



FLORIDA SPORTS™
— FOUNDATION —

POLICIES & PROCEDURES

A division of

**ENTERPRISE
FLORIDA**

Updated: 10/2022

I. Introduction

Corporate Overview

On August 29, 2011, Florida Sports Foundation, Inc., (FSF), and Florida Sports Charitable Foundation, Inc., (FSCF), were merged into Enterprise Florida, Inc., (EFI).

In the fiscal year prior, we operated as a direct-support organization of the Office of Tourism, Trade and Economic Development, (OTTED), (now Department of Economic Opportunity, DEO), an agency within the Executive Office of the Governor of the State of Florida. This association was changed by Florida Senate Bill 2156, which became effective July 1, 2011.

Between July 1st and August 29th, measures were undertaken to dissolve the old Florida Sports Foundation, Inc., doing business as a Section 170(c) not-for-profit corporation, and reorganize and incorporate as a 501(c)(3), (as, only a 501(c)(3) can be merged into another 501(c)(3)).

At the same time, the Articles of Incorporation and By Laws of the FSCF, already a 501(c)(3), were rewritten, and the corporate ownership was transferred to EFI, and then dissolved by fiscal-year end, June 2012.

EFI and FSF still operate in many ways as separate corporations, but the EFI ownership has provided for many changes. The first major change was that all FSF employees became EFI employees, leased back to FSF. As such, all employees must abide by all FSF's and EFI's business policies and procedures. All employees receive benefits and wages directly through EFI, but all payments for expenditures, including employee travel and operational purchases, remain within the FSF Corporate financial system. Due to the separation of finances in these instances, certain FSF policies and procedures remain intact and are provided herein, as an addition to EFI policies.

The following operating policies and procedures of FSF have been established in order to provide FSF's expectations for staff.

Every FSF employee is responsible for understanding and abiding by these operating policies and procedures, as well as all applicable EFI policies and procedures, which are subject to change without notice, and are available only on the EFI intranet: <http://www.enterpriseflorida.com/staff-resources/>.

The FSF President and Board of Directors reserve the right to amend or revise the policies and procedures section without notice, if conditions warrant.

II. Employment Policies, in addition to EFI policies

A. Employment Status Definitions, as determined by EFI policies.

The FSF shall define employment status at the time of hire can be one of the following: part-time or full-time, hourly or exempt, paid or unpaid.

B. Equal Opportunity Employment

It is the policy of FSF to select the most qualified person for each position in the organization. No employee of the FSF will discriminate against an applicant for employment or a fellow employee because of race, creed, color, religion, sex, national origin, ancestry, or age. No employee of the FSF will discriminate against an applicant or fellow employee because of physical or mental handicap or because of the person's veteran status. This policy applies to all employment practices and personnel actions. Only United States citizens or aliens authorized to work in the United States will be eligible for hire.

C. Hiring & Recruitment

Employment by the FSF will be through open competition. An active recruitment program will be conducted to ensure an open opportunity for the public to apply and be considered for employment on the basis of abilities and potential.

The President has the final authority for hiring staff required to conduct the business of the FSF. Advertisements for vacancies may be placed on the company website, in newspapers, professional journals, local publications, or other appropriate sources.

Consideration of applicants may be by a review of their application, resume, and/or by personal interview. The responsible supervisor will complete the screening and interviewing and forward the relevant information for the candidate he/she wants to hire to the President for hiring approval. All applicants for employment with FSF shall complete an EFI Employment Application prior to their personal interview.

After an applicant is approved, the applicant shall be notified in writing of their selection by the EFI Director of Human Resources, hereinafter EFI-DHR. Such notification shall include, but not be limited to: location, effective date, salary, and status of the appointment. Any special or unusual requirements of the position should be included, i.e., travel, variable workweeks, etc. The responsible supervisor will notify all applicants not selected.

It is unlawful for any person to knowingly recruit, employ, hire, or refer an alien for employment within the State of Florida who is not duly authorized to work by the immigration laws or by the Attorney General of the United States. Appropriate certification from the United States Government or passport which has been stamped employment authorized by U.S. authorities is required as evidence of the alien's authorization to work in the United States. In addition, a social security number is required. If the applicant answers no to the question pertaining to U.S. Citizenship, then the applicant shall answer the question on possessing an I-151, I-551, or I-94 card stamped employment authorized. If the applicant does not have this documentation or other proper authorization, no further consideration for employment will be given until such time as the applicant shall provide the appropriate documentation.

If an alien applicant is, through normal selection procedures, determined to be the most qualified person for a position in the FSF, he/she shall provide a photocopy of the appropriate work authorization document. The selecting authority shall include the copy with the alien's application and EEO worksheet forms when requesting approval to hire. If approval is granted, then all forms become part of the employee's personnel record.

D. Employment Records & Human Resources (HR)

Records: Employees will be responsible for keeping employment records up-to-date, including applications, resumes, home addresses and phone numbers, emergency contacts, records of leave, performance appraisals, etc. FSF Staff in the Tallahassee office will assist the Orlando EFI-DHR in the onboarding and termination documentation of all FSF employees.

HR: An EFI Employee Handbook will be made available to all FSF staff, and will provide information for all issues regarding HR. All staff must utilize the EFI-DHR for all Human Resource relations and actions regarding employment policies, practices and benefits.

E. Dual Employment

Dual employment is defined as services rendered to any employer other than the FSF, including self-employment, for which the employee receives compensation, income, gifts, or other employment privileges, advantages, or benefits.

Dual employment may be approved if it does not interfere with the ability and availability of the employee to perform the duties of his or her job with the FSF; does not involve a conflict of interest; and does not require the use of FSF space, personnel, time, equipment, or supplies of the employee's job. Conflict or conflict of interest means a situation in which regard for a private interest tends to lead to disregard of a public duty or interest that would cause a reasonably prudent person to be influenced in the discharge of official duties or is based on any understanding that the action, judgment or, if applicable, vote of the employee would be influenced by retention of the gift, compensation, or advantage, or privilege.

The President must approve all requests for dual employment and compensation.

F. Performance Evaluation, as determined by EFI policies.

The employee performance rating is a management tool for evaluating each employee's performance. The rating process is a means of comparing performance with established standards. It is the supervisor's responsibility to be fully aware of the subordinate's performance and to continually evaluate in order to provide constructive criticism and guidance.

Each employee shall have his or her or her performance appraised on an annual basis using a form approved by the President for that purpose. In most cases, the annual evaluation shall be at the end of the fiscal year. Interim appraisals may be made in instances of substandard performance or as part of a recommendation for promotion.

