**TEMPLATE**

**POLICIES AND PROCEDURES HANDBOOK**

## **ADOPTED**

DATE

**(ORGANIZATION NAME)**

**BOARD OF DIRECTORS**

###### 

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###### **MISSION STATEMENT**

The mission of the (Organization Name), *fill in mission statement*

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###### **VISION STATEMENT**

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###### **APPLICABILITY:**

The policies, procedures and practices prescribed herein apply to all employees of (ORGANIZATION NAME OR ACRONYM) and members of the (ORGANIZATION NAME OR ACRONYM) Board of Directors (Board).

Provisions from Section III of this Handbook are not applicable to the Board.

This Policy Handbook shall be reviewed on annual basis. Employees may submit recommended revisions through their respective supervisor for consideration.

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# **INTRODUCTION:**

This section puts in place basic accounting, billing, and cash control policies and procedures designed to protect and secure the (Organization Name), and ensure the maintenance of accurate records of financial activities and compliance with governmental and private funding source reporting requirements. Where this section conflicts with specific federal or State regulation or with (ORGANIZATION NAME OR ACRONYM)’s Board policy (such as the Personnel plan), the regulations or board policy shall prevail.

# **RESPONSIBILITIES:**

* The Board of Directors formulates financial policies, delegates’ administration of the financial policies to the President and CEO and reviews operations and activities.
* The President and CEO has responsibility for all operations and activities, including financial management.
* Exceptions to these policies may be made on an individual basis, as necessary, with the approval of the Board of Directors.

# **GENERAL POLICIES:**

* Current job descriptions are maintained for all staff members indicating their duties and responsibilities.
* There are separation of financial duties and responsibilities so that no staff member has sole control over cash receipts, payroll, bank reconciliations, accounts payable or other accounting functions.
* Financial Procedures are reviewed annually by the President and CEO.
* Separate General Ledger accounts are maintained as required by funding source regulations.
* Accounting forms and timesheets are typewritten or completed in ink. Whiteout or correction tape is not to be used.
* Passwords must comply with organizational standards. They are to be treated confidentially and are not shared with other staff. Policies may be established requiring the expiration of passwords, where appropriate.

# **Compliance with External Policies**

**(ORGANIZATION NAME OR ACRONYM)** accounting policies and procedures are consistent with**:**

* Generally Accepted Accounting Principles (G(EMPLOYEE TITLE)P).
* OMB Circular A-122, “Cost Principles for Non Profit Organizations”
* OMB Circular A-110 “Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations”
* OMB Circular A-133 “Audits of States, Local Governments, and Non-Profit Organizations”.

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###### **I-1. FISCAL YEAR/ACCOUNTING BASIS**

**I-1.A. Fiscal Year:** (ORGANIZATION NAME OR ACRONYM) shall use a fiscal year for accounting purposes. The fiscal year shall begin on (Begin Date) and shall end on (End Date).

**I-1.B. Accrual:** (ORGANIZATION NAME OR ACRONYM) shall use an accrual basis accounting system.

**I-1.C. Year-End Carryover:** In order to properly record revenue and expenses, activity occurring in (first month of new fiscal year) shall be reviewed for possible inclusion in the year-end financial statements. Any revenue earned or expense incurred in the prior fiscal year which exceeds (Dollar amount) and which (ORGANIZATION NAME OR ACRONYM) receives notification of in October will be accrued into the prior fiscal year.

###### **I-1.D. Annual Rent:** Rent and utility expenses will be recorded in the month incurred so that each fiscal year will include 12 months.

###### **I-2. BUDGETS**

Budgets provide a standard by which to measure performance, encourage planning, and allocate resources in accordance with funding source requirements. Budgets should use reasonable assumptions of income and expenses. All budget assumptions should be documented to facilitate a thorough analysis and evaluation, not only of the budget, but of the actual revenue and expenditures as they relate to the budget.

**I-2.A. Timing:** By (Month) of each year the President and CEO shall prepare and present the following year’s Budget to the Board at a regularly scheduled Board meeting for approval by Board resolution.

**I-2.B. Annual Approval:** The Board shall approve the Budget only once per year. The President and CEO shall promptly notify the Board at the next regularly scheduled Board meeting when line items or the sum of all line items in the approved budget vary by the lesser of (% or dollar amount). Board approval of such a variance of operating expenses will be by resolution and will constitute a budget amendment.

**I-2.C. Reporting:** The Board, President and CEO and Program Manager(s) shall be provided with monthly budget to actual comparison report for their respective programs. The report shall be reviewed for budget excesses or deficiencies and appropriate management action shall be taken to ensure most efficient utilization of the funds.

**I-2.D. Excess Construction Costs:** The Board shall also be notified as soon as any capital construction project is expected to exceed its budget by more then (number) percent of the total construction budget.

**I-2.E. Rehab Program Cost overruns:** The Board shall be notified as soon as any individual rehabilitation loan program construction project is expected to exceed its budget (including contingency) by more than (number) percent of the total construction budget.

**I-2.E. Significant Variances:** The general funding partners shall be notified if a significant (the lesser of (percentage and dollar amount) budget variance is forecast for (ORGANIZATION NAME OR ACRONYM).

###### **I-3. BANK ACCOUNTS**

The Board of Directors may delegate by resolution the authority for the board Chair, Vice-Chair, Secretary, Assistant Secretary and Treasurer to establish bank accounts and set signatory authority. Bank accounts are established to meet the needs of the organization for separation of funds and the specific requirements of funding sources. Separate accounts for specific federal or state programs which exceed the FDIC limits must be collateralized by the bank to ensure the safety of the deposit. All other accounts, where possible, are established to maximize the use and earnings of cash.

**I-3.A**. A complete listing of all accounts and the account numbers shall be maintained by the (Employee title).

**I-3.B. Signatories:** The Executive Committee shall be responsible for the authorization of all checks. (ORGANIZATION NAME OR ACRONYM)’s (Bookkeeper title) shall submit expense documentation and authorization requests to the Executive Committee for approval. Upon email approval of two Executive Committee members, the President/CEO shall be authorized to sign all checks. Two Executive Committee members may make check authorizations in the absence of the President and CEO.

**I-3.C.** Bank Reconciliations for each account shall be completed monthly by the (Bookkeeper title). The bank statements shall be received by the (Employee title) unopened to assure that they remain intact.

**I-3.D**. Reconciled bank statements shall be reviewed by the Board Treasurer or designee monthly.

**I-3.E**. Outstanding checks more than sixty days old shall be investigated and stop payments issued as required. Replacement checks shall be reissued after appropriate documentation has been collected.

###### **-4. SEGREGATION OF DUTIES**

**I-4.A. Segregation Procedures:** Due to the limited number of staff members at (ORGANIZATION NAME OR ACRONYM) it is difficult to completely segregate all accounting duties. However, at a minimum the following shall apply:

1. The (Employee title(s)) shall be responsible for recording the Accounts Payable, Accounts Receivable, and Payroll in the accounting software.
2. The (Employee title) shall be responsible for the follow-up of overdue Receivables.

**I-4.B**. There shall be separation of financial duties and responsibilities of staff members in regard to opening mail, making bank deposits, approving invoices for payment, and approving timesheets for payroll.

**I-4.I.** Since the (Employee title) orders goods and services and also their payment, the Treasurer or other Board Executive Committee designee must review, sign and approve payables which are then reconciled to the opening and closing cash balances.

###### **I-5. RECEIPTS**

These policies and procedures ensure that all the receipt of in-coming funds are properly recorded and safeguarded through separation of duties and proper documentation. The **President and CEO** designates which staff is authorized to collect in-coming (ORGANIZATION NAME OR ACRONYM) funds. Cash ***will*** be accepted from participants for payment of deposits, credit checks, loan payments, etc. Cash may be accepted from staff or others in payment of amounts due to (ORGANIZATION NAME OR ACRONYM) in amounts less than (***designate amount, if applicable***) for copies, faxes, or other expenses.

**I-5.A.** Mail shall be opened promptly and distributed by the (Employee title).

The (Employee title) will promptly log into a “Cash Receipts Log” all checks, money orders and cash in a manual ledger and then restrictively endorse the back of any checks received “For Deposit Only”.

**I-5.B**. The (EMPLOYEE TITLE) shall log in-coming cash into a pre-numbered duplicate Cash Receipts book. The receipt book consists of three-part, pre-numbered forms. They should be used in numerical order and filled out completely. The original is to be given to the person from whom funds have been received. The second copy shall be sent with the transmittal form and the cash to the (Employee title) for processing and deposit. The third copy is to remain in the receipt book.

Receipt books shall be assigned by the (Employee title) to the (Employee title).

1. The (Employee title) shall be responsible for safeguarding the receipt book. Receipt Books shall be kept in a secure place at all times.
2. Receipts may be voided, but the copy of any voided receipt shall remain in the book.
3. The receipt book shall be reviewed against either the monthly bank statement or Cash Receipts log by the (Bookkeeper title) to assure all cash received was recorded and deposited.
4. When all the receipts are used, the book shall be returned to the (Employee title) or other designee who will issue a new book.

**I-5.C.** The (EMPLOYEE TITLE) shall make two copies of each check and/or cash receipts and forward the originals and one copy to the (Employee title) who will make the deposit.

**I-5.D.** A copy of the deposit slip shall be attached to one copy of each check and cash receipt that is included in the deposit. This copy shall be forwarded to the (Bookkeeper title) for recording in (Accounting software).

**I-5.E.** The President and CEO shall deliver the deposit to the bank. The deposit transaction receipt shall be included with the (Bookkeeper title)s copy of the deposit.

**I-5.F** All receipts shall be deposited on a daily basis.

**I.5.G.** The second copy of each check shall be filed in the customer file.

**I-5.H.** The (Bookkeeper title)s shall record all checks that are directed to (ORGANIZATION NAME OR ACRONYM). A print out of the cash receipts posting shall be attached to the deposit slip and check copies and then filed in the monthly cash receipts file.

**I-5.I.** Daily balancing of cash shall be made via adopted accounting software, and verified by hand.

**I-5.J.** It shall be the responsibility of the (Bookkeeper title)s to undertake reconciliation of all banking accounts, with review of same by the President and CEO and Treasurer. The daily receipts log, copies of the deposits and the cash receipts posting will be filed with each month’s bank reconciliation.

**I-5.K** The (ORGANIZATION NAME OR ACRONYM) will not maintain a petty cash “drawer” or any other form of petty cash.

1. The (Bookkeeper title) shall prepare month-end financial Statements, including a balance sheet, statement of activities and budget comparison to be reviewed by the President and CEO, Treasurer, and provided to the entire Board as a report during the subsequent month’s Board meeting.
2. Rent acceptance and collection. —At the time of this publication, this policy is reserved, to be developed by the Board and President and CEO.

###### **I-6. CHECK DISBURSEMENTS**

The fund disbursement policies and procedures are designed to ensure that disbursements are properly made based on adequate documentation and proper authorization and that there are no missing checks or checks written to phantom vendors.

**I-6.A.** The President and CEO and one Executive Committee member will authorize the following expenditures:

1. General Funds

2. Indirect Funds

3. Leases for Space or Equipment

4. Purchases of Equipment

5. Contracts for Services

6. All Credit Card Expenses

**I-6.B.** The President and CEO and one member of the Executive Committee shall be responsible for the authorization of all checks. In the absence of the President and CEO the Board Chairperson and one additional Executive Committee member shall authorize all checks.

**I-6.C.** Checks shall be processed (weekly, bi-weekly, monthly?).

**I-6.D.** Checks shall be written through the accounting software by the (Bookkeeper title). The President and CEO shall designate staff with access to the check printing system. Except where specifically authorized by the President and CEO the staff shall not write checks.

**I-6.E.** Checks shall be automatically numbered and printed on blank check paper using MICR cartridge toner

**I-6.F.** Checks shall not be post dated, signed blank, or made out to cash.

**I-6.G.** Payment for supplies or services shall be made based on documented statements or invoices.

**I-6.H.** Requests for Payment shall be submitted with the original invoice attached. In the event that an invoice for services or supplies is lost, a memo explaining the expense and detailing the cost is submitted with the Request for Payment. All invoices shall be matched to the bid/contract price where applicable.

**I-6.I.** The Request For Payment shall be coded by the (Employee title) as to the fund and expense code to be charged.

# **I-6.J.** The Request For Payment shall be reviewed by the President and CEO for proper account coding, appropriateness of expenditure, and authorized signatures. It shall also be compared with the invoice and the check amount. The copy of the check shall be initialed and dated by the President and CEO **or designee** to indicate the review has been completed and the documentation is in order.

**I-6.K.** Request For Payments/Invoices shall be processed by the (Bookkeeper title).

**I-6.L.** Checks shall be recorded in the Disbursement log and given to the Executive Committee members for review and approval before being mailed.

**I-6.M.** The Disbursement log shall be reviewed by the (Employee title) **or designee** to assure that the first check in each batch of checks begins with the next sequential check after last batch processed. The Disbursement log shall be initialed by the reviewer to indicate that all checks in the current batch have been verified to assure there is no gap in the check sequence.

**I-6.N.** If there are no questions to be resolved, the Disbursement log and signed checks shall be returned to the (Employee title) as authorization to mail or release the check to the vendor.

**I-6.O.** Checks shall be mailed to vendors by the (Employee title).

**I-6.P.** A copy of each check shall be attached to the Request For Payment/Invoice plus all corresponding documentation, such as purchase orders or shipping documents, and filed in check number order in the respective Paid vendor files.

**I-6.Q.** Voided or spoiled checks shall have the signature block torn off and shall then be filed in numerical order with the cancelled checks received from the bank.

###### **I-7. ELECTRONIC PAYMENTS AND TRANSFERS**

Electronic banking allows wire transfers, electronic transfers, stop payments on checks, and account balance inquiries to be initiated and completed via computer or telephone.

These procedures ensure that unauthorized transfers will not be made. Procedures may vary based on the system of the banking institution.

**I-7.A.** Required documentation for all transfers shall be the same as for check disbursements.

**I-7.B.** Wire transfers, electronic transfers, and stop payments shall not be set up and approved by the same person.

**I-7.C.** Password security shall be set to allow wire transfers, electronic transfers, and stop payments by staff designated by the President and CEO.

**I-7.D.** When a wire transfer, electronic transfer, or stop payment has been set up by the accounting staff, the documentation supporting the transaction shall be given to an authorized account signer or the President and CEO for verification and approval before the transaction is initiated

###### **I-8. CODING**

**I-8.A. Responsibility:** All revenues and expenses will be coded into the general ledger accounts by the President and CEO and reviewed monthly by the Treasurer or other designated Board member.

###### **I-9. PAYROLL:**

These procedures are designed to assure that payroll is based on proper authorization and required documentation, is paid at the approved rate, is only paid to actual employees, and to assure that proper and timely reporting is made to federal, state, and local taxing authorities.

**I-9.A.** (ORGANIZATION NAME OR ACRONYM)’s payroll and required payroll tax deposits and reporting shall be processed by the (Bookkeeper title).

**I-9.B.** (ORGANIZATION NAME OR ACRONYM) payroll shall be processed on a semi monthly basis.

**I-9.C.** Pay periods shall be first half and the second half of each month.

**I-9.D.** Pay dates shall be the 15th and last day of each month.

**I-9.E.** Payroll shall be based on time sheets completed by employees and approved by the President and CEO. Each time sheet shall designate the cost centers to which the employees’ time shall be charged.

**I-9.F.** Time sheets shall reflect the use of sick, vacation, or other leave time, if applicable. Overtime for Non Exempt employees shall require the prior approval of the employee’s supervisor.

**I-9.G.** Time sheets shall be completed in the QuickBooks timekeeping module. The printed time sheet shall be signed by both the employee and the President and CEO.

**I-9.H.** New hires and salary and/or benefit changes shall be approved by the Board of Directors. A Personnel Action Form authorizing the salary, wages and employee position shall be completed by the (Employee title) and signed by the **President and CEO** then forwarded to the (Bookkeeper title) for processing.

