
GREATER YAMHILL WATERSHED COUNCIL

Operating Policies

Approved:

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(Authorized Signer)

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Balanced Interests on Governing Body

The mission of the Greater Yamhill Watershed Council (GYWC) is to work collaboratively with communities and landowners to develop and carry out voluntary watershed protection, restoration, enhancement, monitoring, and community engagement activities. In order to achieve our mission, the council strives to bring people and organizations with different goals, views, and resources onto its Board of Directors. In doing so, the GYWC seeks to engage a balance of interests and affected persons within the watershed.

Efforts will be made to bring together individuals, community, business, or government groups that either live or work within the Greater Yamhill Watershed. The Board of Directors will actively recruit Board members to maintain a broad range of interests on the governing body, including, but not limited to, the following key interests:

- Watershed Residents (from each 5th-field sub-basin)
- Agriculture (Farm Bureau and Growers)
- Viticulture (AVAs, Growers, LIVE)
- Nurseries
- Forestry (Industrial and Small Woodlands)
- Tribal Governments (Confederated Tribes of Grand Ronde, Confederated Tribes of Warm Springs)
- Incorporated Municipalities (Amity, Carlton, Dayton, Dundee, Lafayette, McMinnville, Newberg, Sheridan, and Willamina)
- County Governments (Polk and Yamhill)
- State Agencies (ODA, ODF, and ODFW)
- Federal Agencies (BLM, NRCS, USDA, USFWS)
- Soil and Water Conservation Districts (Polk and Yamhill)
- Water and Irrigation Districts (Buell/Red Prairie Water District, McMinnville Water and Light, Palmer Creek Irrigation District)
- Public and Private Conservation Organizations and Businesses
- Educational Institutions (Colleges, School Districts, Universities)
- Student and Youth Representatives

Board of Directors Roles & Responsibilities

The Greater Yamhill Watershed Council (GYWC) is a 501c-3 non-profit organization that works collaboratively with communities and landowners to develop and carry out voluntary watershed protection, restoration, enhancement, monitoring, and community engagement activities.

The Council endeavors to recruit and maintain a diverse and engaged membership. Any individual, community, business, or government group that either lives or performs work within the Greater Yamhill Watershed is eligible to register for membership. Registered members may make recommendations to the Board of Directors and are eligible for nomination to the Board of Directors.

The affairs of the Greater Yamhill Watershed Council are managed by the Board of Directors as stipulated in the Bylaws. As individuals and a collective group, the Board of Directors shall endeavor, to the best of their abilities and resources, to serve in the following capacities:

- Demonstrate a commitment to and understanding of the GYWC's mission, goals, programs, and policies and procedures
- Represent a key interest of the watershed
- Share experience and knowledge
- Work cooperatively to improve the performance, efficacy, and sustainability of the GYWC
- Expand knowledge or responsibilities through training
- Represent the GYWC in the community and encourage public involvement
- Serve on at least one standing or ad-hoc committee

Governance of the GYWC

The Board of Directors is responsible for governing the GYWC's affairs. Governance is primarily driven by developing, maintaining, and administering policies and procedures that define how the organization is managed and operated, including:

Community Representation:

How do we ensure community interests and needs are fully represented and addressed? How do we encourage an open and inclusive culture throughout our organization and our activities?

- Maintain and administer Balanced Interests and Open and Inclusive Organization policies
- Identify, prioritize, and actively pursue a diversity of representation and interests in Membership, Board of Directors, Employees, and Volunteers

- Provide for and promote opportunities for the public to engage in the GYWC's governance, programs, and projects.

Development:

How do we plan for adequate resources to achieve the GYWC's mission and goals, and to implement strategic plans and programs?

- Maintain and administer Development and Fundraising policies
- Seek financial support from grantors and donors
- Seek mutually-beneficial partnerships and cooperatives with public and private businesses, and organizations
- Seek opportunities that enhance community support, engagement, understanding, and involvement in the GYWC's mission and goals

Planning:

How do we identify what is working and what is not, why, and what actions will be taken in the short/long-term based on that knowledge?

- Review the GYWC's mission and goals annually
- Evaluate the GYWC's action plans annually
- Set and review the GYWC's work plan annually
- Evaluate the GYWC's overall organizational health and Strategic Planning and Evaluation policies annually

Finance:

How do we soundly manage and maximize the benefits of financial investments from our funders, donors, and supporters?

- Maintain and administer a Fiscal Operations and Management policy
- Ensure financial accountability, transparency, and reporting to funders, donors, members, Board of Directors, OR DOJ, IRS, and the public
- Set and review accounting operations, procedures and controls to safeguard assets and minimize risks of mismanagement
- Oversee an ongoing process of budget development, approval, and review
- Manage and maintain property the organization possesses.

Human Resources:

How do we recruit, retain, manage, support, and develop personnel (i.e. the Board of Directors, Membership, Employees, and Volunteers)?