Both the supervisor and the employee, whose signature shall constitute receipt of the appraisal rather than an agreement with it, shall sign all appraisals. The original shall be placed in the employee's permanent personnel file and a copy shall be provided to the employee.

G. Termination, in addition to EFI policies

Employment with the FSF is by mutual consent of management and the individual employee, and may be terminated by either party for any reason at any time.

If an employee decides to resign from a position, notification to the President and/or immediate supervisor should be made at least two weeks prior to the last working day. Credit card, office keys, and all other items that are the property of the FSF must be returned and documented to EFI-DHR before their final paycheck is issued.

H. Disciplinary Action, in addition to EFI policies

The disciplining of an employee is considered to be a very serious action that is to be undertaken with care and objectivity, and with full consideration for the rights and interest of both the employee and the FSF. It is imperative that disciplinary action be administered in a judicious manner that assures fair and equal treatment for all employees. The immediate supervisor and/or the President have the primary responsibility for taking disciplinary action against an offending employee. All disciplinary paperwork will be processed through EFI-HR.

III. Administrative Policies, in addition to EFI policies or as determined by EFI policies

A. Work Schedule, in addition to EFI policies

The FSF administrative offices are open from 8:00 a.m. to 5:00 p.m., Monday through Friday. All employees are entitled to an hour for lunch, which is preferred between 11am and 2pm, and are expected to work a forty-hour week.

If an employee is absent or will be late for any reason, their immediate supervisor and/or the President must be notified no later than 9 a.m. Notification is to be made by text or an email to the employee's supervisor or a voice mail message left on the employee's supervisor's voice mail by 9 a.m. and is considered to fulfill policy requirements. Any additional notification procedures shall be as per supervisor instructions.

Due to the nature of business of the FSF, exempt employees may be required to work hours in excess of their regular work schedule for which they do not and should not expect to receive additional compensation. Management may acknowledge these excess hours by approving some level of compensatory leave. All such compensatory leave is at the discretion of the President. Compensatory leave is not necessarily based on an hour-for hour basis.

B. Pay Schedule, as determined by EFI policies.

Paychecks are distributed bi-weekly. Direct deposit into a bank account is currently an available option and is the preferred method of payment.

C. Political Activities, in addition to EFI policies

Political activities addressed range from simply expressing an opinion on a political issue, to becoming a candidate for office. Thus, the term, "political activities", is a general term covering a wide variety of activities. The following outlines the permitted and prohibited activities:

1. Permitted:

- a. Expressing opinions on candidates and participating in off-duty hours in political campaigns.
- b. Using or wearing lapel buttons, pins, bumper strips, and similar items.
- c. Making financial contributions to candidates, parties, and issues.
- d. Becoming a candidate for local public office, (see #e below in Prohibited Activities).
- e. Registering and voting in any election.
- f. Membership in a political party or other political organization and participation in its activities to the extent consistent with the law.
- g. Participating in the activities of a civic, community, social, labor, or professional organization or of a similar organization.

2. Prohibited:

- a. Using authority or influence of a position to interfere with an election or nomination, to influence or coerce another's vote, or to affect the result thereof.
- b. Directly or indirectly coercing, commanding, or advising another board member or employee to pay, lend, or contribute any part of his or her salary, or to kickback any sum of money or thing of value to any party, committee, organization, agency, or person for political purposes.
- c. In any way interfering with the personal rights of another.
- d. Hiring, dismissing, demoting or in any way favoring or discriminating against a person based on his or her or her political opinions or affiliations.
- e. Holding or being a candidate for public or political office or taking any active part in a political campaign while on duty or within any period of time during which he/she is expected to perform services for which he receives compensation by the FSF. However, a person may be a candidate for local public office or political party office, which involves no conflict of interest or interference with Foundation employment, provided he/she has secured the approval of the President.

D. Personal Conduct, in addition to EFI policies

FSF Staff should conduct themselves in a professional manner at all times, keeping in mind that we are in the business of “customer service.”

E. Smoking Policy, in addition to EFI policies

The FSF does not discriminate against smokers in their hiring or promotion practices. However, the FSF does maintain a non-smoking office and work environment, and employees wishing to smoke must do so in appropriate places as designated by the President.

F. Dress Policy, in addition to EFI policies

Casual business attire is required during working hours. Professional attire is required for Board of Directors meetings, and other appropriate business meetings or functions. Casual attire is allowed during appropriate events and activities. Clothing that is torn or has holes is never acceptable.

G. Personal Use of Foundation Property, in addition to EFI policies

In addition to office furniture, all computers, computer programs, Internet, and telephones and cellular phones are provided for FSF business. Abuse will not be tolerated. Personal e-mail and local phone calls, when necessary, should be kept brief and should not interfere with the work of the employee or co-workers. Internet chat rooms and personal long-distance calls are not permitted. Cellular phones are allocated to employees as determined by the President. Cellular usage charges vary from contract to contract, but it is determined that all usage remain within the current plan in service, and that all charges outside of the plan will be the responsibility of the user.

Computers

FSF owned computers are to be used for FSF business purposes only. Exceptions may be allowed for personal use with management approval. Computers or supporting hardware are not to be removed from FSF property without approval of management, with the exception of laptop computers, which are assigned to employees for specific work related functions. Only software purchased and controlled (including demonstration or trial basis software) by the FSF is authorized for use on FSF computers. Employees are prohibited from installing, moving, or otherwise using software on FSF computers. If such software is necessary to perform a job, it must be first approved by management. All computer users who load software from a source other than the original disk must have a current virus protection program running on the computer. The disk should be scanned daily. All software developed by FSF personnel for the FSF is the property of the FSF. It may be used by all company employees for business purposes, but may not be transferred outside the FSF without management approval.

Electronic Data

FSF may provide personal computers, Internet access, electronic mail (e-mail), and voice mail to its employees use during working hours. The material contained on the computer files and in the electronic messages is the property of the FSF, and is subject to Florida’s Public Records Requests at any time. All correspondence and data files, via personal computer, Internet access, email, and voice mail are not private, nor personal. FSF reserves the right to monitor these activities. Messages that have been deleted may be retrievable. Personal use of the computers, Internet access, email and voice mail should be kept to a minimum. This technology is in place for appropriate business use and business correspondence. Periodic audits may be conducted of the computer files and message systems. Internet chat rooms are not permitted. Employees found to be in violation of this policy will be subject to disciplinary action.

H. Telephone Courtesy and Usage, in addition to EFI policies

Telephone answering of the main line will be the primary duty of the assigned staff member. It shall be the responsibility of the assigned staff member to inform an alternate employee when he or she will not be available to answer the telephone, and to report his/her return and resumption of his/her answering responsibility.

