



Fiscal Control Policies and Procedures

Revised 08/05/14

This document contains the following fiscal control policies and procedures:

- [Purchase Orders](#)
- [Check Requests](#)
- [Procurement for Purchases with Federal Funds](#)
- [American Express Corporate Card](#)
- [Petty Cash](#)
- [Site Revolving Checking Account](#)
- [Employee Expenses Policy](#) (includes Travel and Teacher reimbursements)
- [Independent Contractors](#)

These policies will be revised from time-to-time. Latest updates will be posted to Aspire’s intranet. Please call or email the Controller if you have any questions.

Purchase Orders [top](#)

Purchase orders are required for purchases exceeding \$300 and for any vendor that requires a purchase order number. When a PO is not required by a vendor, purchasers with approval authority may sign off directly on the invoice prior to submission for payment. Each teammate’s approval level is governed by the Purchasing Approval Matrix. There is one matrix for schools and another for the home office.

School Site Purchasing Approval Matrix

<u>Teammate Group</u>	<u>Threshold</u>
Teachers, After-School Directors, Deans and Other School Site Teammates ¹	No Approval
Office Managers ²	≤ \$300
Principals	≤ \$3,000
Area Superintendents	≤ \$10,000
CFO and CEO	≤ \$250,000
Board of Directors	>\$250,000

Notes:

1 - Principals have the discretion to allocate these teammates a small budget for school needs. This budget would be monitored at the school site directly.

2 - Principals, at their discretion, can require Office Managers to seek principal approval for purchases less ≤ \$300. The process for the OM to



obtain such approvals would be determined and monitored by the Principal and OM at the school site directly. Office Managers cannot sign contracts.

Home Office Purchasing Approval Matrix

<u>Teammate Group</u>	<u>Threshold</u>
Home Office Staff	No Approval
Managers and Directors without budget oversight ¹	≤ \$300
Special Education Regional Program Specialists	≤ \$1,000
Directors with budget oversight	≤ \$3,000
Vice Presidents, Memphis Executive Director, and Area Superintendents	≤ \$10,000
CAO and CPO	≤ \$50,000
VP of Finance and COO	≤ \$200,000
CEO and CFO	≤ \$250,000
Board of Directors	>\$250,000

1 - Managers and Directors without budget oversight cannot sign contracts.

What is the Approval Matrix?

The Approval Matrix indicates how much an individual can spend for one purchase before they need additional approval(s). An individual has up to his or her "Threshold" to purchase a good or service as shown the in the matrix above. For example:

- \$200 Amazon book order - *an Office Manager (OM) can place this order directly without any other approvals, because \$200 is below the OM's \$300 threshold*
- \$4,000 Amazon book order - *an Office Manager needs Principal and Area Superintendent approval using a purchase order because \$4,000 is above the OM's \$300 threshold and the Principal's \$3,000 threshold*

When do I follow the Approval Matrix?

This matrix applies to all purchases paid by invoices. Employees can use the Purchasing Decision Tree on Aspire's intranet if they need help.

To get a PO

To start a PO, employees can use the tool on the Finance Tools Portal on Aspire's intranet:

This matrix does not apply to purchases made online at Office Depot, purchases reimbursed through teammate [Expense Reports](#) or a site's individual [Banking](#) account.



