

**AGENDA**  
of the  
**Executive Committee**  
**of the Capital Area Regional Planning Commission**

December 8, 2025

Zoom Webinar

4:00 pm

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**Participant Information**

**How to Attend:** This meeting will take place via Zoom. You may participate in the meeting from your computer, tablet, or smartphone at this URL:

<https://us02web.zoom.us/j/83989722178?pwd=RjJQc6tY4f6aW279SN3rt3TkXi21af.1>

Dial in by phone: 1-312-626-6799

Meeting ID: 839 8972 2178

Passcode: 282772

If you need other accommodation to attend the meeting, please call Matt Kozlowski at 608-474-6017 or email at [MatthewKoz@CapitalAreaRPC.org](mailto:MatthewKoz@CapitalAreaRPC.org).

**Speaking at RPC Meetings:** Oral comments from members of the public may be heard for individual agenda items when called upon by the Chair. The time limit for comments by each attendee will be three (3) minutes unless additional time is granted at the discretion of the Chair. The Committee may alter the order of the agenda items at the meeting.

**Written Communications:** Written communications intended to be provided to the Committee as part of the packet should be sent to [info@capitalarearpc.org](mailto:info@capitalarearpc.org) and will be provided to Commissioners at or before the meeting if received at least 24 hours before the meeting.

**Quorum may be Present:** CARPC Commissioners who are not members of the Executive Committee may attend Executive Committee meetings, which may constitute a quorum of the Commission.

**MISSION:** Strengthen the region by engaging communities through planning, collaboration, and assistance.

**VISION:** A region where communities create an exceptional quality of life for all by working together to solve regional challenges.

**Agenda**

1. Establish Quorum
2. Public Comment on Matters Not on the Agenda
3. **Minutes of the November 10, 2025 Executive Committee Meeting (*actionable item*)**
4. **Acknowledgement of Receipt – October 2025 Financial Management Report (*actionable item*)**
5. **Authorize Executive Director to Execute Agreement with the City of Madison (the MPO) for 2026 Transportation Planning Services (*actionable item*)**
6. **Authorize the Executive Director to Execute the Annual City of Madison/Metro Transit Commute Card Agreement for 2026 (*actionable item*)**
7. **CARPC Deputy Director Job Description (*actionable item*)**

NOTE: If you need an interpreter, translator, materials in alternate formats or other accommodations to access this service, activity, or program, please call the phone number below at least three business days prior to the meeting.

NOTA: Si necesitas un intérprete, un traductor, materiales en formatos alternativos u otros arreglos para acceder a este servicio, actividad o programa, comuníquese al número de teléfono que figura a continuación tres días hábiles como mínimo antes de la reunión.

LUS CIM: Yog hais tias koj xav tau ib tug neeg txhais lus, ib tug neeg txhais ntawv, cov ntawv ua lwm hom ntawv los sis lwm cov kev pab kom siv tau cov kev pab, cov kev ua ub no (activity) los sis qhov kev pab cuam, thov hu rau tus xov tooj hauv qab yam tsawg peb hnub ua hauj lwm ua ntej yuav tuaj sib tham.

8. **CARPC Resolution 2025-15, CARPC Internal Controls Update – Staff Presentation, Discussion and Recommendation for Commission Consideration (*actionable item*)**
9. Future Agenda Items (next meeting is **Thursday, December 11, 2025, at the CARPC Office – 100 State St, Suite 400, Madison, WI 53703 at 4:00 pm**)
  - a. Annual Review of the Executive Director
10. Adjournment

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**DRAFT MINUTES**  
of the  
**Executive Committee**  
**of the Capital Area Regional Planning Commission**

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November 10, 2025

Zoom Webinar

5:15 pm

**Commissioners Present:** Maureen Crombie, David Pfeiffer, Bill Tishler, Heidi Murphy, Cynthia Richson, Peter McKeever

**Commissioners Absent:** None

**Staff Present:** Jason Valerius, Matt Kozlowski

**Others Present:** None

**1. Establish Quorum**

The meeting was called to order by Chair Pfeiffer at 5:15 pm. Quorum was established.

**2. Public Comment on Matters not on the agenda**

None

**3. Minutes of October 6, 2025, Executive Committee Meeting (*actionable item*) (5:15 pm)**

Motion to approve minutes of the October 6, 2025 meeting was made by Commissioner Crombie. Commissioner Murphy seconded. The motion carried unanimously.

**4. Acknowledgement of Receipt – September 2025 Financial Management Report (*actionable item*) (5:16 pm)**

Motion to acknowledge receipt of September 2025 Financial Statements was made by Commissioner Richson. Commissioner Murphy seconded. The motion carried unanimously.

**5. Recommendation to Approve – 2026 Cost Allocation Plan (*actionable item*) (5:18 pm)**

Jason Valerius provided an overview of the methods used for putting together the Cost Allocation Plan for 2026.

Motion to recommend approval of the 2026 Cost Allocation Plan was made by Commissioner Murphy. Commissioner Crombie seconded. The motion carried unanimously.

**6. Recommendation to Authorize Executive Director to Execute Agreements with the Towns of Berry, Blue Mounds, Bristol, Springfield, Sun Prairie – 2026-2027 Mapping and Data Services (*actionable item*) (5:21 pm)**

Jason Valerius provided an overview of the changes to the base agreement compared to previous years, including changing the duration to two years rather than one year.

Commissioner Richson noted that the template agreement includes the outdated language for arbitration and that the 'other data services' clause is overly broad. Jason Valerius noted that staff can make changes to the base agreement as appropriate to adjust for the arbitration clause.

Motion to recommend authorization of Executive Director to execute agreements for 2026-2027 mapping and data services was made by Commissioner Crombie. Commissioner Murphy seconded. The motion carried unanimously.

**7. Recommendation to Authorize Executive Director to sign – Joint Planning Assistance Services Agreement to provide assistance to the City of Fitchburg and Village of Oregon (actionable item) (5:26 pm)**

Jason Valerius provided an overview of the services requested by the City of Fitchburg and Village of Oregon.

Commissioner Richson noted a concern about potential conflicts of interest that may arise from staff working on land use plans in this manner where the Commission would later need to evaluate an Urban Service Area Amendment. Jason Valerius clarified that the process was designed based on discussions with the Village and City. Mr. Valerius also noted that the City of Fitchburg would likely be the applicant for such an amendment.

Commissioner Richson asked for clarification about what would happen if the City of Fitchburg and Village of Oregon are unable to reach an agreement, thus placing the Commission in a difficult position in considering the Urban Service Area. Chair Pfeiffer clarified that development and a sewer service amendment depends upon cooperation between the two entities because the area can only be served with utilities from the Village.

Commissioner Crombie asked for clarity about who is currently meeting between the City of Fitchburg and Village of Oregon. Mr. Valerius clarified the services from the contract are targeted at advancing the process, but not to facilitate a final agreement. The output would be a report delivered in a public meeting.

Motion to recommend authorization of Executive Director to sign joint planning assistance services agreement was made by Commissioner McKeever. Commissioner Murphy seconded. The motion carried with 5 ayes and 1 nay.

**8. Recommendation to Authorize Executive Director to sign – 2026 Audit Services Agreement with Johnson Block to conduct the 2025 audit (actionable item) (5:42 pm)**

Jason Valerius provided an overview of last year's audit services and the prospects of selecting a new auditor. With the adjustments in the past few years, it is the recommendation of staff that we retain Johnson Block for at least one more year due to their experience with the various changes we've made over the past few years.

Commissioner McKeever asked for clarity on the auditing requirements for units of government. Commissioner Richson noted the importance of public trust in the Commission that is provided by an annual audit. Mr. Valerius also noted that some of our funders request our audit materials periodically and that other regional planning commissions conduct annual audits.

Motion to recommend authorization of Executive Director to sign 2026 audit services agreement was made by Commissioner Crombie. Commissioner Richson seconded. The motion carried unanimously.

**9. Future Agenda Items (next meeting is **Monday, December 8, 2025**, via Zoom Webinar and in person at the CARPC office 100 State St at 5:15 pm)**

Commissioner McKeever requested that the Commission hold public hearings in person for potential controversial Urban Service Area Amendments that may occur in the future to better facilitate public participation.

- a. Review and update – CARPC Internal Control Procedures (Dec)
- b. Executive Director Annual Review (Dec)

**10. Adjournment**

Motion to adjourn was made by Commissioner Crombie and seconded by Commissioner McKeever. Meeting was adjourned at 6:01 pm.

**Re: October 2025 Financial Management Report (actionable item)**

<b>Requested Action:</b> Motion to Acknowledge Receipt of October 2025 Financial Management Report
<b>Background:</b> Continuous process improvement is the goal of the Agency regarding its financial systems, policies and procedures.  Each month the Administrative Services Manager prepares a full financial packet for review by the Executive Director and Commission Treasurer, who each sign off on the packet when they are satisfied that it is an acceptable representation of the Commission's fiscal condition.  The Executive Committee and Commission then receive copies of the Management Report supplied by Berndt CPAs for review at the monthly meetings.
<b>Staff Comments:</b> Requests for additional financial information or reports may be directed to the ASM.
<b>Attachments:</b> 1. October 2025 Financial Management Report
<b>Staff Contact:</b> Matt Koz Administrative Services Manager <a href="mailto:MatthewKoz@CapitalAreaRPC.org">MatthewKoz@CapitalAreaRPC.org</a> (608) 474-6017
<b>Next Steps:</b> Ongoing discussions about improvements to the CARPC financial systems, policies, and procedures.

# Management Report

Capital Area Regional Planning Commission  
For the period ended October 30, 2025



Prepared by  
Berndt CPA

Prepared on  
November 24, 2025

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## **Notes to the Monthly Financial Statements**

To Capital Area Regional Planning Commission,

Provided is some additional context regarding the deferred revenue and related activity for the month of October 2025.