All telephone calls must be answered promptly and courteously. If you take a message, you should pass it on as quickly as possible to the person to whom it is directed, and email is the preferred method of delivery. All FSF employees shall practice the utmost courtesy and helpfulness when answering incoming phone calls.

We recognize that you may occasionally have to make or receive personal phone calls during business hours, but we ask that they be kept to a minimum number and be as brief as possible. Employees and supervisors must cooperate to ensure that this privilege is not abused and does not interfere with work. Long or numerous phone calls conducted during work hours may result in disciplinary action. Personal long-distance calls are not permitted on the office phones.

I. Credit Cards, as determined by FSF policies

For positions that warrant a FSF credit card, the use of the card is for FSF business only. Upon receipt of a card, employees must sign the "Credit Card Rules & Regulations" form, included in this booklet. Please note that it is not permissible to use the card for personal use.

J. Benefits, as determined by EFI policies

1. Insurance, as determined by EFI policies

Provided that each insurance company selected by EFI accepts the application of the employee, the following is provided to full-time employees, along with all eligible dependents, with the following:

- a. Health Insurance Coverage, as determined by EFI policies.
- b. Dental Insurance Coverage, as determined by EFI policies.
- c. Life Insurance Coverage, as determined by EFI policies.
- d. Long Term Disability, as determined by EFI policies.

2. Retirement Benefits, as determined by EFI policies.

IV. Leave Summary, please see EFI policies in EFI Employee Handbook for details

A. Holidays

Employees are granted the following holidays each year:

1. New Year's Day – January 1st
2. Martin Luther King's Birthday – 3rd Monday in January
3. Memorial Day – Last Monday in May
4. Independence Day – July 4th
5. Labor Day – First Monday in September
6. Veteran's Day – November 11th
7. Thanksgiving Day – Fourth Thursday in November
8. Friday after Thanksgiving
9. Christmas Eve – December 24th
10. Christmas Day – December 25th

Two additional Floating holidays are granted each full calendar year, one per half year worked to full-time employees. Designated holidays falling on Saturday or Sunday are observed as determined by the State of Florida. If an exempt employee is required to work on an observed holiday, the employee shall be credited with up to eight hours of compensatory leave on an hour-for-hour basis. Employees who are on vacation at the time a holiday occurs will not be charged an annual leave day. The President may designate other holidays at his or her discretion.

B. Annual Leave

Annual leave is used for authorized leave with pay granted to a full-time employee for vacation or other personal reasons.

Annual leave is accrued as follows: 10 hours per month for employees with up to ten years of continuous and creditable service; 13.33 hours per month for employees with over ten (10) years of continuous and creditable service.

Part-time employees who work a fixed percentage of the pay period can earn leave credits in proportion to the hours worked.

Requests for annual leave must be approved in advance by completing an online ADP Leave Request. Annual leave cannot be authorized before it is earned and credited to the employee on the last workday of the month. Upon separation, all full-time, exempt employees with a minimum of twelve (12) months of consecutive service will receive full payment of all unused annual leave, up to 240 hours.

Employees may carry forward 240 unused annual leave each year. (EFI carries forward only 240 hours at the end of each calendar year)

C. Sick Leave

Sick leave is used for authorized leave with pay granted to an employee due to illness. A leave request form must be completed for all hours of sick leave used. Sick leave shall be accrued, for all full-time employees, at the rate of 8 hours per month, and cannot be authorized before it is earned and credited to the employee on the last workday of the month. Sick leave is not payable upon separation.

Employees may carry forward all unused sick leave each year.

Part-time employees who work a fixed percentage of the pay period shall earn leave credits in proportion to the hours worked.

Sick leave shall be authorized for the following purposes:

1. The employee's personal illness, injury, or exposure to a contagious disease.
2. The employee's personal appointments with a doctor, dentist, or other recognized practitioners when it is not possible to arrange appointments for off-duty hours.
3. An illness or injury in the employee's immediate family
4. Maternity or paternity leave, including child adoption, approved by the President, (up to three months may be used).

D. Administrative Leave

Administrative leave is granted with full pay upon receipt of a leave request form for the following:

1. Jury Duty
2. Court Attendance when in FSF official capacity
3. Short-term military training, up to seventeen days
4. Bereavement, a death in immediate family, up to five days
(Immediate family definition: spouse, grandparents, parents, brothers, sisters, children, and grandchildren of both the employee and the employee's spouse.)

E. Leave of Absence without Pay

Unpaid leaves of absence are granted to employees having special needs for extended periods of time. Each case should be requested in writing and must be evaluated on its own merits, considering the following:

1. Reason for the request
2. The amount of time required
3. Employee's length of service and past record

The maximum period of time granted for unpaid leaves of absence is normally ninety days. An unpaid leave of absence will only be granted after all other appropriate types of leave have been utilized. During unpaid leaves of absence, the employee will not accrue annual or sick leave, will not receive holiday pay, and will not be covered under the group insurance policy. If the employee wishes to continue this coverage at his or her own expense, arrangements must be made prior to the beginning of the unpaid absence.

V. Purchasing & Contracting Procedures, in addition to EFI policies

A. Purchasing Procedures

The President – The President is authorized and pre-approved by the FSF Board of Directors to expend funds for purchases or services as is reasonable and necessary to conduct the business of FSF, subject to specific guidelines, directives and budgetary limitations.

FSF Staff Purchase Policies:

Standard Purchasing Procedures:

Preapproval: **All** purchases for FSF goods and services must be pre-approved by the President or his or her designee, either by budget or by form. As designated by the President, the Vice President of Amateur Sports and the Director of Finance are authorized to approve purchases of goods and services up to \$5,000.01, without a second approval.

Unbudgeted purchases must be pre-approved by completing an EFI *Purchase Order* form, (see below). If the total anticipated purchase is expected to be greater than \$1,000 with a single vendor or contractor within the same fiscal year, competitive bids or quotes must be obtained, unless it is a sole source vendor.

