

TOWN OF WINCHENDON

BOARD OF SELECTMEN

ADMINISTRATIVE POLICIES & PROCEDURES



(Amended for Review: 10/11/12)
(Amended: Administrative Policies Only 2-11-13)
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410-01: PURPOSE:

The Board of Selectmen of the Town of Winchendon, recognizing the need to codify the Administrative Policies between the Board, the Town Manager, the Support Staff and other Town boards, committees, officials and also recognizing the need to systemize and reduce to writing the Town's Administrative Policies, hereby undertake to create Administrative Policies for its government employees.

410-02: NATURE OF POLICIES & PROCEDURES:

These policies and procedures shall contain items relating to topics that are not addressed elsewhere. Subjects that would more appropriately be addressed in a statute, by-law or regulation shall not be addressed in this format. These policies are not intended to be all-inclusive.

It should be understood that these policies and procedures represent the rules that govern the manner in which the members of Town Government shall act while performing duties and functions. Accordingly, any violation of these policies and procedures may constitute grounds for either sanction or disciplinary action, whichever is appropriate.

410-03: PROCEDURE TO ESTABLISH POLICIES AND PROCEDURES:

Draft policies and procedures shall be placed on the agenda for any regularly scheduled meeting of the Board. Drafts shall be in writing, and may be introduced only by a member of the Board or the Town Manager. Upon receipt of a draft, the Board may choose to discuss the policy immediately or schedule the discussion for a future meeting. The Board may schedule any hearings or meetings it deems necessary for discussion. The Board may distribute a draft for comment to appropriate officials as it deems necessary.

The Board shall not vote on a policy at the same meeting that it is first introduced. This rule may be waived if the Board unanimously votes that prompt action is necessary. A majority vote of the board is necessary for adoption.

The Town Manager shall ensure that the Policies and Procedures, as voted by the Board of Selectmen, will be kept up to date and inform the Board when not followed.

410-04: AUTHORITY:

The Board of Selectmen is an elected Board and derives its authority and responsibilities from the statutes of the Commonwealth of Massachusetts, the Winchendon Home Rule Charter and the By-Laws of the Town of Winchendon.

410-05: ROLE OF THE BOARD OF SELECTMEN:

The executive powers of the Town shall be vested in the Board of Selectmen which shall be deemed to be the chief executive office in the Town. The Board of Selectmen shall have all of the executive powers it is possible for a Board of Selectmen to have and to exercise. The Board of Selectmen shall serve as the chief policy making agency of the Town. It shall be responsible for the issuance of policy directives and guidelines to be followed by all Town agencies serving under it and, in conjunction with other elected Town officers to develop and to bring all agencies of the Town into harmony.

410-06: REIMBURSEMENT

The objective of this policy is to establish procedures and eligibility criteria for reimbursing employees for expenses incurred in the performance of their duties. All reimbursements for expenses will be made by the most current policy set forth by the Town Accountant pursuant to M.G.L. (See appendix 400-A)

410-07: SEXUAL HARASSMENT

I. Introduction

It is the goal of the Town of Winchendon is to promote a workplace that is free of sexual harassment. Sexual harassment of employees occurring in the workplace or in other settings in which employees may find themselves in connection with their employment is unlawful and will not be tolerated. Further, any retaliation against an individual who has complained about sexual harassment or retaliation against individuals for cooperating with an investigation of a sexual harassment complaint is similarly unlawful and will not be tolerated. To achieve our goal of providing a workplace free from sexual harassment, the conduct that is described in this policy will not be tolerated and we have provided a procedure by which inappropriate conduct will be dealt with, if encountered by employees.

Because the Town of Winchendon takes allegations of sexual harassment seriously, we will respond promptly to complaints of sexual harassment and where it is determined that such inappropriate conduct has occurred, we will act promptly to eliminate the conduct and impose such corrective action as is necessary, including disciplinary action where appropriate.

Please note that while this policy sets forth our goals of promoting a workplace that is free of sexual harassment, the policy is not designed or intended to limit our authority to discipline or take remedial action for workplace conduct which we deem unacceptable, regardless of whether that conduct satisfies the definition of sexual harassment.

II. Definition Of Sexual Harassment

In Massachusetts, the legal definition for sexual harassment is this: "sexual harassment" means sexual advances, requests for sexual favors, and verbal or physical conduct of a sexual nature when:

- (a) submission to or rejection of such advances, requests or conduct is made either explicitly or implicitly a term or condition of employment or as a basis for employment decisions; or,
- (b) such advances, requests or conduct have the purpose or effect of unreasonably interfering with an individual's work performance by creating an intimidating, hostile, humiliating or sexually offensive work environment.

Under these definitions, direct or implied requests by a supervisor for sexual favors in exchange for actual or promised job benefits such as favorable reviews, salary increases, promotions, increased benefits, or continued employment constitutes sexual harassment.

The legal definition of sexual harassment is broad and in addition to the above examples, other sexually oriented conduct, whether it is intended or not, that is unwelcome and has the effect of creating a work place environment that is hostile, offensive, intimidating, or humiliating to male or female workers may also constitute sexual harassment.

While it is not possible to list all those additional circumstances that may constitute sexual harassment, the following are some examples of conduct which if unwelcome, may constitute sexual harassment depending upon the totality of the circumstances including the severity of the conduct and its pervasiveness:

- Unwelcome sexual advances -- whether they involve physical touching or not;
- Sexual epithets, jokes, written or oral references to sexual conduct, gossip regarding one's sex life; comment on an individual's body, comment about an individual's sexual activity, deficiencies, or prowess;
- Displaying sexually suggestive objects, pictures, cartoons;
- Unwelcome leering, whistling, brushing against the body, sexual gestures, suggestive or insulting comments;
- Inquiries into one's sexual experiences; and,
- Discussion of one's sexual activities.

All employees should take special note that, as stated above, retaliation against an individual who has complained about sexual harassment, and retaliation against individuals for cooperating with an investigation of a sexual harassment complaint is unlawful and will not be tolerated by this organization.

III. Complaints of Sexual Harassment

If any employee believes that he or she has been subjected to sexual harassment, the employee has the right to file a complaint with his/her supervisor, department head, or if that is not a viable course of action, directly to the Town Manager or his Executive Assistant. This may be done in writing or orally. The Town Manager's office phone number is (978) 297-0085.