How to Authorize Payment for Goods

1. Keep the packing slip when the goods are delivered to your site. This includes packing slips for Amazon, Office Depot, & Home Depot. Documentation should be kept for at least a year before destroyed in case of a dispute on delivery/receipt of goods.
2. All deliveries must be given to the Purchaser to open, verify inventory and distribute.
3. The Purchaser counts the items received and compares the count to the quantities listed on the packing slip. On the packing slip, document any discrepancies (damaged items, missing / back ordered items, or contracted time was not needed / delivered). Do this before delivering the goods to the receiving party.
4. Notify the vendor if there are problems with the order such as damage or missing items. If all items are received in good condition, sign and date the packing slip and KEEP ON SITE. Then, deliver the items to the receiving party. Damaged items need to be held as proof for the vendor.
5. Invoices should be opened and date-stamped as received.
6. Compare the invoice and the copy of packing slip you retained earlier for consistency.
7. If the invoice and packing slip match, and all goods have been received, forward to your principal/manager for a final approval. Be sure to file all documentation electronically or in a filing cabinet and keep for up to one year.
8. If the invoice and packing slip are extremely inconsistent, ask the vendor to re-issue a corrected invoice. If the invoice and packing slip amounts differ slightly, note the amount that should be paid and forward the documents to the accounts payable administrator for a partial payment.

How to Authorize Payment of a Service

1. Contracts should be submitted to Finance by sending to contracts@aspirepublicschools.org. Once review of contract has been completed, the VP of Finance, CFO, or Controller will approve and the contract will be sent back. Invoices for these completed contracts on file with the AP department can be submitted for payment on the Finance Portal. Review the vendor's invoice for accuracy. Invoices for services should list the time or period for the delivery of those services. Also, invoices for delivery of goods should list a shipping date. On the invoice, make a note of any discrepancies between the contract and the service (e.g. quality, timeliness, inaccuracies)
2. If the invoice is appropriate, sign your name and date of review on the invoice and forward immediately to Accounts Payable for payment using the Finance Portal.

Invoicing

All invoices except for rent, utilities, copiers or phones, should go directly to the site so that you may have a chance to look it over and approve all the charges. Invoices are to be submitted to AP through



the Finance Portal and are to be identified by a PO or related contract. Those recurring utility, copier and phone bills are sent directly to the home office to help timely payment of these vital bills.

Procurement for Purchases with Federal Funds [\[top\]](#)

For all purchases of goods or services under a Federal Government Grants Program (i.e. TIF, CSP, i3), Aspire Public Schools strictly abides by the Circular A-110 of the Office of Management and Budget of the United States found here: http://www.whitehouse.gov/omb/circulars_a110. Any expenditure in excess of \$25,000 should have bids from three (3) suppliers if possible. If proceeding with purchase of goods or services from a certain vendor without competition, justification for lack of competition must be submitted to the Program Manager. Services or goods purchases, where practical, must have a completed price analysis as well. When a vendor/supplier has completed a bid request, it should be returned to the Program Manager for review. Factors that should be considered when selecting a vendor are:

- Contractor integrity;
- Compliance with public policy;
- Record of past performance;
- Financial and technical resources;
- Responsive bid; and
- Excluded Parties Listing (Debarred Vendors <https://explore.data.gov/Information-and-Communications/Excluded-Parties-List-System-EPLS-/bxfh-jivs>)

These bids will be reviewed by the Program Manager and the bid award must be specifically approved in advance by the VP of Finance and CFO. Aspire shall avoid real or apparent organizational conflicts of interests and non-competitive practices among vendors with procurement supported by Federal funds. Procurement shall be conducted in a manner to provide, to the maximum extent practical, open and free competition.

- *See Purchase Order Details for requirements*
- *See Approval Matrix to determine who may authorize purchases*

Check Requests [\[top\]](#)

Check request forms are used for the rare condition when a vendor needs prepayment and will not accept a purchase order and regular AP processing. Purchase orders should be used most of the time.

Check request forms need to be complete and accurate. Missing or incomplete information will cause the request to be rejected.

Check Request Form Requirements:



- Vendor Information : Name, Address and Tax Identification (W-9)
- Reason for check
- Total amount of check
- Valid Site/Department, Resource and Object codes
- Attached scanned backup in the form of an email or order confirmation, registration forms, etc.
- Electronic approval from site manager/principal

In general, allow at least 4 business days for a check to be processed and sent. For example, if the request form requirements have been met, and a check request is received by noon Tuesday, the check will should leave the home office no later than Friday. Preparation for upcoming purchases, retreats, or other events is necessary in order to have requests processed in a timely manner. For check requests requiring overnight UPS delivery, shipping charges will be applied to your school's budget.