**I-9.I.** Payroll records shall be maintained by the (Employee title) in a confidential manner. Information regarding payroll shall not be discussed with other staff. Files shall be maintained in locked cabinets with access limited to designated personnel.

**I-9.J.** Documents that verify tax withholding and authorize other deductions such as health insurance premiums or voluntary contributions shall be filed in the payroll files by the (Employee title).

**I-9.K.** A separate file containing the alphabetized I-9 forms for each current employee shall be maintained by the (Employee title).

**I-9.L.** Payroll shall be prepared from employee time sheets which have been completed and signed by the employee and reviewed, approved, and signed by the President and CEO.

**I-9.M.** The (Bookkeeper title) shall check each time sheet for computational errors.

**I-9.N.** Hours worked by cost center shall be converted to percentages and salaries shall be entered into the payroll system by cost center.

**I-9.O.** For salaried staff, computation of partial pay periods shall be based on the percentage of the pay period worked.

**I-9.P.** The President and CEO or other designee shall receive the payroll vouchers, checks, or reports directly from the (Bookkeeper title) to assure that all of the checks are for actual employees or other required payments (i.e. garnishments). This information shall be reviewed for appropriateness, initialed and dated.

**I-9. Q.** Employees shall receive paychecks with vouchers which detail all deductions.

**I-9.R.** The (Bookkeeper title) shall prepare checks to vendors for employee deductions such as contributions to 403(b) accounts, cafeteria [125(b)] plans, garnishments, and donations.

**I-9.S.** Payroll tax deposits shall be processed by the (Bookkeeper title). Reports shall reviewed by the (Employee title) to verify the accuracy of the deposits.

**I-9.T.** Monthly payroll expenditures by cost center shall be entered into the General Ledger by the (Bookkeeper title)using a Payroll Journal Entry.

**I-9.U.** Employee vacation and sick leave balances shall be maintained by the (Bookkeeper title) based on data submitted and checked by the (Employee title)

**I-9.V.** (ORGANIZATION NAME OR ACRONYM) shall allocate the vacation accrual on a monthly basis to ensure that all programs pay their fair share of the vacation liability and to ensure that (ORGANIZATION NAME OR ACRONYM)’s liability for accrued leave is fully funded. Based on a rate determined by the costs of salary, fringe benefits, and the accrued time, charges shall be made monthly to funding sources based on the time spent on specific programs and aggregated in a vacation pool fund. When vacation leave is used by an employee, the salary and fringe costs for that time shall be charged to the vacation pool fund.

###### **I-10. INVESTMENT POLICY**

**I.10.A. Non-operational Funds:** All available funds not needed to operate (ORGANIZATION NAME OR ACRONYM) efficiently will be invested in securities of the type approved by the (primary funders name) and backed by the US Government or FDIC Insurance and authorized by CRS §§ 24-75-601 et seq.

**I-10.B. Excess Funds:** The President and CEO is responsible for the timely investment of all excess funds.

**I-10.C. Investment Register:** The (Bookkeeper title) shall maintain an investment register listing the financial institution where the investment is located, the type, value, maturity and yield of all investments.

**I-10.D. Investment Decisions:** Investment decisions shall be made in accordance with the prudent investor rules set forth in CRS §§ 15-1.1-101 et seq. and based upon the following criteria:

1. The maturity must be short enough to eliminate the risk of major price fluctuations.
2. The security must be readily marketable—liquidity must be high enough to sell the security at short notice without forcing down its price.

**I-10.E. Cash Management:** The (Bookkeeper title)s shall maintain a cash budget and cash information system to determine the source, timing and availability of excess funds for investment.

**I-10.F. Insurance Required:** All funds shall be placed in US Government and/or FDIC insured institutions and may not exceed $250,000 (or current FDIC insurance limit) (to include principal and interest at maturity) per insured institution unless such institution offers other security for larger amounts.

**I-10.G. Return and Protection:** Investments shall be made to ensure the best possible combination of return and protection of capital with preference given to local institutions..

**I-10.H.** Electronic transfers shall only be approved by the President and CEO and one Executive Committee member and shall only be transferred between (ORGANIZATION NAME OR ACRONYM) accounts.

**I-10.I.** An Authorization for Interfund Transaction shall be completed and signed by the **President and CEO** prior to any transfer from or to the Investment Accounts. The Authorization shall detail the accounts and the explanation of the transfer which is set up to transfer only to designated (ORGANIZATION NAME OR ACRONYM) accounts.

**I-10.J.** Approved electronic transfers to and from the Investment Account shall be completed by the Executive Committee or President and CEO. The Investment Account shall be established so that only transfers into valid (ORGANIZATION NAME OR ACRONYM) accounts may occur.

###### **I-11. EMPLOYMENT BACKGROUND CHECK**

**I-11.A. Background Check:** All candidates for employment may be required to successfully complete an employment background check prior to being hired. That background check will be performed by any designated firm at (ORGANIZATION NAME OR ACRONYM)’s discretion, and will include a criminal record search as well as prior employment verification and educational records

###### **I-12. REAL ESTATE PURCHASES/SALES**

**I-12.A. Resolution Required:** A Board Resolution shall approve all purchases or sale of real estate prior to the transaction. A copy of the Board Resolution shall be kept with the original closing documents and any office copies.

**I-12.B. Closing Documents:** The President and CEO shall sign all closing documents. The Board President, Vice-President, Secretary or Treasurer may sign in the absence of the President and CEO.

###### **I-13. GRANTS:**

**I-13.A. Application:** All applications for grants, whether State, Federal, Community, or other funding, shall be approved by Board resolution at a regular meeting. Presentations for consideration by the Board shall include:

1. The granting agency - Grant source.

2. Clear and concise explanation of obligations of the (ORGANIZATION NAME OR ACRONYM), including:

a. Matching funds required, and source of funds.

b. Continuing maintenance.

c. In-kind or other matching services.

3. Other contingencies of award.

4. Other agencies involved in the grant, and contribution.

5. Maximum and minimum dollar amount of grant.

6. Date of award decision.

7. Alternative funding source(s).

8. Benefit to (ORGANIZATION NAME OR ACRONYM).

**I-13.B. Acceptance:** The President and CEO shall sign all documents required for the acceptance of the grant if the grant application was previously approved by Board resolution. The Board President, Vice-President, Secretary or Treasurer may sign in the absence of the President and CEO.

**I-13.C. Records/Accounting:** Copies of all grant applications, awards, contracts, or other documents shall be filed and maintained at (ORGANIZATION NAME OR ACRONYM)’s office by the (Manager title).

**I-13.D.** All grants funded by the federal government or which include federal funds shall include the Catalog of Federal Domestic Assistance (CFDA) number.

**I-13.E.** A record of all transactions (revenues and expenditures) shall be maintained. All grant transactions will be audited annually by the auditors contracted by (ORGANIZATION NAME OR ACRONYM).

**I-13.F.** The (Bookkeeper title) will assign appropriate general ledger account numbers and customer numbers for each new grant or contract. A log of all grants/contracts will be maintained by the (Employee title) detailing grant/contract numbers, effective dates, and reporting requirements.

**I-13.G. Compliance:** The President and CEO shall be responsible for ensuring that all grant accounting and other requirements are met and complied with. The President and CEO will carefully review each award to ensure that (ORGANIZATION NAME OR ACRONYM) will be in compliance with all financial provisions and that all programmatic provisions will be met.

###### **I-14. HOLDING SECURITIES:**

#### **I-14.A. Personal Checks:** Personal checks held as financial security shall be deposited in a (ORGANIZATION NAME OR ACRONYM) planning escrow account. Checks may be written on the account when the President and CEO authorize a release of some or all of the funds.

##### **I-14.B. Letters of Credit and Bonds:** Original letters of credit and bonds shall be held in a fireproof, secure, locked cabinet/drawer in the (ORGANIZATION NAME OR ACRONYM) Office. The office’s files shall contain copies of the original documents.

**I-14.C. Separate Files:** A separate computer file should be maintained for the instruments showing all of the relevant information including dates, serial numbers, amounts, due dates, etc.

###### **I-15. AUDIT**

###### At least annually (ORGANIZATION NAME OR ACRONYM) shall have a fiscal single audit of its financial statements.

###### **I-15.A.** The audit shall be conducted by a licensed independent public accounting firm.

**I-15.B.** The auditing firm shall be selected through the use of a Request for Qualifications (RFQ) and a Request for Proposals (RFP).

**I-15.C.** The Finance Committee shall be responsible for soliciting bids, interviewing firms and making the recommendation to the Board of Directors when selecting the firm to hire.

**I-15.D.** A recommendation to the Board shall be made by a committee consisting of the President and CEO and two Finance Committee members with those two board members being appointed by the Board Chairperson.

**I-15.E.** Final selection of the firm to be awarded the audit contract shall be made by Board Resolution.

**I-15.F.** The audit contract shall be signed by the Board Chairperson or by the Vice-Chairperson.

**I-15.G.** Acceptance of the audit contract shall be evidenced by a signed audit engagement letter that contains the type of service to be provided, the timeframe for providing the service, the cost for the service including incidental expenses, the term of the engagement and a clause stating “if unanticipated issues arise during the course of the audit that will result in additional fees, the audit firm will notify the President/CEO and Finance Committee for approval prior to incurring additional costs”.

**I-15.H.** The selected firm shall be retained for a three (3) year contract period. At the discretion and approval of the Board by resolution the contract may be extended by one-year intervals. In no event shall the total period the firm is retained extend more than five (5) years without the use of a competitive bidding process.

**I-15.I.** At the end of the contract period a firm shall be selected by use of an RFQ and an RFP.

**I-15.J. Auditor’s Report:** At the conclusion of each annual audit the auditors shall prepare and present a report based upon their findings to the Board at one of the regular, monthly Board meetings. This report should include a review of the (ORGANIZATION NAME OR ACRONYM)’s compliance with the Financial Procedures as outlined herein. Acceptance of the audit shall be by Board resolution.

###### **I-16. TAXES AND REPORTING REQUIREMENTS**

**I-16.A.** The auditor shall prepare Form 990 “IRS Return of Organization Exempt from Income Tax,” and annual (Tax Return Form name(s)).

**I-16.B.** The (Bookkeeper title) shall complete and submit Welfare Exemption and Business Property forms on (ORGANIZATION NAME OR ACRONYM)’s owned and leased offices.

**I-16.C.** Welfare Exemption forms for (ORGANIZATION NAME OR ACRONYM)’s multi-family properties shall be completed by the (Bookkeeper title).

**I-16.D.** All vendors must submit an IRS Form W-9 Request for Tax Payer Identification and Certification or equivalent to the Accounting Department, prior to payment. A determination is made by the (Bookkeeper title) on the need to file an annual IRS Form 1099-Misc. on payments made to vendors. Form W-9’s should be mailed to all current vendors each year prior to Form 1099 preparation to assure information is current.

###### **I-17. COMPUTER SYSTEM BACK-UP**

**I-17.A. Back up procedure:** To ensure that only authorized staff can access the financial, personnel, payroll, computer, and on-line records of the organization, the (Employee title) shall establish a back-up procedure, to include, at a minimum:

1. 1. Operating system, start-up/configuration programs and files, stored off-site.
2. 2. Application software and customized program files, stored off-site.
3. 3. Update program file backup immediately upon modification.
4. 4. Data files: Incremental daily backup, stored on-site with full weekly back up, stored off-site.

**I-17.B. Established Procedure:** Details of the established procedure shall be submitted for approval by the President and CEO. One copy of the established and approved procedure shall be kept on file at the (ORGANIZATION NAME OR ACRONYM) office and one copy shall be kept off-site. The procedure shall at a minimum include:

1. 1. Staff responsible for performing back up, with substitute.
2. 2. Schedule (incremental and full backup).
3. 3. List of operating system(s) and version.
4. 4. List of program(s) and version.
5. 5. List of data files.
6. 6. Medium (I.e. disk, tape, or other).
7. 7. Location of off-site back up and contact at site.

**I-17.C Further Computer Procedures:** The staff of (ORGANIZATION NAME OR ACRONYM) shall develop further procedures for approval by the Board for computer-related issues. These shall include, at a minimum:

1. Policy and Procedures for protection and issuance of passwords.

2. Policy and Procedures for selection and use of virus and spam software.

3. Policy and Procedures for administration of the (ORGANIZATION NAME OR ACRONYM)’s Website.

4. Policy and Procedures for acquisition and use of Firewall Software.

**I-17.B** Security and access shall be determined by the President and CEO.

**I-17.C.** Access to computer or on-line systems for accounting, personnel, payroll, and online and phone banking shall be controlled by access authorization codes. Within each system, access permission shall be set to allow the appropriate level of access depending on staff positions and job duties.

**I-17.D.** Upon separation of a staff member, the password shall be immediately locked to prohibit any unauthorized activities or entries and keys to (ORGANIZATION NAME OR ACRONYM)’s office(s) are returned.

###### **I-18. TRAVEL**

Travel policies and procedures assure that all travel costs are pre-authorized, documented and are consistent with applicable regulations.

# **I-18.A.** The mileage reimbursement rate for privately owned vehicles is the rate paid by Federal agencies for the use of private vehicles, unless otherwise established by the Board of Directors, not to exceed the current GSA rates

# **I-18.B.** Mileage reimbursement forms shall be completed in ink and signed by the employee, approved by the President and CEO, and submitted to the (Bookkeeper title). Reimbursement for mileage expense shall be made along with other vendor payments. Mileage reimbursement requests that have been submitted after thirty days of the travel may be denied by the President and CEO.

**I-18.C.** Mileage Reimbursement records shall be maintained by the (Employee title).

**I-18.D.** Employees shall be required to have proof of auto insurance on file with the (Employee title). Employees shall not be reimbursed for mileage unless proof of insurance is on file for the period in which mileage is incurred.

**I-18.E.** Travel out of the (ORGANIZATION NAME OR ACRONYM) service area shall be pre-approved by the President and CEO or other designee. Travel out of state shall be pre-approved by the President and CEO.

**I-18.F.** Federal per diem guidelines shall be applied unless otherwise established by the Board, not to exceed the current Federal GSA rates. Exceptions shall be approved by the President and CEO.

**I-18.G.** The President and CEO or other designee shall approve travel advances for employees. When authorized, the (Bookkeeper title) shall process a Travel Advance Request for employees based on estimated per diem and other anticipated travel costs

**I-18.H.** Following a trip, employees shall submit to the (Bookkeeper title) a properly authorized Travel Expense Report. The report shall detail all expenses, and required receipts must be attached. The report will reconcile the advance funds received and will show funds to be returned to (ORGANIZATION NAME OR ACRONYM) or additional expenses to be paid to the employee.

**I-18.I** (ORGANIZATION NAME OR ACRONYM)’s Board members may be paid allowances and reimbursements for business expenses incurred in the performance of their duties. Claims for reimbursement shall be approved by the Board Treasurer.

###### **I-19. ALLOCATION OF COSTS**

The purpose of the cost allocation policy is to ensure that all programs are charged their fair share of the costs whose benefits are not readily identifiable with a specific program or funding source but are necessary to the general operation of the organization.

**I-19.A.** Indirect costs are those costs that are not attributable to a specific cost center and which generally benefit the organization as a whole, such as salaries, benefits and other costs relating to the President and CEO, (Employee title), (Bookkeeper title) and other administrative staff. Costs relating to the Board of Directors are also considered indirect costs.

**I-19.B.** (ORGANIZATION NAME OR ACRONYM) shall follow OMB Circular A122 established federal requirements for determination of allowable and unallowable direct and indirect costs and the preparation of cost allocation proposals.

**I-19.C.** (ORGANIZATION NAME OR ACRONYM) shall submit a Cost Allocation Plan proposal to the organization’s cognizant agency for approval as required by OMB Circular A-122.

###### **I-20. PROPERTY, INVENTORY AND CONTROL**

(ORGANIZATION NAME OR ACRONYM)’s property inventory procedures provide for management control of (ORGANIZATION NAME OR ACRONYM) owned property and documentation of property for potential insurance losses and tax reporting.