If an employee would like to file a complaint you may do so by contacting the Executive Assistant in the Town Manager's Office 109 Front Street, Dept. 1, Winchendon, MA 01475. The Executive Assistant is also available to discuss any concerns you may have and to provide information to you about our policy on sexual harassment and our complaint process.

IV. Sexual Harassment Investigation

When the Town Manager's Office receives the complaint it will be promptly investigate the allegation in a fair and expeditious manner. The investigation will be conducted in such a way as to maintain confidentiality to the extent practicable under the circumstances. Our investigation will include a private interview with the person filing the complaint and with witnesses. We will also interview the person alleged to have committed sexual harassment. When the investigation is completed to the extent appropriate the person filing the complaint and the person alleged to have committed the conduct will be informed of the results of that investigation.

If it is determined that inappropriate conduct has occurred, the Town will act promptly to eliminate the offending conduct, and where it is appropriate impose disciplinary action.

V. Disciplinary Action

If it is determined that inappropriate conduct has been committed by an employee(s), the Town will take such action as is appropriate under the circumstances. Such action may range from counseling to termination from employment, and may include such other forms of disciplinary action as we deem appropriate under the circumstances.

VI. State and Federal Remedies

In addition to the above, if you believe you have been subjected to sexual harassment, you may file a formal complaint with either or both of the government agencies set forth below. Using the Town of Winchendon's complaint process does not prohibit you from filing a complaint with these agencies. Each of the agencies has a short time period for filing a claim (EEOC - 300 days; MCAD - 300 days).

- 1 .The United States Equal Employment Opportunity Commission ("EEOC") One Congress Street, 10th Floor Boston, MA 02114, (617) 565-3200.
- 2 The Massachusetts Commission Against Discrimination ("MCAD") Boston Office: One Ashburton Place, Rm. 601, Boston, MA 02108, (617) 994-6000. Springfield Office: 424 Dwight Street, Rm. 220, Springfield, MA 01103, (413) 739-2145.

410-08: HARRASSMENT OF INDIVIDUALS IN PROTECTED CLASSES

I. Policy

A. Introduction

The Town of Winchendon ("Town") depends upon a work environment of tolerance and respect for the achievement of its goals. The Town is committed to providing a working environment that is free of all forms of abuse or harassment. The Town recognizes the right of all employees to be treated with respect and dignity.

Harassment on the basis of race, creed, color, national origin, gender, age, physical or mental disability, sexual orientation or genetic information (hereafter referred to as "protected class harassment") is a form

of behavior that adversely affects the employment relationship. It is prohibited by Federal and/or State law. Protected class harassment of individuals occurring in the workplace or in other settings in which individuals of the Town may find themselves in connection with their employment is unlawful and will not be tolerated by the Town. The Town of Winchendon also condemns and prohibits protected class harassment by any applicant, client, vendor or visitor.

Because the Town of Winchendon takes allegations of protected class harassment seriously, we will respond promptly to complaints of protected class harassment and where it is determined that inappropriate conduct has occurred, we will act promptly to eliminate the conduct and impose such corrective action as is necessary, including disciplinary action where appropriate, including discharge.

It is important to note that while this policy sets forth our goals of promoting a workplace that is free of protected class harassment, the policy is not designed or intended to limit our authority to discipline or take remedial action for workplace conduct which we deem unacceptable, regardless of whether that conduct satisfies the definition of protected class harassment.

B. Definition of Protected Class Harassment

Protected class harassment refers to behavior which is not welcomed by the employee, which is personally offensive to him or her, and which undermines morale and/or interferes with the ability of the employee to work effectively. While it is not possible to list all of the circumstances that may constitute protected class harassment, depending upon the totality of the facts, including the severity of the conduct

and its pervasiveness, following is a list of situations that could constitute protected class harassment.

- verbal abuse on the basis of any protected status;
- use of words that degrade a protected class or person because of his/her protected class status;
- jokes or language about a protected class;

- obscene or suggestive gestures or sounds intended to relate to the protected class;
- teasing related to the protected class;
- verbal comments of a nature about an individual's appearance or terms used to describe an individual that are related to the individual's protected class;
- verbal abuse, comments, jokes, teasing or threats directed at a person because of his/her protected class status;
- posting or distributing objects, pictures, cartoons, or other materials degrading to the protected class or a person because of his/her protected class status;
- letters or notes that degrade the protected class or a person because of his/her protected class status;
- sending offensive or discriminatory messages or materials through the use of electronic communications (e.g., electronic mail, including the Internet, voice mail and facsimile) which are degrading to the protected class or a person because of his/her protected class status;
- condoning harassment on the basis of protected class.

Harassment on the basis of protected class status is not limited to behavior by a non-member of the protected class. Protected class harassment can occur in a variety of circumstances. Here are some things to remember:

- The harasser does not have to be the victim's supervisor;
- A member of the protected class may be victimized by another member of the protected class;
- The victim does not have to be the person at whom the unwelcome protected class harassment is directed. The victim may be someone who is affected by the harassing conduct, even when it is directed toward another person, if the conduct creates an intimidating, hostile, or offensive working environment for the co-worker or interferes with the co-worker's work performance;

Individual Responsibilities:

Each individual of the Town of Winchendon is personally responsible for:

- ensuring that his/her conduct does not harass any other employee or person with whom the employee comes in contact on the job, such as an outside vendor;
- cooperating in any investigation of alleged protected class harassment by providing any information he/she possesses concerning the matter being investigated;
- actively participating in efforts to prevent and eliminate protected class harassment and to maintain a working environment free from such discrimination; and
- ensuring that an employee who files a protected class harassment claim or cooperates in an investigation may do so without fear of retaliation or reprisal.

c. **The Rule**

It is, therefore, against the policy of the Town of Winchendon for any individual, whether a member of a protected class or not, to harass another individual on the basis of protected class status by:

- making submission to such conduct is made either implicitly or explicitly a term or condition of an employee's employment;
- making submission to, or rejection of, such conduct by an individual is made the basis for employment decisions affecting the employee;
- intending to or having the effect of interfering with an individual's work performance; or
- by creating a hostile or intimidating work environment for the employee.

