies through a process mandated in law by Washington’s Administrative Procedure Act (APA).

Governor’s Office for Regulatory Innovation and Assistance

Rulemaking Process:

http://www.oria.wa.gov/site/alias_oria/448/default.aspx

Office of the Code Reviser

WA State Register Flowchart:

<http://leg.wa.gov/CodeReviser/Documents/registerflowchart.pdf>

RCW 34.05 – Washington Administrative Procedures Act

<http://apps.leg.wa.gov/RCW/default.aspx?cite=34.05>