Deferred revenue represents funds that have been invoiced or received in advance for services that have not yet been performed. It also includes contracts or related grants established at the beginning of the year, or early in the year, that relate to work performed throughout the year and are invoiced periodically. These amounts are recognized as revenue over time to more accurately align associated expenses with the related revenue.

For October, \$74,331 was recognized from deferred revenue related to contracts established at the beginning of the year. An additional \$88,626 represents new invoiced revenue generated from current work not associated with deferred revenue.

As of October month-end, the balance in account 3600 – Deferred Revenue is \$292,800. This amount corresponds to the remaining contracted revenue expected to be recognized in November and December, unless any contract terms change.

Additional clean-up work was completed related to associated expenses and deferred revenue. The journal entries associated with this clean-up are 12312110 through 12312114.

Sincerely,  
Berndt CPA, LLC

**Capital Area Regional Planning Commission**  
**Statement of Financial Position**  
**As of October 31, 2025**

	<b>Total</b>		
	<b>As of Oct 31, 2025</b>		<b>As of Sep 30, 2025 (PP)</b>
	\$	\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
1000 OPERATING ACCOUNT	63,091	81,881	
1001 MONEY MARKET ACCOUNT	128,113	148,125	
1002 INVESTMENT ACCOUNT	682,082	779,314	
1072 BILL.COM - MONEY OUT CLEARING	0	19,316	
<b>Total Bank Accounts</b>	<b>\$ 873,285</b>	<b>\$ 1,028,637</b>	
<b>Accounts Receivable</b>			
1105 PROJECT AND GRANTS REC	273,379	219,332	
<b>Total Accounts Receivable</b>	<b>\$ 273,379</b>	<b>\$ 219,332</b>	
<b>Other Current Assets</b>			
1110 UNBILLED ACCOUNTS RECEIVABLE	119,002	81,424	
1150 PREPAID EXPENSES	1,166	1,749	
1151 PREPAID INSURANCE	0	0	
1152 PREPAID DENTAL INSURANCE	1,277	3,583	
1153 PREPAID HEALTH INSURANCE	23,266	21,120	
1154 PREPAID DISABILITY INSURANCE	87	39	
1155 PREPAID RENT	0	0	
1156 PREPAID LIFE INSURANCE	(383)	0	
1157 PREPAID PARKING	632	475	
1165 PREPAID LICENSES	0	0	
1170 UNDEPOSITED FUNDS	0	8,675	
<b>Total Other Current Assets</b>	<b>\$ 145,048</b>	<b>\$ 117,065</b>	
<b>Total Current Assets</b>	<b>\$ 1,291,712</b>	<b>\$ 1,365,034</b>	
<b>Fixed Assets</b>			
1200 FURNITURE AND EQUIPMENT	7,172	7,172	
1201 ACCUMULATED DEPRECIATION-FURNITURE/EQUIPMENT	(7,172)	(7,172)	
1210 RIGHT OF USE ASSET	6,077	6,077	
1211 ACCUMULATED AMORTIZATION	(3,427)	(3,393)	
<b>Total Fixed Assets</b>	<b>\$ 2,650</b>	<b>\$ 2,684</b>	
<b>TOTAL ASSETS</b>	<b>\$ 1,294,362</b>	<b>\$ 1,367,718</b>	
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
3000 ACCOUNTS PAYABLE	14,949	14,755	
<b>Total Accounts Payable</b>	<b>\$ 14,949</b>	<b>\$ 14,755</b>	
<b>Credit Cards</b>			
3002 PARK BANK CREDIT CARD	0	0	
3003 CREDIT CARD	2,436	3,449	
<b>Total 3002 PARK BANK CREDIT CARD</b>	<b>\$ 2,436</b>	<b>\$ 3,449</b>	
<b>Total Credit Cards</b>	<b>\$ 2,436</b>	<b>\$ 3,449</b>	
<b>Other Current Liabilities</b>			
3005 ACCRUED PAYROLL	18,890	47,548	

3010 ACCRUED COOP WATER RESOURCE MONITORING	24,302	13,784
3015 ACCRUED PREPAID LIABILITIES	0	37,195
3202 WRS PENSION PLAN	3,017	5,855
3206 WI DEFERRED COMPENSATION PROGRAM	0	0
3300 UNUSED VACATION, WELLNESS	56,003	55,613
3500 SICK LEAVE ACCRUAL PAY	99,454	95,578
3600 DEFERRED/UNEARNED REVENUE	292,800	330,744
3650 INVEST IN CAPITAL ASSETS	0	0
3655 INVEST IN RIGHT OF USE	2,987	2,987
<b>Total Other Current Liabilities</b>	<b>\$ 497,453</b>	<b>\$ 589,305</b>
<b>Total Current Liabilities</b>	<b>\$ 514,837</b>	<b>\$ 607,509</b>
<b>Total Liabilities</b>	<b>\$ 514,837</b>	<b>\$ 607,509</b>
<b>Equity</b>		
3700 PRIOR YEAR BALANCE	(118,524)	(118,524)
3701 PRIOR YEAR FUND BALANCE	908,395	908,395
3702 CURRENT FUND BALANCE	200	200
<b>Net Revenue</b>	<b>(10,546)</b>	<b>(29,862)</b>
<b>Total Equity</b>	<b>\$ 779,524</b>	<b>\$ 760,209</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 1,294,362</b>	<b>\$ 1,367,718</b>

**Capital Area Regional Planning Commission**  
**Budget vs. Actuals: Statement of Activity**  
**For the month of October 2025 - Budget Vs Actuals 10 Months Ended (83.3% of year)**

	<b>Total</b>			
	<b>Monthly Actual</b>	<b>Actual Year to Date</b>	<b>Annual Budget</b>	<b>% of Annual Budget</b>
<b>Revenue</b>				
5000 PROPERTY TAX REVENUE	-	-	-	-
5001 DANE COUNTY PROP TAX-OTH	100,778	1,007,777	1,209,332	83.33%
<b>Total 5000 PROPERTY TAX REVENUE</b>	<b>100,778</b>	<b>1,007,777</b>	<b>1,209,332</b>	<b>83.33%</b>
5100 STATE/FEDERAL GRANTS	-	-	-	-
5101 EPA/DNR Water Planning.	5,207	84,944	113,275	74.99%
5102 EPA/DNR GRANT FUNDS	3,050	31,292	39,000	80.24%
5103 WEM/FEMA/HMGP GRANT FUNDS	4,605	80,700	125,000	64.56%
5202 EPA/DNR WATER PLANNING	-	-	-	-
5403 WisDOT PLAN INTEGRATION	1,874	6,384	7,093	90.01%
<b>Total 5100 STATE/FEDERAL GRANTS</b>	<b>14,737</b>	<b>203,320</b>	<b>284,368</b>	<b>71.50%</b>
<b>5200 PASS THROUGH REVENUE</b>				
5201 WisDOT RURAL WORK PROGRAM	1,369	913	5,457	16.73%
5220 COOP WATER RESOURCE MONITORING	(28,824)	122,863	179,715	68.37%
<b>Total 5200 PASS THROUGH REVENUE</b>	<b>(27,455)</b>	<b>123,775</b>	<b>185,172</b>	<b>66.84%</b>
5300 FEES REVENUE	-	-	-	-
5301 FEES - SEWER EXTENSIONS	2,000	38,600	45,000	85.78%
5302 FEES-USA/LSA APP REVIEW	2,246	14,688	65,000	22.60%
<b>Total 5300 FEES REVENUE</b>	<b>4,246</b>	<b>53,288</b>	<b>110,000</b>	<b>48.44%</b>
5400 SERVICES REVENUE	-	-	-	-
5401 LOCAL & REGIONAL PLAN ASSISTANCE	7,030	66,228	100,000	66.23%
<b>Total 5400 SERVICES REVENUE</b>	<b>7,030</b>	<b>66,228</b>	<b>100,000</b>	<b>66.23%</b>
5500 OTHER REVENUE	-	-	-	-
5208 LAND USE CODE ASSESSMENT	-	-	-	-
5501 INTEREST INCOME	2,780	26,391	36,000	73.31%
5502 MISCELLANEOUS REVENUES	9	4,375	2,988	146.42%
5505 WI SALT WISE	60,833	162,977	140,000	116.41%
<b>Total 5500 OTHER REVENUE</b>	<b>63,622</b>	<b>193,742</b>	<b>178,988</b>	<b>108.24%</b>
6570 REVENUE REFUNDS	-	(17,762)	(35,524)	50.00%
<b>Total Revenue</b>	<b>162,957</b>	<b>1,630,368</b>	<b>2,032,336</b>	<b>80.22%</b>
<b>Gross Profit</b>				
<b>Expenditures</b>	-	-	-	-
6100 SALARIES AND LEAVE TIME	-	-	-	-
6101 DIRECT SALARIES & WAGES	79,059	738,120	830,647	88.86%
6102 COMPENSATED LEAVE TIME	12,743	163,214	207,662	78.60%
<b>Total 6100 SALARIES AND LEAVE TIME</b>	<b>91,803</b>	<b>901,334</b>	<b>1,038,309</b>	<b>86.81%</b>
6104 FRINGE BENEFITS	-	-	-	-
6105 FICA BENEFITS	8,790	64,919	77,354	83.92%
6116 LIFE INSURANCE	(37)	569	294	193.64%
6117 DENTAL INSURANCE	(27,557)	(20,409)	14,707	-138.77%
6118 HEALTH INSURANCE	13,837	245,232	289,702	84.65%
6119 DISABILITY INSURANCE	78	478	508	94.15%
6120 COMMUTE CARDS	28	174	105	165.33%
6121 WRS-ER CONTRIBUTION	-	45,270	71,643	63.19%
6122 UNEMPLOYMENT	3	579	1,000	57.92%