- Manage and Support personnel
 - Maintain and administer human resources policies
 - Recruit and Retain personnel
 - Train, evaluate, and recognize personnel
 - Support the growth and development of personnel

Board Officers Roles & Responsibilities

The affairs of the Greater Yamhill Watershed Council shall be managed by the Board of Directors. The Board of Directors will elect a **Chair** and **Secretary** as required by law and may elect a **Vice-Chair** and **Treasurer**. All officers of the Greater Yamhill Watershed Council must be members of the Board of Directors. Registered members are eligible for nomination to the Board of Directors.

Chair (required by ORS 65.371)

- Performs all duties of a Board Member (see Board of Directors Roles & Responsibilities)
- Serves as the Principal Officer of the organization
- Actively ensures that the Board of Directors fulfills governance duties, including developing, maintaining, and administering policies and procedures; and operating in accordance with the Articles of Incorporation and Bylaws.
- Ensures that resolutions of the Board of Directors are carried out.
- Ensures roles are set for meetings of the Board of Director, including facilitator, secretary, and timekeeper
- Performs other duties as prescribed by the Board of Directors

Vice-Chair

- Performs all duties of a Board Member (see Board of Directors Roles & Responsibilities)
- Performs duties of the Chair in the event the Chair is absent or unable to act
- Perform other duties as prescribed by the Board of Directors

Secretary (required by ORS 65.371)

- Performs all duties of a Board Member (see Board of Directors Roles & Responsibilities)
- Performs or causes to be performed, the following record keeping tasks
 - Official recording of the minutes of all proceedings of Board of Directors meetings and actions;
 - Provision for notice of all meetings of the Board of Directors
 - Authentication of the records of the corporation
- Performs other duties as prescribed by the Board of Directors.

Treasurer

- Performs all duties of a Board Member (see Board of Directors Roles & Responsibilities)
- Performs or causes to be performed, the following financial duties:
 - Maintenance of full and accurate accounts of all financial records of the corporation
 - Deposit of all monies and other valuable effects in the name and to the credit of the corporation in such depositories as may be designated by the Board of Directors
 - Disbursement of all funds when proper to do so
 - Presentation of financial reports as to the financial condition of the corporation to the Board of Directors;
 - Any other duties as prescribed by the Board of Directors.
- Actively ensures that the Board of Directors fulfills governance duties related to corporate funds, including developing, maintaining, and administering financial operations and management policies and procedures; and operating in accordance with the Articles of Incorporation and Bylaws
- Performs other duties as prescribed by the Board of Directors

Executive Director Roles & Responsibilities

The Executive Director (ED) provides leadership for the organization's efforts, manages daily operations, and implements the Board of Director's resolutions. The ED reports and is accountable to the Board of Directors. Working in coordination with the Board of Directors, Board Officers, and Committees, the ED performs the following tasks, as well other duties prescribed by the Board of Directors:

Partnership Development & Facilitation

- Develop and maintain partnerships that provide capacity to implement projects and programs that meet priorities for the watershed.
- Design and lead processes to develop and implement community-based watershed restoration programs and management strategies.
- Network with groups to identify and develop partnership opportunities, including attending meetings and participating in other organization's activities.

Watershed Project Development & Management

- Develop projects that meet documented watershed priorities and strategies developed by the watershed council.
- Manage project implementation, including securing permits, facilitating hiring/coordinating contractors, and ensuring project meets grant deliverables.
- Track grant deadlines and provide grant required status reports, completion reports, and monitoring reports.
- Facilitate development of and updates to council strategic plans and action plans.

Community Engagement Project Development & Management

- Develop and implement community engagement programs/projects to promote watershed health and to provide opportunities for the community to participate in council activities.
- Develop and maintain outreach tools, including newsletters, website, social media, brochures, annual reports, and press releases.

Personnel & Volunteer Management

- Advise the Board of human resource and volunteer needs.
- Staff, intern, and volunteer recruitment and selection.
- Orient and train new staff, interns, and volunteers.
- Supervise, support, and coordinate staff, interns, and volunteers.

General & Administrative Services

- Coordinate and organize meetings, distribute announcements, and document meetings.
- Maintain organizational, project, and programmatic records and databases.
- Develop biennium work plan, track and report progress.
- Provide fiscal services, including purchasing, accounts payable, accounts receivable, payroll, grant administration, budgeting, forecasting, and tax accountant coordination

Fundraising

- Write grant proposals and recruit other funding sources to implement projects and support watershed council capacity needs.
- Implement fundraising events and activities to support watershed council capacity needs.

Board and Advisory Committees

As defined in the Bylaws, the GYWC Board of Directors may establish committees as deemed necessary and desirable. For example, to meet a need such as developing education and outreach, to recruit members to the governing body, or to develop and implement a restoration project.