American Express Corporate Card [\[top\]](#)

The purposes of Aspire's American Express Corporate Account Policy and Procedures are to:

- Maintain effective controls on the spending of Aspire's funds
- Reimburse employees in a timely manner for work-related goods and services purchased by an employee
- Ensure that resources are wisely used to achieve Aspire's mission
- Create a paper trail that tracks the flow of funds for audit purposes

The card may be used for:

1. Meals and Entertainment for Aspire employees and business associates while conducting Aspire business that have been approved by your supervisor
2. Online purchases of goods or services directly for Aspire when a purchase order is not an option
3. Travel expenses while conducting Aspire business
4. In-store purchases of goods or services when time or other constraints do not allow routine AP processing of an invoice.
5. Gasoline for Aspire related car rentals only

The card should NOT be used for:

1. Personal items and services unrelated to Aspire
2. Gasoline for personal cars (Because mileage is expensed separately)
3. Large ticket purchases when a purchase order with approvals should be used
4. Large purchases known well in advance from vendors who accept purchase orders should not be paid with the American Express card.



The card is to be only used for time constrained purchases such as travel when the standard purchasing processes will not work. The card is not to be used as a way to bypass or avoid standard purchasing protocols. **Please note that any items purchased with or reimbursed with Aspire funds become the property of Aspire.**

How is the American Express Corporate Account paid?

All cardholders are responsible for paying their balances directly to American Express. Bills will arrive at your home at the end of each month and all reimbursements will be done through expense reports.

Each reimbursable purchase made with your American Express card should be listed as a separate line item on your expense report. The average time from when the home office receives a completed expense report with all required approvals and documentation to the time that payment is released is anywhere from one (1) business day to seven (7) business days depending on the day of the week the expense report is received.

Failure to adequately complete the Aspire expense report requirements will result in a delay of reimbursement.

American Express Corporate Card FAQ's

So, now I will have to front the money for the American Express Card?

No, as long as you submit your expense report in a timely manner you will receive the money to pay your American Express card in ample time to meet the card's due date.

Can I cancel my American Express card?

Yes, the corporate American Express card is provided as a convenience to you. However, if you decide you do not want to carry the card at any time, please let accounts payable know and they will assist with the cancellation.

How long will it take for me to receive my reimbursement from Aspire?

If we receive your expense report by Tuesday noon, it will be paid on Wednesday via direct deposit or check.

What if I don't pay my American Express bill on time?

You will be charged a late fee by American Express. This late fee will NOT be reimbursed by Aspire.

What happens if my account goes into collection?

*It will negatively affect your **personal** credit score.*



Is there a way I can see my bill before it is mailed out?

Log on to www.americanexpress.com, register your personal card and you can view your statements.

Where will the bill be mailed to?

The bill will be mailed to your home address that is currently on file with Payroll. If you'd like to change that to your work address, you may do so by signing on to www.americanexpress.com or by call 1-888-800-8564.

What if one of my monthly bills does not arrive?

Log on to www.americanexpress.com, retrieve your online bill and contact the customer service line to let them know that your paper statements are not being received.

Who approves my American Express charges?

American Express charges will be submitted via expense report and will be reviewed by your current approver.

What if my card is lost or stolen?

Call American Express immediately at 1-888-800-8564 and email accounts payable at ap@aspirepublicschools.org

Will I receive my statement via email from Accounts Payable?

No. You will only receive your statement through the mail or by logging onto www.americanexpress.com

What happens if I submit an expense report without the appropriate coding, original receipts and/or signatures?

It will be sent back to you for correction thus delaying payment.

What should I do if I am reimbursed for a charge and then the charge is credited back to my account?

Deduct that amount from your current month's reimbursable charges.

I tried to use my card and it was declined. What should I do?

Call American Express immediately to find out the problem at 1-888-800-8564

What if I have more questions?