6124 WORKER'S COMPENSATION IN	-	-	3,570	0.00%
<b>Total 6104 FRINGE BENEFITS</b>	<b>(4,858)</b>	<b>336,812</b>	<b>458,883</b>	<b>73.40%</b>
6200.1 OFFICE EXPENSES	(239)	-	-	
6200 CONTRIBUTIONS & DONATIONS	-	651	1,000	65.12%
6250 SUPPLIES	159	1,707	3,860	44.23%
6251 PRINTING	142	751	1,558	48.20%
6252 POSTAGE	-	39	105	36.67%
6265 EQUIPMENT	-	5,298	8,925	59.36%
6330 TELEPHONE	(16)	1,441	1,500	96.09%
6341 ADMINISTRATIVE FEES	-	-	426	0.00%
<b>Total 6200.1 OFFICE EXPENSES</b>	<b>46</b>	<b>9,887</b>	<b>17,374</b>	<b>56.91%</b>
6280 INFORMATION TECHNOLOGY	-	-	-	
6253 WEBHOSTING	(75)	317	368	86.14%
6270 SOFTWARE	1,493	13,537	17,220	78.61%
6275 IT SERVICES	4,923	11,024	10,000	110.24%
<b>Total 6280 INFORMATION TECHNOLOGY</b>	<b>6,341</b>	<b>24,877</b>	<b>27,588</b>	<b>90.17%</b>
6300 OCCUPANCY	-	-	-	
6310 RENT	4,235	42,837	50,987	84.02%
<b>Total 6300 OCCUPANCY</b>	<b>4,235</b>	<b>42,837</b>	<b>50,987</b>	<b>84.02%</b>
6400 CONTRACTED SERVICES	-	-	-	
6125 CONTRACTED SERVICE	-	70,600	28,570	247.11%
6425 LEGAL SERVICES	62	10,455	4,400	237.61%
6431 CONSULTING SERVICES	-	-	10,000	0.00%
<b>Total 6400 CONTRACTED SERVICES</b>	<b>62</b>	<b>81,055</b>	<b>42,970</b>	<b>188.63%</b>
6410 PASS THROUGH EXPENSES	-	-	-	
6414 COOP WATER RESOURCE MONITORING	10,518	121,509	194,415	62.50%
6415 WisDOT PLANNING SERVICES	1,369	2,590	5,457	47.47%
6417 MARKETING AND COMMUNICATIONS	11,505	16,505	-	
<b>Total 6415 WisDOT PLANNING SERVICES</b>	<b>12,874</b>	<b>19,095</b>	<b>5,457</b>	<b>349.93%</b>
<b>Total 6410 PASS THROUGH EXPENSES</b>	<b>23,392</b>	<b>140,605</b>	<b>199,872</b>	<b>70.35%</b>
6426 COMMISSION	-	-	-	
6422 COMMISSION PER DIEMS	600	5,029	8,000	62.87%
6423 COMMISSION TRAVEL	-	304	840	36.17%
<b>Total 6426 COMMISSION</b>	<b>600</b>	<b>5,333</b>	<b>8,840</b>	<b>60.33%</b>
6435 FINANCIAL SERVICES	-	-	-	
6420 AUDIT	3,500	11,350	14,700	77.21%
6430 PAYROLL FEES	612	7,049	5,000	140.98%
6432 FINANCIAL SERVICES	2,605	32,349	40,000	80.87%
<b>Total 6435 FINANCIAL SERVICES</b>	<b>6,717</b>	<b>50,748</b>	<b>59,700</b>	<b>85.01%</b>
6500 TRAVEL AND TRAINING	-	-	-	
6130 MEALS	658	950	907	104.73%
6150 EMPLOYEE TRAVEL	3,499	12,165	12,713	95.69%
6170 CONFERENCES & MEETINGS	522	5,981	10,125	59.07%
6171 TRAINING	-	2,008	5,000	40.17%
<b>Total 6500 TRAVEL AND TRAINING</b>	<b>4,679</b>	<b>21,104</b>	<b>28,745</b>	<b>73.42%</b>
6600 OTHER	10,226	10,226	-	
6172 DUES/MEMBERSHIP/SUBSCRIPTION	(269)	2,382	6,843	34.81%
6411 EDUC/INFO/OUTREACH	796	1,920	2,625	73.15%
6440 RECRUITMENT	-	7	1,050	0.67%
6501 INSURANCE	(161)	11,449	4,457	256.87%
6560 DEPRECIATION	-	-	-	
6565 AMORTIZATION EXPENSE	34	338	608	55.53%

<b>Total 6600 OTHER</b>	<b>10,626</b>	<b>26,322</b>	<b>15,583</b>	<b>168.91%</b>
Uncategorized Expense	-	-	35,524	0.00%
<b>Total Expenditures</b>	<b>143,642</b>	<b>1,640,914</b>	<b>1,984,375</b>	<b>82.69%</b>
<b>Net Operating Revenue</b>	<b>19,315</b>	<b>(10,546)</b>	<b>47,961</b>	<b>-21.99%</b>
<b>Net Revenue</b>	<b>19,315</b>	<b>(10,546)</b>	<b>47,961</b>	<b>-21.99%</b>

**Capital Area Regional Planning Commission**  
**A/R Aging Summary**  
**As of October 31, 2025**

	<b>Current</b>	<b>1 - 30</b>	<b>31 - 60</b>	<b>61 - 90</b>	<b>91 and over</b>	<b>Total</b>
Ayers Associates, Inc.		1,000				1,000
Bolton & Menk		1,000				1,000
City of Evansville						0
245402 - Evansville Bike-Ped Plan	2,031					2,031
<b>Total City of Evansville</b>	<b>\$ 2,031</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,031</b>
City of Madison Engineering Division		5,000				5,000
Clean Water Minnesota			1,000			1,000
Dane County Land Conservation					85,075	85,075
Department of Planning, Community and Economic Development					2,869	2,869
Dodge County Highway Department					1,500	1,500
Homburg Contractors, Inc.					400	400
Izaak Walton League of America	2,500					2,500
Jewell Associates Engineers, Inc.					400	400
JSD PROFESSIONAL SER					800	800
Maryland Department Of the Environment		1,000				1,000
MSA Professional Services, Inc.	1,000				1,400	2,400
Outagamie County Highway					500	500
PINNACLE ENGINEERING					400	400
Rock County Planning, Economic & Community Development Agency						0
245401 - Rock County Comp Plan	10,308					10,308
<b>Total Rock County Planning, Economic &amp; Community Development Agency</b>	<b>\$ 10,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,308</b>
Snyder & Associates, Inc.		600			1,800	2,400
Town of Berry		1,715				1,715
255101 - T-Berry Comp Plan Update	1,854					1,854
<b>Total Town of Berry</b>	<b>\$ 3,569</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,569</b>
Town of Blue Mounds		1,399				1,399
Town of Bristol		1,207				1,207
Town of Springfield		1,242				775
Town of Sun Prairie		1,466				1,466
VANDE HEY					800	800
Vierbicher		1,200			800	2,000
Village of Black Earth					8,000	8,000
Village of Deforest		2,246			3,070	5,316
WI Department of Military Affairs						0
Division of Emergency Management	72		56,550			56,622
<b>Total WI Department of Military Affairs</b>	<b>\$ 72</b>	<b>\$ -</b>	<b>\$ 56,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,622</b>
WI Department of Natural Resources			11,900		21,900	33,800
100 - Water Quality Management Planning	27,000					27,000
243103 - Stream Crossing Inventory & Assessment for Dane County	4,356					4,356
	1,200					1,200
<b>Total WI Department of Natural Resources</b>	<b>\$ 32,556</b>	<b>\$ -</b>	<b>\$ 11,900</b>	<b>\$ -</b>	<b>\$ 21,900</b>	<b>\$ 66,356</b>
WISDOT, Bureau of Plan & Econ		3,243				3,243
Wyser Engineering, LLC			400		400	800

<b>TOTAL</b>	<b>\$ 68,840</b>	<b>\$ 4,800</b>	<b>\$ 68,850</b>	<b>\$ -</b>	<b>\$ 130,889</b>	<b>\$ 273,379</b>
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**Re: Authorize Executive Director to Execute Agreement with the City of Madison (the MPO) for 2026 Transportation Planning Services (*actionable item*)**

<b>Requested Action:</b>  Motion to authorize Executive Director to execute agreement for 2026 Transportation Planning Services
<b>Background:</b>  CARPC's annual Work Program includes the Regional Transportation-Land Use Planning Integration Program, as approved by the Wisconsin Department of Transportation (WisDOT) through the Rural Transportation Work Program. The total funding for this program in Dane County is \$13,945 which includes federal, state, and 10% local match. CARPC uses a portion of the federal and state funding to contract with the MPO for planning services and supporting regional land use and transportation planning integration. The other funds pay for a portion of CARPC staff time.
<b>Staff Comments:</b>  MPO staff services include conducting analyses of the impact of proposed Sewer Service Area amendments in the county on the multi-modal transportation system, providing assistance in preparing the transportation element of comprehensive plan updates for communities or providing other transportation-related local planning assistance, working with CARPC staff to integrate regional land use and transportation planning generally, and coordinating performance measure tracking and outreach and education efforts.  The portion of CARPC's RTWP funding passed through to the MPO is reduced this year to 33% of the total funding, or \$4,183.47, based on review of recent utilization of available funds with MPO staff.
<b>Attachments:</b>  None – at the time of packet creation the agreement was not yet available. The agreement will be added if available prior to the meeting, or this item will be postponed.
<b>Staff Contact:</b>  Jason Valerius Executive Director <a href="mailto:jasonv@capitalarearpc.org">jasonv@capitalarearpc.org</a> (608) 474-6010
<b>Next Steps:</b>  Coordinate with MPO to adopt terms of 2026 Transportation Planning Services agreement.

