



POLICY

SUBJECT: Audit Policy – DJS Internal Functions and External Contracted Services (Youth Care Providers)


NUMBER: MGT-601-12

APPLICABLE TO: All DJS Employees and Contracted Service Providers

EFFECTIVE DATE: July 31, 2012

REVIEW DATE: July 31, 2013

APPROVED:


8/6/12
Sam Abed, Secretary

1. POLICY

The Department of Juvenile Services' (DJS) Internal Audits Unit (IA) shall perform independent and objective audits of DJS internal functions and DJS externally contracted services (youth care providers). IA will complete annual audits to determine whether:

- significant financial, managerial, and operating information is accurate, reliable, and timely;
- employees' actions are in compliance with all applicable internal policies, standards, and procedures, as well as all applicable state and federal laws and regulations;
- resources are acquired economically and efficiently;
- assets are properly safeguarded; and
- the objectives of the Department are achieved.

IA shall develop an annual audit plan that identifies the areas to be audited and the period during which they will be audited. The plan will also include the follow-up of audit citations from any external audit groups, such as the Office of Legislative Audits (OLA). This plan may be amended based on information obtained by, or direction given to, IA throughout the year. The annual DJS Internal Audit Plan shall be approved by the Audit Review Group.

The selection of DJS internal functions and external contractors for audit will be based on a risk assessment which shall include, but not be limited to, the following factors:

- prior years' audit findings for the internal functions and externally contracted services;
- decentralization of fiscal functions;
- adequacy and effectiveness of the system of internal control;
- transaction volume and dollar amount associated with the internal functions; and
- size of the internal function's operating budget or the dollar amount expended for externally contracted services.

Audits of youth care providers will be conducted in accordance with state laws and regulations. IA shall issue a final audit report to the auditee at the completion of every audit. The report shall enumerate all findings and recommendations, any corrective

action that is necessary. Should the audit conclude that DJS is to be reimbursed by the provider, the IA shall take whatever administrative steps may be necessary to ensure prompt reimbursement.

2. AUTHORITY

- a. Annotated Code of Maryland Human Services Article, §9-204;
- b. Annotated Code of Maryland, State Finance and Procurement Article, §7-404;
- c. Code of Maryland Regulations Title I, Subtitle 01, Chapter 01.1994.06 State Agencies-Internal Audits
- d. Code of Maryland Regulations Title 16, Subtitle 04, Chapter 02
- e. U.S. Government Auditing Standards
- f. Institute of Internal Auditors, Standards for Professional Practice of IA

3. DIRECTIVES/POLICIES RESCINDED

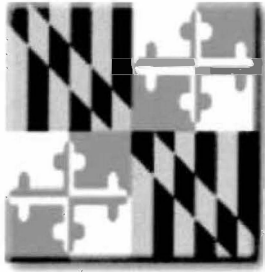
- a. Internal Control and Monitoring of Accounting Procedures Policy (#02.02.04)

4. FAILURE TO COMPLY

Failure to comply with a Secretary's Policy and Procedure shall be grounds for disciplinary action up to and including termination of employment.

5. STANDARD OPERATING PROCEDURES

Standard operating procedures for the IA unit are attached.



Maryland Department of
Juvenile Services
Treating ● Supporting ● Protecting

OFFICE OF THE INSPECTOR GENERAL

INTERNAL AUDITS UNIT

**Standard Operating Procedures
July 3, 2012**

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I. INTRODUCTION

This document contains the Standard Operating Procedures (SOP) for the Maryland Department of Juvenile Services' Office of the Inspector General, Internal Audits Unit. These SOP are to be adhered to by all personnel within IA. Each employee shall receive a copy of the SOP.

These SOP are subject to periodic changes, as needed. However, appropriate notification shall be given to all staff of any changes, and supplemental pages shall be distributed to each employee as an appendix.