It is also against the policy of the Town of Winchendon for an individual to harass any person with whom the employee comes in contact on the job or to engage in any protected class harassment or inappropriate or unprofessional conduct in the workplace.

D. Retaliation

Retaliation against an individual for filing a complaint of protected class harassment or against any individual for cooperating in an investigation of a protected class harassment complaint is against the law.

II. Violation of Policy

Any individual violating this policy will be subject to appropriate discipline, including possible discharge.

III. Procedures for Complaints

A. Complaint

The Town of Winchendon has designated the Town Manager's Executive Assistant the Protected Class Harassment Grievance Officer. He/She can be reached at Town Hall, Town Manager's Office, 109 Front Street, Dept. 1 and the telephone number is 978-297-0085 (voice mail line) and 978-297-5431 (direct).

If any individual believes he or she has been subject to protected class harassment on the basis of his/her protected class, the individual should initiate a complaint by contacting the Protected Class Harassment Grievance Officer as soon as possible. The individual should file the complaint promptly following any incident of protected class harassment. The individual should be aware that the longer the period of time between the event giving rise to the complaint and the filing, the more difficult it will be for the Protected Class Harassment Grievance Officer to reconstruct what occurred. The individual will be requested to write out his or her complaint to document the charge.

If an employee prefers to discuss a possible protected class harassment problem with his or her supervisor, the employee may always do so, but employees do not have to go through the regular chain of supervision when reporting protected class harassment and may go directly to the Grievance Officer.

B. Investigation

On receiving the complaint, the Protected Class Harassment Grievance Officer will promptly have a

preliminary investigation made into the matter. If after the completion of this preliminary investigation it is determined that there is reasonable cause for finding a violation of this policy, the Town of Winchendon will notify the complainant and the charged employee of the finding orally. The charged employee will be requested to respond to the complaint. Additional investigation will be made to the extent appropriate in each case. This process will be confidential to the extent consistent with an effective investigation, subject to the business needs of the Town.

C. Decision

After the response of the charged individual has been made, and any further investigation which may be warranted has been carried out, the Town will make a final decision. If the Town finds that the allegations in the complaint have been established by the investigation, the Town will initiate discipline of the charged individual. Discipline will be appropriate to the offense and employees involved, and may include discharge.² The complainant will be notified of the disposition of the investigation.

IV. State and Federal Agencies

The Massachusetts Commission Against Discrimination ("MCAD"), located at One Ashburton Place, Room 601, Boston, MA 02108, and 436 Dwight Street, Springfield, MA 01103, is responsible for enforcing the Massachusetts discrimination and protected class harassment law, and the U.S. Equal Employment Opportunity Commission ("EEOC") is responsible for enforcing the federal law prohibiting protected class harassment. The EEOC is located at JFK Federal Office Building, Government Center, Room 475, Boston, MA 02203. They may be contacted at the above addresses. A complaint to the MCAD must be filed within 300 days. A complaint under the federal law should be filed within 180 days, but under certain circumstances, a federal complaint may be filed within 300 days.

V. Acknowledgment of Receipt of Policy

I acknowledge receipt of this Protected Class Harassment Policy from the Town of Winchendon and I have read and understood its contents.

Witness

Employee

Date

² Employees of the Town that are members of a bargaining unit shall be subject to discipline in accordance with the terms of the applicable Collective Bargaining Agreement. Similarly, contract employees will be subject to discipline in accordance with the terms of the employee's employment agreement if such employment agreement so provides.

410-09: FRAUD POLICY *(Adopted 3/28/11)*

The Town of Winchendon is committed to protecting its revenue, property, information, and other assets from any attempt, either by members of the public, contractors, vendors, agents or its own employees, to gain by deceit, financial or other benefits at the expense of the taxpayers.

Town Officials and employees must, at all times, comply with all applicable laws and regulations. The Town will not condone the activities of officials or employees who achieve results through violation of the law or unethical business dealings. The Town does not permit any activity that fails to stand the closest possible public scrutiny.

This policy sets out specific guidelines and responsibilities regarding appropriate actions that must be followed for the investigation of fraud and other similar irregularities.

Definitions

Occupational **fraud** is defined by the Association of Certified Fraud Examiners as the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets. There are three major categories of occupational fraud.

- **Asset Misappropriations** – Theft or misuse of an organization's assets.
 - Cash
 - Fraudulent Disbursements – Perpetrator causes organization to disburse funds through some trick or device (e.g. submitting false invoices/time card/sheets, expense reimbursement schemes, check tampering, etc.)
 - Skimming – Cash is stolen from an organization before it is recorded on the organization's books and records.
 - Cash Larceny – Cash is stolen from an organization after it has been recorded on the organization's books and records.
 - Inventory and all other assets
 - Misuse – Misuse of an organization's inventory or assets for personal use (e.g. Town vehicles, computers, supplies, etc.)
 - Larceny – Inventory or other assets are stolen from an organization.
- **Corruption** – Wrongfully use influence in a business transaction in order to procure some benefit for themselves or another person, contrary to duty to employer or the rights of another.
 - Conflicts of Interest – An undisclosed economic or personal interest in a transaction that adversely affects the employer.

- Bribery – The offering, giving, receiving, or soliciting of anything of value to influence an official act or business decision.
- Illegal Gratuities – A party who benefits from an official act or a business decision gives a gift to a person who made the decision. An illegal gratuity does not require proof of an intent to influence.
- Economic Extortion – An employee demands that a vendor/contractor/etc. pay to influence an official act or a business decision.
- **Fraudulent Statements** – Falsification of an organization's financial statements.

Other similar irregularities is defined as any activity involving questionable behavior or business dealings by members of the public, contractors, vendors, agents or government employees, that put government revenue, property, information and other assets at risk of waste or abuse.

Applicability

This policy applies to all Elected Officials and employees of the Town of Winchendon as well as any business or individual doing business with the government.