Contact Accounts Payable or the Controller.

Petty Cash [top](#)



What is Petty Cash?

Each site has \$200 of Petty cash for day-to-day purchasing needs of less than \$25 per purchase. Petty cash will be reimbursed from the home office on a monthly basis upon receipt of your ledger and receipts. Each site should have a petty cash box (with a lock) and a receipt book. The home office will send you a petty cash ledger (spreadsheet).

Use Petty cash to purchase: emergency stamps, doughnuts for your parent advisory council, a COD package, pizzas for a group of teachers who stayed to help you get ready for an evening event, etc. If you need to make a large purchase, do not use petty cash--issue a purchase order instead!

How to manage Petty Cash

In order to give someone petty cash you need:

1. A dated receipt in the amount of the cash you are going to reimburse, taped to a piece of 8.5" by 11" paper.
2. Signature of person receiving funds acknowledging receipt of money.
3. The reason for the reimbursement listed on the paper.
4. Your signature authorizing the transaction.
5. A record of the transaction in the Petty Cash Ledger

Each office manager is responsible for maintaining a ledger that shows when cash is deposited into or withdrawn from the petty cash account. The original Petty Cash Ledger and receipts are due to the Staff Accountant at the Home Office for the previous month by the 4th of the month.

How to Replenish Petty Cash

Petty Cash will be replenished by the 10th of each month (as long as Petty Cash Ledger and receipts have been received).

Site Revolving Checking Account [\[top\]](#)

What is a Revolving Checking Account or General Account?

Each site has a Wells Fargo checking account with a \$1,500 maximum balance for emergency payment needs of less than \$250 per check. This checking account should only be used when petty cash is insufficient, a check request cannot be processed in time, and a corporate credit card cannot be used. The funds in the site checking account are considered part of your general site operation funds. Examples of items which you might use the revolving checking accounts are: same day payment to the local plumber; deli platters for Saturday professional development; reimbursement for a parent who ran out to buy some needed office supplies etc. **Please note: Employee expenses can only be reimbursed from expense reports through the Home Office not out of site checking accounts.**



Please plan ahead to avoid excessive use of the revolving checking account! If you need to make a purchase over \$250, an American Express Corporate Card, check request or purchase order must be used.

Writing checks

Site checks are limited to \$250. Any check written over the \$250 limit will be returned by the bank automatically. Writing multiple checks for expenses greater than \$250 is not authorized. All bank transactions should be recorded on the Online Bank Ledger tool. Sites are responsible for obtaining a W-9 prior to issuing a check to a service professional or unincorporated business.

How to manage your Site Checking Account

In order to write a check from the Site Checking Account, you need:

1. A dated invoice or receipt in the amount of the check you are going to write (taped to a piece of 8.5" by 11" paper),
2. The reason for the check listed on the paper (if not clear on the invoice or receipt),
3. Your signature authorizing the transaction, and
4. Record of the transaction in the Revolving Checking Ledger

Each Principal/Office Manager is responsible for maintaining a ledger that shows when cash is deposited into or withdrawn from the Revolving Checking Account. (See attached document).

Record Keeping

Each site must keep copies of all ledgers sent into the home office, receipts and checks written and deposited.

Deposits

All cash and checks received should be deposited at your local Wells Fargo branch on a *weekly* basis. This includes lunch money, after school programs and for any other reason when you receive checks and/or cash. When you make a deposit, you will be required to submit the following:

1. Deposit Summary – summary of checks and the reason for the deposit (e.g. fundraising)
2. Copy of deposit receipt from bank

All deposit documentation must be sent in the overnight bag the day after deposit to the Revenue Accountant. The above items are required when you make a deposit to your revolving checking account and the consequences for not having these will be bank fees against your account. **For every check copy we request from the bank it is a \$10 fee per check.** For example, if you had deposited 20 checks and forgot to make copies you will be charged \$200 to retrieve copies from the bank. Therefore, it is extremely important that you make copies of all checks you are depositing.