II. OVERVIEW

The Internal Audits Unit (IA) is responsible for conducting audits of Department of Juvenile Services (Department or DJS) internal functions and externally contracted services (youth care providers) pursuant to DJS audit policy (MGT-601-12). Audits are conducted to determine whether significant financial, managerial, and operating information is accurate, reliable, and timely; employees' actions are in compliance with all applicable internal policies, standards, procedures, as well as all applicable state and federal laws and regulations; resources are acquired economically and efficiently; assets are properly safeguarded; and the objectives of the Department are achieved. IA is also responsible for following up on audit findings by external auditors, such as the Legislative Auditor, to determine whether corrective actions are being taken to address the issues noted in the findings.

IA is responsible for developing an annual audit plan that is approved by the Audit Review Group. The audit plan includes the audits that will be conducted during the year by the Department and the period in which those audits will be conducted. A periodic risk assessment will be conducted by IA to determine which audits should be included in the audit plan. IA is responsible for conducting the audits and reporting the results to management and/or the youth care providers. IA is also responsible for conducting follow-up to external audit findings and reporting the status to management.

III. DEFINITIONS

- A. **Audit Plan** means the engagements expected to be conducted during the fiscal year. The DJS Plan includes such information as the title of the audit, the principle objective, auditee, auditor, and begin and end dates.
- B. **Audit Review Group** means the DJS Secretary, Deputy Secretary of Support Services and Deputy Secretary of Operations.
- C. **Audit Program** means the outlines the fieldwork to be performed to achieve the audit objectives.
- D. **Engagement** means the audit or review that is to be performed by DJS.
- E. **External Contracted Services (Youth Care Providers)** means the services that are provided on behalf of DJS for youth care. These youth care providers have contracts with DJS for the services that they are providing.
- F. **Internal Functions** means the routine, fiscal-type functions that are performed throughout DJS including, but not limited to, payroll, credit card transactions, procurement, cash receipts, fleet management, and fixed assets.
- G. **Internal Audit** is the independent and objective review of internal functions and external contracts completed by DJS to determine contract and program compliance. An internal audit “helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”¹
- H. **Internal Controls** means the actions taken by DJS management to increase the likelihood that the goals and objectives of the Department will be achieved.
- I. **Risk** means the possibility of an event occurring that will have a negative impact on achievement of organizational objectives. (Risk = Impact x Likelihood)
- J. **Risk Assessment** is a process of identifying and prioritizing DJS’s vulnerabilities through a qualitative and/or quantitative methodology.
- K. **Sampling** means a process of obtaining information about an entire population by examining only a part of it.
- L. **Work papers** means the documented evidence by the auditor to support DJS audit findings, conclusions, and reports.

¹ Institute of Internal Auditors

IV. CONDUCTING A RISK ASSESSMENT

Risk assessments are critical in determining the areas that should be reviewed by IA Unit so that resources are used efficiently. Risk assessments help identify the areas that are of key concern to management and the areas that may prevent DJS from accomplishing its objectives.

The DJS Annual Audit Plan is based on either a formal or informal risk assessment; however, a formal risk assessment will be conducted at least every three (3) years.

1) **Formal Risk Assessment**

- a) Several months prior to the development of the Audit Plan, the auditors meet individually with members of management to discuss potential risks in their respective areas. Meetings are documented by the auditors and include the manager's assessment of potential risks.
- b) The auditors analyze the information provided by the managers and determine preliminary risk rankings.
- c) The auditors review the rankings, taking the following into consideration:
 - i. Do the scores make sense?
 - ii. Are there policy driven engagements that may take priority?
 - iii. Are there management requests that may take priority?
 - iv. Has the area recently been audited?
 - v. Have internal control weaknesses been detected during the course of an audit or investigation that require a more in-depth audit?
- d) The auditors meet with the DJS Chief Financial Officer (CFO) and staff to review the rankings and to get input from them.
- e) The auditors re-evaluate the original rankings and adjust, if necessary, based on the above. Any changes must be documented and retained with the risk assessment package.
- f) Based on the rankings, the auditors prioritize the areas of risk to be included in the Audit Plan. *(See Section V for more detail.)*

2) **Informal Risk Assessment**

- a) Several months prior to the development of the Audit Plan, the auditors discuss what areas they believe should be included in the Plan based, in part, on the following:
 - i. current and prior audit results;

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- ii. any external audit findings that may have been reported during the past year;
 - iii. areas identified as potential risks during the last formal risk assessment that may not have been incorporated into the current Audit Plan; and
 - iv. auditors' judgment.
- b) The auditors prioritize the areas identified as being risk areas, based on the above.
 - c) The auditors meet with the CFO and staff to review the risk areas and to get their input.
 - d) The auditors develop the Audit Plan based on this informal risk assessment and document the justification for the areas included in the Audit Plan.