Purchase Orders (PO): Staff is responsible for contacting the vendors, negotiating the price, individually endorsing any invoices for payments, or providing the credit card receipt as proof of payment, requesting an IRS W-9 form, and notifying the vendors of FSF sales tax exemption. Staff is expected to prepare POs accurately and completely in advance of the purchase, providing clear and precise detailed specifications for each item or service requested or ordered. When the PO form is completed by the requestor, the PO is forwarded to the employee's immediate Supervisor, and then forwarded to the Accounting Department, (hereinafter, Accounting), who will review for compliance and forward to the President, who reviews the request for its appropriateness and determines whether funds are available. When all pricing and vendor information has been noted on the requisition and the President signs the PO form, and then Accounting will consider it an official PO. No written or verbal commitment to purchase commodities or services should be made to a vendor prior to the approval of a purchase request, unless such verbal commitment is made with the explicit approval of the President, or unless the commitment, (purchase), results from a bona fide emergency. The PO is a legal document by which the FSF is bound to a particular vendor for the PO of specific goods or services. No changes shall be made to the PO in any way unless expressly approved by the President. Method of payment, i.e., credit card, invoice, invoice attached, COD or Prepayment should be determined and noted on the PO. Additionally, if payment by check is required, an EFI *Request for Payment* (Check Request) form must be requested before the payment is due. All documentation attached to the payment request, (printed material original or copy, estimates, invoices, packing slips, etc.), should correspond with the PO details.

A PO generally must be completed for these types of goods and services*:

1. Non-Travel-related Credit Card purchases
2. Technology or equipment related goods and services
3. Non-budgeted Promotional items
4. Sponsorship payments with no contract
5. Non-budgeted Event related goods or services
6. Non-budgeted services or goods

Exclusions: The following items are excluded from the PO Procedures:

1. All event related goods and services, as budgeted, as vendors are typically considered a sole source, since events are evaluated and approved as part of the FSF annual budget. Each program manager should instead prepare and submit an event budget to the President, which details the vendors to be used, estimated expenses, etc. for review, approval and inclusion in the annual budget. It is understood that many event related

expenses increase exponentially with the growth of participation. Expenses which exceed budgeted amount due to growth of participation do not require additional approval so long as the increase is offset by increased revenue.

2. Contracts and contract payments.
3. Leases and rent payments.
4. Equipment leases and payments.
5. Utility and telephone services, purchases and payments.
6. FSF Contracted legal fees under \$5,000.
7. General office supplies, as budgeted, which are necessary to support operations.

Payments or Purchases without a Purchase Order: Staff is responsible for contacting the vendors, negotiating the price, and individually endorsing any invoices for payments, requesting an IRS W-9 form and notifying the vendors of FSF sales tax exemption. A *Request for Payment* form will be prepared by *Accounting*. All applicable documentation, (printed material original or copy, receipts, written requests, invoices, estimates, packing slips, etc.), should be attached to the invoice by the staff who received the goods or services.

Vendor Invoicing: All vendors should be instructed to directly send their invoices for payment to the attention of **Accounts Payable**, and **not** to the staff member who negotiated the purchase. All envelopes marked Accounts Payable should be delivered directly to the Accounting. If emailed, please instruct the vendor to email Accounting@playinflorida.com. Staff members may be copied on any emailed invoices. Any invoices received by a staff member, such as in a product pick up, should be forwarded to *Accounting* immediately.

B. Check Signing Authorization

All FSF checking accounts are set-up with FSF signers and managers. The President's authorized signature is required on all bank account checks, with the exception of the Hancock Bank "*Operating*" Account that has booklet checks to be used instead of an onsite cash bank at Sunshine State Games and Florida Senior Games for preauthorized and/or budgeted expenses. All Grant contracts are approved by the FSF Board of Directors, and therefore, payment, including grants over \$100,000, may be made without further EFI approval. Electronic check printing will occur in the FSF office, after EFI policies regarding electronic check printing have been followed. All hand-written checks will continue to follow all policies and procedures in place.

C. Contracting Procedures

The following contracting procedures apply to all contracts to which the FSF or any unit thereof is a part, including modification, renewals, and termination.

1. The President is authorized by the FSF Board of Directors, to contract for goods or services as is reasonable and necessary to conduct the business of FSF, subject to specific guidelines, directives and budgetary limitations, and must review all contracts.
2. The President must sign all contracts, or, at his or her discretion, may designate that the VP of Amateur Sports and Director of Finance may sign budgeted contracts at his or her request. There will be no reoccurring contracts without the President's specific written approval.
3. FSF must execute and manage contracts for goods and services in a manner consistent with applicable state and or federal laws, the Department of Economic Opportunity, (DEO), contract with FSF, and EFI's approved purchasing procedures, except where noted within this document.
 - a. FSF shall conduct a pre-contracting cost-benefit analysis and post-contract return on investment report for every mission-critical sub-contract of significant cost.
4. The word *contract* shall include all agreements, instruments, letters, and writings, (other than leases), which obligate or purport to obligate the FSF to undertake the performance of an act or acts; or by operation of which the FSF forfeits any rights or

- privileges; or by which the FSF forbears the taking of any act or acts or the exercise of a right or privilege; or which modifies, renews, or terminates any existing agreement.
5. A contract, as used in this regulation, may or may not include the payment of any monetary consideration.
 6. All contracts entered into by the FSF shall be in writing and shall be reviewed as described in this regulation. When there is any doubt as to the existence of contractual authority, the legal officer will make the final review and determination. In all cases, the authority to make contracts, whether expressed or implied, is limited to the performance of program duties and responsibilities of the FSF. All contracts requiring payment by FSF, and extending beyond one fiscal year, shall include the provision: *"FSF's performance and obligation to pay under this contract is contingent upon an annual appropriation by the Legislature.*
 7. If a contract is for the express purpose, or may incidentally result in a work product that is copyrightable, or one that could produce royalties or other property interests, the contract shall include a clause reserving all such rights and interests of FSF. Examples include books, manuscripts, written reports, movies, items of an artistic nature, and other original works.
 8. The signed originals of all contracts, except Grants, shall be filed in the FSF Accounting's office, with a digital copy saved on the shared drive. Hard copies are kept in Accounting, and digital copies of all grant contracts are kept on the shared drive and on the website transparency pages for current years.
 9. It will be the responsibility of the President to monitor the provisions contained in the contracts, i.e. reports required, terminations, etc. All provisions should be summarized and placed with the contract.
 10. An IRS W-9 form is required for all contractors requiring FSF payment. The contract payee and the IRS W-9 form must match.
 11. Effective as of the executed DEO contract date 11/13/19: Any contract entered between FLORIDA SPORTS FOUNDATION and any other public or private entity shall include:
 - a. The purpose of the contract;
 - b. The total cost of the contract;
 - c. The name and contact information of all the Contract's project managers;
 - d. When commercially reasonable, shall provide for payment only after FLORIDA SPORTS FOUNDATION has verified that the deliverables were completed at the negotiated performance standard, however this shall not apply when it is impractical such as prepayment of grants and prepayments to games-related contractors;
 - e. Commercially reasonable safeguards against nonperformance and cancellation provisions;
 - f. Specific performance standards and responsibilities for each entity;
 - g. A detailed project or contract budget, if applicable;
 - h. The value of any services provided; and
 - i. The projected travel and entertainment expenses for employees and board members, if applicable.