General Policy and Responsibility

1. It is the government's intent to fully investigate any suspected acts of fraud or other similar irregularity. An objective and impartial investigation will be conducted regardless of the position, title, length of service or relationship with the government of any party who might be or becomes involved in or becomes/is the subject of such investigation.
2. Each Elected Official, Department Head, Commissioner and Manager is responsible for instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriations and other irregularities. Management should be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indications of such conduct.
3. The Office of the Town Manager (OTM) has the primary responsibility for the investigation of all activity defined in this policy.
4. OTM will notify the Board of Selectmen (BOS) of a reported allegation of fraudulent or irregular conduct upon the commencement of the investigation to the extent practical. Throughout the investigation the BOS will be informed of pertinent investigative findings.

5. In all circumstance where there are reasonable grounds to indicate that a fraud may have occurred, the OTM shall contact the office of the District Attorney and the Town of Winchendon Police.
6. Upon conclusion of the investigation, the results will be reported to the members of the BOS, and others as determined necessary.
7. The OTM will pursue every reasonable effort, including court ordered restitution, to obtain recovery of the Town/Town's losses from the offender, or other appropriate source.

Procedures

1. All Employees

Any employee who has knowledge of an occurrence of irregular conduct, or has reason to suspect that a fraud has occurred, shall immediately notify his/her supervisor. If the employee has reason to believe that their supervisor may be involved or does not feel comfortable reporting the occurrence to their supervisor, the employee shall immediately notify the OTM.

Employees have a duty to cooperate during an investigation.

Employees who knowingly make false allegations will be subject to discipline and possible termination of employment.

2. Town/Town Management/Elected Officials

Upon notification from an employee of suspected fraud, or if management has reason to suspect that a fraud has occurred, they shall immediately notify the OTM.

3. Office of the Town Manager

Upon notification or discovery of a suspected fraud, the OTM will promptly investigate the suspected fraud. In all circumstances, where there are reasonable grounds to indicate that a fraud may have occurred, OTM will inform the BOS. Subject to the advice of the Town Counsel, the OTM will contact the Office of the District Attorney and/or the Town of Winchendon Police.

4. Contacts/Protocols

After an initial review and a determination that the suspected fraud warrants additional investigation, the OTM will notify the BOS. The OTM will coordinate the investigation with the BOS and appropriate law enforcement officials.

5. Security of Evidence

Once a suspected fraud is reported, OTM, in consultation with the Town Counsel, shall take immediate action to prevent the theft, alteration, or destruction of relevant records. Such actions include, but are not necessarily limited to, removing the records and placing them in a secure location, limiting access to the location where the records currently exist, and preventing the individual suspected of committing the fraud from having access to the records. The records must be adequately secured until the OTM obtains the records to begin the audit investigation.

6. Personnel Actions

If a suspicion of fraud is substantiated by the investigation, disciplinary action shall be taken by the Appointing Authority.

7. Whistle-Blower Protection

Under Massachusetts General Law Chapter 149, paragraphs 148A, 185 and 187, no employer or person acting on behalf of an employer shall:

Dismiss or threaten to dismiss an employee

Discipline or suspend, or threaten to discipline or suspend, an employee

Impose any penalty upon an employee; or

Intimidate or coerce an employee

because the employee has acted in accordance with the requirements of this policy. The violation of this section will result in discipline up to and including dismissal in accordance with the applicable federal, state, and local administrative laws.

8. Media Issues

Any Town employee or elected official contacted by the media with respect to an audit investigation shall refer the media to the OTM - Public Information Officer (978) 297-0085. The alleged fraud or audit investigation shall not be discussed with the media by any person other than through the OTM.

Neither the OTM, nor the BOS will discuss the details of any ongoing fraud investigation with the media that may compromise the integrity of the investigation.

9. Documentation

At the conclusion of the investigation, the results will be reported to the members of the BOS, and others as determined necessary. If the report concludes that the allegations are founded, the report will be forwarded to the Office of the District Attorney and the Town of Winchendon Police.

10. Completion of the Investigation

Upon completion of the investigation, including all legal and personnel action, any records, documents and other evidentiary material will be returned by the OTM to the appropriate department.

11. Training

New employees at the time of hiring will receive as part of the hiring process this Town's Code of Conduct and Fraud Policy. This training explicitly covers expectations of all employees regarding:

- (1) Their duty to communicate certain matters;
- (2) A list of the types of matters, including actual or suspected fraud, to be communicated along with specific examples; and
- (3) Information on how to communicate those matters.

410-10: INVESTMENT POLICY *(Adopted 3/28/11)*

The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds of the Town of Winchendon. This investment policy is designed to safeguard funds on behalf of the Town, to assure the availability of operating and capital funds when needed, and provide an investment return competitive with comparable funds and financial market indices.

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield.

Safety requires all municipal funds be deposited and/or invested so principal is not at risk. M.G.L. Chapter 44, Sections 54 to 55B and Chapter 167, Section 15A (the Legal List) specify those institutions and length of deposit available. Investment transactions shall be undertaken in a manner to ensure the preservation of capital and minimize credit risk and interest rate risk. Safety is the highest priority.

Liquidity requires those funds to be available to meet the obligations of the municipality. The funds shall be available to meet reasonably anticipated cash flow requirements. Liquidity is the next priority.

Yield requires investments and deposits be managed with the objective of attaining the highest possible yield throughout budgetary and economic cycles, taking into consideration the investment risk constraints and liquidity needs. Investment income is an important source of revenue to a municipality. Yield is important after taking into consideration safety and liquidity.