V. PREPARING THE ANNUAL AUDIT PLAN

1) Identify scope and format of the Audit Plan

- a) In accordance with the International Standards for the Professional Practice of Internal Auditing, Section 2010, the annual Audit Plan prioritizes the activities of the IA Unit and should be consistent with DJS's goals and objectives.
- b) The Audit Plan covers a one-year period starting July 1 of the upcoming fiscal year.
- c) The Audit Plan contains, but is not limited to, the following information:
 - i) Title of the Audit;
 - ii) ID#;
 - iii) Priority (High, Medium or Low);
 - iv) Principle Objective;
 - v) Auditee;
 - vi) Auditor;
 - vii) Begin Date;
 - viii) End Date;
 - ix) Reference Documents (laws, regulations, policies/procedures, etc.); and
 - x) Total Estimated Staff Days Required.

2) Determine which engagements should be included in the Audit Plan

- a) Three categories of audits are included in the Audit Plan:
 - i) Mandated by law, regulation, or contract - such as contracts with youth care providers.
 - ii) Specified by Audit Review Group - These audits also include engagements that have been recommended by IA and accepted by the Audit Review Group. Most

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engagements will be included in this category. Also included in this category is the follow up by IA of audit findings by the Legislative Auditor.

- b) The IA Director considers the information gathered from various sources to identify potential audits for the Audit Plan. Sources include:
 - i) prior year approved Audit Plan (for open items),
 - ii) risk assessment results,
 - iii) internal control weaknesses detected in investigations and/or audits, and
 - iv) prior audit findings.
- c) The Director selects the audits to be included in the Audit Plan for presentation to the Audit Review Group.

3) Determine Budget for Audit Staff

- a) The Director estimates the amount of time it will take to complete each proposed audit in the Audit Plan. The estimate shall include the time for IA staff to receive training, attend meetings, perform unscheduled reviews, and other tasks.
- b) The Director finalizes the audit budget and maintains it with the approved Audit Plan.

4) Present Audit Plan to Audit Review Group for Approval

- a) The Director presents the Audit Plan to the Audit Review Group for discussion and approval.
- b) The Audit Review Group reviews and approves the Audit Plan or makes recommendations for amending it, including the priority in which audits will be conducted.

VI. PLANNING THE AUDIT

As per audit standards, the DJS internal auditors should plan each audit and that planning should be documented to include the following objectives.

- 1) Establishing the objectives of the audit and the scope of work to be performed.
- 2) Obtaining background information about the activities to be audited, including previous audits, policies and procedures, and laws and regulations related to the area under audit.
- 3) Determining what resources are necessary to perform the audit.
- 4) Communicating the audit to the auditee.
- 5) Completing a preliminary survey (optional) with management of the auditee to become

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familiar with the activities, internal controls, and potential risks associated with the entity under audit.

- 6) Writing the audit program.
- 7) Determining how, when, and to whom the results of the audit will be communicated.
- 8) Obtaining approval of the audit plan by the DJS Director of Internal Audits.

VII. ENTRANCE CONFERENCES

- 1) The Director notifies auditee management, by email, of scheduled audit engagements pertaining to their area. The email requests the auditee to decide which auditee personnel may be pertinent to the audit and suggests that those personnel be available at the entrance conference.
- 2) The auditor assigned to the audit schedules and conducts, along with the Director, a formal entrance conference with the auditee to discuss the engagement objectives, scope, methodology, staffing, and reporting timeline.

VIII. CONDUCTING AUDITS AND REVIEWS – FIELD WORK

The purpose of fieldwork is to allow the DJS auditors to gather sufficient, competent, relevant, and useful evidence that document and support audit findings and recommendations.