How to Replenish the Site Checking Account

In order to replenish your checking account the principal must send a request to the Home Office along with the ledger and copies of receipts (this request should be sent in on the 1st of the month). Home Office will issue a check to replenish your Revolving Checking Account when ledger and receipts have been reconciled against bank statement. You are responsible for depositing the check into your checking account. Principals should be aware of the current balance in the checking account when writing a check to prevent the check from being returned due to insufficient funds.

Employee Expenses Policy [\[top\]](#)

The purpose of Aspire's expense reimbursement policy and procedures are to:

- Maintain effective controls on Aspire's resources.
- Authorize reimbursement to teammates for reasonable, necessary and approved for work-related expenses.
- Ensure that resources are wisely used to achieve the organization's mission
- Create a paper trail that tracks the flow of funds and resources into and out of the organization

What can be reimbursed?

Aspire Public Schools reimburses all employees reasonable, necessary and pre-approved work-related out-of-pocket expenses. Examples of reimbursable expenses include: mileage, tolls and parking for travel beyond your normal commute, cell phone usage, postage, supplies, books, photocopies, some meals, gas for rental cars, and out-of-town travel and lodging. Below are specific guidelines for reimbursement of air travel, car rentals, other transportation, hotels, and meals and entertainment. Alcohol is **not** a reimbursable expense.

Mileage

Employees can be reimbursed using Replicon for the cost of driving their personal car on Aspire business. (Currently 56.0 cents per mile) The trip must be reasonable and necessary and approved by your supervisor. Mileage must be submitted in the following format: "Home Office to Monarch"; or "CV Regional office to CHA".

Note that you can't be reimbursed for your "normal" commute. For example, assume you have a normal 2 mile round-trip to work. One day you are assigned to go to another location instead and that round trip is 10 miles. You can be reimbursed for 8 miles.

Reimbursement for cross-country trips or relocation expenses requires the approval of the Controller, CFO, or Executive Memphis Director.



Aspire is not responsible for parking tickets or moving violation tickets.

Air Travel

1. Each employee is responsible for securing his/her flight arrangements if necessary at the best possible price. Aspire employees are expected to travel in Economy class.
 - a. The only legitimate reason for flying any class other than Economy is if seats are not available in Coach. If this is the case, you must obtain approval from the CFO or Controller before purchasing your ticket.
 - b. Tickets should be purchased at least 14 days ahead of travel. Tickets purchased less than 14 days in advance needs to be approved by your supervisor in advance of purchase.
2. Only actual costs will be reimbursed. No reimbursement will be made for the value of premiums earned through frequent traveler programs applied to business travel. This includes free upgrades or free flights.
3. Aspire is not responsible for lost, stolen, or damaged luggage. Please file a claim with the airlines and/or your insurance company.

Car rentals

Car rentals should be used only when needed and alternate forms of road transportation (taxis, public transit, and personal vehicles) are not available. Please share rental cars whenever possible and shop for the best price. Aspire has a corporate account with Enterprise that may provide the best deal. The link to the Enterprise Corporate booking site is on MyAspire.

1. Aspire staff should rent “mid-size” models or lower. Aspire reimburses car rentals not exceeding \$40 a day. Upgrade charges are generally not reimbursable.
2. Loss Damage Waiver (LDW) insurance should be accepted when offered by rental agency.
3. Aspire will not be responsible for damages that occur during business use of either a personal or rented car.
4. Rentals over a weekend or holiday period are **not** reimbursable, unless adequately explained and approved (in advance) by a supervisor.
5. Employees must refuel at a gas station prior to returning the vehicle at the end of the rental period, instead of purchasing the refill directly from the car rental company. Gas purchases from the rental car company will not be reimbursed.

Other Transportation

Reimbursement will be made for reasonable transportation costs other than air travel and car rentals.