Host City Fee/Grant/Sponsorship -Post Event Reports

1. Event Staff is responsible for completing any post event report (PER) required by the Host to receive funds. The Finance department is responsible for providing an invoice from the Foundation for the agreed upon amount and must provide any additional financial document needed in order to complete the PER upon request from Event Staff. All Host City Fee PER must be saved and stored in the f-drive in a designated folder.

The process is as follows:

1. The Event Coordinator – Administrator is responsible for gathering all required documents from staff to complete and turn in the PER on time.

2. The Event Manager(s) involved with the sport(s) which is/are receiving funding will be responsible for proving the Event Coordinator-Admin with all proper documentation related to the sport(s).
3. The Director of Finance will provide an Invoice and other necessary back-up upon request from the Event Admin.
4. All final documents must be saved in the F-Drive in a PER specific folder.
5. When emailing the completed report to Host, the Events Admin must CC accounting@playinfloida.com so the Finance Department is aware of its completion.
6. If any issues or questions arise from the Host, it is the Event Admins responsibility to handle.
7. The Finance Department will make note in the AR spreadsheet once the Funds are received and notify Events Admin.

D. Request For Proposal (RFP)

Request for Proposals (RFP's) are utilized to obtain the best value for goods and services to the Foundation through a process involving several possible sources. Similar to a formal Bid process, RFP's are generally used on larger and more complicated projects where greater flexibility is required to select the source.

The RFP process can only be initiated through the Finance Office. The process is as follows:

1. Contact the Finance Office - Please allow sufficient time to complete the entire project. Time constraints will affect the outcome and ultimate value the department receives.
2. Send a draft to Finance for review.
3. Work together with Finance to complete the final draft of the RFP documentation.
4. Events department will send RFP's to all possible sources.
5. After sufficient time (approximately 2 weeks), proposals are received by the Events department and immediately shared with the Finance Office. (Wait no longer than 24 hours from receiving proposal)
6. An analysis of all proposals will be conducted by a group or committee made up of departmental and finance personnel.
7. Award is made. Time of complete project 1 -2 months

**The lowest cost proposal DOES NOT have to be taken. The proposal which is judged to be a better value than all other proposals, that proposal can be accepted.*

E. FSF Accounting Procedures:

Cash Receivables: All cash, (coin, currency, or checks) received by FSF staff, via any means, must be properly verified, documented, and deposited by FSF staff in accordance with the internal financial controls as determined by the President. Effective 05/17/2012, all receipts and payments received by mail, walk-in, or off-site must be processed by three separate staff members: opened and logged by a designated staff member, verified by another, and deposited by another designated staff member.

In the case that an Events Employee receives cash for On-site Registration or Merchandise Sales, cash shall be handled in this manner:

On-site registration:

1. Please be sure the participant fills out the proper Registration Form and Waiver.
2. Mark the Date Rec'd; Check/Payment (write Cash); Amount; and add your initials at the bottom of the form. (If check is received, write ck #, and keep check attached to the form)
3. Accept the cash and give the registrant a receipt (using a receipt book).
4. One copy for them and one for us.

5. The cash should be held and documented by the Event Coordinator – Admin in a Cashier's Report Envelope, where they will keep it secured until given to the Finance Department. (please keep documentation in order of receipts)
6. The Admin should be given/have the backup (Registration, Waiver, & Receipt) to account for each dollar.
7. Repeat this process until end of event.

Merchandise Sales:

1. Record the sale in the receipt book – give a receipt to the customer and keep one as backup.
2. This will also assist with keeping track of inventory.
3. The cash should be held and documented by the Event Coordinator – Admin in a Cashier's Report Envelope, where they will keep it secured until given to the Finance Department.
4. The Admin should be given/have the backup (Receipt) to account for each dollar.
5. Repeat this process until end of event.

Turning Cash into the Finance Department

1. The Event Coordinator – Admin will turn all cash and back-up into the Director of Finance no longer than 24 hours after arriving back to Tallahassee.
2. Before turning the cash in, it shall be totaled, signed and dated by the events admin
3. One additional staff member (cannot be a finance member) should observe the counting of the cash and sign and date to verify it.

The documentation log information will be kept with the deposit.

Address Instructions:

- All customers should be instructed to address all mailed or expressed funds to the attention of **Accounts Receivable**, and **not** to the individual employee assigned to the project or event. The designated staff member will be authorized to open all mail addressed to Accounts Receivable, or any item with a check payable to FSF showing in a window envelope.
- All athletes should be instructed to address all mailed or expressed entry fee funds, (all funds received for the purpose of event registration), to the attention of the "Event Title", addressed to the Florida Sports Tallahassee office.
- All amateur sports vendors should be instructed to address all mailed or expressed vendor fee funds, (all funds received for the purpose of vendor registration), to the attention of the "Vendor Registration", addressed to the Florida Sports Tallahassee office.

Procedures for funds received:

1. A designee will open all payments, (checks/money orders/cash), received, log check numbers and amounts, and submit the log, (Daily Mail form), and checks to another designated person in the office to review and document, (sign or initial and date), before being delivered to the person designated to deposit the payments. All back-up received with the payment should be kept together with the check and delivered to the depositor. Copies will be made by the depositor and forwarded to the appropriate staff.
2. All funds received by employees off site should be delivered to the payment logging designee upon return to the office. If the employee needs a photocopy, it should be obtained prior to delivery.

Check Deposits Procedures:

1. All checks/money orders must be copied and accompany all back-up prior to being deposited.

2. Enter all checks to be deposited into an excel spreadsheet.
3. A deposit slip should be completed, entering all checks and cash to be deposited, and copied.
4. Take the deposit to the bank and obtain a deposit receipt.
5. Tape the deposit receipt to the copy of the deposit slip and if off-site, return to FSF Accounting with all back-up copies of checks and paperwork.
6. Accounting will review the packet and complete the account coding and post into the Great Plains (GP) General Ledger, (GL), accounting system.

Bank Deposit Packet:

The bank deposit packet should include:

1. A copy of the deposit slip.
2. Original deposit receipt, which the bank has processed.
3. Excel Deposit spreadsheet that reflects the deposit ties to the check numbers and amount, and assigned GL code.
4. Copies of each check on top of, not covering any important information, or alongside of registration form or invoice, which shows event or description, participant name.
5. All back up that supports each check, e.g. check stubs, registration forms, any correspondence associated with the payment, copy of invoice, copy of contract, etc.