**I-20.A.** All property in excess of $100 in value but less than the established capitalization threshold at the time of original purchase shall be included in inventory list and subject to annual physical inventory count.

**I-20.B.** (ORGANIZATION NAME OR ACRONYM) shall maintain property records to reflect furniture and equipment purchased, including tagging of these items, and include location, changes, deletions, etc.

**I-20.C.** Every year a physical inventory of all furniture and equipment plus estimates of supplies on hand shall be completed prior to year end. Any discrepancies shall be brought to the attention of the President and CEO for appropriate action.

**I-20.D.** Equipment to be retired shall be documented with an explanation for release. The listing of equipment to be retired shall be authorized by the President and CEO. Any salvage value received shall be noted on the records.

**I-20.E.** (ORGANIZATION NAME OR ACRONYM) shall establish a capitalization threshold of (Dollar amount) for property expected to benefit the operations of the organization for multiple years and will be considered a fixed asset.

**I-20.F.** Capital Assets shall include buildings and improvements.

**I-20.G.** Property purchased meeting the fixed asset definition shall be tagged with a pre-numbered asset tag noting (ORGANIZATION NAME OR ACRONYM) and added to the list of assets maintained by the (Bookkeeper title). This list shall be categorized by type of fixed asset, i.e. buildings, furniture and equipment, plant assets, etc. and includes the asset number, date of installation, cost including taxes, shipping and installation fees, and life expectancy for depreciation purposes. A copy of the invoice(s) shall be maintained with these asset records until asset is sold or deleted.

**Equipment Depreciation**

The purpose of depreciation is to recognize the decreased value of the property over time (useful life) and to quantify this ‘usage’ as an expense to each cost center deriving benefit from its use.

**I-20.H.** A fixed asset, as previously defined, shall be depreciated according to the (ORGANIZATION NAME OR ACRONYM) Depreciation Policy.

**I-20.I.** The Depreciation Policy shall set the useful life of property types (Buildings, Capital Assets, Furniture & Equipment, Vehicles, etc.) which may differ from depreciation methods used for income tax purposes.

**I-20.J.** Depreciation Schedules shall be prepared for the full fiscal year utilizing the guidelines of the Depreciation Policy. One twelfth of the annual depreciation shall be recorded monthly.

**I-20.M.** A separate schedule shall made for each property/asset type. The schedule shall be maintained by the (Bookkeeper title). As depreciable property is purchased, it shall be added to the depreciation schedule in the month following purchase/installation.

**I-20.N.** A recurring journal entry shall be set up for posting each month, charging the depreciation expense to the appropriate program(s).

**Record Retention**

(ORGANIZATION NAME OR ACRONYM) sets guidelines on the retention of records which will meet the requirements of all federal and state agencies, as well as those of other funding sources.

**I-21.A.** (ORGANIZATION NAME OR ACRONYM) shall comply with OMB Circular A-110, Attachment C, Retention and Custodial Requirements for Records.

**I-21.B.** Financial records, supporting documents, statistical records, and all other records pertinent to an agreement shall be retained for a period of three years with the following qualifications:

1. If any litigation, claim or audit is started before the expiration of the three-year period, the records shall be retained until all litigations, claims or audit findings involving the records have been resolved.
   1. Records for nonexpendable property acquired with Federal funds shall be retained for three years after its final disposition.
   2. When records are transferred to or maintained by the Federal sponsoring agency, the three-year retention requirement is not applicable to the recipient.

**I-21.C.** The retention period shall start from the date of the submission of the final expenditure report or, for grants and other agreements that are renewed annually, from the date of the submission of the annual financial status report.

**I-21.D. Record Retention for Accounting Records:**

| **Type of Record** | **Years** |
| --- | --- |
| Detail Ledger | 10 |
| Trace Reports | 8 |
| Time Sheets/Travel Vouchers | 8 |
| Accounts Payable | 8 |
| W-2 , Quarterly Reports, etc. | 8 |
| Payroll Records | 8 |
| Bank Statements, Cancelled Checks | 8 |
| Check registers | 8 |
| Deposit Data Entries, Journal Entries | 8 |
| Partnership Records | Indefinitely |
| Contracts | 10 |
| Tax Returns | Indefinitely |

**SECTION II -**

**PROCUREMENT**

**POLICY OBJECTIVE**

The objective of this policy is to provide (ORGANIZATION NAME OR ACRONYM) with the best value for products and services acquired.

(ORGANIZATION NAME OR ACRONYM) does not have a central purchasing department; therefore the President and CEO shall manage the procurement of goods and services that have been approved through adoption of the budget or by the Board.

Purchases shall not be made on a piece-meal basis to circumvent (ORGANIZATION NAME OR ACRONYM)’s competitive bid requirements.

All procurement of equipment, materials, and non-personal services shall be documented including rational for the method of procurement, contractor selection or rejection, and the basis for the contract price.

###### **II-1. CODE OF CONDUCT FOR BOARD AND EMPLOYEES**

**II-1.A.** No Board member or employee shall solicit or accept, directly or indirectly, any gift, gratuity, favor, entertainment, loan or any other thing of monetary value from a person who is seeking to obtain contractual or other business or financial relations with (ORGANIZATION NAME OR ACRONYM).

**II-1.B.** No Board member or employee shall accept a gift or favor made with the intent of influencing a decision or action on any official matter.

**II-1.C.** No Board member or employee will willingly misrepresent facts to the (ORGANIZATION NAME OR ACRONYM) for the sole purpose of advancing a personal cause or influencing the Board or employees to place pressure on the Board to advance a Board member’s personal cause.

**II-1.D.** No Board member or employee will seek to have a contract implemented that has not been duly approved by the Board.

**II-1.E.** No Board member will interfere with a contractor implementing a contract in progress. All communications with contractors will go through the President and CEO, or as directed by the President and CEO, to others, or be in accordance with this policy.

**II-1.F.** No Board member will interfere with the system of management established by the Executive Board and the President and CEO.

**II-1.G.** No Board member will unreasonably or inappropriately interfere with the duties of any staff member of the (ORGANIZATION NAME OR ACRONYM).

**II-1.H.** No Board member will harass, threaten or attempt through any means to control or install fear in a member of the staff.

**II-1.I.** Any board member or employee who violates this Code of Conduct agrees that (ORGANIZATION NAME OR ACRONYM) may seek injunctive relief against him/her and agrees to pay the attorney’s fees incurred by (ORGANIZATION NAME OR ACRONYM) in that enforcement effort. The Board member also agrees that the (ORGANIZATION NAME OR ACRONYM) shall be relieved of posting bond as a condition of its injunctive remedy.

###### **II-2. ETHICS IN CONTRACTING**

**II-2.A. Equal procurement and contracting opportunity:** (ORGANIZATION NAME OR ACRONYM) is committed to providing equal procurement and contracting opportunity for all qualified persons and entities regardless of race, color, religion, sex, age, national origin, disability, veteran status or political affiliation. Equal procurement and contracting opportunity extends to all aspects of the procurement and contracting process.

**II-2.B. Gratuities and Kickbacks:**

1. It is unethical for any person to offer, give or agree to give any (ORGANIZATION NAME OR ACRONYM) employee or public official a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation or preparation of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore.
2. It is unethical for any payment of any form, cash or otherwise, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.

**II-2.C. Prohibition Against Contingent Fees:** It is unethical for a person to be retained, or to retain a person, to solicit or secure a (ORGANIZATION NAME OR ACRONYM) contract upon agreement or understanding for a commission, percentage, brokerage or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business, providing that full disclosure of all cost and pricing data, as well as such commission percentage, brokerage or contingent fee, is made when requested.

**II-2.D. Contemporaneous Employment Prohibited:** It is unethical for any (ORGANIZATION NAME OR ACRONYM) employee or public official who is participating directly or indirectly in the procurement process to become or to be, while such a (ORGANIZATION NAME OR ACRONYM) employee or officer, the employee of any person contracting with the governmental body by whom the employee is employed. (ORGANIZATION NAME OR ACRONYM) may grant a waiver from this prohibition provided that:

1. The contemporaneous employment or financial interest of the (ORGANIZATION NAME OR ACRONYM) employee or officer has been publicly disclosed.
2. The subject contract is awarded in accordance with this Handbook.

**II-2.E. Interest In Contracts:** (ORGANIZATION NAME OR ACRONYM) officials or employees shall not have an interest in any contract made by them in their official capacity or by any body, agency, or board of which they are members or employees. A former employee may not, within six months following the termination of his employment, contract or be employed by an employer who contracts with the (ORGANIZATION NAME OR ACRONYM) involving matters with which he was directly involved during his employment. For purposes of this section, "contract" does not include:

1. Contracts awarded to the lowest responsible bidder based on competitive bidding procedures.
2. Merchandise sold to the highest bidder at public auctions.
3. Investments in deposits or financial institutions that are in the business of loaning or receiving moneys. See C.R.S. § 24-18-201.

**II-2.F. Use of Confidential Information:** It is unethical for any public employee or officer to knowingly use confidential information for actual or anticipated personal gain, or for the actual or anticipated personal gain of any other person.

**II-2.G. Sanctions:** To the extent that violations of the ethical standards of conduct set forth in this article constitute violations of the State of (State of incorporation) Criminal Code they shall be punishable as provided therein. Such penalties shall be in addition to any civil sanctions set forth in this Handbook. Criminal, civil, and administrative sanctions against employees or non-employees which are in existence on the effective date of this Handbook shall not be impaired and shall be applicable as follows:

1. The (ORGANIZATION NAME OR ACRONYM) may impose any one or more of the following sanctions on a (ORGANIZATION NAME OR ACRONYM) employee for violations of the ethical standards in this section or violations of this Handbook:
   1. Oral or written warning or reprimands.
   2. Suspension with or without pay for specified periods of time.
   3. Termination of employment.
2. (ORGANIZATION NAME OR ACRONYM) may impose any one or more of the following sanctions on a non-employee for violations of the ethical standards:
   1. Written warnings or reprimands.
   2. Termination of contracts.
   3. Debarment or Suspension.

**II-2.H. Recovery of value transferred or received, breach of ethical standards:**

1. 1. The value of anything transferred or received in breach of the ethical standards of this code by a (ORGANIZATION NAME OR ACRONYM) employee, public official or a non-employee may be recovered from the (ORGANIZATION NAME OR ACRONYM) employee, public official or non-employee.
2. 2. Upon a showing that a subcontractor made a kickback to a prime contractor or a higher tier subcontractor in connection with the award of a subcontract or order there under, it shall be conclusively presumed that the amount thereof was included in the price of the subcontract or order and ultimately borne by (ORGANIZATION NAME OR ACRONYM) and will be recoverable hereunder from the recipient. In addition, that amount may also be recovered from the subcontractor making such kickbacks. Recovery from one offending party shall not preclude recovery from other offending parties.

###### **II-3. PURCHASE ORDERS**

(ORGANIZATION NAME OR ACRONYM) does not use purchase orders. Vendors requiring a purchase order number shall be provided the name of the President and CEO and the budget account/line item number.

###### **II-4. CONTRACTING LIMITS**

**II-4.A. Under (Dollar limit):** Products or Services valued under $1,000 may be purchased or contracted without competitive bidding. Receipts shall support expenditures under $1,000.

**II-4.B. From (Dollar range):** Products or Services valued from $1,000 to $10,000 shall be purchased through an informal bidding process, and open to all qualified vendors.

1. An *informal* bidding process shall consist of soliciting a minimum of three bids, which may be by written invitation, by telephone, facsimile inquiry, or other type of electronic transmission (i.e. email).
2. A record of the bid invitations made, the method used for the invitations, and the responses shall be kept on file.

**II-4.C. Products or Services valued above (Dollar threshold) require the use of a formal bidding process:**

1. A formal bidding process shall consist of advertising in the newspaper of record for a period of not less than two weeks (14 calendar days).
2. Invitations to bid must include a brief scope of work, date and time deadline for submission of bid, criteria for selection, and a contact name and phone number.
3. This is a sealed bid process and the invitation will include the designation of the person, time and place for the bid opening (subject to modifications by (ORGANIZATION NAME OR ACRONYM) for any reason).

###### **II-5. SOLICITATION AND EVALUATIONS OF BIDS - PRODUCTS**

**II-5.A. Capital Expenditure:** Products valued at greater than (Dollar amount) shall be budgeted as a capital expenditure in the annual budget.

1. The Board must approve any capital expenditure not included in the annual budget.
2. Bids for non-budgeted capital expenditures may be solicited prior to approval of the Board, with the express understanding that acquisition will depend on Board approval.

**II-5.B. Solicitation of Bids:** Solicitation of competitive bids is required, except where there is a volume purchase discount, or where there is a sole source for the product. The form of bid is based upon the estimated value of the purchase, as described in Section 4 above.

**II-5.C. Specifications shall include, but not be limited to:**

1. Budgeted cost
2. A clear and accurate description of the technical requirements for the material or product. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or approved equal” description may be used as a means to define performance or other salient requirements.
3. Required delivery
4. Warranty
5. Standards for service and availability of parts
6. Other pertinent requirements

**II-5.D. Cancellation of Solicitation and Rejection of Bids:** An invitation for bids, a request for proposals, or other solicitation may be canceled, or bids or proposals may be rejected in whole or in part at any time. The reasons therefore shall be made part of the public record. Each solicitation issued by (ORGANIZATION NAME OR ACRONYM) shall state: "The (ORGANIZATION NAME OR ACRONYM) reserves the right to reject any and all bids, to waive any informalities and minor irregularities in bids, and to accept the bid deemed, in the opinion of the (ORGANIZATION NAME OR ACRONYM), to be in the best interest of the (ORGANIZATION NAME OR ACRONYM)." Notice of cancellation shall be sent to all businesses solicited. The notice shall identify the solicitation, explain the reason for cancellation and, where appropriate, explain that an opportunity will be given to compete on any re-solicitation or any future procurement of similar items.

**II-5.E. Evaluation of Bids:** A documented evaluation of the bids shall be maintained in the (ORGANIZATION NAME OR ACRONYM) office records for a period of one year.

**II-5.F. Bid Evaluation criteria should include but not be limited to:**

1. Technical specifications.
2. Unit price.
3. Quality of product.
4. References of vendor, and years in business.
5. Warranty period.
6. Service cost.
7. Service guarantees, and availability of parts.
8. Installation, other set-up costs.
9. Delivery requirements.
10. Trade-in values, both at purchase and for future purchase (i.e. product upgrade).
11. Freight.
12. Other charges.
13. Terms of payment.

**II-5-G. Bid Evaluation Committee:** The (ORGANIZATION NAME OR ACRONYM) shall establish a committee consisting of the President and CEO, or their designee, and two other people (either Board members, or their designees) to evaluate and approve the solicitations received.

**II-5-H. Conflict of Interest:** No employee, officer or agent of the (ORGANIZATION NAME OR ACRONYM) or any of its contractors shall participate in the selection or award of a contract if a conflict of interest, real or perceived, would be involved. Such a conflict would arise when a financial interest in a firm selected for award is held by:

1. The employee, officer or agent involved in making the award.
2. Any member of his or immediate family.
3. His or her partner.
4. An organization that employs, or is about to employ, any of the above, or has a financial interest in the firm selected to be awarded.

**II-5-I. Payments:** Payment terms are to be described in writing and forwarded to the (Bookkeeper title)s with the initial voucher, to record term discounts, service or other interest charges. Copies of any maintenance contracts for equipment purchased or leased must also be forwarded to the (Bookkeeper title)s to record the obligation.

**II-5-J. Change Orders:** Costs that exceed the original contract amount must be approved by Board resolution.

###### **II-6. SOLICITATION AND EVALUATIONS OF BIDS - SERVICES**

**II-6.A. Budget Line Item:** All professional, construction, or other services with an estimated cost in excess of (Dollar amount) shall be specifically budgeted as a separate line item.

* + - 1. Any contract for service that is not included in the annual budget must be approved by Board resolution.

1. Bids for non-budgeted contract services may be solicited prior to approval, with the express understanding that award of the contract will depend upon approval by the Board.