- 1) Audits are formally assigned to an auditor. There is an assignment sheet for each audit, which includes, at a minimum, the title of the audit, the assignment number, the time budget for the audit, and the auditor(s) name(s).
- 2) Auditors follow the steps in the audit program to examine and evaluate information related to the audit objectives and scope of work for the area under audit.
- 3) Auditors ensure that all information is sufficient, competent, relevant, and useful to support audit findings and recommendations. This information must be factual and adequate so that a person who is knowledgeable of the entity would reach the same conclusions as the auditor.
- 4) Auditors collect information, using audit sampling, to test transactions based on the audit objectives and scope.
- 5) Auditors analyze the information collected to determine whether there are adequate

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- internal controls in place to ensure the reliability and integrity of information; compliance with laws, regulations, policies, procedures, contracts, etc.; safeguarding of assets; the efficient and effective use of resources; and to determine whether the goals and objectives for the activity under audit are being met.
- 6) Auditors analyze the information collected to compare “what is” to “what should be” to identify potential errors, irregularities, or possible fraud. **NOTE:** If fraud is suspected, the auditor must immediately notify the DJS Director of IA, who will notify the DJS Inspector General.
 - 7) The auditor discusses any errors or irregularities with auditee staff to ensure that the auditor has not misinterpreted the information that they are analyzing.
 - 8) The auditor discusses any unexplained errors or irregularities with auditee management.
 - 9) When a finding is identified and has been discussed with the auditee to ensure that there was no misinterpretation, the auditor completes a finding form. The finding form includes:
 - a) condition,
 - b) criteria,
 - c) cause,
 - d) effect, and
 - e) recommendation(s) for corrective measures.
 - 10) All work performed by the auditor is documented in the audit work papers.

IX. CONDUCTING AUDITS OF YOUTH CARE PROVIDERS

- 1) Per COMAR 16.04.02, “the Secretary shall provide for periodic audits of the accounts and records of all contractors providing care for juveniles”. These audits are performed “to determine whether funds were spent in accordance with the contract”. These audits are to be performed by the IA Unit.
- 2) On an annual basis, providers of care to youths within the DJS system are contractually obligated to submit independently audited financial statements to IA. These financial statements must identify revenues that are received by the provider from DJS and expenses paid by the provider on DJS’s behalf. Because of the contractual obligation of the providers to submit their financial statements to IA on an annual basis, DJS has determined that audits of these providers also be conducted annually.
- 3) At the beginning of each fiscal year, the contracts database maintained by the DJS Procurement Unit is downloaded by a staff auditor into a spreadsheet. The auditor

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modifies the spreadsheet to include columns for information that is required by IA, including the date that the financial statements are due from each provider and the date that they are received. Semi-annually, the spreadsheet is reconciled by IA to the contracts database maintained by DJS Procurement Unit.

- 4) Annually (two months prior to the end of each provider's fiscal year), IA sends an email to the youth care providers reminding them that their financial statements have to be submitted to IA within 150 days from the close of their fiscal year, as required by the terms of their contract.
- 5) Youth care providers can email their annual audited financial statements to IA at AuditMail@djs.state.md.us. If they prefer, they can mail their audited financial statements to the Director of Internal Audits at 120 W. Fayette Street, One Center Plaza, Baltimore, MD 21201.
- 6) On a routine basis, a designated auditor reviews the AuditMail box for financial statements that have been received. When financial statements have been received, the auditor:
 - a) Saves the financial statements to the "Financial Statements" folder located on the "L" drive.
 - b) Prints a copy of the financial statements.
 - c) Obtains a copy of the current year's contract.
 - d) Makes a new folder that contains the name of the provider and the current fiscal year.
 - e) Places the financial statements and the contract in the folder.
 - f) Places the folder in the appropriate file cabinet.
 - g) In the AuditMail box, notes that the financial statements for the provider were saved to the file.
- 7) If the financial statements are not received from the provider within ten (10) business days from the due date, IA sends the provider an email reminding them of their contractual obligation to submit their financial statements to IA annually. The provider is notified that they must comply within five (5) business days from the date of the email. If they do not comply within the five (5) days, a letter is sent to them notifying them that if their financial statements are not received by IA within five (5) business days of the date of the letter, a hold will be put on payment of future invoices until the financial statements are submitted. The following DJS personnel are copied on the letter: Deputy Secretaries, CFO, Director of Procurement, and Accounting Manager. If the provider does not submit the financial statements within the five (5) days, IA notifies the Accounting Manager who will send an email to the regional fiscal staff notifying them