Receipts for Expenditures: Receipts or invoices are used to document all expenditures. Documentation is due to Accounting upon receipt, with the exception of receipts for travel taking place during travel, which policies herein allow up to one week after travel completion for processing. All funds should be paid directly to the vendor whenever possible, obtaining a receipt from the vendor to support and verify payment. All Credit Card expenditures must be pre-approved by the President, and all receipts are due within Expensify, per policies herein. If a non-credit card receipt is lost, a Certificate in Lieu of Receipt form must be completed. That certification may then be presented in lieu of the lost or unavailable receipt. A summary receipt should be backed up by a detailed receipt, if available. If a credit card receipt is lost or unavailable, a Missing Receipt Affidavit must be completed within Expensify.

Invoicing: Accounting shall generate all invoices, which are requested or required by any customers, contractors or sponsors. Staff is to request that an invoice be generated by emailing Accounting with complete information, detailing the purpose of the invoice.

Customer Credit Card Processing: Finance shall be the Administrator of the PayPal, Inc. account for FSF. This account is for collection of Athlete Entry fees or any revenue charged onto the FSF customer's credit card, as entered by the customer on the FSF official registration website. It is the FSF policy to prohibit the collection of customer credit card numbers. Customers must enter their own numbers into a secure registration system.

F. FSF Reporting & Information Request Procedures:

1. In order to insure a consistent message, all incoming requests, including, but not limited to: State of Florida legislative committee requests, DEO or EFI staff requests for information, public records requests or any new reporter related information requests, either by email, phone or mail, or in person should be directed to the DEO contract manager, notifying the President. If the request is urgent, and the President is unavailable, the request should be forwarded to the EFI Director of Communications. No information should be delivered without the President's prior knowledge and approval.
2. EFI/DEO contract reporting: All reporting regarding the EFI/DEO contract obligations is to be completed by the DEO Contract Manager, and only as pre-approved by the President. No information should be sent out by any staff member that in any way changes or enhances the outcome results as reported. If Staff assistance is needed in preparation of the report, it will be requested by the DEO Contract Manager.
3. **All FS reporting is done and kept on file by fiscal year, July 1st through June 30th.**

4. All Board Meeting Minutes are to be recorded, and the minutes transcribed by the board meeting coordinator and/or planner and presented to the President no later than thirty business days after the meeting, except as required for time is of the essence for DEO or Audit reporting. The Minutes are transcribed for presentation to the Board for approval at the next meeting, the approved minutes should be saved in “pdf” format as the draft document to be approved by the Board, with a copy delivered to the President and Accounting. After the Board approves the minutes at the next Board meeting, the Board Secretary should sign and date the approved minutes, removing the references to draft. All requests for Board minutes should be referred to the President or Board Secretary. All Board minutes for the current DEO contract year are to be saved on the FSF website transparency page and in the Administration folder on the shared F drive.

G. FSF Budgeting Policy:

1. The President will prepare an annual operating budget for presentation to and approval by the Board at the final Board meeting of the fiscal year for the upcoming fiscal year. Once approved, reallocation of any individual line items, which remain within the overall totals, must be pre-approved in writing by the President. No changes to the originally approved overall totals may be made without the express documented approval of the Board. The fiscal year budget for the current DEO contract year is to be saved on the FSF website transparency page.

- H. FSF VISA Card Policy: The following wording is on the VISA Card Rules & Regulations form, and must be signed by all employees who have been allocated an FSF VISA card.

VISA CARD RULES AND REGULATIONS

All VISA expenditures require pre-authorization.

As the cardholder, you are responsible for obtaining accurate receipts for all expenditures. For travel expenditures, a “Travel Request”, (TAR), form must be approved before use. For non-travel purchases, please follow the Policies & Procedures Manual. The VISA card being issued to you through FSF is authorized as follows:

1. Pre-authorized Hotel room on FSF business, must be included on TAR
2. Pre-authorized Car rental on FSF business, must be included on TAR
3. Pre-authorized Gas purchases on FSF business, must be included on TAR
4. Pre-authorized expenses for FSF business, attach written or emailed authorization to the receipt

The card is not authorized for employee meals in lieu of per diem. If you need funds for an FSF trip, an advance of up to 80% of estimated per diem can be requested on a TAR, with a check request attached, (\$50 minimum check).

Travel Reports with Receipts are due in Expensify within seven days after a trip, and immediately, if travel is at the end of a monthly VISA billing cycle or if used for purchases or prepayments involving a trip. Receipts must be uploaded into Expensify, the FSF travel expense application, and matched with the VISA charges to your card. If a receipt is occasionally lost or otherwise unavailable to you, you may complete a “Missing Receipt Affidavit” located within Expensify. A copy of your approved TAR must be attached within the trip report in Expensify.

Personal use of the card is not allowed. If you use the FSF VISA card by accident or in an emergency, enter the charge in Expensify as *Funds Due to FSF-Personal Use of Credit Card by Employee*.

Abuse of lost receipts or personal use may result in the termination of your credit card privileges.

ELAN: At all times, the card remains the property of FSF, and is to be returned upon request. If the card is lost or stolen, it is your responsibility to inform VISA at the 24-hour customer service number 1-866-552-8855 as soon as possible, (*please place this number in your cell phone directory*). In addition, please inform your supervisor and the Accounting and Administrative staff of FSF at the earliest possible convenience.

CENTENNIAL: At all times, the card remains the property of FSF, and is to be returned upon request. If the card is lost or stolen, it is your responsibility to inform VISA at 1-727-570-4881, if not available, call the 24-hour customer service number 1-800-221-5920 as soon as possible, (*please place these numbers in your cell phone directory under Centennial Bank VISA*). In addition, please inform your supervisor, if applicable, and the Accounting and Administrative staff of FSF at the earliest possible convenience.

VI. Travel Procedures, in addition to EFI policies, updated with Expensify policy changes, 6/1/2022

All persons traveling on official FSF business are expected to exercise the same care in incurring official expenses that any prudent person exercises when traveling on personal business. It is the general policy of FSF to reimburse employees' travel and entertainment expenses on a reasonable and actual basis, subject to any limitations provided for in these or EFI's policies. It is the responsibility of the traveler to be familiar with these procedures and be knowledgeable of the reimbursement policy.

