

**ADMINISTRATIVE CHECK SHEET FOR EFFECTIVE  
FUNCTIONING OF LOCAL EXTENSION UNIT**

**A. PERSONNEL**

1. \_\_\_\_\_ Local unit director should maintain the records of leave use for all local unit employees. An office professional should be designated to report the use of vacation and sick leave of agents to the regional office.
2. \_\_\_\_\_ A Record of Hours Worked and On Leave form (KSU 8-25) is to be used to record hours worked and on leave for all non-exempt hourly employees.
3. \_\_\_\_\_ The local unit determines each year whether they are going to observe state or county holidays. They are not allowed to observe both.
4. \_\_\_\_\_ Boards should authorize in advance, out-of-state travel for employees. It is not necessary to authorize out-of-county/district travel.
5. \_\_\_\_\_ Any hours worked above 40 hours in a week by non-exempt hourly employees must be compensated according to overtime and compensatory time policy (EXOP 3-2) at the rate of one and one half times the number of hours worked over 40. The local unit director should pre-authorize any work above 40 hours in a week.
6. \_\_\_\_\_ Local units are required to have a work injury compensation policy for employees of the local unit (extension agents are covered by K-State's workers compensation).
7. \_\_\_\_\_ Local units are required to have unemployment insurance for non-agent employees by the Kansas Employment Security law. (Extension agents are covered by K-State's unemployment insurance.)
8. \_\_\_\_\_ Local units participating in the KPERS retirement program are required to cover any non-agent employee working at least 1,000 hours or more annually.
9. \_\_\_\_\_ Local units may elect to cover non-agent employees with health insurance through the State of Kansas health insurance program (KSU 1-11), or another locally purchased plan.
10. \_\_\_\_\_ Approval to hire extension program assistants must be given by the board and the regional director in advance of advertising the position (EXOP 3-5).
11. \_\_\_\_\_ Local unit employees should sign an employment agreement (EXOP 3-11) annually.
12. \_\_\_\_\_ All local unit employees should be evaluated annually using the employee performance review for office professionals and program assistants (EXOP 3-13).
13. \_\_\_\_\_ Hold regular staff conferences.

## B. BUDGETS/FISCAL MATTERS

1. \_\_\_\_\_ Expenses are to be paid only when there is a receipt or an invoice from the vendor.
2. \_\_\_\_\_ Local units may use a credit or procurement card to establish a more efficient, cost effective method of purchasing and paying for transactions within established usage limits. Original receipts MUST be submitted to document each purchase before approval can be given to pay. All original receipts for credit card purchases are to be submitted to the KSE Business Office along with the monthly financial materials for review.
3. \_\_\_\_\_ Agents are to be reimbursed for out-of-pocket expenses according to procedures required by State of Kansas reimbursement policies. A receipt of payment is required. (Meal receipts are not required by Kansas subsistence policy.)
4. \_\_\_\_\_ The 4-H Council account is not to be used as a revolving fund for extension board expenses.
5. \_\_\_\_\_ Local units should only use the board's checking account for financial transactions. Offices should not use any other checking accounts for non-appropriated transactions. All such receipts and expenses should be accounted for in the non-appropriated funds line item of the extension account.
6. \_\_\_\_\_ All local unit vehicles should have a vehicle log that is used to record vehicle mileage for each use of the vehicle, purchase of gasoline and other automobile expense. (KSU 8-36)
7. \_\_\_\_\_ A supplemental W-2 should be issued to agents for the personal use of locally owned vehicles (includes driving between the office and the agent's home).
8. \_\_\_\_\_ Travel expenses for employees are to be reimbursed according to State of Kansas lodging, subsistence and per diem policies. An employee must be more than 30 miles from home and must be gone overnight to be reimbursed for meals and lodging. An exception allows employee reimbursement for one meal at the per diem rate, if more than 30 miles from home and if the normal work day is extended by three or more hours.
9. \_\_\_\_\_ Local units may pay in advance for air carrier fees and conference registrations, if the payment is made by voucher to the vendor or by a local unit credit card. Employees are not to be reimbursed for any expenses they pay personally until completion of the conference/event.
10. \_\_\_\_\_ Board treasurers have the authority to pay expenses in a timely manner (by warrant check with chair and secretary signatures). The board approval comes by accepting the treasurer's report when presented at a board meeting.
11. \_\_\_\_\_ Boards can authorize electronic fund transfers (EFT) (KSU 1-14) for timely payment of some bills, and electronic direct deposit (EDD) (KSU 1-18) of employee paychecks. EFT and EDD forms should be submitted to treasurer, chair and secretary to sign with the monthly vouchers.