The Board of Directors may establish Board Committees that exercise Board functions, which are composed of two or more Directors. Voting membership of these committees is limited to Directors, however, non-directors are encouraged to participate.

The Council shall have, at a minimum, the following standing committees that exercise Board functions:

- **Finance Committee** chaired by the Treasurer (or Board-approved Director if no Treasurer is currently in office) and having at least two other Directors. The Finance Committee is responsible for ensuring the maintenance and administration of financial policies and procedures, including overseeing the GYWC's financial transactions, reviewing financial statements and reports, periodically performing internal reviews of financial records and reviewing state and federal returns and reports.
- **Governance Committee** chaired by the Board Chair and having at least two other Directors. The Governance Committee is responsible for Board development and ensuring the maintenance and administration of the Articles of Incorporation, Bylaws, and Board-approved policies and procedures that govern the overall operations of the GYWC.

The Board of Directors may also establish Advisory Committees that do not exercise Board functions. These committees shall have at least one Director or staff member, but otherwise have no membership requirements. Such committees shall provide reports to the Board of Directors

Self-Evaluation of Governing Body

The GYWC Board of Directors is committed to assessing its own performance as a Board in order to identify its strengths and areas in which it may improve its functioning.

To that end, the Board has established the following processes to conduct a self-assessment at a minimum of every two years:

- An advisory committee shall be appointed in March to determine the instrument or process to be used in Board self-evaluation. The process for evaluation shall be recommended to and approved by the Board.
- If an instrument is used, all Directors will be asked to complete the evaluation instrument and submit them to the Secretary.
- A summary of the evaluations will be presented and discussed at a Board session scheduled for that purpose.
- The overall goal of the self-assessment is to improve GYWC operations and policies for the benefit of our local watersheds and communities. Such assessments help to clarify roles, to enhance harmony and understanding among Directors, and to improve efficiency and effectiveness of the Board of Directors.
- The results of the self-assessment and Board discussion will be used to develop a strategic Council work plan for the following year(s).

Conflicts of Interest

The Board of Directors shall monitor the transactions between the GYWC and insiders to ensure that any transaction between the GYWC and an insider that is a conflict of interest is fair to the corporation and does not grant excessive benefit to the insider. The purposes of this policy are to ensure that directors and officers act loyally to the GYWC and the directors, officers, and those who exercise substantial influence over the corporation do not use their influence to obtain benefits in excess of fair market value in transactions with the corporation. This policy seeks to ensure that the GYWC maintains high ethical standards and observes state and federal taxation concerning conflicts and excess benefits transactions.

SECTION I: DEFINITION OF CONFLICTS OF INTEREST

Definition of Conflict: A conflict of interest arises when an insider described below may benefit financially from a decision he or she could make in his or her capacity as an insider, including indirect benefits to family members or businesses with which the insider is closely associated. A conflict of interest arises in any such transaction between the GYWC and an insider, except for:

- Transactions in the normal course of operations that are available to the general public under similar terms and circumstances, and
- Expense reimbursements to an insider made pursuant to an accountable plan under IRS Reg. 1.62-2(c)(2).

Consequences of Conflicts: Some conflicts of interest are prohibited and the GYWC cannot engage in them. Others are permitted but are subject to special procedures set out below to ensure that the transaction is fair to the corporation and complies with applicable laws, regulations, and funder agreements.

Conflicts that Fall Outside of Definition: The Board recognizes that this policy may not describe all of the transactions or matters in which an insider or an individual or business closely connected with an insider may engage in a transaction or other matter with the GYWC that creates divided loyalties or the possibility or perception of a conflict of interest or of unfair advantage to the other party. In such cases, the Board shall determine whether the transaction should be treated as a conflict of interest under this policy or should otherwise be scrutinized.

SECTION II: DEFINITION OF INSIDER

An insider is any of the following persons, family members, or entities:

Insider: An insider is any person who is in a position of authority over the GYWC or who exerts substantial influence over the corporation, including directors, officers, and other key employees, the founders, and major donors. An insider described in this section remains an insider for five years after his or her influence over the GYWC ends.

Family Members: Family members of insiders are also insiders. Family members include any person who is related by blood or marriage, or whose relationship is similar that of persons who are related by blood or marriage.

Entities: An entity in which a director is a general partner, director, officer, or other key employee is an insider. Corporations and limited liability companies in which an insider owns more than 5% of the voting power, partnerships in which the insider owns more than 5% of the profits and trusts or estates in which the insider owns more than 5% of the beneficial interest are insiders.

Other Nonprofits and For-Profits: Another nonprofit or for-profit entity is an insider if:

- One of our directors is also a director or officer of the other entity, and
- We and the other entity are engaged in a transaction that is significant enough that the transaction is or should be approved by the Board of Directors of both organizations.

SECTION III: PROHIBITED CONFLICTS

Loans to Directors or Officers: The GYWC cannot make a loan or guarantee an obligation to or for the benefit to any of its directors or officers.