A. Approval to Travel

1. The President – The President is authorized and pre-approved to travel as reasonable and necessary to conduct the business of FSF. Detailed travel records must be maintained by Accounting and shall be available for review upon request by the Board Chair and EFI.
2. Employees – The President, or his or her designee, shall approve all employee travel as reasonable and necessary to conduct the business of FSF.
3. Board Members – Travel for FSF board members is pre-approved for all officially designated and advertised FSF Board of Directors' meetings. For events other than FSF Board of Directors' meetings, the President shall approve, as is reasonable and necessary, in advance.
4. Special Travelers – The President shall approve travel for all business clients, guests, interns and job applicants, etc., in advance.
5. International travel must be pre-approved by the President.

B. Travel Method

The President shall designate the most efficient and economical method of travel. The following conditions must be considered: the nature of business, the most efficient and economical means of travel, (considering time of the traveler, cost of transportation, and other travel expenses required), the number of persons making the trip, and the amount of equipment or material to be transported. When a person travels by an indirect route for his or her own convenience, any extra cost shall be borne by the traveler and reimbursement for expenses shall be based only on such charges as would have been incurred had a usually traveled route been used.

C. Travel Forms

1. Travel Authorization Requests (TAR): Employees – All employees shall complete an EFI Travel Authorization Request (TAR), form **online** and submit it to the accounting department who will review and forward it to the appropriate supervisor, and have it approved a minimum of seven days in advance by the President for all proposed travel. If special circumstances arise, which would not allow for seven days advance preparation, it will be considered by the President on a case-by-case basis. Board Members and Special Travelers are not required to complete an online TAR. The approved TAR should be uploaded into Expensify within the appropriate trip report by attaching it to a travel receipt or meal or per diem expense.
2. Travel Expense Report (TER): Effective June 1, 2022, all employees shall complete a Travel Expense Report (TER), through Expensify, (the FSF Online Expense Reporting Program), and submit to Accounting, who will forward it to the President, and/or appropriate supervisor, for approval, within one week of travel, or as stated within these policies. Board Members and Special Travelers are not required to complete a TER.
3. Board Members and Special Travelers Expense Reimbursement: The FSF Staff member responsible for arranging the Board Members' and Special Travelers' travel will complete a payment request form and submit it to Accounting who will forward it to the President for reimbursing the traveler. Substantiating receipts and/or written requests for reimbursement, if applicable, are required to be submitted along with the payment request. Travel expenses incurred by FSF on behalf of a business client or authorized guest shall be paid directly to third-party vendors when possible. When this is not possible, reimbursement will be made to the person incurring the expense, (business client, guest, or accompanying FSF employee, if applicable), provided substantiating receipts are submitted. The identity of business clients or guests shall be disclosed on all vouchers authorizing disbursement of FSF funds, except when such information is specifically exempted from disclosure by law.

In this sole event, each invoice and/or voucher shall contain a statement of confidentiality and be properly referenced to the file, (by number or otherwise), where the client and/or guest information is available.

D. Transportation

1. Air travel will be by the most economical class, (tourist or coach class). Staff is required to attach their proposed flight plans, as well as comparison documentation showing similar flights to their TAR. Please provide two comparisons. Airline seat upgrades are allowed per EFI policies currently in place, (see page 9 in Travel Manual). Upon completion of travel arrangements, ticket receipts should be uploaded into staff's Expensify account. Upon completion of travel, all proof of travel shall be attached to the appropriate report in Expensify. An employee traveling on official FSF business and wishing to alter travel plans for personal business or pleasure, must pay any additional cost of transportation directly to the commercial carrier at the time of purchase, and will not charge such additional transportation to FSF.

Missed flight: We handle each on a case-by-case basis as every situation can differ. If the flight was missed by unforeseen circumstances and/or due to work related obligations, FSF will allow the employee to purchase a new ticket on the company card. If an employee misses a flight and it is at the fault of the employee, the flight must be paid for by the employee due to negligence.

2. Automobile rentals may be made using the compact car rate and preapproved by the President. When flying, rental cars should be used **only** when the anticipated cost of using a taxi will exceed the cost of the rental car. Full-size vehicles may be rented when the number of passengers or materials transported makes use of a compact-size class vehicle impractical. If other than a compact-size vehicle is used, an explanation must be placed on the TAR justifying the use of the larger vehicle. FSF employees are not authorized to secure personal accident insurance at FSF expense but may secure the coverage personally making payment at the time of rental. The Department of Insurance does not recommend purchase of this coverage because it is very expensive for the coverage provided. All seated occupants of rented vehicles are required to utilize the seat belts or occupant restraint system provided. In the event of an accident, the traveler must complete an accident report form for the rental agency and return a copy to the President. Some travel may require employees to travel together and is to be indicated on the TAR form. Rental cars should be returned as soon as possible. If arriving at home in the evening, the rental car should be returned the next morning by 10am.

Rental Car accidents: Should a rental car accident occur, travelers should immediately contact the rental car company; local authorities and EFI human resources, if there is any possibility of injury. If a rental car is in need of towing, the cost of towing is covered in our state contract through DMS, Department of Management Services. Current phone #s:

DMS: (Cyd) Cynthia Metcalfe: Ofc.: 850-414-6741; Mobile: 850-408-7528

EFI Insurance questions: Lorna Dusti: Ofc.: 407-956-5651; Mobile: 407-205-3620

EFI Human Resources: David Rogers: Ofc.:407-956-5649; Mobile: 407-205-6167

3. The use of privately owned vehicles for official travel in lieu of rental cars is not advised, but may be authorized, if more economical than a rental vehicle, and proof of adequate insurance is provided. When travel is performed by privately owned vehicle, the traveler shall be entitled to a mileage allowance of \$.635 per mile, except as noted in EFI policies. All mileage shall be recorded using the Monthly Mileage & Expense Log Form showing point of origin to point of destination. When possible, miles shall be computed on the basis of the official state road as published by the Department of Transportation. In addition, time of departure and time of return must be shown. When an individual is in travel status, vicinity mileage necessary for conduct of official business is allowable, but must be shown as a separate item within Expensify on a monthly basis. The Monthly Mileage & Expense Log Form must be uploaded into Expensify as Mileage Reimbursement back-up. Mileage is

allowed from office or home to the airport or rental car agency when performing authorized travel.

4. The President, when appropriate, may authorize chartered transportation for official business.
5. No traveler shall be allowed either mileage or transportation expense when another person, or another traveler who is entitled to mileage or transportation gratuitously transports him. However, the traveler should still describe their method of travel on the TAR and TER.

E. Per Diem/Meal Allowance: From and in addition to the EFI policies: 1) For travel that includes an overnight stay, the traveler may choose either: the cost of lodging plus meal allowances OR the per diem rate of \$20 per quarter, per day, but with no lodging reimbursement; 2) On travel involving an overnight stay, the return day of travel will now be reimbursed based on the new per diem: \$40 per day; 3) Travelers taking trips in a single day, (not overnight), are reimbursed for transportation and incidentals, but not meals. No actual meal prices will be reimbursed.

