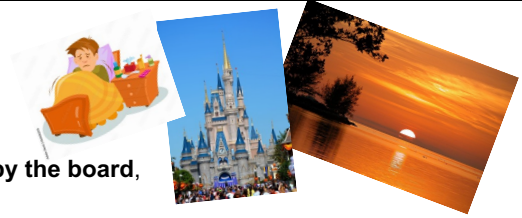


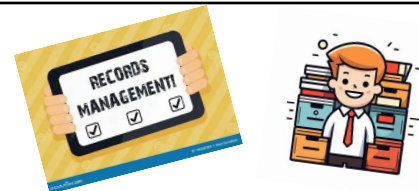
What Can You Do Now?



1. Make sure that **all leave policies are documented, adopted by the board,** and match what the town is offering in practice.
 - a. If town is a member of LGERS, it is **likely but not mandatory** that any unused sick leave at termination of employment¹ rolls to service credit in LGERS. Confirm this.
 - b. Confirm how much vacation can be “banked” per your policy and ultimately paid out upon termination. Example: The State will allow you to bank up to 240 hours of vacation, which is paid out upon termination.
 - c. If a unit is not a member of LGERS or does not follow the State’s policy on rolling sick leave to service credit, determine what does happen to employee’s accumulated sick leave at separation and make sure it is documented in a board-adopted policy.
 - d. If the written policy does not match what the town is currently offering in practice, update written policy and request board approval before June 30.
 - e. If you do not have a written policy, draft one and request board approval by June 30.
2. Make sure you have **good opening balances** for each employee’s leave in all “buckets” or categories of leave.
3. Make sure earned leave has been credited to all employees.

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What Can You Do Now?



4. Keep leave records up to date during the year.
5. If your town allows leave amounts to be credited at the beginning of the year but employees don’t technically earn that leave all at once, keep track of what is earned and used as of FYE.
6. If leave records for the past several years are available, preserve them.
7. **Talk to your auditor before June 30** to determine what other information is needed to determine if you have a material liability and if so, is he or she ok with the information on hand to calculate it.
 - a. If the total liability is not material, then you do not have to implement.
 - b. If the total liability is material, it is still possible that the amount that is more likely than not be to paid out or used is not material, meaning you do not have to implement.

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