SECTION IV: PROCEDURE FOR PERMISSABLE CONFLICTS

In order to ensure that permissible transactions with insiders are fair to the corporation and comply with state and federal laws:

1. *Full Disclosure:* All insiders must promptly and fully disclose all material facts of every actual or potential conflict of interest to the Board of Directors at the time such conflict arises.

2. *Determination of Fairness:* When the GYWC engages in a transaction with an insider that constitutes a conflict of interest, the Board shall handle the transaction as follows:
 - a. *Impartial Board:* The Board shall exclude any insider that has a conflict of interest with respect to the transaction from all discussion and from voting on the transaction. The Board may ask questions of the insider prior to beginning its discussion.
 - b. *Comparable Data:* The Board shall gather appropriate data to ensure that the compensation for each insider is reasonable.
 - c. *Documentation:* The Board shall document its decision by keeping written records that state the terms of the transaction and date approved, the directors present and who voted on it, the comparability data and how the data was obtained, and any actions taken with respect to directors who had a conflict of interest with respect to the transaction. The records must be prepared before the latter of the next Board meeting or 60 days after the final action is taken. Once prepared, the records must be reviewed and approved by the Board within a reasonable time.
3. *Reporting Benefits:* When the GYWC provides an economic benefit to an insider for the insider's services as an employee or an independent contractor, the GYWC shall contemporaneously document the transaction as required by the IRS (generally on an original Form W-2, Form 990, or Form 1099, or with a written employment contract).

SECTION V: COMPLIANCE WITH THIS POLICY

In order to ensure compliance with this policy:

1. *Annual Disclosure Statement:* The officers, directors, and key employees shall each year disclose interests that could give rise to a conflict of interest under this policy. Such disclosure shall be made on the Disclosure and Acknowledgement form attached to this policy and shall be filed with the Secretary or the Secretary's designee.
2. *List of Potential Insiders:* On an annual basis, the Secretary or the Secretary's designee shall develop and maintain a list of insiders who engage in or are reasonably likely to engage in transactions that constitute conflicts of interest with the GYWC during the year.

3. *Ongoing Disclosure Obligation:* Officers, directors, and key employees shall have an ongoing obligation to notify the Board promptly of interests that subsequently arise that could give rise to a conflict of interest under this policy.
4. *Monitoring:* The Secretary or the Secretary's designee shall monitor and enforce compliance with this policy by reviewing the list of insiders and the Disclosure and Acknowledgement forms each year and by bringing potential or actual conflicts to the attention of the Board. The Board shall disclose conflicts as they arise and ensure that the procedures in this policy are followed.
5. *Conveyance to Executive Director:* The Secretary or the Secretary's designee shall convey the list of insiders identified above to the Executive Director and shall instruct the Executive Director to notify the Board if the Executive Director or any employee plans to engage in a transaction with an insider that constitutes a conflict of interest, including payment or reimbursement for business or travel expenses of the insider and/or members of the insider's family not made pursuant to an accountable plan under IRS Reg. 1.62-2(c)(2). If so, the Board shall monitor the transaction to ensure that it complies with the procedure in Section IV above.

SECTION VI: DELEGATION TO COMMITTEE

The Board may delegate its responsibilities under this policy to a committee of the Board. The committee shall comply with this policy and shall report to the Board in a timely manner.

SECTION VII: CONFLICTS OF INTEREST POLICY DISCLOSURE AND ACKNOWLEDGEMENT STATEMENT

Each Director, Officer, and key employee shall sign and submit this form annually.

Disclosure

Please report below any actual or potential conflicts of interest between the corporation and you, a family member, or a business, or corporation with which you are connected within the meaning of the Conflicts of Interest Policy.

You have an ongoing obligation to notify the Board promptly of any such conflicts of interest that subsequently arise.

List of Conflicts or Potential Conflicts

Please list and explain any conflicts here:

Acknowledgement

I have received, read, understand, and will comply with the Conflicts of Interest Policy of the GYWC. I affirm that, other than the interests reported, I am aware of no conflicts of interest that I have or may have within the meaning of the Conflicts of Interest Policy.

Signature:

Title:

Print Name:

Date:

Please submit this form to the Secretary of the GYWC and retain a copy for your records.

Whistleblower

The GYWC seeks to conduct all of its activities in a responsible, legal, and ethical manner. All officers, directors, employees, and volunteers of the GYWC must practice integrity and honesty in fulfilling their responsibilities; must comply with all applicable laws and regulations; and must comply with all GYWC governing documents, policies, and procedures. The purpose of this Whistleblower Policy is to provide a mechanism to report irresponsible, illegal, or unethical behavior.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable all officers, directors, employees, volunteers, and other representatives of the GYWC to raise serious concerns internally so that the GYWC may address and correct inappropriate conduct and actions. It is the responsibility of all officers, directors, employees, and volunteers to report concerns about suspected violations of laws and regulations and GYWC policies and procedures that govern the corporation's operations.