<u>Meals</u>	<u>Allowance</u>	<u>Depart By</u>
Breakfast	\$6.00	6:00 a.m.
Lunch	\$11.00	12:00 noon
Dinner	\$19.00	6:00 p.m.

The amounts set forth above may be aggregated for each day of travel, with the exception of the first day. The times for departure are merely determinative of the meals allowed for portions of travel of less than one calendar day. Complimentary meals received as a result of the performance of duties as an employee of FSF must be reported in the Expensify program. Expenditure amounts set forth above are applicable only to Board members and FSF employees, when not accompanied by a business client or authorized guest. All business meals must be justified and approved in advance by the President in your Justification Form and TAR. Personal meals or meals with multiple employees are only reimbursed by per diem or meal allowances. No receipts are necessary to receive the meal allowance or per diem.

Meal that may NOT be included in day's aggregate total if:

- You received complimentary food from a business client or guest (must be reported in Expensify);
- You paid for meal with FSF funds;
- If a meal is provided and employee decides not to eat it.

F. Lodging/Hotel

Lodging includes the actual cost of a single occupancy hotel room, receipt required, for travel, which requires overnight absence from official headquarters. Complimentary lodging must be reported on the TAR and TER. When staying in a hotel with a rate in excess of \$150 per night, the expense must be approved by the President. Justification must be provided on the TAR. Staff is required to attach their proposed hotel plans, as well as a comparison documentation showing similar hotels within the vicinity of the event/meeting site. Please provide two comparisons.

G. Incidental Expenses, see EFI Travel Manual for more details

The following incidental travel expenses of the traveler may be reimbursed and must be reported on the TER:

1. Taxis and Airport Limousines – Receipts are required for all fares.
2. Ferry Fares and Bridge, Road, and Tunnel Tolls – Receipts are required.
3. Parking Fees – Receipts are required for over \$5.00.
4. Registration Fees – Registration fees for a convention, conference, seminar, workshop, etc., to which the traveler is authorized to attend are allowed, and a receipt is required.
5. Laundry and Pressing – When travel extends past seven days, the traveler may be reimbursed for the laundry and cleaning costs for a sufficient amount required to complete the trip; itemized laundry receipt is required.

6. Tips and Portage – Upon certification by the traveler that the expenses were actual, necessary, and reasonably incurred, reimbursement will be made when transporting FSF materials or when accompanying a business client or guest. As of May, 2016, tips must follow these guidelines:
 - i. Reimbursement for actual tips only, no daily portage
 - ii. Mandatory valet parking – not to exceed \$1 per occasion
 - iii. Baggage – not to exceed \$1 per bag not to exceed \$5 per incident
 - iv. Taxi – not to exceed 15% of fare. (Includes UBER)
7. Other Incidental Expenses – Other actual, necessary, and reasonable cost of incidental expenses incurred by the traveler while on official business may be reimbursed in accordance with FSF policies and procedures. Bottled water is not reimbursed.
8. Entertainment expenses may be pre-approved, and must be preauthorized for promotional items and services required to provide hospitality for business clients and authorized guests as set forth below.
 - a. Hospitality in the form of tangible items may be purchased by FSF in accordance with applicable purchasing requirements and made available for distribution in accordance with administrative directives.
 - b. Hospitality in the form of recreational activities and consumable items should be acquired through normal purchasing procedures when possible. When this is not possible, reimbursement may be made to the FSF employee requesting same, provided that claim for reimbursement accompanied by receipt is submitted through Expensify.
 - c. Hospitality in the form of services shall be acquired in the manner required by other FSF regulations, which dictate procedures for purchase of services.
 - d. Hospitality in the form of business client meals, where one or more staff members entertain the business client/s, should be preauthorized on the TAR, if possible. If not, please obtain written pre-approval via email.
 - e. Travelers will not be reimbursed for entertaining customers, unless approved in advance by the President.
 - f. Alcoholic beverages will not be reimbursed, except as preauthorized as part of business meals or entertainment.

H. Travel Advances

An FSF travel advance, not to exceed \$25 per day may be requested on the TAR. The traveler requesting an advance shall include the amount in the TAR, and attach it to a check request, three (3) weeks prior to the trip. Advances will not be issued if a previous advance is still outstanding. Advances will not be issued for less than \$50.00, unless the President provides for an exception. When the travel period has ended, the traveler must submit, no later than one week after travel is performed, documentation detailing the actual travel performed with receipts and advance received. FSF shall be required to deduct, on the documentation, the amount of the advance made for the travel period. If reconciliation shows funds due to the staff over and above the advance, the difference should be placed on a travel expense report within Expensify. If reconciliation shows funds due back to FSF, a check or cash is due to Accounting with all documentation attached, if no other reimbursements are available within Expensify, from which to deduct the overage.

I. Travel Receipts

- a. All travel receipts are due within one week* after completing travel and must be attached to the corresponding, completed report in Expensify. **Unless travel has taken place at the end of the monthly VISA billing cycle/statement, which determines that all travel receipts are due upon return.*
- b. Any summary receipt, for example, a printing receipt, when possible, should be backed up by a detailed/itemized receipt. Itemized receipts are not required for business meals.

- c. While receipts are required for most expenses or reimbursements, pursuant to these rules, it is recognized that unfortunate circumstances may arise, i.e., loss or unavailability of receipts, which require some alternate procedure for documentation of reimbursable expenses in Expensify. If a non-credit card receipt is lost, the traveler must complete an EFI Certificate in Lieu of Receipt form. That certification may then be presented in lieu of the lost or unavailable receipt. Should additional details or information be required by FSF in processing such certification, any such additional information shall likewise be presented on the form and labeled "amended" by the traveler. When a receipt is not available, a full explanation of the expense and the reason for the missing receipt is required to be submitted with the missing receipt affidavit.
- d. All receipts should include the name of the vendor, location, date and dollar amount, and a brief description of item/s involved.
- e. Receipts for all expenditure/expenses over \$10 are required.
- f. Airline receipts: please provide an online receipt or email confirmation showing price, class of flight, and times of flight. A receipt at the time of booking is best.
- g. Hotel receipts: please provide a hotel folio showing breakdown of charges and payment.
- h. Car rental receipts: please provide final receipt or receipt printed from online account.
- i. Toll receipts: SunPass activity report or rental car third party toll statement. If using a company SunPass account, please provide history between account deposits.