**Re: Authorize Executive Director to Execute the Annual City of Madison/Metro Transit Commute Card Agreement for 2026 (actionable item)**

<b>Requested Action:</b>  Motion to authorize Executive Director to execute agreement for 2026 Metro Transit Commute Cards
<b>Background:</b>  CARPC provides transportation benefits to staff, including the use of Metro Transit Commute Cards to help cover the cost of commuting to and from the office or for conducting Agency-related business. This benefit is paid for by CARPC and requires an annual update to the agreement with Madison Metro.
<b>Staff Comments:</b>  This benefit is charged on a per-ride basis, meaning it represents a comparatively small cost to the Agency. However, this benefit helps provide staff with transportation options that are aligned with the Agency's climate-related goals while also promoting the use of public transportation.
<b>Attachments:</b>  1. 2026 Metro Cards Renewal Agreement
<b>Staff Contact:</b>  Jason Valerius Executive Director <a href="mailto:jasonv@capitalarearpc.org">jasonv@capitalarearpc.org</a> (608) 474-6010
<b>Next Steps:</b>  Coordinate with Madison Metro to adopt terms of 2026 Metro Transit Commute Cards agreement.

**SMALL ENTITY  
COMMUTE CARD AGREEMENT  
BETWEEN  
THE CITY OF MADISON/METRO TRANSIT  
AND  
CAPITAL AREA REGIONAL PLANNING COMMISSION**

The following consists of the whole Agreement between The City of Madison, Metro Transit, 1245 East Washington Ave., Suite 201, Madison, WI 53703, hereinafter **MADISON**, and

Name: **Capital Area Regional Planning Commission**  
Address: 100 State St. Suite 400  
Madison, WI 53703

Name: **Jason Valerius**  
Address: 100 State St. Suite 400  
Madison, WI 53703

Hereinafter referred to as **ORGANIZATION**.

In consideration of the fact that **MADISON** and **ORGANIZATION** wish to enter into an unlimited ride pass agreement, and in consideration of the positive benefits such an agreement would have on ridership, traffic congestion, and the environment, the undersigned Parties agree to the following terms:

1. Term. The initial term of the AGREEMENT shall extend from January 1, 2026 to December 31, 2026.
2. Service. During the term of this AGREEMENT as provided herein, **MADISON** agrees to provide unlimited ride bus passes for distribution to **ORGANIZATION'S** participants (employees, students, members, volunteers and other affiliated individuals) as determined by **ORGANIZATION** for use on fixed route transit and on ADA complementary paratransit services offered by Metro Transit.
3. Pass Production, Distribution and Validity. **MADISON** shall design, print and supply the passes used under this AGREEMENT.
  - a. The number of passes provided shall be determined by **ORGANIZATION**.
  - b. An extra supply of passes will be provided to replace those that are lost or stolen.
  - c. Passes verified as lost or stolen by **ORGANIZATION** to **MADISON** and passes of individuals verified by **ORGANIZATION** to **MADISON** as being no longer eligible participants will be deactivated by **MADISON** in a

reasonable amount of time in accordance with Metro Transit's standard transit operations.

- d. Passes will be available for pick up at Metro Transit at least 14 days prior to pass active date. The initial pass active date shall be January 1, 2026.
- e. Once activated, the pass shall remain active and be valid for use during a given contract term, unless voided as provided herein or suspended under Section 6, Termination, paragraph a. New passes shall be issued for each subsequent one-year renewal period, if any.
- f. All passes issued pursuant to this AGREEMENT shall become void as of the date of termination of this AGREEMENT under Section 6 below. Passes will also be void as of the end of their active date period as provided in this Section 3, paragraphs c and e. Void passes will no longer be valid for commute card rides.

4. **Cost and Billing.** MADISON shall bill ORGANIZATION monthly for all fixed route transit and ADA paratransit rides taken during the billing period. Fixed route rides taken during the initial term of January 1, 2026 to December 31, 2026 will be billed at \$1.40. All subsequent fixed route rides will be billed at the current unlimited ride pass rate in the Metro Transit Fare Tariff on the date the ride is taken. ADA paratransit rides will be billed at the applicable peak or off-peak ADA paratransit fare in the fare tariff on the date the ride is taken.

ORGANIZATION may, in its sole determination, collect and retain fees, including fees for reissued passes, from participants levied to provide the aforesaid transit service. Such fees shall be collected by ORGANIZATION using its standard operating procedures.

5. **Commute Card Program Restriction.** It is understood by and between both Parties that the Small Entity Commute Card Program cannot be used in lieu of or to avoid paying the agency fare as defined in the Metro Transit Fare Tariff.

6. **Termination.**

- a. Either PARTY may terminate this AGREEMENT upon ninety (90) days written notice. In the event of default by ORGANIZATION in its payment for more than thirty (30) days from the date of billing, service may be suspended, by deactivating the passes, or be terminated at MADISON'S option under paragraph b.
- b. In the event ORGANIZATION shall materially breach any of the covenants, agreements, commitments or conditions herein contained and such breach shall continue unremedied for a period of thirty (30) days after written notice thereof to ORGANIZATION, MADISON may at its option and in addition to all other rights and remedies which it may have at law or in equity against ORGANIZATION forthwith have the cumulative right to immediately terminate this AGREEMENT.

- c. In the event of termination, ORGANIZATION will pay MADISON for all satisfactorily completed service prior to termination of this AGREEMENT.

7. Certifications and Representations. Each PARTY certifies it possesses legal authority to enter into this AGREEMENT. Each PARTY has identified the signatory on the last page, or identified his or her designee, as its agent to act in connection with this AGREEMENT. ORGANIZATION represents and warrants that its organization has fewer than 1,000 participants and that it will not use the passes issued under this AGREEMENT contrary to Section 5 above. This AGREEMENT shall be binding on the PARTIES hereto, their respective heirs, devisees, and successors and cannot be varied or waived by any oral representations or promise of any agent or other person of the parties hereto unless the same be in writing signed by the duly authorized agent or agents who executed this AGREEMENT.

8. Notice of Rate Changes. MADISON shall give written notice of rate changes and date of implementation within one month after the change has been approved in the Fare Tariff by the Transit and Parking Commission. Such fare tariff changes shall apply as provided in Section 4 above.

9. Allocation of Risk. It is mutually agreed ORGANIZATION and MADISON will be prepared to answer and defend only that responsibility and resultant legal liability, involving bodily injury or property damage, which is based upon or arises from their respective, or their employees' or agents' respective acts, errors or omissions which may occur in connection with this AGREEMENT while acting within their scope of employment.

10. Non-Discrimination. In connection with the performance of work under this AGREEMENT, ORGANIZATION agrees not to discriminate against any employee or applicant for employment because of race, religion, marital status, age, color, sex, handicap, national origin or ancestry, income level or source of income, arrest record or conviction record, less than honorable discharge, physical appearance, sexual orientation, gender identity, political beliefs or student status. ORGANIZATION further agrees not to discriminate against any subcontractor or person who offers to subcontract on this AGREEMENT because of race, religion, color, age, disability, sex, sexual orientation, gender identity or national origin.

11. Third Party Rights. This AGREEMENT is intended to be solely between the parties hereto, i.e., MADISON and ORGANIZATION. No part of this contract shall be construed to add, supplement, amend, abridge or repeal existing rights, benefits or privileges of any third party or parties, including but not limited to, employees or participants of either of the Parties.

12. Notices. All notices to be given under the terms of this Agreement shall be in writing and signed by the person serving the notice and shall be sent registered or

certified mail, return receipt requested, postage prepaid, or hand delivered to the addresses of the Parties listed on Page 1.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date of the last of the individuals to sign.

## CITY OF MADISON, WISCONSIN

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Jamie Acton  
Transit General Manager

Date

Approved as to form:

Approved:

Eric Finch  
Assistant City Attorney

David Schmiedicke  
Finance Director

# CAPITAL AREA REGIONAL PLANNING COMMISSION

Jason Valerius  
Executive Director

**Re: CARPC Deputy Director Job Description (*actionable item*)**

<b>Requested Action:</b> Motion to adopt the CARPC Deputy Director job description
<b>Background:</b> Caitlin Shanahan is taking on the added designation of Deputy Director as of January 1, 2026 as part of an effort to build organizational resilience within Agency operations. There is an existing Deputy Director job description on file but it was written in the context of different staff and a different organizational structure.
<b>Staff Comments:</b> The proposed job description is specific to the needs of this add-on role and has been written in a way that it should be transferable to any senior staff person taking on the role.
<b>Attachments:</b> 1. Deputy Director Job Description
<b>Staff Contact:</b> Jason Valerius Executive Director <a href="mailto:jasonv@capitalarearpc.org">jasonv@capitalarearpc.org</a> (608) 474-6010
<b>Next Steps:</b> File and use this job description



**JOB DESCRIPTION**  
**DRAFT - December 5, 2025**

**Deputy Director**

*This is an “add-on” role that can be combined with any senior-level staff position in the Agency.*

Working closely with the Executive Director, the Deputy Director supports the organizational resilience of the Agency and helps advance CARPC’s mission and strategic priorities. In addition to completing regular senior-level staff duties, the Deputy Director assists the Executive Director in coordinating Agency activities and oversees Agency operations in the Executive Director’s absence.

The ideal candidate is a strategic thinker, effective communicator, and strong collaborator who demonstrates a firm understanding of and commitment to CARPC’s mission and strategic priorities.