No Retaliation

It is contrary to the values of the GYWC for anyone to retaliate against any officer, director, employee, or volunteer who, in good faith, reports an ethics violation, or a suspected violation of law, or suspected fraud, or suspected violation of any regulation or policy governing the operations of the GYWC. An officer, director, employee, or volunteer of the GYWC shall not, with intent to retaliate or discriminate, take any action harmful to any person described above, including interference with the lawful employment or livelihood of any person. Moreover, any officer, director, employee, or volunteer who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from their volunteer position or termination of employment.

Reporting Procedure

Concerns should be stated in writing when at all possible, and may be submitted anonymously. All reported concerns are considered confidential and handled per this Policy.

Concerns should be first discussed with and reported to the Chair of the Board. If the reporting individual is not comfortable directing their concern to the Chair, is not satisfied with the Chair's response, or the Chair is implicated in the complaint, then the concern should be directed to another Board officer, Board director, or the Executive Director.

Concerns received by the Chair, a Board officer or director, or the Executive Director shall be promptly forwarded to the Board of Directors. The Board of Directors will promptly notify the reporting individual and acknowledge receipt of the reported concern, except in the event of an anonymous submission.

All reports will be promptly investigated by the Board of Directors, and appropriate corrective action will be approved, if warranted by the investigation. Action must include a conclusion and/or follow-up with the reporting individual for complete closure of the concern. The Board of Directors has the authority to retain outside legal counsel, accountants, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an irresponsible, illegal, or unethical behavior. Any reports that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense and may result in discipline up to and including dismissal from the volunteer position or termination from employment.

Confidentiality

The GYWC encourages anyone reporting a concern to identify himself or herself when making a report in order to facilitate review and investigation. However, reports may be submitted anonymously. Reports of concerns, and investigations pertaining thereto, shall be kept confidential to the extent possible, with the understanding that confidentiality may not be maintained where identification is required by law or in order to enable the GYWC or law enforcement to conduct an adequate investigation.

Open and Inclusive Organization

The Greater Yamhill Watershed Council (GYWC) is committed to operating as an open, inclusive, and diversely-represented organization. In addition, the GYWC desires to be as transparent as possible while maintaining its obligations to protect the privacy of donors, employees, volunteers, client, and other persons or entities.

Public Notification of Meetings Policy:

A key component to having an open and inclusive council is inviting the public to regular meetings. Regularly scheduled board meetings occur at least once a quarter. In order to promote these meetings and encourage community involvement the council will post the date, time, and location of the meeting in the following at least one week before the meeting:

- Newspaper community bulletins (online and printed)
- The Greater Yamhill Watershed Council Website
- The Greater Yamhill Watershed Facebook Page
- Partner organization websites, newsletters, and community calendars/bulletins (where feasible)

Public Requests for Documentation:

The GYWC shall make the following available to the public for inspection and copying upon request:

- Articles of Incorporation
- Bylaws
- Organizational/Governance Policies and Procedures
- Form 1023 Request for Tax-Exemption and Tax-Exempt Determination Letter
- Form 990 Federal Return of Organization Exempt From Income Tax (three most recent years)
- Audited Financials
- Annual Organizational Reports
- Agendas and Board-Approved Minutes for Meetings of the Board of Directors and Board Committees.

The documents described above shall be available for inspection upon request at the GYWC's office during regular business hours.

The GYWC may comply with the requirement that it provide copies to the public by posting these documents on the GYWC's website in an electronic format. In addition, where feasible, documents may be posted to trusted third-party websites, such as www.guidestar.org.

Use of Litigation

The Greater Yamhill Watershed Council works to protect, restore, and monitor the quality of local natural resources through collaborative, community-based, and voluntary solutions. We seek to positively engage the public and bring people together to meet the challenges in the watershed.

The Greater Yamhill Watershed Council does not rely on litigation to compel regulatory enforcement as a means to implement our mission. We do not use litigation to pursue protection, enhancement, or restoration of watershed health (i.e. use litigation to enforce environmental regulations).

The council may pursue grant funding opportunities that result from litigation (i.e. BPA mitigation funding) and accept funds that result from litigation (i.e. SEP funds). The council may also accept funds that result from out-of-court settlement agreements.

Litigation necessary to enforce contracts is considered tenable, and is not considered litigation used to compel regulatory enforcement as a means to implement the council's mission.

Records Retention and Destruction

The GYWC is committed to ensuring that records are retained as appropriate and as required by law and that unlawful destruction of documents does not occur.

SECTION I: SUPERVISION OF RECORDS RETENTION

The Secretary or Secretary's designee shall serve as the Record Retention Supervisor. The Supervisor will manage records in accord with these guidelines as well as to ensure compliance with all local, state, and federal laws. The Supervisor may establish guidelines for additional records.