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that they are not to pay any invoices for this provider until the provider submits their financial statements to IA. The Accounting Manager copies the provider in the email. When IA does receive the financial statements, the Accounting Manager is notified immediately so that the 'hold' can be removed from paying the provider's invoices.

- 8) Also, as per the terms of the contract, the audited financial statements "must delineate the financial aspects of the business that are related to the Department of Juvenile Services, i.e., revenues and expenditures". If providers do not comply with this requirement, the notification process above is followed and payment is withheld until the provider complies with the terms of the contract.
- 9) The audits of these providers are included in the annual audit plan. The process for these audits is as follows.
 - a) All audits of providers of youth care are assigned to audit staff.
 - b) Audits are performed according to the appropriate audit plan.
 - c) Completed audits are given to the Director for review and approval.
 - d) Reports are issued to the provider with the results of the audit. If the audit determines that DJS overpaid the provider, the Accounting Manager is copied on the report.
 - e) If the audit determines that DJS overpaid the provider, a memo is sent from the Director to the Accounting Manager so that an invoice is prepared and sent to the provider.

X. WORKPAPER PREPARATION

- 1) Audit work papers are the evidentiary support for the audit report. Audit work papers may include, but not be limited to, the following:
 - a) documentation of the audit planning process;
 - b) the audit program;
 - c) any questionnaires that are used during the course of the audit;
 - d) interview questions and answers;
 - e) organization charts, job descriptions;
 - f) Contracts;
 - g) policies and procedures, laws and regulations, etc., that pertain to the area under audit;
 - h) narratives concerning the analyses and test of transactions and an assessment of

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- the internal controls within the area under audit;
 - i) finding forms;
 - j) the audit report, including management's responses; and
 - k) any other pertinent documentation related to the audit.
- 2) Audit work papers are standardized and include the following:
 - a) heading – name of the area under audit, a title of the workpaper, the date or period covered by the audit;
 - b) initials and date of the auditor(s) working on the audit;
 - c) index or reference numbers;
 - d) explanation of any tick marks (audit verification symbols);
 - e) source data for the workpaper, if it was obtained from an external source (auditee); and
 - f) initials and date of the reviewer(s).
- 3) Audit work papers should be neat and legible and contain only those materials that are pertinent to the audit.
- 4) Audit work papers are retained according to IA's retention schedule.

XI. AUDIT REPORTS

- 1) At the conclusion of the field work, the auditor completes the audit file and prepares the draft audit report using the appropriate report template. At a minimum, each audit report will contain the purpose, scope, and results (findings) of the engagement. Depending on the type of audit, a brief background of the area under audit may also be included in the report. To be effective, audit reports should:
 - a) be as concise as possible but be clear and complete enough to be understood by the readers;
 - b) present factual information accurately, completely, and fairly;
 - c) present findings and conclusions objectively and in language which is as clear and simple as the subject matter permits;
 - d) include only factual information that is supported by audit evidence;
 - e) include the auditor's recommendations for suggested actions to be taken to address process or operational weaknesses; and