**II-6-B. Solicitation of Bids:** Solicitation of competitive bids is required, except where there is an existing or prior contractual relationship, such as a maintenance agreement that is part of an equipment purchase, or where there is a sole source for the service. Bid solicitation may be done through a Request for Proposals (RFP) or through a Request for Qualifications (RFQ) or both.

**II-6-C. Specifications:** Specifications for bids should include, but not be limited to:

1. Budgeted cost.
2. Scope of project.
3. Qualifications of provider.
4. A clear and accurate description of the technical requirements for the services to be procured.
5. Insurance requirements (Errors & omissions, liability, property, workers’ compensation, etc.).
6. Bonding capacity and requirements (if applicable).
7. Time of delivery or completion requirements.
8. Other pertinent requirements.
9. When appropriate the (ORGANIZATION NAME OR ACRONYM) may request professionals in a particular field to prepare specifications for bidding. Examples include architectural or engineering design work for construction activities.

**II-6-E. Cancellation of Solicitation and Rejection of Bids:** An invitation for bids, a request for proposals, or other solicitation may be canceled, or bids or proposals may be rejected in whole or in part at any time. The reasons therefore shall be made part of the public record. Each solicitation issued by the (ORGANIZATION NAME OR ACRONYM) shall state: “(ORGANIZATION NAME OR ACRONYM) reserves the right to reject any and all bids, to waive any informalities and minor irregularities in bids, and to accept the bid deemed, in the opinion of the (ORGANIZATION NAME OR ACRONYM), to be in the best interest of the (ORGANIZATION NAME OR ACRONYM)." Notice of cancellation shall be sent to all businesses solicited. The notice shall identify the solicitation, explain the reason for cancellation and, where appropriate, explain that an opportunity will be given to compete on any re-solicitation or any future procurement of similar items.

**II-6-F. Evaluation of Bids:** A documented evaluation of bids shall be maintained in the (ORGANIZATION NAME OR ACRONYM) office records for a period of one year. (ORGANIZATION NAME OR ACRONYM) shall establish a committee consisting of the President and CEO, or his/her designee, and two other people (either Board members or their designees) to evaluate and approve the solicitations received. Evaluation criteria should include:

1. Demonstrated understanding of scope of project
2. Qualifications to perform service.
3. Cost basis (lump sum, cost-plus on time/material, guaranteed maximum, or other).
4. References of provider, and years in business.
5. Ability to meet time requirements.
6. Adequate insurance (verified with insurance required in bid specification).
7. Bonding capability, if applicable.
8. Terms of payment.

**II-6-G. Conflict of Interest:** No employee, officer or agent of (ORGANIZATION NAME OR ACRONYM) or any of its contractors shall participate in the selection or award of a contract if a conflict of interest, real or perceived, would be involved. Such a conflict would arise when a financial interest in a firm selected for award is held by:

1. The employee, officer or agent involved in making the award.
2. Any member of his or immediate family.
3. His or her partner.
4. An organization that employs, or is about to employ, any of the above, or has a financial interest in the firm selected to be awarded.

**II-6-H. Payments:** Payment terms are to be described in writing and forwarded to the (Bookkeeper title)s with the initial voucher, to record term discounts, service or other interest charges.

**II-6-J. Change Orders:** Costs that exceed the original contract amount must be approved by Board resolution.

###### **II-7. BONDING REQUIREMENTS**

**II-7.A. Contracts over (Dollar amount):** For construction or facility improvement contracts or subcontracts exceeding (Dollar amount) the minimum requirement shall be:

1. A bid guarantee from each bidder equivalent to five percent (5%) of the bid price. The bid guarantee shall consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of his bid execute such contractual documents as may be required within the time specified.
2. A performance bond on the part of the contractor for 100 percent (100%) of the contract price.
3. A payment bond on the part of the contractor for 100 percent (100%) of the contract price.

**II-7-B. Non Conflict Clause:** All (ORGANIZATION NAME OR ACRONYM), contractor and subcontractor contracts must contain the following provision: “No officer or employee of (ORGANIZATION NAME OR ACRONYM) during his tenure or for six months thereafter shall have any interest, direct or indirect, in this contract or the proceeds thereof.”

###### **II-8. PROCUREMENT FROM A SOLE SOURCE**

**II-8.A. Noncompetitive proposals:** Proposals from only one source shall be used only when the award of a contract is infeasible under one of the methods specified above and one of the following circumstances applies:

The item is available from only a single source.

In the event of an unanticipated or emergency circumstance where repairs must be made immediately, such purchases or contracts may be made based on availability of a qualified provider. Written notice of such procurement shall be given to the Board.

The awarding agency (such as HUD) authorizes noncompetitive proposals.

After solicitation of a number of sources, competition is determined inadequate.

**II-8-B. Process for Award and Evaluation:** The President and CEO, or their designee, must provide a formal report to the Board of such award, together with a certification or statement justifying the lack of competition. The award must be approved by Board resolution. A project may be awarded without competition when the President and CEO, or their designee determines, after conducting a good faith review of available vendors, that there is only one source for the required supply, service or construction item. The President and CEO or designee shall conduct negotiations, as appropriate, as to price, delivery and terms and complete necessary documentation. The (ORGANIZATION NAME OR ACRONYM) shall maintain a record of sole source procurement as a public record and shall list each contractor's name, the amount and type of each contract and a listing of the item(s) procured under each contract.

###### **II-9. PROCUREMENT DISPUTE**

**II-9.A. General Policy:** It is the policy of (ORGANIZATION NAME OR ACRONYM) that all bidders, offerors or contractors who have responded to a solicitation for goods, services, assistance, supplies or support shall be entitled to file a formal grievance to the Board of the (ORGANIZATION NAME OR ACRONYM) if they believe they have been wronged either during the solicitation process or by virtue of a contract with this agency.

**II-9.B. Right to Protest:** All claims by a vendor against (ORGANIZATION NAME OR ACRONYM) relating to a bid protest shall be submitted in writing to the President and CEO who shall make a determination as to the validity of the allegations set forth therein within seven days of the receipt thereof. Protestors shall have the burden of determining the date and time of the consideration and award of the bid. A protest with respect to an RFQ or RFP shall be submitted in writing prior to the opening of bids/proposals, unless the aggrieved vendor did not know and should not have known of the facts giving rise to each such protest prior to bid/proposal opening. The protest of an award of bid shall be submitted within 48 hours after such aggrieved vendor knows or should have known of the facts giving rise thereto, but in no case shall a bid protest be considered after the issuance of a notice to proceed.

Protests shall be in writing and shall specify each allegation relevant to the claims. Vendors may appeal the decision of the procurement manager to the (ORGANIZATION NAME OR ACRONYM) Board within forty-eight hours of the delivery of the decision. Such appeal must be in writing, setting forth each and every allegation with specificity, and shall be heard by the (ORGANIZATION NAME OR ACRONYM) Board at the next regular or special board meeting within 15 days of the Board's receipt of the protest. The procedural manner of the hearing before the Board shall be prescribed by the (ORGANIZATION NAME OR ACRONYM)’s Attorney with sufficient notice to the protestant.

**II-9.C. Stay of Procurement During Protests:** In the event of a timely protest under subsection one (1) of this section, the (ORGANIZATION NAME OR ACRONYM) shall not proceed further with the solicitation or award of the project until appeal remedies have been exhausted or until the (ORGANIZATION NAME OR ACRONYM) Board makes a determination on the record that the award of a project without delay is necessary to protect the best interests of (ORGANIZATION NAME OR ACRONYM).

**II-9.C. Entitlement to Costs:** If a protest is sustained, the protesting vendor shall be entitled to the reasonable costs as determined by the Board incurred in connection with the solicitation, including bid process preparation costs other than attorney’s fees, as the sole and exclusive remedy.

**II-9.D. Exhaustion of the Administrative Remedies:** Exhaustion of the administrative remedies, as provided in this section, shall be a mandatory condition precedent to the filing of any action in a court of law.

###### **II-10. SOLICITATION OR AWARDS IN VIOLATION OF LAW**

**II-10.A. Provisions:** The provisions of this section apply when it is determined that a solicitation or award of a contract is in violation of state, local or federal law.

**II-10.B. Prior to Award:** When it is determined, prior to an award that a solicitation or proposed award of a contract is in violation of law, then the solicitation or proposed award shall be canceled or modified to comply with the law.

**II-10.C. After an Award:** When it is determined, after an award, that a solicitation or award of a contract is in violation of the law:

1. If the person awarded the contract has not acted fraudulently or in bad faith, the contract may be ratified and affirmed (provided it is determined that doing so is in the best interest of (ORGANIZATION NAME OR ACRONYM)) or the contract may be terminated. Either action shall be approved by Board resolution. If the contract is terminated, the person awarded the contract shall be compensated for actual expenses incurred in the contract, plus a reasonable profit, prior to termination as determined by the Board.
2. If the person awarded the contract has acted fraudulently or in bad faith, the contract may be ratified and affirmed (provided that doing so is in the best interests of (ORGANIZATION NAME OR ACRONYM) with due consideration and recovery of damages, if any, to the (ORGANIZATION NAME OR ACRONYM)) or the contract may be terminated. Either action shall be approved by Board resolution.

###### **II-11. CONTRACTS**

**II-11.A. Authority:** The President and CEO shall sign all contracts, agreements, leases, or other documents that legally bind (ORGANIZATION NAME OR ACRONYM). In the absence of the President and CEO the Board Chairperson, Vice-Chairperson, Secretary or Treasurer may sign. [See the section on Procurement for specific instances where Board approval is required]

**II-11.B. Minimum Provisions:** Contracts for products and services shall contain at a minimum the following provisions:

1. Scope of services or Product to be acquired – Engagement of Services.
2. Term of contract, if for services.
3. Total cost or compensation.
4. Other applicable legal provisions.
5. Liquidated Damages.
6. (ORGANIZATION NAME OR ACRONYM) shall be listed as an additionally insured party (as applicable).

###### **II-12. SALES OR RENTAL OF (ORGANIZATION NAME OR ACRONYM) DEVELOPED HOUSING UNITS**

The sales or rental price for all (ORGANIZATION NAME OR ACRONYM) lots or housing units must be approved by a Board Resolution. The President and CEO will present the sales or rental prices with comparisons to the budgeted or planned return for those units to the Board.

###### **II-13. CAPITAL ACQUISITION AND DISPOSAL**

**II-13.A. Asset – Inventory:** All property with a value greater than (Dollar amount of capitalization threshold) shall be itemized, numbered, and controlled on an Asset Inventory File maintained by the (Employee title). The Fixed Assets File shall comply with the following policies.

1. New capital assets shall be reported within 5 (five) days of acquisition to the Admin Manager.
2. Assets, which are no longer property of (ORGANIZATION NAME OR ACRONYM), whether through sale, trade, loss, or damage, shall be reported within 5 (five) days of disposal according to procedures described later in this section.
3. Items less than (Capitalization threshold amount): Items with a value less then (amount) will be itemized in a memo file and reviewed annually by the President and CEO. The itemized memo file shall include dates of acquisition, serial numbers (if applicable), accurate description of the non-capitalized asset, as well as the location of the asset. This would include items such as computer software and hardware, office furniture, and other items which might be subject to loss and replacement.

**II-13.B. Asset - Disposal:** It is the policy of (ORGANIZATION NAME OR ACRONYM) that all assets that have been entered on the (ORGANIZATION NAME OR ACRONYM)’s Asset Inventory File that have become worn or damaged beyond economical repair or are no longer useful for the original purpose shall be disposed of. The President and CEO, or their designee, is authorized to award sales of the assets subject to the following limitations:

1. When the estimated market value of the property to be sold is less than (amount), sale may be negotiated after an informal inquiry of parties who may be interested to ensure a fair market return to the (ORGANIZATION NAME OR ACRONYM).
2. When the estimated market value of the property to be sold exceeds (amount), sale may be made by offering the property for sale to the general public. Each item will be posted for sale and advertised appropriately in the official newspaper of record 15 days prior to award.
   1. All members of the public must have an equal opportunity to purchase the item at the highest bid price.
   2. (ORGANIZATION NAME OR ACRONYM) may set a minimum acceptable bid for any item to be disposed of.
   3. (ORGANIZATION NAME OR ACRONYM) officials and employees may bid on items under the same criteria as other members of the public, as long as there is no advantage or conflict in favor of the employee or official.
   4. Bidding requirements shall state all relevant factors describing the asset, any minimum bid amount, the date, time, and location bids are to be submitted, and the date, time, and location bids are to be opened, read aloud, and canvassed.
   5. A tabulation of all the bids received shall be prepared and filed as part of the records.
   6. Property may be sold to another public agency for public use at its fair market value. Any such sale involving a price in excess or (amount) shall require prior Board approval by resolution.
   7. After exhausting above disposal actions, property may be donated or destroyed.
   8. Obsolete or worn out property being replaced shall, to the greatest extent possible be offered in trade as part of the purchase of the replacement.
   9. Each item to be disposed of must be reported to the (Employee title) to update the asset inventory file (fixed asset schedule) with deletion of an asset.

### **SECTION III - PERSONNEL**

**DISCLAIMER**

The purpose of this policy handbook is to outline the policies and procedures currently in place at the (Organization Name), Inc. (the ‘(ORGANIZATION NAME OR ACRONYM)’) as well as the benefits provided to employees. This policy manual is not “all inclusive”. If you have a question about the (ORGANIZATION NAME OR ACRONYM)’s policy concerning a situation not covered by this policy handbook, please discuss it with your Supervisor or the President and CEO.

While (ORGANIZATION NAME OR ACRONYM) hopes to continue the policies, procedures and benefits outlined in this policy handbook, (ORGANIZATION NAME OR ACRONYM) reserves the right to change, modify, eliminate or add to any provision, policy or benefit in this policy handbook at any time, without prior notice, in the (ORGANIZATION NAME OR ACRONYM)’s sole discretion and without statement, cause or justification.

IMPORTANT NOTICE

THIS POLICY HANDBOOK IS NOT A CONTRACT. This Handbook is provided for informational purposes only. The policies and benefits described herein may be modified amended, revoked or suspended by the (ORGANIZATION NAME OR ACRONYM) in its sole discretion at any time.

Nothing in this Policy Handbook is intended as a promise of or commitment to, continued employment, employment for a definite time, or employment under specific terms, benefits or conditions nor shall it be construed or relied on as such. EMPLOYMENT WITH (ORGANIZATION NAME OR ACRONYM) IS “AT WILL”. This means that employment may be terminated at any time by the (ORGANIZATION NAME OR ACRONYM) or by the employee with or without cause or with or without notice, for any reason or for no reason at all. No person other than the Board of Directors has authority to make promises or enter into contracts regarding the terms or conditions of employment and any such promise or contract must be in writing and signed by the Board of Directors.

***ALL EMPLOYEES ARE REQUIRED TO RECOGNIZE THESE RIGHTS AS CONDITIONS OF THEIR EMPLOYMENT. EXECUTION OF THE ACKNOWLEDGEMENT OF RECEIPT FORM WILL CONFIRM YOUR RECOGNITION, UNDERSTANDING AND AGREEMENT TO THE SAME.***

***This Policy Handbook supersedes and replaces all previous personnel or employment manuals or policy memoranda or statements of any kind, whether oral or written, regardless of whether the topic(s) addressed in the manual, memoranda, or statement is covered by this Handbook.***

###### **III-1. GENERAL PROVISIONS**

A copy of this Handbook shall be provided to all employees. Updates and corrections will be given to all employees as they are made.

**III.1.A. Effective Date:** The Policies shall become effective on (Effective date), and continue in effect thereafter until or unless modified or terminated by the Board.

**III.1.B. Purpose and Policy:** It is the declared policy of the (ORGANIZATION NAME OR ACRONYM) that employment shall be based upon merit and fitness, free from personal and political considerations; and that just and equitable incentives and conditions of employment will be maintained to promote efficiency and effectiveness in the operation of (ORGANIZATION NAME OR ACRONYM).

