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## Policies, procedures to prevent chaos

-By Paula Murdoch and Christopher Capobianco

What if one of your key people doesn't come in? A good policy and procedures manual, including a job description can help you keep track of any areas of your business, and prevent panic if a key person leaves. Regardless of your business size, there are often one or two key people who carry a large work load and know how things are done. When that person suddenly leaves, it can be chaos if you are not prepared. Do you have a back up? Probably not. People who have worked for you for years probably have "automatic" things they do their own way but they don't have them written down. Just like a computer backup, some kind of contingency plan is needed in case your key people are not there. Create a binder for each key position, with bookkeeping, labor manager or someone with check-signing authority being your first priority. Then, create a job description, working with the employee, so you know what is done on a day-to-day basis. Next, create a procedures manual with all the things that person does, including filling out the forms, phone numbers for the people who work under them, explanations for their codes, computer passwords, etc. If you use a payroll service, get the phone number and e-mail of your account manager. What about its Web site address and password to get into the system? Which employees are paid electronically and which get a check? Sales tax filing is different in every state, so if you are doing business across state lines you need to know what is required in each locality. It is critical to have a binder with all of this information in it. Since we are talking about bookkeeping and finances, it would be good to have assistance from your accountant. Another idea is to create a reference chart for the year so you know which taxes get paid when. This chart should be in a very conspicuous place since delinquent tax payment or filing can cost lots of money. Be sure to keep the chart current, as many states are adding taxes or fees all the time. This could be done with a simple computer spreadsheet that is then printed and hung somewhere where it will not be missed. Review everything with your accountant on a quarterly

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basis so things are kept up to date. When you pay your taxes, keep a copy of each check or the reference number. Unfortunately, it is not a rare occurrence for the government to lose this information or for an envelope to get lost in the mail. This will protect you and your business in case your payment gets lost in the shuffle. This can be true for OSHA and union regulations as well; as you set up each binder, have a copy of recently completed forms to see how it is done. For major customers, having an organized file is critical in case the person managing the account leaves unexpectedly. This advice applies to any size business or organization. When someone leaves, having what they do on file can help keep things moving forward. This will help a new person get right to work instead of building a new system from scratch. No one person is indispensable, but a paper trail can be, so take the time to build this information so you don't get caught. Make sure there are paper copies of key documents and your computer data files are backed up and kept in a safe place. Have your policy and procedures in place so your key people are backed up too. Computers crash and people move on, so it pays to have everything possible saved independently so you don't lose what you have stored and spend a lot of time trying to fix it all.

**Paula Murdoch is executive vice president of M.E. Sabosik Associates, a New Jersey-based flooring contractor and is a past chairman of the FCICA. Christopher Capobianco owns a consulting firm called Flooring Answers and is the current chairman of the FCICA.**



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