This category includes:

1. Taxi fares between office/home and airport as well as between airport / hotel and final destination (e.g. conference) when traveling.
2. Public transportation used instead of taxis when traveling out of town.



3. Train Fares

Hotels

Reasonable lodging costs incurred in the course of business travel are reimbursable when an over-night stay is required

1. Aspire employees are expected to stay in standard business class lodgings, charging a reasonable rate such as Hampton Inns. In accordance with current GSA per diem rates Aspire reimburses lodging not exceeding \$125 a night.
2. You will not be reimbursed for a stay in a city longer than is legitimately necessary.
3. The actual hotel bill with the form of payment (charge slip or zero balance) must be submitted with the expense form as documentation. A charge slip alone is not acceptable. In the event of an express checkout, a hotel invoice along with a form of payment on the invoice (such as a credit card number) is acceptable.
4. Movies or alcoholic beverages purchased during your hotel stay are **not** reimbursable.
5. When work commitments require Friday and Monday trips to the same city, you are ordinarily expected to return home for the weekend. However, if such travel would be more costly or time-consuming than remaining at the distant location for the weekend, lodging and reasonable meals costs for the traveler are reimbursable with the following restrictions:
 - a. Hotel laundry or valet charges are reimbursable only for unexpected extended trips.
 - b. Items of clothing purchased when traveling are not reimbursable. This includes replacement of lost or stolen items as well as clothing purchased as a result of an unexpected extended stay.

Meals and Entertainment

For U.S. tax reporting purposes, reimbursable meal expenses are defined as the costs incurred for food and beverages in the conduct of business. Entertainment expenditures require pre-approval. Entertainment expenses include the cost of amusement or recreational facilities, as well as attendance at the theater, sporting events, etc.

Meals made necessary by travel are reimbursable. Every effort must be made to ensure that the cost of such meals is reasonable. Aspire has set a maximum daily reimbursement of \$60. This includes breakfast, lunch, and dinner. It is not acceptable to purchase one meal for oneself at the daily maximum of \$60. In general, breakfast will be around \$10, lunch \$10-20, and dinner \$20-30 plus tip. This rate was benchmarked against the current GSA per diem rate for Oakland, CA.

Meals and entertainment expenses require the following documentation for reimbursement to occur:

- a. Meals and entertainment expenses must be listed separately on the expense form (including those that were paid as part of a hotel bill).



- b. The description must include the number of individuals and the names of those attending, their titles and business relationship, if applicable, and business purpose of meal and/or entertainment.
- c. Tear-away stubs are not acceptable as receipts; the employee must include a form of payment such as a credit card slip or cash register receipt.
- d. We **do not** reimburse for alcoholic beverages

Teachers' Classroom Expenses

Teachers will be reimbursed for pre-approved and budgeted expenses for books and supplies used in the classroom, both consumable and non-consumable. Principals provide each teacher with an "allowance" for this purpose. Note that any items purchased with or reimbursed with Aspire funds become the property of Aspire.

How to get reimbursed for employee expenses

Please follow these guidelines to avoid delay in reimbursement of your expense reports.

1. Complete the Expense Reimbursement Template in Replicon
2. Scan and attach receipts; Receipts are required for all items above \$25.00.
3. Gather original receipts, tape in an organized manner to an 8.5 x 11 piece of paper. Scan the receipts and then put in expense report envelope and send to Accounts Payable (Remember to make a copy of the expense report and the receipts for your own files) Original receipts, not photocopies, or credit card statements must be sent to Accounts Payable (original phone bills must also be submitted)
4. Write a clear explanation of the expense in the template, so that your supervisor and AP can understand what the money was spent on
5. For meals, write down the business purpose of the meeting and the names and positions of all the attendees
6. Submit the online expense report
7. Managers/Supervisors are responsible for verifying amounts are reasonable, necessary and for approving the expense report.