**III.1.C. Interpretation and Administration:** The President and CEO is responsible for the interpretation of the following personnel rules and regulations and is vested with full authority to establish, by administrative directive, other terms and conditions of employment consonant with these policies. All supervisors have the responsibility of enforcing the policies and practices set forth herein and with maintaining documentation of compliance by the employees of their departments where applicable.

**III.1.D. Implementation:** If any provision contained herein is held invalid, the remainder of the Handbook and the application of remaining provisions, other than those held invalid would not be affected. An employee violating provisions of this Handbook shall be subject to disciplinary action, suspension or dismissal in addition to any civil or criminal penalty that may be imposed for violation.

**III.1.E. Supplemental Provisions:** The President and CEO may develop supplemental departmental rules, regulations, practices, policies and procedures as he/she deems necessary, so long as they do not conflict with the policies and procedures contained in this Handbook. Such supplemental provisions may be in written form and distributed to all employees as applicable. Any supplemental provisions take on the same validity as these personnel policies and may be enforced as though they are part of these policies.

###### **III-2. EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER**

**III.2.A. Statement of Intent:** (ORGANIZATION NAME OR ACRONYM) is committed to providing equal employment opportunities and a work environment free from harassment to all individuals without regard to race, creed, color, religion, ancestry, national origin, sex, age, disability (except where disability is a bona fide occupational disqualification), veteran status, or other factors identified and protected by federal, state, and local legislation. This includes, but is not limited to recruitment, selection, compensation, benefits, training, placement, transfers, promotions, terminations, and leaves of absence.

**III.2.B. Notices:** Notices regarding equal employment shall be posted on the bulletin boards of the (ORGANIZATION NAME OR ACRONYM) office.

**III.2.C. Employee Conduct:** Employees are expected to support this policy as well. Employees must conduct themselves in a manner consistent with the spirit and intent of this policy. An employee whose own rights have been violated is urged to inform their supervisor or the President and CEO. This is the surest way to correct problems that might otherwise go unidentified.

###### **III-3. COMPLIANCE WITH AMERICANS WITH DISABILITIES ACT**

**III.3.A. Reasonable Accommodation:** It is the policy of (ORGANIZATION NAME OR ACRONYM) not to discriminate against qualified individuals with disabilities and to provide reasonable accommodations as required by law to otherwise qualified applicants or qualified employees with disabilities in all employment practices, including job application procedures, hiring, advancement, job assignments, leaves of absence, transfers, layoffs, demotions, discipline, discharge, compensation, fringe benefits and job training.

**III.3.B. Interactive Process:** The law requires that employees and employers engage in the Interactive Process. The Interactive Process is the way in which employees, supervisors, and their departments arrive at a reasonable accommodation.

The Interactive Process can begin in a number of ways. However, it is the responsibility of the employee to inform the supervisor or the President and CEO in writing that an accommodation is needed in order to perform the essential job functions, or to receive equal benefits and privileges of employment. The employee does not have to formally notify the supervisor or President and CEO in writing. A request for assistance or indication by the employee that some corrective measure may need to be taken can be made verbally and casually, as well as formally.

###### **III-4. NO HARASSMENT POLICY**

**III-4.A. General Policy:** (ORGANIZATION NAME OR ACRONYM) believes that all individuals are entitled to be treated with respect, dignity and courtesy. Harassment of any employee will not be tolerated. Conduct which employees may reasonably regard as intimidating, hostile, or offensive is expressly prohibited. Violation of this policy will subject an employee to disciplinary action, up to and including immediate discharge.

**III-4.B. Disciplinary Actions:** Any form of harassment related to race, color, sex, religion, national origin, citizenship status, age or disability is a violation of this policy and will be treated as a disciplinary matter. For these purposes, the term harassment includes slurs and any other offensive remarks, jokes and other verbal, graphic or physical conduct. Employee’s conduct is expected to be professional and non-offensive. Harassment of employees in connection with their work by non-employees may also be a violation of this policy. Any employee who observes any harassment of an employee by a non-employee should report such harassment to their Supervisor or the President and CEO. Appropriate action will be taken for violation of this policy by any non-employee.

**III-4.C. Discrimination Complaints:** An employee who believes that he/she has been denied an equal employment opportunity or equal treatment because of race, color, creed, national origin, sex, age, handicap, or other classification protected by federal or state law or has been subjected to harassment should promptly report the facts of the incident or incidents to the supervisor or the Board of Directors.

**III-4.D. Sexual Harassment:** All employees are guaranteed the right to work in an environment free from sexual harassment. No employee of (ORGANIZATION NAME OR ACRONYM) shall engage in conduct that can be defined as sexual harassment. No personnel decisions shall be made on the basis of granting or denial of sexual favors. Sexual harassment includes but is not limited to unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when;

1. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment.
2. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual.
3. Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

**III-4.E. Retaliation:** (ORGANIZATION NAME OR ACRONYM) has a strict policy that prohibits any type of retaliation. Employees will not suffer any type of negative impact for their actions in reporting harassment, safety concerns, unlawful or unethical acts, drug/alcohol abuse or any other issues. This includes negative impact on the employee’s working conditions, opportunities for promotion, salary increases or any type of communicated intimidation.

###### **III-5. HIRING, PROMOTION AND TRANSFERS**

**III-5.A. General Policy:** It is the policy of (ORGANIZATION NAME OR ACRONYM) to hire only those applicants whose skills and experience level meet the position requirements as detailed in each position's job description.

**III-5.B. Applications:** All persons applying for employment with (ORGANIZATION NAME OR ACRONYM) shall be required to complete an employment application. All information provided on the application must be true and correct. Providing false information will be grounds for elimination from consideration and/or dismissal from (ORGANIZATION NAME OR ACRONYM) employment. Additional punishment may be imposed as provided for in the Wyoming State Statutes.

**III-5.C. Vacancies:** When job vacancies occur, notices shall be posted on the bulletin board of the (ORGANIZATION NAME OR ACRONYM) office and/or advertised in the designated newspaper of record for (ORGANIZATION NAME OR ACRONYM)’s home office. All recruitment notices and advertisements will explicitly state that (ORGANIZATION NAME OR ACRONYM) is an equal opportunity employer.

**III-5.D. Hiring:** The Executive Committee of the Board shall be responsible for the interviewing and hiring of the President and CEO. The President and CEO, or his/her designee, shall be responsible for the interviewing and hiring of all other staff.

**III-5.E. Nepotism:** In the interest of maintaining impartial employment practices, (ORGANIZATION NAME OR ACRONYM) hereby establishes a policy regarding the employment of relatives. Relative is defined as any two people related by blood, adoption, or marriage as spouse, parent, child grandparent grandchild, brother or sister, (including in-laws and step-relations). No employment actions shall be made that causes any of the following to occur:

1. One relative directly or indirectly, exercising supervisory, appointment, termination authority, and/or disciplinary action over the other. This includes actions such as hiring, promoting, determining salary or any other way influencing the employment status of a related person. Relatives will not work for the same immediate supervisor nor will they supervise one another.
2. One relative would audit, verify, receive, or be entrusted with moneys received or handled by the other.
3. One relative has access to the employer’s confidential information, including payroll and personnel records of the related person.
4. Relatives to be employed by the same department.

If employees become related and their employment violates this policy the affected employees will have three (3) months to comply with this policy.

**III-5.G. Testing and Examination:** Applicants for positions may be required to take various tests that measure ability, aptitude or skill as follows:

1. All tests given to applicants shall be administered and evaluated by qualified individuals.
2. All tests administered will conform to all applicable legal regulations. The applicant may request the results of his/her testing.
3. Employees whose duties include handling cash or other financial transactions shall be subject to a criminal and employment background check.

**III-5.H. Medical Examination:** After an offer of employment is made, (ORGANIZATION NAME OR ACRONYM) reserves the right to require an applicant to undergo drug and alcohol testing, a medical examination, psychological examination, vision examination and/or hearing examination to determine any physical or mental impediment to the performance of the job. Such examination shall be at the expense of (ORGANIZATION NAME OR ACRONYM) and by a physician selected by (ORGANIZATION NAME OR ACRONYM). Any offer of employment is conditional upon the satisfactory completion of these examinations by the applicant. All medical information obtained by (ORGANIZATION NAME OR ACRONYM) shall be received, used and stored in accordance with the privacy standards outlined in the Health Insurance Portability and Accountability Act of 1996.

**III-5.I. Priority for Current Employees in Filling Vacancies:** If two or more applicants are qualified and have equal qualifications, and one applicant is a present employee, the present employee will be given priority consideration in filling any vacancy. Length of service shall be considered when two or more applicant/employees have equal qualifications.

**III-5.J. Employee Promotion:** In the case of a promotion, there is no change of anniversary date, loss of benefits including accrued vacation and sick leave, etc. unless the employee changes employment status. In that case, eligibility for benefits will change accordingly. Employees shall be considered for promotion in terms of:

1. Qualifications.
2. Present performance.
3. Attendance.
4. Specialized background.
5. Past disciplinary record.
6. Length of service shall be considered when two or more employees have equal qualifications in all of the above categories.

**III-5.K Transfers:** A qualified employee may transfer to another department after a period of six months on the job after a performance appraisal has been completed, so long as the employee has the approval of the President and CEO. An employee should discuss interest in a different position with their Supervisor or the President and CEO. In special circumstances, an employee may be transferred for the benefit of the organization and not at his/her request. In the case of a transfer there is no change of anniversary date, loss of benefits including accrued vacation and sick leave, etc. unless the employee changes employment status. In that case, eligibility for benefits will change accordingly. Affected employees should discuss these changes with the President and CEO prior to the transfer.

###### **III-6. COMPENSATION**

**III-6.A. Job Descriptions:** An employee’s compensation is determined by the job description (see position classification system). Each (ORGANIZATION NAME OR ACRONYM) position has a job description on file, which has been approved by the (ORGANIZATION NAME OR ACRONYM) President and CEO and the Board. The job description outlines basic responsibilities and duties for that position.

1. A new employee shall be given a copy of the job description for the position they were hired for on their first day of employment.
2. Should a job description be changed, a copy of the revised job description shall be given to every employee currently in that position. The employee shall sign a copy of the revised job description acknowledging receipt. The signed copy shall be kept in the employees personnel file.
3. The employee and/or Supervisor shall periodically review and update the job description whenever any significant changes occur in the job. This revised position description shall be submitted by the Supervisor to the President and CEO for review and approval. If approved by the President and CEO the revised job description shall be submitted for Board approval and for reclassification if necessary.

**III-6.B. Definition of Employment Status:** Specific benefits and pay rates are determined by employment status. Questions about exempt status should be directed to the President and CEO.

**III-6.C. Part-time employees:** Part-time employees are employees regularly scheduled to work less than thirty (30) hours per week, receive no benefits, are required to complete a written time record, and are usually paid by the hour.

**III-6.D. Full-time employees:** Full-time employees are regularly scheduled to work forty (40) hours per week (but must work at least thirty (30) hours per week), receive benefits and are usually salaried.

**III-6.E. Non-exempt employees:** All full-time employees subject to the provisions of the Fair Labor Standards Act, and compensated for hours worked in excess of 40 hours per week.

**III-6.F. Exempt employees:** Are not subject to the minimum wage or overtime provisions of the Fair Labor Standards Act

**III-6.G. Hours of Work:**

1. Non-Exempt Employees

(ORGANIZATION NAME OR ACRONYM)’s standard workweek is forty (40) hours. The normal daily work schedule is between 8:00 AM and 5:00 PM, Monday through Friday, with one hour for lunch. The one-hour for lunch shall be taken between 11:00 a.m. and 1:30 p.m. unless the President and CEO approves another time in advance. For purposes of calculating overtime, the official workweek begins and ends at midnight on Sunday.

2. Exempt Employees

Exempt employees set their own work schedules within reasonable business hours in coordination with their supervisor. It is anticipated that all full time jobs will require an average of 40 hours per week to adequately perform the job. Exempt employees may work a flextime schedule as needed to perform job responsibilities. Business needs may require specific days or hours as determined by the supervisor.

**III-6.H. Timekeeping:** All non-exempt employees are required to complete an individual time record showing the daily hours worked. Time records shall cover one workweek and shall be completed at the close of each workday. Employees shall record their starting time, time for lunch, quitting time, and total hours worked for each workday. The Employees shall sign and date their individual time record. All employee time records shall be checked and signed by the employee’s direct Supervisor.

1. Unapproved absences shall not be considered as hours worked for pay purposes. The Supervisor shall inform the employee if he/she will not be paid for certain hours of absence.
2. Filling out another employee’s time record, asking another employee to fill out one’s time card or falsifying one’s own time record is prohibited and may be grounds for disciplinary action, including termination.

**III-6.I. Overtime General:**  Supervisors and the President and CEO retain the ability and accountability to control overtime hours. Requests for overtime must be in writing and shall include the work or task to be performed, the reasons necessitating the overtime and the amount of over-time requested. Overtime must be **pre-authorized** by the Supervisor or the President and CEO in writing. Non-exempt employees will be compensated for the time worked in excess of 40 hours per week at a rate of one and one half hours of overtime pay for each one hour of overtime worked during the pay period. Questions should be referred to the Supervisor or the President and CEO. The following requirements must be met in order to receive overtime pay or compensatory time:

1. Records must be kept for each employee which specify the number of hours worked in excess of 40, the work or tasks performed, and the reasons necessitating the overtime.
2. All overtime must be pre-authorized by the Supervisor or the President and CEO in writing.
3. Exempt employees are not eligible for overtime pay unless specifically pre-authorized by the President and CEO in writing.

**III-6.J. Pay Policy:** Each employee on the first day of work is required to complete a W-4 for Federal Income Tax Withholding and an I-9 Form. Permanent full-time employees are required to complete and return to the Payroll Clerk all benefit package information before receiving the first paycheck. Employees are paid twice each month:

1. For the pay period of the 1st through the 15th, paychecks will be distributed no later than the15th.
2. For the pay period of the 16th through the end of the month, paychecks will be distributed no later than the last day of the month.
3. If a payday falls on a Saturday or a Sunday, paychecks will be distributed no later than the Monday immediately following the scheduled payday.
4. Advances on paychecks shall not be given.

**III-6.K. Employee Training:** (ORGANIZATION NAME OR ACRONYM) shall maintain a budget and provide opportunities for individual employees and directors to participate in non-continuing education forms of training related to (ORGANIZATION NAME OR ACRONYM) and its operations. This form of training shall include seminars, meetings, conferences, etc., and shall be made available to Board members and employees within the limitations of the (ORGANIZATION NAME OR ACRONYM)’s annual Budget. The (ORGANIZATION NAME OR ACRONYM)’s travel and expenditure guidelines and policies shall be adhered to and all training shall require approval in writing by the President and CEO or Board President, as consistent with this Handbook. Costs incurred by (ORGANIZATION NAME OR ACRONYM) for these activities shall not be reimbursed by the employee except under extraordinary circumstances.

**III-6.L. Reimbursement for Continuing Education:**  Reserved.

**III-6.M. Continuing Education Funds and Termination:** Reserved.

**III-6.N. Travel Expenses:** Job related out-of-county travel must be authorized in writing, in advance by the President and CEO and requests for such travel shall be made in writing, with appropriate supporting documentation. Reimbursement for all travel shall be for actual expenses only, and not based on a per diem rate. All reimbursable travel expenses are limited to those that are directly related to official business. If a spouse or other non-(ORGANIZATION NAME OR ACRONYM) employee accompanies the employee, reimbursement shall be based on only the employee’s expenses, i.e. single room rate. Rental cars are reimbursable only when it is impractical to use taxis, buses, shuttle, or limousine service. Receipts for all expenses are required, and must be submitted with a signed “Employee Reimbursement Form”. The President and CEO reserve the right to adjust unreasonably high expenses. Non-reimbursable travel expenses include, but are not limited to:

1. Those incurred for the sole benefit of the employee, such as travel insurance.
2. Finance charges on credit cards.
3. Alcoholic beverages.
4. Extra meals.
5. In-room movies.
6. Magazines, snacks, and other like charges.
7. Laundry for trips of fewer than 5 days.
8. Personal long distance telephone calls or faxes.
9. Entertainment, unless for the benefit of the (ORGANIZATION NAME OR ACRONYM).
10. Airfare in excess of the “Coach Rate”.