12. \_\_\_\_\_ The treasurer's bond is required before the treasurer takes office and should be for 100 percent of the maximum amount of funds on deposit at any time during the year. The bond should be filed with the county clerk.
13. \_\_\_\_\_ Local units using the cash basis method of accounting should annually adopt the GAAP Waiver Resolution (GAAP 1-1 or 1-2).
14. \_\_\_\_\_ The extension board and regional director must complete and sign the Extramural Fund (Grants) Proposal Policy and Approval form (KSU 1-13), prior to submission of grant proposals.
15. \_\_\_\_\_ Local units with annual receipts above \$500,000 are required to conduct a financial audit and file a copy with the State of Kansas Division of Accounts and Reports. Units between \$275,000 and \$500,000 must complete an agreed upon financial review.
16. \_\_\_\_\_ Financial Check Sheets (using KSU 8-19.xls or KSU 9-19.xls spreadsheet) should be completed after the end of the year and filed electronically with the regional director.
17. \_\_\_\_\_ The extension board is to provide financial oversight of all extension affiliated groups (4-H clubs/councils, master gardeners, etc.) by reviewing financial reports on an annual basis (KSU 4-1 to 4-4).
18. \_\_\_\_\_ Extension Council proposed budgets are to be filed with the county clerk by July 15. Extension District approved budgets are to be filed with the home county clerk by August 25 or October 1 for districts exceeding the Revenue Neutral Rate.
19. \_\_\_\_\_ The local unit director should review and approve to pay all vouchers prior to submission to extension board. The director should become familiar with vouchers and the treasurer's report so questions can be answered effectively.
20. \_\_\_\_\_ Provide the board with regular updates on the status of receipts and expenditures of the current budget and provide end-of-year financial projections as appropriate.
21. \_\_\_\_\_ Utilize the budget tables provided annually to assist the board in budget development. Compare expenses and receipts with local units with similar populations and program size.
22. \_\_\_\_\_ Utilize the Budget Development and Management Spreadsheet (KSU 8-19.xls or KSU 9-19.xls) for budget management and also for development of the next budget proposal.
23. \_\_\_\_\_ Utilize the Equipment Replacement Plan (KSU 8-19 or KSU 9-19.xls) to project future purchases.
24. \_\_\_\_\_ Utilize the Salary Proposal spreadsheet (KSU 8-37) to make salary recommendations at local unit salary meeting.
25. \_\_\_\_\_ District Directors should send a copy of the November 1<sup>st</sup> county clerk attested Budget Certificate form to the Extension Field Operations office.

### C. BOARD LEADERSHIP/MANAGEMENT

1. \_\_\_\_\_ New board member orientation should be scheduled each year using the New Board Member Orientation Module from the Board Leadership Web site.
2. \_\_\_\_\_ An Extension Council Member Record (KSU 8-15) should be maintained to track the terms of office of extension council members. An Executive Board Member and PDC Member Record (KSU 8-4) should be submitted to the Regional Director after the Extension Council Annual Meeting before December 1<sup>st</sup> of each year, or 10 days following the annual meeting. Extension District forms for member records are KSU 9-4 and KSU 9-15.
3. \_\_\_\_\_ All new county board members are required to take a public oath of office (KSU 8-20), each year they are elected to the board. District board members must take the oath (KSU 9-20) after they are elected to the board, but do not need to take again until after they are elected to another term.
4. \_\_\_\_\_ The joint board meeting of the Extension Council is to be held between January 2 and 15 each year. Use the Board Organizational Meeting module from the Board Leadership web site.
5. \_\_\_\_\_ Legal notices are required to be published in advance of the annual Extension Council elections (KSU 8-24), the Extension Council Annual meeting (KSU 8-23), and the District Governing Body budget hearing.
6. \_\_\_\_\_ All local units are required to have general liability insurance in order to have coverage under the Kansas Tort Claims Act. Other forms of insurance outlined in the Checklist of Insurance for County Extension Councils and District Governing Bodies are recommended.
7. \_\_\_\_\_ Provide leadership in working with the board chair to establish monthly agendas for the meetings. Utilize the Board Leadership modules, the Excellence in Board Leadership Assessment, the Suggested Calendar for Routine Board Meeting Agenda Items and other resources on the Board Leadership web site.
8. \_\_\_\_\_ Provide an agenda in advance of each board meeting. This can be sent electronically where feasible along with minutes, financial reports and an administrative report that provides background on all agenda items to be discussed.
9. \_\_\_\_\_ Develop a crisis management plan for the local office (KSU 8-33.)
10. \_\_\_\_\_ Follow risk management guidelines as outlined in the Risk Management document.
11. \_\_\_\_\_ Use the Recruiting Board and PDC Members Module from the Board Leadership Web site to recruit board and PDC members reflective of the local unit.
12. \_\_\_\_\_ Work with the Board to complete and submit the Excellence in Board Leadership Assessment.

#### **D. Program Development**

1. \_\_\_\_\_ Program development committees (PDCs) meet regularly.
2. \_\_\_\_\_ PDC and agent(s) work to identify local needs and educational strategies, develop and review progress on program action plans, and evaluate outcomes.
3. \_\_\_\_\_ The board reviews and approves program action plans
4. \_\_\_\_\_ The board expands PDCs by appointing individuals who are not otherwise represented (considering geographic distribution, age, gender, race, etc.)
5. \_\_\_\_\_ Representatives of each PDC regularly report to the board on program progress and outcomes.

#### **E. PUBLIC RELATIONS/MARKETING**

1. \_\_\_\_\_ Develop and keep an up-to-date marketing plan for the local unit.
2. \_\_\_\_\_ Distribute Making a Difference reports to elected officials and other stakeholders.
3. \_\_\_\_\_ Project a professional and up-to-date image through the appearance of the office and the professional dress of the staff.
4. \_\_\_\_\_ Promote teamwork and positive relationships within the office, inspiring positive attitudes and professionalism.