The Supervisor shall develop a policy for retention of electronic records, including emails. The electronic retention policy shall determine what files need to be kept and shall include backup procedures, archiving of documents, and regular check-ups of the reliability of the system.

SECTION II: OBSERVANCE OF RETENTION POLICY

All employees and volunteers will follow records retention guidelines set out in this policy and by the Record Retention Supervisor. Records outlined in the Record Retention Schedule should be retained for the length of time provided on the schedule and destroyed at the end of the stated period.

SECTION III: DURATION/SPECIAL CIRCUMSTANCES

The Record Retention Supervisor may adjust the duration of retention as needed by the corporation, provided the term meets the minimum retention requirements of local, state, and federal laws.

SECTION IV: DOCUMENT DESTRUCTION

No officer, director, employee, or volunteer of this corporation shall knowingly destroy a document with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States or any state or its subdivisions.

SECTION V: SUSPENSION OF RECORD DESTRUCTION SCHEDULE

In the event the GYWC becomes involved in any governmental investigation, audit, or litigation, further disposal of documents shall be suspended until such time as the Board of Directors, with advice from an attorney, determines otherwise. All staff and volunteers shall be notified of the suspension of regular disposal procedures.

SECTION VI: DISCIPLINE

Any employee found to have knowingly violated this policy and destroyed records shall be subject to appropriate disciplinary action up to and including discharge.

SECTION VII: RECORDS RETENTION SCHEDULE

The Records Retention Schedule is not exhaustive and will be updated when additional information is available. The Schedule has not been reviewed by legal counsel and is based upon examples from comparable nonprofit watershed councils in Oregon and from the 5th edition (current) Oregon Nonprofit Corporation Handbook produced by the Nonprofit Association of Oregon (2012)

The following documents shall be retained as described:

Type of Record	Minimum Retention Requirement
Corporate	
<i>Governance & Incorporation Records:</i> Articles of Incorporation and Bylaws; Minutes of Board of Directors and Board committee meetings; Annual state incorporation reports	Permanent
<i>Intellectual Property:</i> Trademark registrations, copyrights, and samples of protected works	Permanent
<i>Government Relations:</i> State and federal lobbying and political contribution reports and supporting records	10 years
Accounting, Fiscal, and Payroll	
<i>Corporate Tax Records:</i> IRS Form 1023, tax-exemption determination letter, and related correspondence; Annual state (CT-12) and federal (990) tax returns/reports and supporting records; files relating to tax audits	Permanent

<i>External Audit Records: Audited financial statements/reports and attorney contingent liability letters</i>	Permanent
<i>Internal Audit Records</i>	3 years
<i>Accounts Receivable and Payable: Ledgers and schedules; Invoices</i>	7 years
<i>Bank Records: Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases)</i>	3 years
<i>Checks: For important payments and purchases only</i>	Permanently
<i>Employee Timesheets and Expense Reports</i>	7 years
<i>Payroll Tax Records: W-2 and W-4; Federal quarterly form 941; State quarterly reports; State withholding form WR; 1099 forms</i>	7 years
Insurance	
<i>Insurance Records: Policies (including expired), accident reports, claims, etc.</i>	Permanently
<i>Waivers of Liability: For clients and volunteers</i>	7 years
Contracts	
<i>Funded Grants: Proposals, grant agreements and amendments, reports, and correspondence</i>	7 years after closure
<i>Contracts: Final, execution copies of all contracts, agreements, licenses, leases, etc.</i>	3 years after expiration
Human Resources	
<i>Employment and Personnel Records: Employee names, addresses, social security numbers, dates of birth, USCIS form I-9; job description; dates of hire and termination/separation; evaluations and disciplinary actions</i>	7 years
<i>Employment Applications (including not hired)</i>	3 years
<i>Retirement and Pension Records</i>	Permanently
General and Programs	
<i>Correspondence (General)</i>	2 years
<i>Correspondence (Legal and Important)</i>	Permanently
<i>Photographs (high quality with details)</i>	10 years
<i>Presentations (re-usable)</i>	7 years
<i>Press Releases/Public Filings</i>	Permanent

Financial Controls Policies and Procedures

The GYWC is committed to protecting and using our assets for our nonprofit mission. Proper financial practices are very important in doing this, since proper practices help to prevent and detect errors and fraud. Strong financial practices also assure our donors that we use their gifts for the purposes for which they were intended.

The Board of Directors is responsible for the active oversight of the financial position of the GYWC. The Executive Director is responsible for developing and enacting operational procedures to implement the policies described in this document. The Board shall establish a standing Finance Committee to review and assist in the administration of these policies and procedures.

To the greatest extent possible, the GYWC's financial policies and procedures are in accord with generally accepted accounting principles (GAAP). The Board seeks to continuously improve our capacity to operate consistent with GAAP.