**III-6.O. Mileage Reimbursement:** If an employee uses a personal vehicle, mileage will be paid in accordance with limits set annually by the Internal Revenue Service (IRS). Mileage reimbursement is not allowed for any portion of travel that is for personal use; such mileage must be deducted from the odometer reading used to calculate mileage. An “Employee Reimbursement Form” must be completed, signed, and submitted by the employee in order for a reimbursement to be made.

**III-6.P. Payment for Temporary Adjustment:** When the necessity arises for an employee to temporarily assume the responsibility of another position which is at a higher grade, or duties recognized at a higher level, for a period of more than thirty (30) calendar days, the employee shall be compensated for the entire period of the temporary assignment at step one of the applicable higher grade or at five percent (5%) over his/her current salary, whichever is greater. In such cases, the Board shall approve increased payment.

**III-6-Q. Termination Pay:** Employees who leave the service of (ORGANIZATION NAME OR ACRONYM) voluntarily will receive all pay due them at the end of the normally scheduled pay period.

1. Upon termination of employment, an employee is entitled to a lump sum payment for unused vacation leave up to the maximum accrued hours , less any deductions or debts outstanding against the (ORGANIZATION NAME OR ACRONYM). Any amount owed the (ORGANIZATION NAME OR ACRONYM) for (ORGANIZATION NAME OR ACRONYM) issued equipment and/or uniforms not returned, or any other money owed, shall be deducted and withheld from the final paycheck.
2. Employees who are either fired or terminated due to reduction in force shall receive all pay due them within 24 hours with the following qualifications:
3. An employee who owes any money to the (ORGANIZATION NAME OR ACRONYM) at the time of his separation shall have their final pay applied against the account to satisfy the amount owing and shall be given a receipt for the amount credited. Partial settlement shall not release an employee for any balance remaining due.
4. In the event of an employee’s death, accrued salary and vacation shall be paid to the beneficiaries designated by the employee under the policy of the (ORGANIZATION NAME OR ACRONYM)’s group life insurance. If the deceased employee was not covered by the (ORGANIZATION NAME OR ACRONYM)’s group life insurance policy or if no beneficiary was designated or still living, payment shall be made to the deceased employee’s surviving spouse. If there is no surviving spouse, (ORGANIZATION NAME OR ACRONYM) shall pay the amount due to the deceased employee’s personal representative or next legal heir upon the request of such personal representative of heir.

**III-6.R. Inclement Weather:** (ORGANIZATION NAME OR ACRONYM) offices shall remain open for the full scheduled workday unless authorization for early closing or other deviation is received from the President and CEO. All employees will be given, when possible, advance notice of any authorized early closing.

1. Employees who, of their own volition, leave work before an official early closing time has been announced or report to work more than one hour after the scheduled start of their shift, will be required to use vacation time for all time taken. If done within the same pay period, Supervisors and the President and CEO have the option of allowing employees to make up missed work time. If that is not the decision of the Supervisor or the President and CEO, and if an employee does not have accumulated vacation, then leave without pay must be taken.
2. All employees who report to work within the first hour of their shift will be considered present and be paid for the day if there is an official early closing.

###### **III-7. POSITION CLASSIFICATION SYSTEM**

**III-7.A. General Policy and Definition:** (ORGANIZATION NAME OR ACRONYM) uses a “position classification system” as adopted by the Board. The position classification system used by the (ORGANIZATION NAME OR ACRONYM) provides an objective and uniform approach to establishing a pay structure that is externally competitive, and that maintains proper internal relationships among all (ORGANIZATION NAME OR ACRONYM) positions based on the job qualifications and the relative level of duties and responsibility. Within each salary grade, there are steps through which an employee advances according to his or her performance:

1. Attached to the Handbook is the list of positions by grade, and matrix of steps within the grades.
2. When an employee reaches the maximum salary in his pay grade, he/she will no longer be eligible for pay increases. Any cost of living increases subsequently approved shall be granted to these employees, provided they are performing at a satisfactory level.
3. In the event an employee believes that a position is improperly classified, or when a new position is created, or when there are substantial changes to a position, a Job Evaluation should be completed and forwarded to the President and CEO for review and recommendation to the Board.

**III-7.B. New Hires/Promotions/Transfers:** Employees hired by the (ORGANIZATION NAME OR ACRONYM), and current employees who are promoted or who transfer into a new position, will be placed at Minimum (step one) of the grade assigned to the position. Supervisors shall not make commitments to employees or prospective employees prior to obtaining the President and CEO’s approval of an exception to this policy. There are three exceptions to this policy:

1. Employees who have previous experience in the position or in a position with comparable duties may be placed at a higher step, at the request of the Supervisor and with the prior approval of the President and CEO.
2. Employees who are promoted may be placed at a higher step if the present salary equals or exceeds the salary for step one of their new grade, at the request of the Supervisor and with the prior approval of the President and CEO.
3. Employees who require substantial training before they are able to execute their duties in an independent and competent manner will be placed at step one, one grade below the grade assigned to the position. They will be moved into the grade assigned to the position upon completion of their training period.

**III-7.C. Reinstatements:** When an employee is reinstated in a position after separation from the (ORGANIZATION NAME OR ACRONYM) of not more than one year, and when the separation was due to circumstances other than unacceptable performance or personal conduct, the employee may be eligible to receive the same rate of pay as he/she was receiving at the time of separation.

###### **III-8. EMPLOYEE BENEFITS**

Accrued vacation or sick leave balances cannot be transferred to another employee. There are various health benefit programs that are intended to provide options for employees to assure income during periods of protracted absences.

**III-8.A. Paid Vacation:** Regular full-time employees will earn paid vacation leave. Vacation time is accrued as of the date of hire into a regular full-time position, and may accumulate to a maximum of (number) hours. Any accrued vacation in excess of (same number) hours shall be forfeited.

**III-8.B. Accrual:** Vacation time is accrued, but may not be used, until the employee has completed three continuous months of employment. Vacation leave may not be taken until it is accrued. The President and CEO may approve an exception to this policy if in his/her discretion extenuating circumstances warrant it. Vacation time is based on length of continuous service, which is defined as a continuous (uninterrupted for more than sixty (60) days) period of employment with the (ORGANIZATION NAME OR ACRONYM). Transfers between (ORGANIZATION NAME OR ACRONYM) departments do not constitute a break in service. Time spent on an approved leave of absence does not constitute a break in service. Except for the President and CEO, who is a contract employee of the Board, Vacation time is credited as follows:

1. Date of hire through four years of employment, employees accrue vacation at a monthly rate equivalent to two weeks per year (6.67 hours per month).
2. Beginning on the fifth year of employment through nine years of employment, employees will begin accruing vacation at a monthly rate equivalent to three weeks per year (10 hours per month).
3. Beginning on the tenth year of employment, employees accrue vacation at a monthly rate equivalent to four weeks per year (13.33 hours per month).
4. Time taken off by employees using approved leave with pay or leave covered under Workers' Compensation shall be counted as time worked for the purpose of vacation leave accumulation.
5. For the purpose of defining years of service, the anniversary of each employee's hiring date shall be reached before each benchmark of additional vacation can be awarded.

**III-8.C. Computation:** All vacation pay shall be computed at the employee's straight time rate of pay for the position to which he/she is assigned at the commencement of his/her vacation. No employee may waive his/her vacation time and draw double pay by working during the time allowed.

**III-8.D. Requests for Vacation:** Vacation leave shall be requested by the employee as far in advance as possible but with a minimum of three business-days notice. Vacation requests shall be in writing and indicate the requested starting and ending date of the vacation. Vacation time may be taken at any time of the year, providing the vacation does not conflict with the workload of the department and approval is granted by the Supervisor or the President and CEO. The Supervisor or the President and CEO shall determine when employees may take vacations and the final determination will be governed by the needs and requirements of the department. In scheduling vacation leave, preference will be given to employees according to their length of service. No more than two (2) weeks shall be taken at one time without authorization by the President and CEO.

**III-8-E. Holidays and Vacation:** If a legal holiday falls during an employee's regularly scheduled vacation, such holiday shall not be counted as a vacation day.

**III-8.F. Vacation and Leaves of Absence:** The President and CEO may, at his/her discretion, approve requests to add vacation to a leave of absence. Factors such as length of leave, department workload, etc. shall be considered. At the discretion of the President and CEO, an employee may take unpaid leave if he/she does not have vacation time.

**III-8.G. Paid Holidays:** Paid holiday leave shall be granted to all regular full-time employees. If a holiday falls on a regular full-time employee’s day off, compensation for the holiday shall be at the normal rate of pay, or a floating holiday may be used at another time in lieu of the eight hour holiday pay, at the discretion of the President and CEO. Regular full-time employees who are required to work on a designated holiday will be paid their normal rate of pay for the hours worked plus eight hours for the holiday, or compensated at the normal rate of pay plus a floating holiday to use at another time in lieu of the eight hour holiday pay, at the discretion of the President and CEO. Part-time and temporary employees will not receive holiday pay; part-time and temporary employees who work on a regularly scheduled holiday shall receive straight time pay for the holiday. When the holiday falls during an employee's scheduled vacation, the holiday shall not be charged against vacation leave. When the holiday falls during an approved unpaid leave of absence, the employee will not be paid for the holiday.

The following legal holidays are observed.

1. New Year's Day January 1st
2. Presidents' Day 3rd Monday in February
3. Memorial Day last Monday in May
4. Independence Day July 4th
5. Labor Day 1st Monday in September
6. Columbus Day 2nd Monday in October
7. Veteran's Day November 11th
8. Thanksgiving Day 4th Thursday in November
9. Friday following Thanksgiving 4th Friday in November
10. Christmas Day December 25th
11. Two Personal Leave Days At discretion of President and CEO

Any other proclaimed holidays and days approved by the Board.

**III-8.H. Observed Holidays:** When a legal holiday falls on a Sunday, it shall be observed on a Monday. When a legal holiday falls on a Saturday, it shall be observed on the preceding Friday.

**III-8.I. Exceptions to Holiday Pay:**  In certain circumstances, the President and CEO may not pay an employee for an actual or observed holiday. The following circumstances include, but to not limit the President and CEO’s discretion in evaluating holiday pay:

1. If sick leave is used adjacent to a holiday, the Supervisor or the President and CEO may require a physician's statement prior to authorizing payment for the holiday, at his/her discretion.
2. If an employee takes unauthorized leave adjacent to the holiday, the holiday will not be a paid.

**III-8.J. Sick Leave Accrual:** Prompt and regular attendance is expected of each employee. However, certain absences are unavoidable, and the (ORGANIZATION NAME OR ACRONYM) has developed the following guidelines to deal with attendance issues. Sick leave shall be granted to all permanent full-time employees, and accumulate at the rate of one working day per month. Sick leave may be accumulated to a total of sixty (30) working days. Extensions may be given at the discretion of the President and CEO. Employees who have been employed for less than a full calendar month shall receive a credit for sick leave as follows:

1. 1 - 10 calendar days of service, none.
2. 11 – 20 calendar days of service, ½ of one day.
3. 21 or more calendar days of service, one day.

Records of the sick leave credit of each employee shall be kept. Sick leave credits shall not be paid to an employee upon separation from employment.

**III-8.K. Use of Sick Leave:** Notification of absence because of sickness shall be reported directly to the Supervisor anytime between the start of the employee’s shift and 30 minutes after the start of the employee’s shift on the first day of absence. If such notification is not made in accordance with this policy, such absence may be charged to vacation leave or leave without pay. An employee may be required to furnish a physician's statement for days of sick leave if requested by the President and CEO.

If an employee is absent due to their illness for more than 3 consecutive days the Supervisor or the President and CEO may request the employee to furnish a physician’s statement for the days of sick leave. An employee shall use sick leave as follows:

1. For incapacitation by sickness or injury.
2. For medical, dental or optical examination or treatment.
3. For illness of a member of the employee's and/or spouse's immediate family (for this section only “immediate family shall include spouse, mothers, fathers, sons, daughters, step relatives or other persons at the discretion of the President and CEO).
4. Military service examinations.
5. Examinations for disability payments.
6. When an employee is exposed to a contagious disease and his/her attendance at duty may jeopardize the health of others.
7. An extension of funeral leave.

Sick leave may **not** be used in advance of accrual, or in the month in which it is accrued. Sick leave may be used for illness, disability or injury of an employee or his or her immediate family. However, if the employee is covered by Workers’ Compensation and is entitled to Temporary Total Disability (loss of wages) due to a work related injury or disability; the employee **must** use his Workers’ Compensation benefit.

Sick leave credits do **not** accrue while on leave without pay or during a break in service. No payment is made for unused sick leave at the termination of employment, retirement or death.

An employee may not accumulate sick leave benefits in an amount in excess of the waiting period before disability benefits commence under the (Organization Name)’s disability benefit program, if any, and in any event may not accumulate sick leave in excess of sixty (60) total days (480 total hours). At the time of termination or retirement of an employee, there will be no payment or other compensation made by (ORGANIZATION NAME OR ACRONYM) to the employee for accrued sick leave.

Any employee who has accumulated (number) hours or more of sick leave may donate, on a voluntary basis, up to 15% of his or her accumulated sick leave to a person in need.

**III-8.L. Workers' Compensation:**  (ORGANIZATION NAME OR ACRONYM) provides workers' compensation insurance for all employees. Workers' compensation premiums are fully paid by (ORGANIZATION NAME OR ACRONYM). The purpose of the insurance is to cover medical expenses and provide income benefits for employees who incur work related injuries and illnesses. Injuries occurring while at work or on (ORGANIZATION NAME OR ACRONYM) business, no matter how minor, must be reported to the employee’s Supervisor or the President and CEO within 4 working days or the injury or within 30 days of the first onset of an occupational illness. State regulations provide that failure to report an accident within this time period could result in loss of one day’s compensation for each day’s failure to report. An employee who is temporarily absent from work because of a compensable injury under the Workers' Compensation Act shall be paid regular wages for the first three (3) days of such absence. Thereafter, the employee may be eligible to receive compensation from the workers compensation insurance carrier in an amount equal to 66 2/3 % of his average weekly wage, and wages from the (ORGANIZATION NAME OR ACRONYM) will be discontinued until the employee returns to work. These days shall not be charged against the employee's sick leave. The employee shall return any workers' compensation payments received for the days covered by regular wages or sick leave payments. Before an employee returns to work the employee’s Supervisor or the President and CEO may request the employee to furnish a medical certification from a physician’s stating the employee is able to return to work or listing any restrictions.

**III-8.M. Military Leave:**  (ORGANIZATION NAME OR ACRONYM) complies with all applicable laws governing leaves for military service and that any questions concerning military leave should be directed to the President and CEO.

**III-8.N. Jury and Witness Duty:** The employee’s Supervisor must be notified promptly when the employee receives a summons for Jury Duty. When an employee is called to serve as a juror or witness in a court of law, it is viewed as a civic responsibility. Employees, full-time or part-time, will be granted the necessary time off. However, the employee must report for work during any reasonable courtroom break during the normal work schedule.

1. Short-term leave of absence of up to two weeks for jury duty shall be granted to all permanent full-time employees. Any regular part-time or full-time salaried employee who is serving as a member of a jury panel, or is subpoenaed as a witness, and thereby prevented from performing his/her regular duties, shall be granted a short-term leave of absence not to exceed two weeks during which time he/she shall receive full pay, and without loss of vacation, sick leave, or any other rights accruing from employment.
2. All monies received by the employee from the court shall be reimbursed to the (ORGANIZATION NAME OR ACRONYM). Regular hourly employees shall be paid regular wages for duty performed for the first three days of service that are not paid for by the court if the employment hours may be determined by the employee’s schedule for the three-month period preceding the employee’s term of service. Regular hourly employees shall not be entitled to a long-term leave of absence with pay.
3. If an employee should be required to serve on jury duty for a period of time in excess of two weeks, such continued absence shall be considered a leave of absence and, while the employee shall receive all other benefits and rights occurring from regular employment with (ORGANIZATION NAME OR ACRONYM) during such leave of absence, the leave will be unpaid; however, the employee may keep all juror fees.