- The Town of Winchendon is permitted to invest general fund cash not needed for current uses in CD's and "treasuries and agencies" not to exceed a one year term
- When possible, deposits should be made to institutions maintaining FDIC and DIF insurance or commercial institutions offering collateralization of funds above the FDIC limits.
- Trust funds may be invested in any legal investments taking into consideration future cash needs. The preferred investments are FDIC insured certificates of deposit and US Treasury and US Agency bonds. When possible maturities should be "laddered" to ensure a frequently availability of funds.
- A trust fund investment advisor may be used in an effort to improve yields and reporting as long as the company's procedure adheres to this policy.
- Investments in stocks and preferred stocks and bonds shall adhere to the legal list and not exceed 20% of the total portfolio nor an amount greater than the non-expendable trusts. These investments are long term and care should be taken to preserve principal value.
- The Town of Winchendon is to subscribe to a quarterly bank rating publication (such as Veribanc) to monitor the health of banks to ensure the Town's deposits are not at risk.
- The Town shall use MMDT (Massachusetts Municipal Depository Trust) to hold excess cash not needed for current payroll and expense during the economic cycles when MMDT pays a high rate of return. The MMDT is a fully liquid investment fund created by the Commonwealth for itself and all political subdivisions as a legal means to invest available cash in a diversified portfolio of high quality money market instruments.
- Each month a listing of all depositories and their balances is to be compiled and made available for review. Quarterly a listing of trust fund investments is to be prepared and made available.
- When possible the trust fund's investment maturities should be structured to coincide with an official capital plan outlining scheduled expenditures.
- All investments and deposits should be reviewed as to eliminate Category 3 classification. GASB 40 requires footnotes to the financial statements listing the amount of risky deposits and investments.
- The Town will minimize Custodial Credit Risk (loss due to the failure of the security issuer) by limiting investments to those approved by the Commonwealth of Massachusetts Commissioners of Banks known as the "legal" list.
- The Town will minimize Concentration of Credit Risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Investments in foreign currency are not permitted.
- The Treasurer shall at all times comply with the "Prudent Person" standard. "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment."

- The Treasurer shall refrain from personal business activity that would conflict with proper execution of the investment program, or impair one's ability to make impartial investment decisions.
- This policy is to be reviewed from time to time, such as the time a new law or regulation change might impact it.

410-11: RED FLAG POLICY AND IDENTITY THEFT PREVENTION PROGRAM

(Adopted 8/8/11)

PURPOSE:

To establish an Identity Theft Prevention Program designed to detect, prevent and mitigate identity theft in connection with the opening of a covered account or an existing covered account and to provide for continued administration of the Program in compliance with Part 681 of Title 16 of the Code of Federal Regulations implementing Sections 114 and 315 of the Fair and Accurate Credit Transactions Act (FACTA) of 2003.

DEFINITIONS:

1. Covered Account means:

- (a) An account that a financial institution or creditor offers or maintains, primarily or personal, family, or household purposes, that involves or is designed to permit multiple payments or transactions, such as a credit card account, mortgage loan, automobile loan, margin account, cell phone account, utility account, checking account, or savings account; and
- (b) Any other account that the financial institution or creditor offers or maintains for which there is a reasonably foreseeable risk to customers or to the safety and soundness of the financial institution or creditor from identity theft, including financial, operational, compliance, reputation, or litigation risks.

2. **Credit** means the right granted by a creditor to a debtor to defer payment of debt or to incur debts and defer its payment or to purchase property or services and defer payment therefore.
3. **Creditor** means any person who regularly extends, renews or continues credit; any person who regularly arranges for the extension, renewal or continuation of credit; or any assignee of an original creditor who participates in the decision to extend, renew, or continue credit and includes utility companies and telecommunications companies.
4. **Customer** means a person that has a covered account with a creditor.
5. **Identity theft** means a fraud committed or attempted using identifying information of another person without authority.
6. **Notice of address discrepancy** means a notice sent to a user by a consumer reporting agency pursuant to 1 U.S.C. § 1681 (c)(h)(1)

7. **Person** means a natural person, a corporation, government or governmental subdivision or agency, trust, estate, partnership, cooperative, or association.
8. **Personal Identifying Information** means a person's credit card account information, bank account information and driver's license information and for a natural person includes their social security number, mother's birth name, and date of birth.
9. **Red flag** means a pattern, practice, or specific activity that indicates the possible existence of identity theft.
10. **Service provider** means a person that provides a service directly to the Town.
11. **Town** means the Town of Winchendon.

Findings:

1. The Town is a creditor pursuant to 16 CFR § 681.2 due to its provision or maintenance of covered accounts for which payment is made in arrears.
2. Covered accounts offered to customers for the provision of Town services include utility accounts and development review accounts.
3. The process of opening a new covered account and making payment on such accounts have been identified as potential processes in which identity theft could occur.
4. The Town limits access to personal identifying information to those employees responsible for or otherwise involved in opening covered accounts or accepting payment for use of covered accounts. Information provided to such employees is entered directly into the Town's computer system and is not otherwise recorded.
5. The Town determines that there is a low risk of identity theft occurring in the following ways:
 - a. Use by an applicant or another person's personal identifying information to establish a new covered account; and
 - b. Use of another person's credit card, bank account, or other method of payment by a customer to pay such customer's covered account or accounts.

PROCESS OF ESTABLISHING A COVERED ACCOUNT

As a precondition to opening a covered account in the Town through our designated web site, each applicant shall access a secure web site and provide the necessary information to complete a credit card or ACH transaction. Setting up a covered account shall require proof of residency and a government issued identification card.

ACCESS TO COVERED ACCOUNT INFORMATION

1. Access to customer accounts shall be password protected and shall be limited to authorized Town personnel.
2. Any unauthorized access to or other breach of customer accounts is to be reported immediately to the Town Accountant and the password changed immediately.
3. Personal identifying information included in customer accounts is considered confidential and any request or demand for such information shall be immediately forwarded to the Town Accountant.

CREDIT CARD PAYMENTS

1. In the event that credit card payments that are made over the Internet are processed through a third party service provider, such third party service provider shall certify that it has an adequate identity theft prevention program in place that is applicable to such payments.
2. All credit card payments made over the telephone or the Town's web site shall be entered directly into the customer's account information in the computer database.
3. Account statements and receipts for covered accounts shall include only the last four digits of the credit or debit card or the bank account used for payment of the covered account.

SOURCES AND TYPES OF RED FLAGS

All employees responsible for or involved in the process of opening a covered account or accepting payment for a covered account shall check for red flags as indicators of possible identify theft and such red flags may include:

1. Alerts from consumer reporting agencies, fraud detection agencies or service providers. Examples of alerts include but are not limited to:
 - a. A fraud or active duty alert that is included with a consumer report;
 - b. A notice of credit freeze in response to a request for a consumer report;
 - c. A notice of address discrepancy provided by a consumer reporting agency;
 - d. Indications of a pattern of activity in a consumer report that is inconsistent with the history and usual pattern of activity of an applicant or customer, such as:
 - i. A recent and significant increase in the volume of inquiries
 - ii. An unusual number of recently established credit relationships
 - iii. A material change in the use of credit, especially with respect to recently established credit relationships; or
 - iv. An account that was closed for cause or identified for abuse of account privileges by a financial institution or creditor.