Expense reports will be paid within **10 business days** of the date submitting considering all required paperwork and approvals have been received. If a supervisor fails to approve an expense or some required documentation is missing, this will cause a delay in receipt of payment. **Expenses should be turned in weekly . No expenses more than 45 days old should be submitted. d**

Independent Contractor Policy [\[top\]](#)



Use the 20-Factor checklist , which can be found on Aspire’s intranet, to determine if a vendor should be classified as an Independent Contractor (IC). Once you have determined that Contractor status has been met, please complete the Agreement.

The Contractor will also need to provide a W-9 tax form, as well as TB and DOJ clearance if they will be working at a school site.

Prior to the Contractor beginning work, a signed agreement, W-9, and TB and DOJ forms should be forwarded to the HR Department for review. The HR Department will forward documents to Accounts Payable.

At the completion of work (or as otherwise stated in the IC Agreement), the Contractor will submit an invoice to their site contact. Invoices should be approved and coded and forwarded directly to Accounts Payable. Questions about contracts should be submitted to contracts@aspirepublicschools.org.

All of the following MUST be provided to Accounts Payable BEFORE payment will be released:

- A completed and signed IRS Form W-9
- A completed and signed Aspire Public Schools Independent Contractor Agreement between the site and the contractor
- A valid, approved, and coded invoice
- Fingerprints and tuberculosis clearance (Applicable for only those contractors that have access to children)



20-Factor Checklist

Please answer the questions for all independent contractors, and forward to HR along with the signed Independent Contractor Agreement, TB and DOJ forms.

Yes	No	
<input type="checkbox"/>	<input type="checkbox"/>	Is the worker required to comply with Aspire's instructions about when, where and how to work?
<input type="checkbox"/>	<input type="checkbox"/>	Is training required? Does the worker receive training from Aspire, including attending meetings and working with more experienced employees? Do not include industry-specific training when the Consultant has not worked in the industry before.
<input type="checkbox"/>	<input type="checkbox"/>	Are the worker's services integrated with the activities of Aspire? Does the success of the employer's business significantly depend upon the performance of services that the worker provides?
<input type="checkbox"/>	<input type="checkbox"/>	Is the worker required to perform the work personally?
<input type="checkbox"/>	<input type="checkbox"/>	Does the worker have the ability to hire, supervise and pay assistants to do the work?
<input type="checkbox"/>	<input type="checkbox"/>	Does the worker have a continuing relationship with Aspire?
<input type="checkbox"/>	<input type="checkbox"/>	Is the worker required to follow set hours of work?
<input type="checkbox"/>	<input type="checkbox"/>	Does the worker work full-time for the employer?
<input type="checkbox"/>	<input type="checkbox"/>	Is the worker required to perform the work on Aspire's premises and use Aspire's equipment?
<input type="checkbox"/>	<input type="checkbox"/>	Is the worker required to perform work in a sequence set by Aspire? Does the worker follow a set schedule?
<input type="checkbox"/>	<input type="checkbox"/>	Does the worker submit regular written or oral reports to Aspire?
<input type="checkbox"/>	<input type="checkbox"/>	How does the worker receive payments? Are there payments of regular amounts at set intervals?
<input type="checkbox"/>	<input type="checkbox"/>	Does the worker receive payment for ordinary business and travel expenses?
<input type="checkbox"/>	<input type="checkbox"/>	Does the worker rely on the employer for tools and materials?
<input type="checkbox"/>	<input type="checkbox"/>	Has the worker made an investment in the facilities or equipment used to perform services?
<input type="checkbox"/>	<input type="checkbox"/>	Is the payment made to the worker on a fixed basis regardless of profitability or loss?
<input type="checkbox"/>	<input type="checkbox"/>	Does the worker only work for one employer at a time?
<input type="checkbox"/>	<input type="checkbox"/>	Are the services offered to Aspire available to the generally public?
<input type="checkbox"/>	<input type="checkbox"/>	Can the worker be fired by the employer?
<input type="checkbox"/>	<input type="checkbox"/>	Can the worker quit work at any time without liability?

[\[top\]](#)