*The following lists of duties are neither comprehensive nor requirements for the role. The Deputy Director may practice only some of these duties and/or may have organizational duties not described here. It is the duty of the Executive Director, in collaboration with the Deputy Director and the Administrative Services Manager, to configure administrative duties in a way that best fits the skills and availability of staff and enables the Agency to function effectively through staff absences or departures.*

**Organizational Resilience & Effectiveness**

- Understand the administrative functions of the Agency and assist with their implementation as directed by the Executive Director, including:
  - Budget development and approval
  - Work program development and approval
  - Accounting, banking and financial reporting
  - Project billing and reporting
  - Payroll and benefits management
- Help develop, implement, and evaluate Agency operational procedures
- Help track and evaluate organizational performance and regional impact
- Support the effective development and management of community and environmental planning projects, including scoping, budgeting, proposal development, and helping staff teams meet deadlines and client expectations

**Leadership and Relationships**

- Establish relationships with each of the CARPC commissioners
- Foster strong working relationships with municipal partners, state and regional agencies, and community organizations
- Support clear, consistent, and coordinated Agency communications to enhance regional awareness and engagement

- Help align Agency operations with long-term regional sustainability, equity, and climate resilience goals
- Identify emerging issues and opportunities for collaboration that align with CARPC's mission and strategic priorities
- Help to monitor and support staff cohesion and morale

**Perform the Duties of the Executive Director in their Absence**

*Absences of the Executive Director can be either planned, with mutual agreement about which duties will and will not be delegated specific to each absence, or unplanned. Acting as the Executive Director in an unplanned absence requires coordination with the Administrative Services Manager and may require consultation with the Commission Chair.*

- For planned absences of limited duration (typically three weeks or less):
  - Support Commission/committee meetings, including packet preparation and meeting attendance
  - Complete all internal controls functions assigned to the Executive Director, including payroll review
  - Execute contracts and agreements within the limits established for the Executive Director, as necessary to meet deadlines and partner expectations
- For extended and/or unplanned absences of the Executive Director:
  - Perform all the duties described in the prior section
  - Conduct necessary employment actions, including the hiring, reassignment, suspension or dismissal of staff, in consultation with the Commission Chair

**Minimum Education and Experience Requirements:** 2 years experience within CARPC preferred

**Certifications:** None required

**Licenses:** None required

**Salary Range:** R-21 (supplemental to the salary of a senior planning or engineering role)

**FLSA Status:** Exempt

**Reports to:** Executive Director (or in the absence of an Executive Director, the Agency Director)

**Disclaimer**

This position description reflects the Agency's assignment of essential functions; and nothing herein restricts the Agency's right to assign or reassign duties and responsibilities to this position at any time.

**Re: CARPC Resolution 2025-15, CARPC Internal Controls Update – Staff Presentation, Discussion, and Recommendation for Commission Consideration (actionable item)**

<b>Requested Action:</b>  Motion to recommend adoption of CARPC Resolution 2025-15
<b>Background:</b>  Internal controls are fundamental to the integrity of CARPC's financial operations. Controls provide reasonable assurances that the Commission's operations are resilient and free from waste, fraud, and abuse.  CARPC's current adopted internal controls are no longer a fit to certain aspects of our operational environment. After reviewing current policies and procedures, staff has drafted an updated controls framework that fills in gaps from the previously adopted controls and fits the current organizational chart.
<b>Staff Comments:</b>  We saw need for many changes to the controls and crafted a completely new document with a new structure and lots of new content. The enclosed Summary and Explanation of Proposed Changes details three types of changes in the proposed CARPC Key Internal Controls: 1) Controls measures that have been <i>modified</i> from the 2020 Adopted CARPC Internal Controls; 2) Controls measures that have been <i>removed</i> from the 2020 Adopted CARPC Internal Controls; and 3) Controls measures that have been <i>added</i> in the Proposed CARPC Key Internal Controls.
<b>Attachments:</b> <ol style="list-style-type: none"><li>1. Resolution 2025-15, CARPC Internal Controls Update</li><li>2. Adopted CARPC Internal Controls – July 2020</li><li>3. Proposed CARPC Key Internal Controls – December 2025</li><li>4. Summary and Explanation of Proposed Changes</li></ol>
<b>Staff Contact:</b>  Jason Valerius Executive Director <a href="mailto:jasonv@capitalarearpc.org">jasonv@capitalarearpc.org</a> (608) 474-6010
<b>Next Steps:</b>  Commission adoption and controls implementation



**CARPC Resolution No. 2025-15**

**CARPC Internal Controls Update**

WHEREAS, the Capital Area Regional Planning Commission's ("CARPC") Internal Controls were last revised in 2020; and

WHEREAS, maintaining robust systems of internal controls is essential to ensuring operational efficiency while mitigating risks; and

WHEREAS, timely review and revision of internal controls ensures that policies and procedures are responsive to the Commission's operations, objectives, and changing technological landscape; and

WHEREAS, the enclosed internal controls memo details improvements to strengthen the accuracy of financial statements; and

WHEREAS, updates are necessary due to changes in the organizational chart and the Commission's current practices.

NOW, THEREFORE, BE IT RESOLVED that the Capital Area Regional Planning Commission adopts the enclosed revised internal controls.

December 11, 2024

Date Adopted

\_\_\_\_\_  
David Pfeiffer, Chairperson

\_\_\_\_\_  
Cynthia Richson, Secretary

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## **CARPC Internal Control Procedures**

As adopted 7/12/07, and amended 8/23/07, 1/24/08, 11/13/08, 04/14/16, 02/13/20, and 07/09/20

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Throughout this document, if there is no Executive Director (or in the absence of the Executive Director), the Agency Director shall assume all responsibilities of the Executive Director. The Agency Director may designate the Deputy Agency Director to assume any of the Agency Director's responsibilities. The Deputy Agency Director may assume the Executive Director responsibilities in the event that the Agency Director is unable to assume them. Initialing and dating a document shall constitute approval by the Executive Director.

### Background

The following internal control activities are meant to maintain efficient Commission operations while protecting its assets and ensuring a reliable and accurate accounting of its financial activities. These processes should be monitored and evaluated on a continual basis so that the Commission and its auditors are satisfied that effective internal controls are in place.

In addition to pursuing these activities, the Commission understands the importance of establishing a sound control environment, which promotes an ethical and competent workplace in which all employees are encouraged to identify control inefficiencies or weakness and report to management or the Commission Chair.

#### **A. Internal Control Activities**

1. Whenever possible, Commission staff should involve two or more employees in a single transaction or related transactions in order to provide a "check" on employee activities.
2. All incoming revenue will be in the form of cash or checks, except for payments by the State of Wisconsin, which may be made by ACH deposits directly into CARPC's checking account.
3. All invoices and pre-printed receipts will be in sequential order, and a hard copy of each will be kept on file.
4. All Commission purchases will be made by check or credit card. Under special circumstances, payment of accounts payable invoices may be made through an online payment system, such as PayPal, with prior approval of the Executive Director.
5. Electronic transfer of funds out of CARPC's checking account may be made only for payments: (a) of federal and state taxes and invoices; (b) to Wisconsin Retirement System (WRS) retirement accounts; (c) of mid-month balances of the CARPC credit card in order to zero out the balances; (d) of fees for payroll processing; (e) to employees' deferred compensation accounts through Great West Retirement; and (f) of employee payroll. Additional payees may be added to this list with prior approval of the Executive Director.
6. All checks will be printed in sequential order, and all voided checks will be recorded.
7. A third-party accounting firm will be hired to perform the majority of accounting functions, including, without limitation, payment of AP invoices, acting as the liaison between the CARPC and the third-party payroll processing provider, and maintenance of the CARPC's accounting records. All accounting software will be password protected. The Administrative Services Manager will work closely with the accounting firm to address payroll issues and maintain paid time off hours in the payroll system, pay AP invoices, record AR receipts, prepare monthly accounting reports for review by the Commission/Executive Committee/Chair/Treasurer, and other accounting duties as necessary.
8. A third-party payroll processing provider will be hired to process payrolls; maintain payroll records; and complete and file all necessary reports, payroll taxes, and forms with the corresponding government agencies. The third-party accounting firm will work closely with the

payroll processing provider to ensure payrolls are processed correctly and on time and that all payroll tax documents are filed on time.

9. Petty Cash will not be used. Employees may make minor work-related purchases and submit expense reports and receipts for payment. All expense reports will be approved by the Executive Director.
10. The agency credit card will be in the name of the Capital Area Regional Planning Commission and its Executive Director. Balances will be paid in full each month. All purchases using this card will be approved in advance by the Executive Director. Purchases made with the agency credit card by the Executive Director will be approved by the Commission's Treasurer. All payments of the agency credit card will be reviewed and approved by the Commission's Treasurer.
11. The Commission will hire a third-party firm capable of conducting an annual or two-year financial audit in accordance with generally accepted federal auditing standards. This firm shall not be the third-party accounting firm used for daily accounting functions nor the third-party payroll processing provider.
12. The Chair and Treasurer of the CARPC shall routinely review and approve the CARPC bank statement, the entries and balance of the cash account of the general ledger, and the bank account reconciliation prepared by staff, and shall verify the previous month's ending cash balance. These reviews shall be performed on a monthly basis or prior to each Executive Committee meeting.
13. Accounts Payable Procedures
  - a. All payments for purchases and invoices shall have prior approval by the Executive Committee unless securing prior approval may incur a late payment penalty. In such cases, the Executive Director or Agency Director may approve payment if such expenditure does not exceed the amount of the corresponding line item of the adopted budget. Those payments which have not had prior approval by the Commission/Executive Committee, such as those made to meet due dates and avoid penalties, will be reviewed by the Commission or the Executive Committee after payment has been made.
  - b. Once an AP invoice is received for payment, the Executive Director shall review the invoice along with the accounting code and approve both the payment and the accounting code.
  - c. After the Executive Director has approved the payment and accounting code, the AP invoice, with its corresponding documentation, will be forwarded to the third-party accounting firm for payment no later than two (2) weeks after receipt by the accounting firm.
  - d. Every two (2) weeks (at a minimum) the accounting firm shall prepare all AP invoices for payment, which shall include a Check Register of all AP invoices being paid. All checks for payment of AP invoices will reference the invoice or customer number, or other information that will identify the payment being made. The Check Register shall be forwarded to the Executive Director for review and approval. Once approved by the Executive Director, the Check Register shall be sent back to the accounting firm for processing.
  - e. Each paid invoice will have the following information from the Check Register recorded on it: check number, check date, and amount of the check. In the instances where a check has included the amounts for more than one invoice, the number of invoices being paid shall also be recorded on the invoice.
14. Accounts Receivable Procedures
  - a. All AR payments received shall be date stamped with the date received and logged into the Accounts Receivable spreadsheet with a receipt number assigned to each payment. Receipt numbers shall be in sequential order.