All financial records are to be kept in an electronic accounting system (such as QuickBooks), routinely backed-up on a secure, external system, available for review by the Board of Directors upon request, and shown to the Finance Committee in agreed-upon formats (e.g. monthly, quarterly, and annual reports).

SECTION I: GENERAL PRACTICES

Review of Risks: The Board of Directors will review these policies each year to consider whether financial risks have changed and whether additional controls may be implemented based on Council capacities and available resources. Such changes may include a change in laws or regulations that govern the financial operations of the GYWC, hiring of employees, or a major change in our programs. The Board will identify any new risks and adopt appropriate procedures to minimize those risks. The Board may consult with a professional to ensure that these policies properly address such risks.

Segregation of Roles: There are several fiscal "roles" in the GYWC, including: custody, authorization, execution, and monitoring. For example, the individual who has authority to sign checks acts in the custodial role. The person who approves payment of a bill is authorizing. The Board of Directors as a whole acts in the authorizing role when it approves the annual budget and makes a decision to purchase a major item like a copier. The person who prepares the checks for signature acts in the execution role, executing an action that has been authorized by the Board through the annual budget or by the individual

responsible for approving payment of the bill. The individual who reconciles the bank statement acts in the monitoring role. The Board also acts in a monitoring role when it reviews the monthly financial reports to be sure that its plan (the budget) is being executed properly.

To the greatest extent possible, the Board of Directors seeks to separate the responsibilities for fiscal roles so that at least two fulfill these roles. It is particularly important that the same person does not authorize, execute, and monitor any transaction. At each step of handling funds, the GYWC shall ensure that more than one person verifies that the step is done correctly.

SECTION II: RECEIPT OF FUNDS

Risks: The GYWC faces the risk that funds that we receive may be stolen or lost or that someone may be falsely accused of stealing funds. We also face the risk that we may fail to record a restriction that a donor has placed on our use of funds.

Policy: All funds, whether cash or check, which the GYWC receives will be deposited intact into the bank account, with no monies removed to make payments or for other purposes. All cash receipts should be deposited into the bank as soon as possible. This allows for a complete accounting and independent verification of what happens to our funds. Communications from donors that establish restrictions on the use of their contributions will be recorded. If we believe that a donor has restricted the use of funds in a conversation, we will follow up and secure written confirmation of the donor's intent.

Procedure:

1. Receipt of Checks: The Executive Director or a designee opens all mail addressed to the GYWC; makes a photocopy of all checks received and provides the photocopies to the Finance Committee. This allows the Committee to verify that all checks received are deposited.

The Executive Director or a designee will endorse all checks by an endorsement stamp that provides that the check is "For Deposit Only" and will be paid to the order of the corporate bank and lists the organization's name and account number. This lessens the risk that a check may be stolen and cashed.

2. Receipt of Cash: Cash is easily stolen or miscounted and must be handled carefully:
 - a. The person accepting the cash must provide a written receipt when taking the cash.

- b. The receipt should state the person's name, the date, the amount of the cash, and the purpose of the payment.
 - c. Use a pre-numbered receipt book with an automatic duplicate copy.
 - d. No pages may be removed from the receipt book
 - e. The receipt book and cash shall be placed in a secure location, such as a locked drawer or safe.
 - f. The Finance Committee will compare the receipt book and the bank's list of cash deposits when making the Bank Reconciliation (described below).
3. Depositing and Recording: The Executive Director or designee will deposit and record corporate funds as follows:
- a. Grant Funds
 - i. An Estimate shall be created based on the approved grant budget dated for when the grant was officially awarded. This provides for user-friendly and efficient budget tracking of grant-funded projects.
 - ii. Invoices shall be created for each grant reimbursement request or payment advancement.
 - iii. When funds are received, a Receipt of Payment will be entered and funds recorded in the Undeposited Funds Account.
 - iv. When funds are ready for deposit, a Record of Deposit will be entered for the appropriate bank account and a deposit slip prepared.
 - v. When feasible, the funds will be deposited by an individual other than the person who initially received the funds, such as a member of the Finance Committee. Otherwise, the funds will be deposited by the Executive Director.
 - vi. An electronic and hard-copy record of the following will be filed chronologically:
 - 1. Invoice, with hand-written cross-reference notations at the top denoting the grant funder, project ID / restricted use, and date of request for funding disbursement.
 - 2. Detached Deposit Summary from the Deposit Slip
 - 3. A photocopy of the check and voucher
 - 4. Deposit Receipt from the corporate bank
 - b. Donations
 - i. Donation Receipts shall be created for each donor's contributions and funds recorded in the Undeposited Funds Account. If cash will be included, the Donation Receipt shall

provide sufficient information for cross-reference with the hand-written pre-numbered receipt book.