**III-8.O. Voting Time Off:** Most employees will have an opportunity to vote outside of normal working hours. However, when this is not possible, the employee will be given up to one hour off from his/her normal schedule with pay to vote. The time shall be coordinated with the employee's Supervisor. Employees who live at such distances from their assigned work locations as to preclude their voting at regular elections shall be granted whatever time off as may be required for the performance of this civic obligation. Such absences shall be subject to approval in advance by the Supervisor.

**III-8-P. Funeral Leave:** In the event of the death of a member of the immediate family, each employee shall be entitled to three days leave with pay for funeral arrangements and attendance. At the discretion of the Supervisor, the employee may use sick leave if an extension of time is needed. The duration of the extension will be determined by the circumstances and the departmental workload. The Supervisor may request proof of the death and/or relationship. The President and CEO may grant funeral leave for any other family members, but only under extraordinary circumstances will such leave be with pay. For this section only, “immediate family” is to include:

1. Spouse.
2. Children or step-children.
3. Grandchildren.
4. Parent or step-parent.
5. Grandparent.
6. Brother or sister, step-brother or step-sister, brother-in-law or sister-in-law.
7. Father-in-law, mother-in-law.

**III-8.Q. Administrative Leave:** Administrative leave may be granted to any regular full-time employee with or without pay to participate in meetings, institutes, examinations and other activities directly related to his/her work, except in the case of an ongoing internal or external investigation. Administrative leave that exceeds two weeks must be approved in writing, in advance by the President and CEO.

**III-8.R. Volunteer Service:** (ORGANIZATION NAME OR ACRONYM) employees shall have President and CEO approval prior to accepting a position for volunteer organizations or boards that will require his or her time during normal work hours (other than time accrued and charged against the employee’s vacation leave). Such leave shall be granted at the discretion of the President and CEO.

In no event shall (ORGANIZATION NAME OR ACRONYM) time granted exceed 24 consecutive hours per incident. Thereafter, vacation time may be used, or the employee will be considered on leave without pay.

**III-8.S. Leave of Absence:** An employee requesting a leave of absence shall apply in writing to the President and CEO for leave without pay. An approved leave of absence does not affect the employee's date of employment for benefit calculations. Upon the recommendation of the President and CEO, the Board may grant a regular employee a leave of absence without pay for up to six calendar months with the following provisions:

1. An employee will not be allowed to use leave without pay privileges for vacation purposes while maintaining his/her accumulated vacation leave.
2. Accrued vacation must be exhausted before requesting leave without pay.
3. An employee shall retain all unused sick leave while on leave without pay.
4. An employee ceases to earn any accrued leave on the date leave without pay begins.
5. An employee on leave without pay may continue to be eligible for coverage under (ORGANIZATION NAME OR ACRONYM)’s group insurance plans, subject to any regulations of the respective insurance companies. However, the employee will be responsible for paying all premiums, including those normally contributed by (ORGANIZATION NAME OR ACRONYM), to the (ORGANIZATION NAME OR ACRONYM) thirty (30) calendar days after going on leave without pay status.
6. Such leave may be extended for up to six calendar months at the convenience of the (ORGANIZATION NAME OR ACRONYM) Board.
7. The employee is obligated to return to duty within or by the end of time determined appropriate by the Board.
8. If the employee decides not to return to work, he/she shall notify the President and CEO immediately. Failure to report at the expiration of a leave of absence, unless an extension has been requested and granted, shall be considered a resignation.

**III-8.T. Group Health and Life Insurance:** (ORGANIZATION NAME OR ACRONYM) shall attempt to provide employee and family group health insurance to all regular full-time and part-time employees working thirty(30)hours or more per week through (ORGANIZATION NAME OR ACRONYM)’s approved carrier. Group Health and Life Insurance coverage is provided subject to the eligibility and qualification provisions set forth below:

1. (ORGANIZATION NAME OR ACRONYM) shall pay a percentage of the cost of the individual and family premium. Should the employee not elect to take the (ORGANIZATION NAME OR ACRONYM)’s approved coverage, the employee shall not be reimbursed by the (ORGANIZATION NAME OR ACRONYM) for the equivalent value of the coverage.
2. Should (ORGANIZATION NAME OR ACRONYM)’s approved health insurance carrier deny coverage to an employee, (ORGANIZATION NAME OR ACRONYM) will pay health insurance premiums directly to an alternative carrier selected by the employee which is willing and able to provide such coverage in an amount not to exceed the premium which would otherwise be payable to the (ORGANIZATION NAME OR ACRONYM)’s approved carrier.
3. Part-time employees hired on or after the effective date of this handbook shall not be eligible to receive health and life insurance benefits.
4. Group life insurance may be available to eligible employees through some carriers with payroll deduction payments. (ORGANIZATION NAME OR ACRONYM) does not contribute to the cost of group life insurance.
5. All employees carried on leave without pay status must bear the full cost of all life and health insurance benefits thirty (30) calendar days after going on leave without pay status and are otherwise subject to the eligibility requirements established by the insurance carrier.
6. Group health insurance coverage shall cease at the end of the month during which the employee's termination date falls.

**III-8.U. Continuation of Health Insurance Benefits after Termination:**

(ORGANIZATION NAME OR ACRONYM) may make health insurance benefits available after termination in accordance with applicable law and that the employee should consult with the President and CEO.

**III-8.V. Retirement Plan:** After no more than ninety (90) days of continuous employment, membership in (ORGANIZATION NAME OR ACRONYM)’s approved retirement system (if available) is provided to all regular full-time and part-time employees who work thirty (30) or more hours per week. (ORGANIZATION NAME OR ACRONYM) may pay 50% of the retirement contributions for all eligible employees who have up to 5.0% of their gross monthly salary deducted from their paychecks for retirement insurance. New employees will be provided with a copy of the provider’s brochure (if available). Please refer to that brochure or refer questions to the President and CEO.

**III-9. PERFORMANCE EVALUATIONS**

**III-9.A. Purpose of Review:** Performance evaluation should be conducted at least annually to clarify job expectations, provide feedback on performance, set goals for further development of skills and performance or to provide information to the Supervisor on departmental factors which assist or hinder job performance, etc. Performance evaluations are based upon specific job descriptions.

**III-9.B. Step Increases:** It is necessary that a Supervisor conduct a performance evaluation, and that the employee receive a satisfactory performance level to be eligible for a step increase. Typically a performance or "merit" increase is given once a year, on the anniversary date. The (ORGANIZATION NAME OR ACRONYM) Executive Committee will complete the performance appraisal for the President and CEO.

**III-9.C. Timing of Reviews:** For new hires a performance appraisal will be given at the end of their first six months of employment. Another performance appraisal is scheduled to be completed on their first year anniversary date. From then forward, performance appraisals are completed on an annual basis. The employee’s Supervisor or the President and CEO may initiate a special performance appraisal at any time, either for meritorious or marginal performance. An employee may request a special performance appraisal if they require clarification about one or more aspects of their job performance. Performance appraisals assess job performance progress and provide feedback from employee to supervisor and supervisor to employee; they do not necessarily generate a salary increase.

**III-9.D. Employee Acknowledgment:** An employee is required to sign the employee performance appraisal form to confirm the appraisal has been reviewed with them and that they have been given a copy of the form. Employees are encouraged to write comments in the space provided on the performance appraisal form.

**III-10. GRIEVANCE AND COMPLAINTS**

**III-10.A. Policy and Process:** Any grievance or complaint on any matter involving the conduct or operation of any department, or involving a dispute within a department shall be resolved by the Supervisor. In a department managed by a Supervisor, the employee and Supervisor shall act in good faith to resolve the grievance or complaint. If a reasonable solution cannot be agreed upon, the employee and/or Supervisor may bring the matter before the President and CEO.

###### **III-11. PERSONAL USE**

**III-11.A. General Policy:** It is expected that all employees of the (ORGANIZATION NAME OR ACRONYM) shall exercise responsible and appropriate use (ORGANIZATION NAME OR ACRONYM) property and personal property on (ORGANIZATION NAME OR ACRONYM) premises. Use of (ORGANIZATION NAME OR ACRONYM) property is for official (ORGANIZATION NAME OR ACRONYM) business only. This includes supplies, tools, materials, equipment and vehicles. They shall not be removed from the (ORGANIZATION NAME OR ACRONYM) premises except in the conduct of official (ORGANIZATION NAME OR ACRONYM) business or with specific authorization from the President and CEO or the Board. Personal or inappropriate use of computer systems, telephones, copiers, facsimile, or other equipment shall result in immediate disciplinary action; such action to be determined by the employees’ Supervisor or the President and CEO. Inappropriate use includes, but is not limited to:

1. Use for personal gain.
2. Use for political purposes.
3. Use that result in cost to the (ORGANIZATION NAME OR ACRONYM).
4. Pornographic or other use that can be construed as offensive.
5. Sexual or racial harassment or discrimination.
6. Copyright or trademark violation.
7. Libel.

**III-11.B. Electronic Communications:** Employees should not have any expectation of privacy when using email or Internet systems. All electronic communications are (ORGANIZATION NAME OR ACRONYM) property and may be subject to disclosure to third parties under the (State) Open Records Act. (ORGANIZATION NAME OR ACRONYM) reserves the right, at any time, to monitor, access, view, use, copy and disclose all email messages of any employee for any purpose. Email users are responsible for safeguarding their passwords and should not disclose their passwords to others.

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###### **III-12. SMOKE-FREE ENVIROMENT**

**III-12.A. No Smoking:** Smoking is prohibited in all (ORGANIZATION NAME OR ACRONYM) buildings and in (ORGANIZATION NAME OR ACRONYM) vehicles.

###### **III-13. SEPARATION FROM (ORGANIZATION NAME OR ACRONYM) EMPLOYMENT**

**III-13.A. Voluntary Termination:** A termination is the ending of an individual's employment relationship with (ORGANIZATION NAME OR ACRONYM). Terminations can be voluntary or involuntary. An employee’s decision to leave employment is called a voluntary termination. Resignation, retirement, leaving by mutual agreement, job abandonment and failure to return from a leave of absence all constitute voluntary terminations as follows:

1. Resignation: The employee shall submit a written notice to the Supervisor at least two weeks before the planned effective date of resignation. Resigning Supervisors are encouraged to give at least one month's notice.
2. Job Abandonment: Failure to report to work for three (3) consecutive days is considered voluntary termination, and the employee may not be eligible for re-employment.
3. Retirement: The employee shall notify their Supervisor and discuss specific procedures at least one month prior to the effective retirement date.
4. Mutual Agreement: During a career discussion with the Supervisor or the President and CEO it may be determined that the employee’s goals are not compatible with those of the (ORGANIZATION NAME OR ACRONYM). If the decision to resign is mutual, the termination will be considered voluntary.
5. Failure to Return for a Leave of Absence: Failure to return from an approved leave of absence on the agreed date, without prior approval to extend the leave, is considered voluntary termination.

**III-13.B. Involuntary Termination:** All involuntary terminations require the approval of the President and CEO. Involuntary Terminations generally fall under two categories:

1. Employees who do not have a written employment agreement are employees at will of (ORGANIZATION NAME OR ACRONYM). Employees may be terminated by (ORGANIZATION NAME OR ACRONYM) at any time, for any reason not prohibited by law, and with or without notice. Nothing contained in this Handbook, employment application, or other materials provided to employees in connection with their employment shall require (ORGANIZATION NAME OR ACRONYM) to have "just cause" to terminate that employee or otherwise restrict (ORGANIZATION NAME OR ACRONYM)’s right to terminate an employee at any time or for any reason. Statements of specific grounds for termination set forth in this manual or elsewhere are not all inclusive and are not intended to restrict (ORGANIZATION NAME OR ACRONYM)’s right to terminate at will.
2. Changes in (ORGANIZATION NAME OR ACRONYM) Operations: Occasionally, changes in public policy, business strategy, technology, operating procedures or organizational structure may result in the elimination of certain positions. If a transfer is not feasible, these changes may result in an involuntary termination. Such terminations shall be handled fairly, consistently and in a non-discriminatory manner. Severance pay may or may not be granted, at the Board’s discretion.

**III-13.C. Exit Interviews:** The President and CEO will conduct an exit interview either before or soon after termination of employment. This interview provides information about the reason(s) for leaving (ORGANIZATION NAME OR ACRONYM)’s employment and allows (ORGANIZATION NAME OR ACRONYM) to obtain information that might improve policies and working conditions. (ORGANIZATION NAME OR ACRONYM), in turn, provides information about the disposition of benefits and final compensation arrangements. Members of the Executive Committee of the Board may, at their discretion, conduct an independent Exit Interview for any employee.

###### **III-14. EMPLOYMENT STANDARDS**

**III-14.A. General Policy:** The most important responsibility of (ORGANIZATION NAME OR ACRONYM) employees is to conduct all affairs consistently in a manner that merits public trust and confidence. The reputation for integrity is achieved through the collective and individual conduct of the staff. Each employee is required by individual circumstances in which he or she works to manage all personal and business affairs in such a way as to avoid situations that might lead to conflict (or even the appearance of conflict) between the employee’s self-interest and the objective performance of duties as members of the (ORGANIZATION NAME OR ACRONYM) staff.

**III-14.B. Conflict of Interest:** It is improper to use one's position, directly or indirectly, for private gain, to advance personal interest or to obtain favors or benefits for oneself, a family member of any other person. A transaction which appears to give rise to a conflict of interest can, under some circumstances, be as embarrassing for (ORGANIZATION NAME OR ACRONYM) and for the individual involved as a transaction which does in fact give rise to such a conflict. Employees are expected to give this subject their careful attention and to seek guidance from the President and CEO whenever there is any doubt as to whether a conflict of interest may exist.

**III-14.C. Confidentiality:** The use of confidential information obtained through or as a consequence of (ORGANIZATION NAME OR ACRONYM) employment must be limited to the proper conduct of (ORGANIZATION NAME OR ACRONYM) business. No (ORGANIZATION NAME OR ACRONYM) employee may use or permit others to use such confidential information for the purpose of furthering a private interest or as a means of making a profit. All information obtained by virtue of employment shall be held in strictest confidence. No hint of confidential information may ever be revealed to unauthorized persons.

**III-14.D. (ORGANIZATION NAME OR ACRONYM) Transactions:** All transactions with the public or outside vendors or suppliers shall be conducted on a business-like basis and in the best interest of (ORGANIZATION NAME OR ACRONYM). Employees shall be governed by their employment relationship with (ORGANIZATION NAME OR ACRONYM) and not by personal friendships or interests.

**III-14.E. Outside Employment and Affiliations:** Outside employment may under certain circumstances, represent a conflict of interest. Outside employment includes services performed both for wages and for fees. Full-time employees shall obtain prior approval from their Supervisor for contemplated outside employment, since such decisions have the potential of impacting performance in the employee's (ORGANIZATION NAME OR ACRONYM) position.

**III-14.F. Solicitation or Acceptance of Compensation,** **Gifts, Bequests, Loans, Gratuities and Entertainment:**

1. See Section II-1 of this Handbook, “Code of Conduct for Board and Employees”.
2. These limitations as provided for in Section II-1 are not intended to prohibit employees from accepting social courtesies that promote good public relations. It is, however, vitally important that employees guard against a relationship which might be construed as evidence of favoritism, coercion, unfair advantage or collusion.
3. An employee who observes another employee engaging in an improper or illegal act on the job shall report the observation to the observing employee's supervisor.

**III-14.G. Political Activity:** (ORGANIZATION NAME OR ACRONYM) encourages an employee to exercise his/her responsibility in supporting good government by voting for those issues and candidates of his/her choice. An employee may join or affiliate with political organizations, may attend political meetings, and may advocate and support political principles and policies in accordance with the laws of the State of (State Name). However, an employee may not:

1. Engage in political activity while on duty.
2. Be required to contribute funds or support for political or partisan purposes as a condition of employment, pay raise, or promotion.
3. Solicit or act as custodian of funds for political or partisan purposes while on duty.
4. Use (ORGANIZATION NAME OR ACRONYM) supplies, equipment, facilities or property for political purposes.
5. Use any promise of reward or threat of loss to encourage or coerce any employee to support or contribute to any political issue, candidate or party.