2. Suspicious documents. Examples of suspicious documents include:
 - a. Documents provided for identification that appear to be altered or forged;
 - b. Identification on which the photograph or physical description is inconsistent with the appearance of the applicant or customer;
 - c. Identification on which the information is inconsistent with information provided by the applicant or customer;
 - d. Identification on which the information is inconsistent with readily accessible information that is on file with the creditor, such as the application for service; or
 - e. An application that appears to have been altered or forged or appears to have been destroyed and reassembled.
3. Suspicious personal identification, such as suspicious address change. Examples of suspicious identifying information include:
 - a. Personal identifying information that is inconsistent with external information Sources used by the financial institution or creditor. For example:
 - i. The address does not match any address in the consumer report;
 - ii. The Social Security Number (SSN) has not been issued, or is listed on the Social Security Administration's Death Master File.
 - b. Personal identifying information provided by the customer is not consistent with other personal identifying information provided by the customer, such as a lack of correlation between the SSN range and date of birth.
 - c. Personal identifying information or a phone number or address, is associated with known fraudulent applications or activities as indicated by internal or third-party sources used by the financial institution or creditor.
 - d. Other information provided, such as fictitious mailing address, mail drop addresses, jail addresses, invalid phone numbers, pager numbers, or answering services, is associated with fraudulent activity.
 - e. The SSN provided is the same as that submitted by other applicants or customers.
 - f. The address or telephone number provided is the same as or similar to the account number or telephone number submitted by an unusually large number of applicants or customers.
 - g. The applicant or customer fails to provide all required personal identifying information on an application or in response to notification that the application is incomplete.
 - h. Personal identifying information is not consistent with personal identifying information that is on file with the financial institution or creditor.
 - i. The applicant or customer cannot provide authenticating information beyond that which generally would be available from a wallet or consumer report.

4. Unusual use of or suspicious activity relating to a covered account. Examples of suspicious activity include:
 - a. Shortly following the notice of a change of address for an account, Town receives a request for the addition of authorized users on the account.
 - b. A new revolving credit account is used in a manner commonly associated with known patterns of fraud patterns. For example:
 - i. The customer fails to make the first payment or makes an initial payment but no subsequent payments.
 - c. An account is used in a manner that is not consistent with established patterns of activity on the account. There is, for example:
 - i. Nonpayment when there is no history of late or missed payments.
 - ii. A material change in purchasing or spending patterns;
 - d. An account that has been inactive for a long period of time is used (taking into consideration the type of account, the expected pattern of usage and other relevant factors).
 - e. Mail sent to the customer is returned repeatedly as undeliverable although transactions continue to be conducted in connection with the customer's account.
 - f. The Town is notified that the customer is not receiving paper account statements.
 - g. The Town is notified of unauthorized charges or transactions in connection with a customer's account.
 - h. The Town is notified by a customer, law enforcement or another person that it has opened a fraudulent account for a person engaged in identity theft.
5. Notice from customers, law enforcement, victims or other reliable sources regarding possible identity theft or phishing relating to covered accounts.

PREVENTION AND MITIGATION OF IDENTITY THEFT

In the event that any Town employee responsible for or involved in restoring an existing covered account or accepting payment for a covered account becomes aware of red flags indicating possible identity theft with respect to existing covered accounts, such employee shall use his or her discretion to determine whether such red flag or combination of red flags suggests a threat of identity theft. If, in his or her discretion, such employee determines that identity theft or attempted identity theft is likely or probable, such employee shall immediately report such red flags to the Treasurer/Collector. If, in his or her discretion, such employee deems that identity theft is unlikely or that reliable information is available to reconcile red flags, the employee shall convey this information to the Treasurer/Collector, who may in his or her discretion determine that no further action is necessary. If the Treasurer/Collector in his or her discretion determines

that further action is necessary, a Town employee shall perform one or more of the following responses, as determined to be appropriate by the Treasurer/Collector:

- a. Contact the customer;
- b. Make the following changes to the account if, after contacting the customer apparent that someone other than the customer has accessed the customer's covered account:
 - i. Change any account numbers, passwords, security codes, or other security devices that permit access to a account; or
 - ii. Close the account;
- c. Cease attempts to collect additional charges from the customer and decline to sell the customer's account to a debt collector in the event that the customer's account has been accessed without authorization and such access has caused additional charges to accrue;
- d. Notify a debt collector within 48 hours of the discovery of likely or probable identity theft relating to a customer account that has been sold to such debt collector in the event that a customer's account has been sold to a debt collector prior to the discovery of the likelihood or probability of identity theft relating to such account;
- e. Notify law enforcement, in the event that someone other than the customer has accessed the customer's account causing additional charges to accrue or accessing personal identifying information or;
- f. Take other appropriate action to prevent or mitigate identity theft.

In the event that any Town employee responsible for or involved in opening a new covered account becomes aware of red flags indicating possible identity theft with respect to an application for a new account, such employee shall use his or her discretion to determine whether such red flag or combination of red flags suggests a threat of identity theft. If, in his or her discretion, such employee determines that identity theft or attempted identity theft is likely or probable, such employee shall immediately report such red flags to the Treasurer/Collector. If, in his or her discretion such employee deems that identity theft is unlikely or that reliable information is available to reconcile red flags, the employee shall convey this information to the Treasurer/Collector, who may in his or her discretion determine that no further action is necessary. If the Treasurer/Collector in his or her discretion determines that further action is necessary, a Town employee shall perform one or more of the following responses, as determined to be appropriate by the Treasurer/Collector:

- a. Request additional identifying information from the applicant;
- b. Deny the application for the new account;
- c. Notify law enforcement of possible identity theft; or
- d. Take other appropriate action to prevent or mitigate identity theft.