- b. The Administrative Services Manager shall deposit all AR payments in the bank upon receipt of payments totaling \$2,000 or no later than two (2) weeks after receipt, whichever comes first. Deposits made via the bank's mobile app are allowed.
- c. Prior to each deposit, the Executive Director shall review the deposit slip, corresponding checks, and backup documentation before approving the deposit slip.
- d. Once a deposit slip is approved, a copy of the deposit slip with copies of all corresponding checks and backup documentation shall be forwarded to the third-party accounting firm for inclusion in the CARPC accounting records.

B. Employee Responsibilities

- 1. The **Executive Director** is the **custodian** of Commission assets, and serves as the authority for disbursement and receipt of funds. They are responsible for the following:
  - a. With the Commission Chair, acts as the authorized agents for the CARPC bank accounts. All authorized agents have the authority to sign CARPC checks. For withdrawal of funds from CARPC bank accounts, both the Executive Director and the Commission Chair need to be present at the bank to authorize the withdrawal.
  - b. With the Commission Chair and Administrative Services Manager, acts as the authorized agents for CARPC's Local Government Investment Pool account (LGIP). All authorized agents have the ability to transfer funds to/from the LGIP.
  - c. Reviews all outstanding invoices on a monthly basis.
  - d. Reviews, as needed, Check Registers, insuring sequential order of issued checks.
  - e. Reviews and cross-checks all bank deposits, monies for deposit, and their associated invoices and receipts, as prepared by the Administrative Services Manager. Upon verification will initial and date the deposit slips and agency copies of the invoices.
  - f. Reviews the monthly reports created by the Administrative Services Manager and the third-party accounting firm prior to inclusion in the Commission packet.
- 2. The **Administrative Services Manager** is the **recordkeeper** of the Commission assets and liabilities, and serves to administer the disbursement and receipt of funds. They are responsible for the following:
  - a. Works with the third-party accounting firm to maintain the accounting records of the Commission.
  - b. Prepares monthly revenue and expenditure reports for Executive Committee or Commission review.
  - c. Prepares financial reports as required.
  - d. Files and makes readily available all hard copies of source documents for all accounts payable and accounts receivable transactions.
  - e. Prepares and maintains files for all purchases, which will include all invoices, receipts, and Check Registers.
  - f. Documents all receipts of cash and checks.
  - g. Indicates payment information on all AP invoices filing.
  - h. Receives from the third-party accounting firm each month the following reports for inclusion in that month's financial packet which shall be reviewed by the CARPC Chair and Treasurer: bank account reconciliations, general ledger, outstanding Accounts Payable, and outstanding Accounts Receivable. Once received, prepares the financial

packet which includes these documents along with a report of voucher bills for the current month, and bank statements for the previous month for all bank accounts.

- i. Prepares bank deposit slips, and provides the slips, corresponding checks and backup documentation to the Executive Director for review and approval.
- j. Transmits deposits to the bank and attaches the deposit receipt to a copy of the deposit slip and corresponding backup documentation before filing.
- k. Pays credit card balance in full each month to avoid paying interest and overdue fines.
- l. Acts as the primary contact for the LGIP.

C. Capital Assets

- 1. Capital Assets of the Commission are defined as those tangible assets that have an initial cost of at least \$5,000 and have a useful life in excess of one year. Unless indicated otherwise in financial reports, capital assets shall be depreciated using the straight-line method.

D. Local Government Investment Pool (LGIP)

- 1. CARPC has established an account with the LGIP which allows CARPC better management of funds over the FDIC insured amount of \$250,000.
- 2. All incoming funds shall be deposited into either the CARPC checking account or CARPC's money market account. Once the deposit has been processed by the bank, any funds over an established baseline shall be transferred from the money market account to the LGIP.
- 3. When funds in CARPC's money market account fall under the baseline, funds from the LGIP will be transferred into the money market account via ACH.
- 4. All transfers to/from the LGIP will be approved in advance by the Executive Director, or the Commission Chair if the Executive Director is the individual making the transfer.



# CARPC KEY INTERNAL CONTROLS

*Policies and procedures to support the accuracy, security and reliability of Agency operations*

*DRAFT – December 5, 2025*

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## Overview

This document describes the Key Internal Controls of the Capital Area Regional Planning Commission (“CARPC”)<sup>1</sup>. Internal controls are the policies, procedures, practices, and organizational structures that an organization uses to ensure that it operates effectively, efficiently, ethically, and in compliance with laws and regulations. CARPC has established these internal controls in accordance with U.S. Generally Accepted Accounting Principles (“GAAP”) and Uniform Guidance under 2 CFR 200 to remain compliant with funding requirements, to ensure effective operations of the Agency, to maintain reliable and accurate accounting of financial activities, and to protect the Commission’s assets.

## Controls Strategies

In general, all activities involving the finances or assets of CARPC should involve at least two employees to minimize the risks of error or fraud. Though it may be necessary for one staff person to complete most steps in the Agency’s financial processes due to the small size of the organization, each step should include documented oversight by the Executive Director, the Deputy Executive Director, the external CPA, the Commission Treasurer, or a combination thereof.

In the course of day-to-day operations, exceptions to these processes and procedures may be necessary for the effective operation of the Commission’s business. Where such exceptions occur, adequate documentation of the alternative process or exception should be collected, including the initials/signatures of at least two key personnel in the controls structure. It may also be necessary to delegate assigned roles and responsibilities periodically, either as described in these controls or otherwise as necessary to maintain the controls function.

If exceptions become common or there is frequent delegation of roles then these controls should be reviewed by the Commission and, if deemed appropriate, amended.

CARPC staff are encouraged to recognize vulnerabilities and report concerns to Agency management or the Commission.

## Key Personnel

- Executive Director
- Deputy Executive Director
- Administrative Services Manager (“ASM”)
- Commission Treasurer
- Commission Chair
- External CPA (Berndt CPA LLC as of November 2025)
- External Payroll Processor (Stelios, a subsidiary of Berndt CPA LLC as of November 2025)
- External Auditor (Johnson Block CPAs as of November 2025)

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<sup>1</sup> This document refers to both “the Commission” and “the Agency”. “Commission” is typically intended to mean the 13-member oversight and decision-making body, though it can also be understood to mean the entire organization, inclusive of the staff. “Agency” is intended to mean the staff that serve the Commission.

## **1.0 – Ethical Oversight**

### **1.1 – Management Responsibilities**

Management should demonstrate a commitment to integrity and ethical values when conducting the business of the Commission. Management should demonstrate a clear understanding of the purpose and value of control measures and should model compliance with those controls.

### **1.2 – Standards of Conduct**

Management is responsible for maintaining a Personnel Manual that establishes rules and procedures for all aspects of employment with the Agency, including expectations for ethical and respectful behavior. The Personnel Manual must be reviewed and acknowledgement of that review documented by each staff person on an annual basis.

### **1.3 – Segregation of Duties**

Due to the small size of the Agency, options for segregation of duties are limited. Controls systems have been designed to ensure oversight of key functions, including the use of an outside accountant to handle some of the monthly and quarterly accounting functions.

### **1.4 – Annual Fiscal Audit**

To maintain public trust in the Commission’s operations, the Agency will conduct an annual audit of the Commission’s financial statements using an external auditor that is NOT also the Agency’s external CPA. The results of this audit, along with any required communications to the Commission, will be provided to the Commission upon the completion of the audit. In the event there are deficiencies identified in the Commission’s internal controls, processes, or procedures, management will be responsible for making recommendations to remedy any such deficiencies.

### **1.5 – Assignment of Duties**

In the temporary absence of the Executive Director, or at the discretion of the Executive Director, controls functions may be delegated to the Deputy Executive Director or other Agency staff. No controls functions performed by the Executive Director should be delegated to the ASM. In the temporary absence of the ASM, the Executive Director may delegate duties of the ASM to the Deputy Executive Director or other Agency staff. In delegating the duties of the ASM, the Executive Director shall evaluate any weaknesses in controls functions that would result from reassignment of duties.

In the event of a major disruption to the Agency’s staff or controls infrastructure, the Commission Chair will be responsible for delegating duties among Agency staff and may consider the temporary involvement of other Commissioners and/or contracted staff or service providers.