**III-14.H. Endorsement of Products:** An employee shall not, in his/her official capacity, assist in the sale of goods or services by permitting his/her endorsement of said goods or services to be used for advertising purposes.

**III-14.I. Attendance and Punctuality:** Employees are selected for employment because of qualifications to perform the job requirements, as well as with the understanding that regular attendance and dependability are necessary. When an employee is absent or tardy, someone else must assume his or her job duties. (ORGANIZATION NAME OR ACRONYM) is not staffed to be able to do this on a regular basis and employees shall:

1. When an unavoidable absence or delay is anticipated, contact the respective supervisor 30 minutes prior to the start of the workday so that arrangements may be made for temporary coverage of assigned duties.
2. When illness or emergencies arise, causing an absence without prior notice, contact the respective Supervisor by telephone immediately.

**III-14.I. Alcohol and Drugs:** The use or possession of alcohol or controlled substances, narcotics or illegal drugs by any employee on the job is prohibited, except when drugs are used in accordance with the instructions and at the direction of a licensed physician. Any prescription drugs taken during working hours must be reported to the employee's Supervisor if that drug may affect his/her performance. As a condition of employment, all (ORGANIZATION NAME OR ACRONYM) employees agree to report to their supervisors any criminal drug statute conviction for a violation occurring in the work place and participating in approved testing for alcohol or controlled substances at a time and place and under such conditions as designated by the Board of Directors. Such condition of employment does not create a contract of employment but rather is a prerequisite to hiring or continued employment of an employee. Any employee found in violation of this policy will be subject to disciplinary actions, up to and including termination.

**III-14.J. Personal Appearance:** The (ORGANIZATION NAME OR ACRONYM)’s image is directly related to the way in which (ORGANIZATION NAME OR ACRONYM) employees conduct and present themselves. The President and CEO shall determine what is acceptable attire for respective departments. (ORGANIZATION NAME OR ACRONYM) employees should be clean, well groomed, and dressed appropriately for work. Employees should be professional and cooperative, creating a pleasant environment for the public and co-workers.

**III-14.K. Use of (ORGANIZATION NAME OR ACRONYM) Property:** Use of (ORGANIZATION NAME OR ACRONYM) property is for official (ORGANIZATION NAME OR ACRONYM) business only. This includes supplies, tools, materials, equipment and vehicles. They shall not be removed from the (ORGANIZATION NAME OR ACRONYM) premises except in the conduct of official (ORGANIZATION NAME OR ACRONYM) business or with specific authorization from the President and CEO or the Board. (ORGANIZATION NAME OR ACRONYM) property shall be cared for in a responsible manner. Use of (ORGANIZATION NAME OR ACRONYM) vehicles for commuting to and from work usually will be limited to an employee who is subject to emergency on-call status. Employees who drive (ORGANIZATION NAME OR ACRONYM) vehicles to and from work are subject to IRS requirements regarding private use of public vehicles. The driver of a (ORGANIZATION NAME OR ACRONYM) vehicle shall be a (ORGANIZATION NAME OR ACRONYM) employee with a valid driver’s license. Use of seat belts is required.

**III-14.L. Personal Telephone Calls and Visits:** To best serve the public, it is necessary that employees not tie up the telephone with personal calls or encourages visits from family or friends during working hours. If personal calls or visits are necessary, they should be kept to a minimum and scheduled during the lunch hour if at all possible. To protect the confidentiality of work and keep interruptions to a minimum, only employees of the (ORGANIZATION NAME OR ACRONYM) should be permitted in work areas, unless there is a designated space for the transaction of public business.

**III-14.M. Work Area:** Every employee has a responsibility to maintain his/her working area in a neat and orderly condition. The manner in which facilities and places of work are maintained reflects directly on the (ORGANIZATION NAME OR ACRONYM) and its employees. Desks which are kept orderly and which are cleaned off at the end of the day's operation make a more presentable appearance than a cluttered work place.

**III-14.N. Attitude:** In order to promote morale and a positive working environment for all of the employees of (ORGANIZATION NAME OR ACRONYM), each employee is expected to exercise tact and diplomacy not only with the public, but also with co-workers. Cooperation and consideration are a part of each employee’s job requirements. The attitude toward co-workers may impact their job performance in either a positive or a negative way. Failure to satisfy this job expectation may be reflected in the evaluation of an employee’s performance (i.e., lower ratings in one or more areas of specific responsibilities and duties) or may result in disciplinary action. Each employee’s job is to serve the clients of the (ORGANIZATION NAME OR ACRONYM) in a friendly, efficient and competent manner. A "service oriented" attitude is of the utmost importance in assisting the public. This includes the following:

1. Greet the public in a friendly and professional manner
2. Be completely attentive to the question or transaction at hand
3. Provide clear instructions, questions and answers

###### **III-15. EMPLOYEE RECORDS**

**III-15.A. General Policy:** All official employee records are maintained by the President and CEO. Any changes to name, address, telephone number, or number of dependents must be reported to the President and CEO. The President and CEO requires that a form be completed to update employee records. Each respective Supervisor will maintain a departmental personnel file containing performance evaluations and other pertinent personnel information.

**III-15.B. Confidentiality of Employee Personnel Information:** All information contained in the employee's personnel file will be maintained as confidential in accordance with the requirements of the State of (State Name) and shall be open to inspection only in the following instances:

1. The employee or his/her duly authorized agent may examine all portions of his/her personnel file except any letter of reference solicited prior to employment.
2. A licensed physician designated in writing by the employee may examine the employee's medical record.
3. A (ORGANIZATION NAME OR ACRONYM) employee having supervisory authority over the employee may examine all material in the employee's personnel file.
4. By order of a court of competent jurisdiction, any person may examine all relevant material in the employee's file.
5. An official of any agency of the state or federal government or any political subdivision of the state may inspect any portion of a personnel file when such information is deemed by the Board to be necessary and essential to the pursuance of a proper function of the inspecting agency, but no information shall be divulged for the purpose of assisting in a criminal prosecution of the employee or for the purpose of assisting in an investigation of the employee's tax liability.
6. The individuals described or designated above who request access to confidential information shall be required to submit satisfactory proof of identify.
7. A record shall be made of each disclosure and placed in the employee's personnel file (except disclosure to the employee and the employee's supervisor).

**III-15.C. Records of Former Employees:** The provisions for access to records apply to former employees as they apply to present (ORGANIZATION NAME OR ACRONYM) employees.

###### **III-16. DEFINITIONS**

**III-16.A. Administrative Leave:** Paid or unpaid leave for a specified period of time, which is directly related to an employee's work.

**III-16.B. Anniversary Date:** Date of hire of a new employee to a (ORGANIZATION NAME OR ACRONYM) position, or date on which a current employee changes positions. The anniversary date is used for determining vacation accrual and eligibility for a step increase.

**III-16.C. Applicant:** A person who has filed a completed application for employment, promotion or transfer.

**III-16.D. Change to Lower Grade or Step:** Personnel action whereby an employee chooses to occupy an available vacant position of less grade or step than the one currently assigned. The employee, if qualified, (with the President and CEO’s approval) may do so at the appropriate salary for the lesser grade position.

**III-16.E. Classification:** The assignment of a position to an appropriate grade and step on the basis of the position description and job evaluation.

**III-16.F. Compensation:** Salary, hourly wages, and all other forms of consideration, earned by or paid to any employee for service in any position.

**III-16.G. Demotion:** Movement of an employee from one grade or step within a grade to a lower grade or step within that grade.

**III-16.H. Disciplinary Action:** Procedure taken by the supervisor against an employee for failure in performance of duties or personal conduct including but not limited to counseling, reprimand, suspension, demotion, transfer, re-assignment or termination.

**III-16.I Discrimination Complaint:** Complaint filed by an employee who believes that he/she has been denied an equal employment opportunity or equal treatment because of race, color, creed, national origin, sex, age, handicap, or other classification protected by federal or state law. By law, an employee has a right to file a complaint with the Board.

**III-16.J. Eligible:** An applicant or employee who has met the requirements for one or more (ORGANIZATION NAME OR ACRONYM) positions or for (ORGANIZATION NAME OR ACRONYM) benefits.

**III-16.K. Employee:** A person occupying a position in the (ORGANIZATION NAME OR ACRONYM)’s service, or a person who is on authorized leave of absence and whose position is being held for him/her pending his/her return.

**III-16.L. Evaluation or Appraisal:** A written appraisal of the work performance of an employee designed to inform management and the employee of the manner in which he/she is meeting established work standards and to offer constructive suggestions for improvement.

**III-16.M. Exempt Employee:** An employee who is not subject to the provisions of the Fair Labor Standards Act.

**III-16.N. Full-time Employee:** An employee, either regular or temporary, who is regularly scheduled to work forty hours (40) per week, but who must work at least thirty (30) hours per week.

**III-16.O. Hours Worked:** The time during which an employee is required or permitted to be on duty at a prescribed work place. Ordinarily an employee's working hours will include all hours from the beginning of the work day to the end with the exception of period when the employee is relieved of all duties for the purpose of eating meals or other authorized purposes.

**III-16.R. Immediate Family:** Except as otherwise defined herein or any applicable federal or state statute, this shall include the employee's spouse, children, parents, siblings, mother and father in law, step parents/siblings/children and others as defined by specific policy.

**III-16.S. Layoff:** The removal of an employee because of lack of work, lack of funds, abolishment of position, or other causes that do not reflect unfavorably on the employee.

**III-16.T. Meritorious Performance:**  Performance by an employee judged to be above the satisfactory standards of quality and quantity met by individuals doing the type of work under consideration.

**III-16.U. Non-exempt Status:** An employee who is subject to the provisions of the Fair Labor Standards Act, including minimum wage, overtime, etc..

**III-16.V. Overtime:** Authorized time worked by an employee in excess of forty (40) hours per week.

**III-16.W. Part-time Employee:** An employee, either permanent or temporary, who is regularly scheduled to work fewer than thirty (30) hours per week. Part-time employees shall receive no benefits unless specifically stated.

**III-16.X. Pay Grade Range:** The pay steps within a grade, through which an employee advances on the basis of job performance.

**III-16.Y. Regular Employee:** An employee who has been hired to serve in a position for an indefinite period of time.

**III-16.Z. Position Classification System:** Determination of pay grades for each position based upon the classification of the position, salaries for comparable positions within and outside (ORGANIZATION NAME OR ACRONYM), and local community factors such as cost of living and competitive factors.

**III-16. (EMPLOYEE TITLE). Promotion:** Movement of an employee other than by reclassification from a position in one grade to a position in a grade for which a higher pay range is prescribed.

**III-16. BB. Reassignment:** A change of an employee from one position to another position in the same department where there is no change in grade level or salary.

**III-16. CC. Seniority:** Length of continuous, uninterrupted service with the (ORGANIZATION NAME OR ACRONYM).

**III-16.DD. Separation:** The end of employment due to resignation, dismissal, retirement, incapacitation due to injury or illness, or other reason.

**III-16.EE. Service Computation Date:** The date from which all employment periods are considered as consecutive. A computed date established to reflect all periods of employment with the (ORGANIZATION NAME OR ACRONYM) as continuous even though the employee may have breaks in employment. The date of hire and the service computation date are the same when an employee does not have a break in service.

**III-16.FF. Temporary Position:** A position in which the employee is regularly scheduled work forty or fewer hour per week, but for a period of time not to exceed one year.

**III-16.GG. Temporary Status:** The designation of an individual occupying a position (to include contract and job service employees) in which the employee does not accrue the benefits or rights of an employee in regular status. This means the (ORGANIZATION NAME OR ACRONYM) does not pay for health or life insurance, etc., and the employee does not accrue sick or vacation leave.

**III-16.HH. Termination:** Separation of an employee from (ORGANIZATION NAME OR ACRONYM) employment, resulting from death, discharge, layoff, resignation, retirement, permanent incapacitation due to injury or illness or other reason.

**III-16.II. Travel Time:** Any time that an employee has to travel for work-related purposes and not at his normal workplace during normal working hours. In effect, the employee substitutes travel for normal work duties. Such time is defined not only as hours worked on regular working days during normal working hours but also during the corresponding hours on non-working days. Regular meal period time is not counted as travel time.

**III-16.JJ. Transfer:** The changing of an employee from one position to a different position at the same or less pay grade; also assigning an employee from one department or division within a department to another without increasing the employee's pay.

**III-16.KK. Veteran:** An honorably discharged individual from any of the uniformed services.

**III-17. DISCLAIMER**

The purpose of (ORGANIZATION NAME OR ACRONYM)’s policy handbook is to outline the policies and procedures currently in place at the (Organization Name), Inc. (the ‘(ORGANIZATION NAME OR ACRONYM)’) as well as the benefits provided to employees. This policy manual is not “all inclusive”. If you have a question about (ORGANIZATION NAME OR ACRONYM)’s policy concerning a situation not covered by this policy handbook, please discuss it with your Supervisor or the President and CEO.

While the (ORGANIZATION NAME OR ACRONYM) hopes to continue the policies, procedures and benefits outlined in this policy handbook, (ORGANIZATION NAME OR ACRONYM) reserves the right to change, modify, eliminate or add to any provision, policy or benefit in this policy handbook at any time, without prior notice, in (ORGANIZATION NAME OR ACRONYM)’s sole discretion and without statement, cause or justification.

**IMPORTANT NOTICE**

*THIS POLICY HANDBOOK IS NOT A CONTRACT. This Handbook is provided for informational purposes only. The policies and benefits described herein may be modified amended, revoked or suspended by (ORGANIZATION NAME OR ACRONYM) in its sole discretion at any time.*

*Nothing in this Policy Handbook is intended as a promise of or commitment to, continued employment, employment for a definite time, or employment under specific terms, benefits or conditions nor shall it be construed or relied on as such. EMPLOYMENT WITH THE (ORGANIZATION NAME OR ACRONYM) IS “AT WILL”. This means that employment may be terminated at any time by (ORGANIZATION NAME OR ACRONYM) or by the employee with or without cause or with or without notice, for any reason or for no reason at all. No person other than the Board of Directors has authority to make promises or enter into contracts regarding the terms or conditions of employment and any such promise or contract must be in writing and signed by the Board of Directors.*

*ALL EMPLOYEES ARE REQUIRED TO RECOGNIZE THESE RIGHTS AS CONDITIONS OF THEIR EMPLOYMENT. EXECUTION OF THE ACKNOWLEDGEMENT OF RECEIPT FORM WILL CONFIRM YOUR RECOGNITION, UNDERSTANDING AND AGREEMENT TO THE SAME.*

*This Policy Handbook supersedes and replaces all previous personnel or employment manuals or policy memoranda or statements of any kind, whether oral or written, regardless of whether the topic(s) addressed in the manual, memoranda, or statement is covered by this Handbook.*

*Employee Initials* *Date*

###### **III-18. ACKNOWLEDGMENT**

I acknowledge that I have received and read a copy of the (ORGANIZATION NAME OR ACRONYM)’s Policies Handbook dated and have had an opportunity to ask questions about the provisions of the Handbook. I understand that the Handbook is not an employment contract, that it is provided for information purposes, and that the policies and benefits contained in the Handbook may be modified, amended, revoked or suspended at any time in the sole discretion of the (ORGANIZATION NAME OR ACRONYM). Nothing in the Handbook is intended as a promise of, or commitment to, continued employment, employment for a definite time, or employment under specific terms, benefits, or conditions, nor shall it be construed or relied on as such. I further understand that employment with the (ORGANIZATION NAME OR ACRONYM) is “at will” and may be terminated at any time by the (ORGANIZATION NAME OR ACRONYM) or by me with or without cause, with or without notice, for any reason or for no reason at all.

Employee: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Printed Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_