UPDATING THE PROGRAM

The Board of Selectmen shall annually review and, as deemed necessary by the Board of Selectmen update the Identify Theft Prevention Program along with any relevant red flags in order to reflect changes in risks to customers or to the safety and soundness of the Town and its

covered accounts from identity theft. In so doing, the Board of Selectmen shall consider the following factors and exercise its discretion in amending the program:

1. The Town's experiences with identity theft;
2. Updates in methods of identity theft;
3. Updates in customary methods used to detect, prevent, and mitigate identity theft;
4. Updates in the types of accounts that the Town offers or maintains; and
5. Updates in service provider arrangements.

PROGRAM ADMINISTRATION

The Treasurer/Collector is responsible for oversight of the program and for program implementation. The Town Manager is responsible for reviewing reports prepared by staff regarding compliance with red flag requirements and with recommending material changes to the program, as necessary in the opinion of the Town Manager, to address changing identity theft risks and to identify new or discontinued types of covered accounts. Any recommended material changes to the program shall be submitted to the Board of Selectmen for consideration by the Board of Selectmen.

1. The Treasurer/Collector will report to the Town Manager at least annually, on compliance with the red flag requirements. The report will address material matters related to the program and evaluate issues such as:
 - a. The effectiveness of the policies and procedures of Town in addressing the risk of identity theft in connection with the opening of covered accounts and with respect to existing covered accounts;
 - b. Service provider arrangements;
 - c. Significant incidents involving identity theft and management's response; and
 - d. Recommendations for material changes to the Program.
2. The Treasurer/Collector is responsible for providing training to all employees responsible for or involved in opening a new covered account or accepting payment for a covered account with respect to the implementation and requirements of the Identity Theft Prevention Program. The Treasurer/Collector shall exercise his or her discretion in determining the amount and substance of training necessary.

OUTSIDE SERVICE PROVIDERS

In the event that the Town engages a service provider to perform an activity in connection with one or more covered accounts the Treasurer/Collector shall exercise his or her discretion in reviewing such arrangements in order to ensure, to the best of his or her ability, that the service

provider's activities are conducted in accordance with policies and procedures, agreed upon by contract, that are designed to detect any red flags that may arise in the performance of the service provider's activities and take appropriate steps to prevent or mitigate identity theft.

TREATMENT OF ADDRESS DISCREPANCIES

Pursuant to 16 CFR § 681.1, this establishes a process by which the Town will be able to form a reasonable belief that a consumer report relates to the consumer about whom it has requested a consumer credit report when the Town has received a notice of address discrepancy. In the event the Town receives a notice of address discrepancy, the Town employee responsible for verifying consumer addresses for the purpose of providing the municipal service for an account sought by the consumer shall perform one or more of the following activities, as determined to be appropriate by such employee:

1. Compare the information in the consumer report with:
 - a. Information the Town obtains and uses to verify a consumer's identity in accordance with the requirements of the Customer Information Program rules implementing 31 U.S.C. § 5318(1);
 - b. Information the Town maintains in its own record, such as applications for service, change of address notices, other customer account records or tax records; or
 - c. Information the Town obtains from third-party sources that are deemed reliable by the relevant Town employee; or
2. Verify the information in the consumer report with the consumer.

FURNISHING CONSUMER'S ADDRESS TO CONSUMER REPORTING AGENCY

- 1) In the event that the Town reasonably confirms that an address provided by a consumer to the Town is accurate, the Town is required to provide such address to the consumer reporting agency from which the town received a notice of address discrepancy with respect to such consumer. This information is required to be provided to the consumer reporting agency when:
 - a. The Town is able to form a reasonable belief that the consumer report relates to the consumer about whom the Town requested the report;
 - b. The Town establishes a continuing relation with the consumer; and
 - c. The Town regularly and in the ordinary course of business provides information to the consumer reporting agency from which it received the notice of address discrepancy.

2. Such information shall be provided to the consumer reporting agency as part of the information regularly provided by the Town to such agency for the reporting period in which the Town establishes a relationship with the customer.

METHODS OF CONFIRMING CONSUMER ADDRESSES

The Town employee charged with confirming consumer addresses may, in his or her discretion, Confirm the accuracy of an address through one or more of the following methods:

1. Verifying the address with the consumer;
2. Reviewing the Town's records to verify the consumer's address;
3. Verifying the address through third party sources; or
4. Using other reasonable processes.

410-12: POLICY ADOPTION REVIEW AND REPEAL:

SECTION 1. POLICY OBJECTIVE

Section 1.1 The objective of this policy is to provide a mechanism for the careful consideration, adoption or repeal of policies by the Board of Selectmen.

SECTION 2. DEFINITIONS

Section 2.1 Unless the context clearly requires otherwise, the following words shall have the following meanings:

Policy: A town policy is a carefully considered and definitive statement of the methods and procedures to be followed in the conduct of the town business.

Emergency: The word "emergency" shall mean a sudden, unexpected, unforeseen happening, occurrence or condition which necessitates immediate action. [Town charter, section 7-7 (c)]

SECTION 3. POLICY ADOPTION PROCEDURES

Section 3.1 Conformity

All policies of the town shall conform to the provisions of the federal constitution and laws. They shall also conform to the provisions of the Massachusetts Constitution, Massachusetts statutes and regulations and to the Winchendon Home Rule Charter and the town bylaws.

Section 3.2 Policy Proposals

All proposals for adoption or repeal of a policy shall be placed on a regular agenda under the heading of new business. A complete draft of a proposed policy shall be included in the regular member packet for the meeting at which it is to be considered.

Section 3.3 First consideration of the proposal

At the first meeting at which the policy proposal is considered, the proposal may be debated, amended, referred for study or comment, postponed, withdrawn, defeated or any other usual parliamentary action except adoption. At the end of such consideration it may be ordered placed on the next or any subsequent agenda. The date for such consideration shall be not less than seven days thereafter. The proposed policy, in the form then existing, shall be posted on a town hall bulletin board and copies shall be available to citizens in the office of the Town Manager. The Board may also request the opinion of the Town Manager, of town counsel, and other persons affected be submitted for the scheduled second consideration.