### **1.6 – Key Personnel Wellness**

Key personnel are expected to communicate to the Agency any inability to carry out their essential job functions, with or without accommodation. For these key personnel, the accurate, transparent and timely management of the Agency's accounting functions is an essential job function. Reporting should

## CARPC Key Internal Controls

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disclose circumstances that could make staff vulnerable to errors, exploitation, or misconduct, as follows:

- Executive Director (or any person recognized by the Commission as Acting Executive Director in an extended absence of the Executive Director) reports to the ASM and the Treasurer and/or the Chairperson, as appropriate to the situation
- ASM reports to the Executive Director; the Executive Director may also inform the Treasurer and/or the Chairperson, as appropriate to the situation

Key personnel may be asked from time to time by one of the other persons named above and are expected to answer truthfully about their ability to carry out their essential job functions, with or without accommodation, to the Agency. Any disclosures under this policy should be limited to the information necessary to identify the vulnerability and will never be expected to include any personal or medical information that would otherwise be protected or privileged.

### 1.7 – Review of Internal Controls

To ensure that controls policies and procedures remain accurate and effective, key internal controls should be reviewed by the Commission every two years.

## 2.0 – Key Personnel Responsibilities

### 2.1 – Executive Director

The Executive Director serves as the custodian of the Commission's assets. Their core duties in the controls environment include:

- a) Primary authority for the receipt and disbursement of funds
- b) Authorized agent and authorized signer for all financial accounts

### 2.2 – Administrative Services Manager

The ASM serves as the key administrative staff member handling the Agency's day-to-day operations and operates as the Commission's recordkeeper. Their core duties in the controls environment include:

- a) Initiating all financial deposits and disbursements and preparing documentation of the same for review by the Executive Director
- b) Preparing payroll for review and approval by the Executive Director
- c) Entry of activity into the Commission's accounting systems
- d) Coordination with the external CPA for monthly and quarterly accounting processes and procedures
- e) Handling of incoming mail

### 2.3 - Deputy Executive Director

The Deputy Executive Director acts in support of the Agency's administrative functions and serves as Acting Director in the absence of the Executive Director. Their core duties in the controls environment include:

- a) Implementing specific controls functions described in this document and others if delegated by the Executive Director
- b) Acting as Executive Director in the absence of the Executive Director, with responsibilities as delegated by the Executive Director in a planned absence and as deemed necessary in consultation with the ASM and the Commission Chair in an unplanned absence
- c) Fulfilling limited duties of the ASM in a planned or unplanned absence of the ASM, as delegated by the Executive Director

If the Deputy Executive Director role is not filled the Executive Director will delegate to another senior staff person the specific control functions described in this document.

## **3.0 – Accounting Procedures**

### **3.1 – Budget Entry**

Following the adoption or amendment of the budget by the Commission, the ASM is responsible for inputting changes into the Commission's accounting systems. Once completed, the ASM will prepare a budget report using the Commission's accounting systems for review by the Executive Director to verify that the amounts entered match the budget as adopted by the Commission.

### **3.2 – Monthly Financial Statements**

The ASM works with the external CPA to prepare monthly financial statements of the Commission's activities. In this process, the external CPA reconciles bank account activities. Once compiled, these statements and additional reports prepared by the ASM are provided to the Executive Director and Commission Treasurer for review. When those reviews are complete and any revisions made, the financial statements are provided to the Executive Committee and Commission for their review.

Monthly financial statements may sometimes include estimated invoice amounts if an invoice for that period has not yet been issued. When an invoice is issued for services in a period after the close of the accounting records for that period, the actual totals and any corrective adjustments are posted in the financial period as of the date of issuance, except that corrections made after the end of the fiscal year will result in modification of the December financial statement. Year-end financial statements are considered preliminary until all relevant invoices are issued and all transactions are audited.

### **3.3 – Capital Assets**

The Commission defines capital assets as any tangible asset with an initial cost of \$5,000 or more with a useful life longer than one year. Unless otherwise identified, capital assets are depreciated using the straight-line method (Cost of Asset – Salvage Value) / Useful Life).

### **3.4 – Voided Payments**

Whenever a payment issued by the Commission is voided, the ASM is responsible for preparing the necessary documentation to detail the cause for the void, repayments (if any), and original payment documentation. All such documentation is reviewed by the Executive Director and stored in [Accounting and Budgets>Memos and Misc Documentation](#).

## **4.0 – Information Systems**

### **4.1 – Accounting Information Systems**

The Agency utilizes Quickbooks Online for preparation and maintenance of accounting records and Bill.com for bill payments. Access to these systems is provided to the Executive Director, ASM, and external CPA. Access may be provided to the Deputy Executive Director at the discretion of the Executive Director.

### **4.2 – Employee and Payroll Information Systems**

The Agency uses iSolved to manage employee information, time reporting, and payroll, in coordination with the external CPA. Administrative access to this system is provided to the Executive Director, ASM, and external CPA. Administrative access may be provided to the Deputy Executive Director at the discretion of the Executive Director.

### **4.3 – Information Technology Systems**

The Agency uses Microsoft 365 for the majority of its communications and file management functions. Administrative access to this system is provided to the Executive Director, the ASM, and one or more other staff with IT administrative responsibilities at the discretion of the Executive Director.

To safeguard the Agency's assets, management will be responsible for developing and maintaining an Information Technology policy. This policy includes provisions for file backups, password security, use of personal devices, and details for monitoring risks from the use of information technology.

### **4.4 – Other Information Systems**

The Executive Director and ASM will have administrative access to periodically review and maintain any and all systems and services utilized by Agency staff.

## **5.0 – Operations**

### **5.1 – Mail Processing**

Items delivered by mail include important notifications from other organizations, notifications about the Commission's operations, payments for CARPC invoices, external invoices for services rendered to CARPC, and other miscellaneous notifications/solicitations. To ensure transparency and accountability, mail should be received and sorted by someone other than the Executive Director or ASM, logged by the ASM, and reviewed by the Deputy Executive Director.

The Commission receives mail at the Agency office (100 State St.) on weekdays. As feasible, mail will be accepted and sorted by someone other than the ASM or Executive Director and an image of unopened business mail transmitted to the ASM and Executive Director. Mail is then provided to the ASM, who maintains a mail log describing the sender, date received, and a brief description of the contents. The ASM also scans those logged items into a weekly document transmitted to the Deputy Executive Director for review and signature. Signed copies of weekly mail documents are stored in [Accounting and Budgets>Memos and Misc Documentation>Mail Receipts](#).

## 5.2 – Banking

- a) *Accounts.* The Agency may utilize multiple accounts to balance liquidity with interest income opportunity and FDIC insurance coverage, or to segregate funds if required for an Agency program. Monthly statements for all CARPC accounts must be provided for review by the Executive Director and Treasurer.
- b) *Deposits.* Bank deposits are prepared on a weekly basis by the ASM. Each deposit is accompanied by a deposit detail worksheet listing each check being deposited, the check number, the corresponding invoice number (if any), and the corresponding account number from the Commission's chart of accounts. The Deputy Executive Director is cued to review and sign off on each deposit package twice – before the deposit and after the deposit when the deposit slip is attached.
- a) *Transfers and Withdrawals.* The Executive Director and Commission Chair are both authorized to transfer funds from one CARPC account to another. For withdrawal of funds from CARPC bank accounts, both the Executive Director and the Commission Chair need to be present at the bank to authorize the withdrawal

## 5.3 – Purchasing and Expense Reporting

- c) *Petty Cash.* The Agency doesn't utilize petty cash. Whenever possible, purchases should be made using the Commission's accounts payable systems or credit card.
- d) *Staff Expenses.* As necessary, and with the written or verbal approval of the ASM or Executive Director, other staff may make limited purchases on behalf of the Agency and submit them for reimbursement utilizing a monthly expense report.  
When travelling for work-related purposes staff may incur reimbursable costs for mileage, lodging, parking, travel fares, or meals. The Agency will maintain policies regarding these expenses in the Personnel Manual.  
Agency staff are expected to exercise prudent and reasonable judgment when incurring expenses on behalf of the Agency. To this end, all expenses are evaluated to determine if 1) the expense is necessary to perform an Agency function, 2) the expense was planned in the budget for the project and/or the Agency, 3) the expense has been made at a competitive or cost-effective price, and 4) the expense is proportional to the benefit gained.
- e) *Expense Reports.* Expense reports are submitted to the ASM by staff and must include copies of receipts for purchases made and accompanying notes to detail the purpose and program for which the cost was incurred. Expense reports are reviewed by the ASM to ensure all receipts and details are accurate before processing through the Agency's accounts payable procedures.
- f) *Credit Card Purchases.* Credit card purchases are made by the ASM and Executive Director as necessary. All credit card purchases require written documentation (receipts, invoices, estimates) and are stored in [Accounting and Budgets>AP>Vendor Cash Disbursements>Credit Card Purchases](#). Where practical, the ASM obtains prior authorization for all purchases made using the Agency's credit card. Purchases over \$250 require review by the executive Director

## CARPC Key Internal Controls

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unless previously authorized, and all purchases over \$500 must have written documentation of prior authorization.

The Agency's credit card is stored in the ASM's office when not in use. On a monthly basis, the Executive Director and Commission Treasurer each review the credit card statement for any irregularities in purchases through the Treasurer's packet process.

g) *Package Delivery.* The Agency receives package deliveries at three locations: the Agency office, the ASM's home address, and the Executive Director's home address. The home addresses are sometimes used because delivery services lack direct access to the Agency office due to building security arrangements.

### 5.4 – Accounts Payable

The Commission's primary system for Accounts Payable is Bill.com. The ASM is responsible for entry and categorization of all the Commission's bills. Once entered, bills are reviewed and approved by the Executive Director prior to issuance of any payments.

### 5.5 – Accounts Receivable

The Commission's primary system for Accounts Receivable is Quickbooks Online. The Agency issues quarterly invoices for most projects and grants, unless otherwise specified in the applicable service or funding agreement. Invoices for review of applications for Dane County Water Quality Plan amendments or sewer extension reviews are typically billed at the completion of the review process.