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- f) place the primary emphasis on improvement rather than on criticism.
- 2) The auditor cross-references all findings and recommendations to the work papers to ensure that the findings are adequately supported. The auditor performs a spell-check and grammar-check of the report. The auditor gives the audit file and draft report to the Director for review and approval.
- 3) Once the Director approves the draft report, an Exit Conference is scheduled with the auditee to review the report. A copy of the draft report is issued to auditee management prior to the Exit Conference so that the auditee has time to review it prior to the meeting.
- 4) Attendees at the Exit Conference include auditee management, and other entity personnel having knowledge of the issues in the report, the auditor, and the Director.
- 5) At the Exit Conference, the audit findings and recommendations are discussed that are in the draft report to ensure that all information is accurate and completely understood by all parties. The auditee may present information to clear the finding or suggest another way to remediate it.
 - a) If additional information is presented that would change the content of the finding, the auditor documents this on the finding form.
 - b) If additional information is presented by the auditee that clears the finding, the auditor documents this on the finding form.
- 6) The auditee provides responses to the findings and recommendations.
 - a) The auditee provides verbal responses to the auditor at the Exit Conference, **or**
 - b) The auditee provides written responses to the auditor within two weeks (ten business days) of the Exit Conference. (The auditor can provide a sample management response to the auditee, if required.)
 - c) For each finding and recommendation, the response should contain:
 - i. a statement of concurrence or non-concurrence.
 - ii. a statement of why auditee management disagrees, if they and the auditor have not reached at an agreement at the Exit Conference.
 - iii. the action(s) auditee management intends to take to address the findings and recommendations. NOTE: Management's response should seek to resolve the root cause of the finding; management's approach to a comprehensive, attainable, effective resolution may differ from the auditor's recommendation and should be considered. management's expected date for the completion of corrective action.

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- d) The auditor incorporates auditee management's responses in the draft report and sends it to them for final review, prior to issuance of the final report. Auditee management has one week (five business days) to respond to the auditor.
 - e) The auditor incorporates any changes from auditee management in the final report and presents it to the Director for final review and signature.
- 7) The final report is issued to auditee management. The Audit Review Group is copied on the report. The auditor files the final report in the audit file.

XII. AUDIT SUPERVISION

- 1) Supervision of audits is performed by the team leader and/or the DJS Director of IA to ensure:
- a) compliance with audit standards;
 - b) that the audit program is being followed, unless deviations are justified and authorized;
 - c) that the audit objectives have been accomplished;
 - d) that the work papers adequately support the findings and conclusions; and
 - e) that the work papers provide adequate data to prepare a useful audit report.
- 2) The supervisory review of work papers must be evident on the documentation that is being reviewed. This evidence includes the supervisor's signature on and date of review of the work papers.

XIII. REPORTING TO THE AUDIT REVIEW GROUP

- 1) **Audit Plan**
- a) Annually, the Director presents the proposed audit plan to the Audit Review Group for discussion and approval.
 - b) The Audit Review Group reviews and approves the proposed Audit Plan or makes recommendations for amending it, including establishing the priority in which audits will be conducted.

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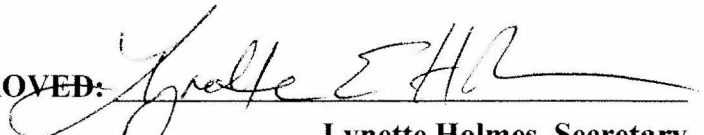
2) **Other**

- a) At least quarterly, the Director meets with the Audit Review Group to discuss:
 - i. final audit reports that have been issued;
 - ii. significant findings;
 - iii. the status of legislative audit findings; and
 - iv. changes that are necessary to the approved Audit Plan.

XIV. APPROVAL

These standard operating procedures for the Internal Audit Unit have been approved and are effective as of this date.

APPROVED: _____



Lynette Holmes, Secretary

DATE: _____

8/6/12



DJS POLICY AND STANDARD OPERATING PROCEDURES

Statement of Receipt and Acknowledgment of Review

POLICY: Audit Policy – Internal Functions and External Contracted Services
NUMBER: MGT-601-12
EFFECTIVE DATE: August 6, 2012

I have received and reviewed a copy (electronic or paper) of the above titled policy.

I understand that failure to sign this acknowledgment form within five working days of receipt of the policy shall be grounds for disciplinary action up to and including termination of employment.

I understand that I will be held accountable for implementing this policy even if I fail to sign this acknowledgment form.

SIGNATURE

PRINTED NAME

DATE

THE ORIGINAL COPY MUST BE PLACED IN YOUR PERSONNEL FILE.