Section 3.4 Second consideration of the proposal

At the second meeting at which the policy is considered it may again be subject to any usual parliamentary treatment and may be adopted or repealed, as the case may be, by majority vote provided all members are in attendance. If, however, there have been substantive changes to the language of the proposal; it shall be treated as a first consideration. It shall only be placed on a subsequent agenda as provided in section 3.2. The official copy of an adopted policy shall be signed by a majority of the members of the Board.

Section 3.5 Effective Date

Unless a specific effective date is included in the policy, policies shall become effective immediately upon adoption.

SECTION 4. PUBLICATION OF ADOPTED POLICIES

Section 4.1 Codification

Upon adoption of a policy, the support staff shall codify the policy according to its subject matter so that the policy may be easily accessed.

Section 4.2 Official Policy Manual

The support staff shall maintain in the office of the Town Manager an official policy manual which shall contain all policies currently in effect. This shall be available during normal business hours as a public record to all persons as required by law. Copies of specific policies shall be available on the Town's web-site (www.townofwinchendon.com) and provided for review without charge to any person requesting the same.

Section 4.3 Board Member Manuals

Each member of the Board of Selectmen shall be provided with a copy of the policy manual which copies shall include all the policies then in effect. Each Board member shall be provided with a copy of each new or amended policy to include in the manual and shall be responsible for keeping the manual up to date.

Section 4.4 Filing, Posting and Dissemination

Upon adoption of a policy, the support staff shall file copies thereof in the office of the Town Clerk and at the Beals Memorial Library. The policy shall be posted on the town hall bulletin

board for at least seven days, and on the Town's Website at www.townofwinchendon.com, and shall further provide copies to all officers and agencies that may be affected thereby.

SECTION 5. GENERAL APPLICABILITY

Section 5.1 Regulations

Regulations and other actions of general application shall be proposed, considered, and adopted by the Board only under the same procedure as is required for policy adoption.

SECTION 6. ANNUAL POLICY REVIEW

Section 6.1 Annual Policy Review

The Policies of the Winchendon Board of Selectmen shall be reviewed annually in the month of October.

SECTION 7. EMERGENCY CLAUSE

Section 7.1 Adoption of Emergency Policies

Emergency circumstances may arise that require immediate policy action. In those cases the Board of Selectmen may adopt an emergency policy. This action may be taken without advance notice but shall require the affirmative vote of all members present for adoption.

Section 7.2 Duration of an Emergency Policy

Any policy that has been adopted under section 6.1, supra, shall expire thirty days after its adoption unless it is readopted.

410-13: SEVERABILITY

If any section, subsection, subdivision, paragraph, sentence, clause, or phrase of this policy, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Policy or any part thereof.

END OF BOARD OF SELECTMEN ADMINISTRATIVE POLICIES & PROCEDURES

Authorization of Policies and Procedures:

The forgoing policies shall take full force and effect on March 25, 2013.

Robert O'Keefe

Robert M. O'Keefe, Chairman

Elizabeth Hunt

Elizabeth R. Hunt, Vice-Chairman

Keith Barrows

Keith R. Barrows, Selectman

C. Jackson Blair

C. Jackson Blair, Selectman

Guy Corbosiero

Guy Corbosiero, Selectman

Board Member or Employee Acknowledgement:

I acknowledge that I have received a copy of the Town of Winchendon Board of Selectmen General Policies and Procedures. I further acknowledge that it is my responsibility to become familiar with them and to abide by them.

Board Member or Employee's Name

Date

APPENDIX 400-A

TOWN OF WINCHENDON REIMBURSEMENT POLICY

Updated August 2, 2005

Professional Development, mileage reimbursement, contractual reimbursements (such as clothing allowance) and incidental food expenses for meetings may be reimbursed. Employees should not be seeking reimbursements that should be paid directly to vendors. The Town of Winchendon has established vendor accounts and new vendor accounts may be opened as necessary. It is the employee's responsibility before incurring an expense to understand the documentation required for reimbursement.

No third party reimbursements will be allowed

The individual requesting the reimbursement must be the one who incurred the cost. For example, a credit card statement in your brother-in-law's name cannot be used for your reimbursement. The statement must be in your name or your spouse's.

Originals

All reimbursement requests are to be accompanied by original receipts from the vendor (not a photocopy or a faxed copy). Credit card statements alone are not acceptable. The original credit / debit card receipt given by the vendor showing the date, vendor, item, price and payment attached to a copy of the credit card statement is required. It is acceptable to black out or cut out any non-pertinent information on the credit card statement.

Credit versus Debit Card

All credit card purchases must have the original receipt attached to a copy of the credit card statement. For debit card purchases, the original printed vendor receipt must state "Debit" for the receipt to be treated as a cash payment. If the receipt does not state the purchase was completed with a debit card, a copy of the bank statement or credit card statement must be attached to the original receipt.

Money Orders

A copy of the original stub along with a copy of the money order must be turned in. Attach a copy of the course, seminar, order form, catalog page, etc.

Cash

For items paid in cash, the original receipt must be marked "paid in cash" and signed by the vendor if the receipt does not identify a cash payment. Have the vendor itemize the receipt if the register does not. For items paid by check, a copy of the cancelled check must be provided along with the original receipt.

Itemized Receipt and Non-reimbursable Items

An original vendor receipt must state the date, vendor, item purchased, price and payment in full. Detailed restaurant receipts must be submitted, not just the summary slip. The Town does not reimburse for Massachusetts sales tax, alcohol, finance charges or late fees. Flowers and gifts may only be paid from unrestricted special revenue funds; usually an unrestricted gift account.

Professional Development

Registration for seminars, courses and training sessions should be done through the regular warrant process. If the seminar is paid by the employee, proof of payment must be submitted as well as proof of completion. Acceptable proof of payment is the cancelled check (not a photocopy of a check written but not yet cashed) or a bank statement of the check. Attach a copy of the registration from that states the date, vendor, course and price. A credit card statement along with the original credit card receipt (make sure you ask for a receipt) will only be accepted if the date, vendor and dollar amount exactly matches what is stated on the registration form. Proof of attendance or certificate of completion must also be submitted in addition to the proof of payment.

Mileage Reimbursement

The date(s) of travel, destination, miles and purpose must be stated on a mileage reimbursement request.

Authorization

The employee being reimbursed may not authorize (sign) their own reimbursement.