All invoices are prepared by the ASM and reviewed by the assigned project manager. Invoices over \$2,500 and any supporting documentation require authorization by the Executive Director prior to issuance to the funder or client.

## 6.0 – Payroll

### 6.1 – Payroll Authorizations

Prior to processing the Commission's biweekly payroll, the ASM prepares the following reports using reporting functions of the iSolved payroll system:

- a) New Employee and Change Audit
- b) Payroll Summary
- c) Payroll Register

These reports are sent to the Executive Director for signature and initials following their review. Once approved, the ASM submits payroll for processing by the external payroll processor.

Copies of signed authorizations are saved in [Accounting and Budgets>Payroll](#).

### 6.2 – Payroll Reports

Once payroll has been processed by the external payroll processor, the ASM prepares the following reports using reporting functions of the iSolved payroll system:

- a) Payroll Invoice
- b) Payroll Register
- c) New Employee and Change Audit
- d) Direct Deposit Register
- e) Pay Stubs

These reports are sent to the Executive Director for review and signature. Once approved, the ASM saves the signed copies of the reports to [Accounting and Budgets>Payroll](#).

## **7.0 – Fraud Prevention and Reporting**

### **7.1 – Reporting Suspected Fraudulent Activities**

Any employee, commissioner, or other agent of the Commission who suspects, observes, or has knowledge of potential fraudulent activities (including, but not limited to, embezzlement, theft, misuse of assets, or false financial reporting) is required to report the activity to the Executive Director, Commission Treasurer, or Commission Chair, as appropriate to the situation. Such reports shall be made in writing and provide details including the nature of the suspected activity, the parties involved, and details of how this activity was observed.

### **7.2 – Investigations of Suspected Fraudulent Activities**

Upon receipt of a report of potentially fraudulent activities, the Executive Director will investigate the reported activities to determine the credibility and scope of the issue. The Executive Director may utilize additional personnel to conduct the investigation where necessary. All such investigations are to be conducted confidentially. Any evidence, whether electronic or physical, obtained during the investigation is to be collected and preserved. Once concluded, the Executive Director will present any findings to the Commission Treasurer and Commission Chair. In the event the suspected fraudulent activities involved the Executive Director, reports are made to the Commission Chair.

### **7.3 – Remedies for Fraudulent Activities**

Based on the final investigation report, the remedy for fraudulent activities may include:

- a) Disciplinary action, including termination
- b) Revision and/or implementation of enhanced internal controls
- c) Referral to law enforcement and/or regulatory authorities
- d) Recovery of assets

### **7.4 – Retaliation Prohibited**

Retaliation against individuals who make good-faith reports of suspected fraudulent activity is strictly prohibited.



## CARPC Internal Controls – Summary and Explanation of Proposed Changes

December 3, 2025

### MODIFIED CONTROLS

Controls Measure	Current Text	Proposed Text	Reason for Change
Methods of making payments/purchases	<p>“All Commission purchases will be made by check or credit card...”</p> <p><i>Adopted Controls – A.4 (Page 1)</i></p>	<p>“The Commission’s primary system for accounts payable is Bill.com...”</p> <p><i>Proposed Controls – 5.4 (Page 10)</i></p>	CARPC has shifted to utilizing a web-based service for processing accounts payable rather than paper checks. Credit card controls can also be found on pages 9-10 of draft update.
Monthly financial review procedures	<p>“The Chair and Treasurer of the CARPC shall routinely review and approve the CARPC bank statement...”</p> <p><i>Adopted Controls – A.12 (Page 2)</i></p>	<p>“The ASM works with the external CPA to prepare monthly financial statements of the Commission’s activities... Once compiled, these statements and additional reports prepared by the ASM are provided to the Executive Director and Commission Treasurer for review...”</p> <p><i>Proposed Controls – 3.2 (Page 7)</i></p>	Reviews of financial activity have been consolidated to a monthly review of financial statements, bank statements, and summary reports by the Executive Director and Treasurer.

Controls Measure	Current Text	Proposed Text	Reason for Change
Accounts Payable Procedures	<p>“All payments for purchases and invoices shall have prior approval by the Executive Committee unless securing prior approval may incur a late payment penalty...”</p> <p><i>Adopted Controls – A.13.a (Page 2)</i></p>	<p>“...Once entered, bills are reviewed and approved by the Executive Director prior to issuance of any payments.”</p> <p><i>Proposed Controls – 5.4 (Page 10)</i></p>	<p>CARPC no longer handles approval of bills through the Executive Committee. Instead, the Commission establishes a budget to provide limits for the Commission’s operations, the Executive Director approves payments, and the Treasurer reviews transactions as part of the monthly financial package.</p>
Bank Deposits Procedures	<p>“The Administrative Services Manager shall deposit all AR payments in the bank upon receipt of payments totaling \$2,000 or no later than two (2) weeks after receipt, whichever comes first...”</p> <p><i>Adopted Controls – A.14.b (Page 3)</i></p>	<p>“Bank deposits are prepared on a weekly basis by the ASM...”</p> <p><i>Proposed Controls – 5.2 (Page 9)</i></p>	<p>Bank deposits are made more frequently to enhance accuracy in the accounting system. Additionally, the Deputy Executive Director is tasked with reviewing deposits to increase awareness of payments received.</p>
Assignment of Duties	<p>“Throughout this document, if there is no Executive Director (or in the absence of the Executive Director), the Agency Director shall assume all responsibilities of the Executive Director...”</p> <p><i>Adopted Controls – Page 1</i></p>	<p>“In the temporary absence of the Executive Director, or at the discretion of the Executive Director, controls functions may be delegated to the Deputy Executive Director or other Agency staff...”</p> <p><i>Proposed Controls – 1.5 (Page 5)</i></p>	<p>The proposed controls are revised to reflect CARPC’s organizational chart as of 1/1/26, with additional detail about delegation options and scenarios.</p>

## ELIMINATED CONTROLS

Controls Measure	Current Text	Proposed Text	Reason for Change
Physical/Paper Documentation	<p>“All invoices and pre-printed receipts will be in sequential order, and a hard copy of each will be kept on file.”</p> <p><i>Adopted Controls – A.3 (Page 1)</i></p>	N/A	All controls describing paper records are eliminated in the draft update – CARPC now uses digital files and storage systems exclusively and destroys most incoming paper documents once scanned or deposited.
Methods of Receiving Payments	<p>“All incoming revenue will be in the form of cash or checks, except for payments by the State of Wisconsin, which may be made by ACH deposits directly into CARPC’s checking account.”</p> <p><i>Adopted Controls – A.2 (Page 1)</i></p>	N/A	This provision has been removed from controls due to the rise in vendors issuing ACH payments, including the City of Madison and Dane County. Additionally, flexibility is required to ensure timely receipt of payments owed to CARPC.

## NEW CONTROLS

Controls Measure	Current Text	Proposed Text	Reason for Change
Key Personnel Wellness	N/A	<p>“Key personnel are expected to report any major personal wellness or financial health issues that could impact their ability to carry out their duties to the Agency and/or make them vulnerable to errors, exploitation or misconduct...”</p> <p><i>Proposed Controls – 1.6 (Page 6)</i></p>	The adopted controls do not address the risk that personnel wellness issues pose to the agency. The proposed controls require disclosure of risk to the Agency, without requiring details that would be considered protected personal information.

Controls Measure	Current Text	Proposed Text	Reason for Change
Review of Internal Controls	N/A	<p>“To ensure that controls policies and procedures remain accurate and effective, key internal controls should be reviewed by the Commission every two years.”</p> <p><i>Proposed Controls – 1.7 (Page 6)</i></p>	The adopted controls do not address the need for periodic review.
Deputy Executive Director Responsibilities	N/A	<p>“The Deputy Executive Director acts in support of the Agency’s administrative functions and serves as the Acting Director in the absence of the Executive Director...”</p> <p><i>Proposed Controls – 2.3 (Page 7)</i></p>	The Deputy Executive Director position didn’t exist when the current controls were adopted.
Budget Controls	N/A	<p>“Following the adoption or amendment of the budget by the Commission, the ASM is responsible for inputting changes into the Commission’s accounting systems...”</p> <p><i>Proposed Controls – 3.1 (Page 7)</i></p>	The adopted controls do not address the budget entry process. The proposed controls ensure that the accounting system reflects the budget as approved by the Commission.
Mail Processing	N/A	<p>“Items delivered by mail include important notifications from other organizations, notifications about the Commission’s operations, payments for CARPC invoices, external invoices for services rendered to CARPC...”</p> <p><i>Proposed Controls – 5.1 (Page 8)</i></p>	The adopted controls do not address mail handling. The proposed controls ensure more eyes on incoming communications.

Controls Measure	Current Text	Proposed Text	Reason for Change
Expectations for Purchases	N/A	<p>"Agency staff are expected to exercise prudent and reasonable judgment when incurring expenses on behalf of the Agency..."</p> <p><i>Proposed Controls – 5.3(b) (Page 9)</i></p>	The adopted controls lack a test for reasonableness of expenses incurred.
Fraud Prevention and Reporting	N/A	<p>"Any employee, commissioner, or other agent of the Commission who suspects, observes, or has knowledge of potential fraudulent activities (including, but not limited to, embezzlement, theft, misuse of assets, or false financial reporting) is required to report the activity to the Executive Director, Commission Treasurer, or Commission Chair, as appropriate to the situation..."</p> <p><i>Proposed Controls – 7.1 (Page 11)</i></p>	The adopted controls lack reporting requirements and procedures for suspected waste, fraud, or abuse of the Commission's assets.