- ii. When funds are ready for deposit, a Record of Deposit will be entered for the appropriate bank account and a deposit slip prepared.
- iii. When feasible, the funds will be deposited by an individual other than the person who initially received the funds, such as a member of the Finance Committee. Otherwise, the funds will be deposited by the Executive Director.
- iv. An electronic and hard-copy record of the following will be filed chronologically:
 - 1. Donation Receipt, with hand-written cross-reference notations at the top denoting the donor, project ID / restricted use, and date of request for donation.
 - 2. Detached Deposit Summary from the Deposit Slip
 - 3. A photocopy of any check and voucher
 - 4. Deposit Receipt from the corporate bank.

4. Acknowledging Donations: While IRS rules require acknowledgment of donations of more than \$75, our policy is to provide written acknowledgement for every gift we receive.

- a. The Executive Director or designee shall respond to each donation with a letter (mailed or electronic, depending on contact information available/provided)) thanking the donor for their generosity.
- b. The thank you letter shall include the amount of the gift, state if the gift was cash (which includes a check), and provide the GYWC's EIN # for tax purposes.
- c. If the gift was donated property of some kind, the thank you letter will not place a value on the donated property.
- d. If the donor received something of value in return, the letter must contain a description of the donation and a good faith estimate of the value of what was provided to the donor in return.
- e. The thank you letter should state one of the following
 - i. No goods or services were provided in exchange for your contribution, or
 - ii. In exchange for your contribution, we provided you () whose fair market value is (\$).

SECTION III: DISBURSEMENT OF FUNDS

A. PAYMENTS BY CHECK

Risks: The GYWC faces the risk that our funds will be spent on unauthorized items, that someone will steal our funds by taking blank checks or by writing checks to payees who are not our vendors, or that payments we make will be improperly recorded.

Policy: Make all disbursements from the GYWC's funds by check, with the exceptions of petty cash and Board-approved electronic disbursements.

Procedure:

1. Opening Bank Accounts: Bank accounts may be opened only upon authorization by the Board of Directors.
 - a. All bank accounts must be opened with the GYWC's employer identification number (EIN).
 - b. The Board shall approve the authorized signers on the GYWC's bank accounts.
 - c. An individual who reconciles the bank statement should not be an authorized signer.
 - d. Where feasible, an individual who acts in a custodial and executing role should not be an authorized signer.
2. Custody of Checks: The Executive Director is the only person authorized to have access to unused check stock. The checks should be stored in a locked location and information about how to access them should be kept confidential from everyone but the Board Chair.
3. Check Authorization: All invoices will be forwarded immediately to the Finance Committee for review and authorization to pay.
 - a. The Executive Director and Finance Committee will review all invoices for accuracy, agreement with contracts, conformity to budget or Board authorization, and compliance with grant fund requirements.
 - b. The Executive Director and Finance Committee will ensure that all conditions and specifications on a contract or order have been satisfactorily fulfilled.
 - c. The Executive Director will enter the invoice as a bill in QuickBooks and assign appropriate billing/accounting information.
 - d. The Finance Committee will approve invoices, indicating they have reviewed the invoice and authorized a check.

4. Payments by Check: Upon approval of the invoice, the Executive Director is authorized to enter a Bill Payment and prepare checks for signature.

If a check is voided, the check will have "VOID" written in large letters in ink on the face and have the signature portion of the check torn out. Voided checks will be kept on file.

5. Duties of Check Signers: All checks will be signed by directors authorized by the Board of Directors. A check signer must not be the person who prepares the checks or who conducts the bookkeeping. Prior to signing the check, a check signer will do the following:
 - a. Compare the check to the original invoice
 - b. Ensure that the Finance Committee has provided documentation of authorization of the check
 - c. Ensure that the amount of the check is not clearly unreasonable
6. Distribution and Recording of Check Payments:
 - a. The Executive Director will distribute authorized, signed checks to their intended recipients.
 - b. An electronic and hard-copy record of the following will be filed chronologically:
 - i. Bill, with hand-written cross-reference notations at the top denoting the vendor, project ID / funding source, and date of invoice.
 - ii. Original Invoice (or receipt) received from the vendor
 - iii. Detached check voucher
7. Prohibited Practices: In no event will:
 - a. Invoices be paid unless approved by the Finance Committee
 - b. Blank checks be signed in advance
 - c. A check signer sign a check made out to the signer
 - d. Checks be made out to Cash, Bearer, etc.
8. Special Circumstances:
 - a. The Executive Director may sign a check if none of the signatory Board members are available and the check is essential to avoid fees or penalties, to meet regular payroll and associated bills (e.g. tax, retirement, health insurance payments), to re-issue a check that has already been approved, or to provide a check to a contractor for work already performed per the requirements of an approved contract and authorized by the Finance Committee.

9. Online Payments

- a. If we make online payments, we will make arrangements with the bank that allow the Executive Director and Finance Committee to have online, read-only access to the account and bank statements.

B. PETTY CASH FUNDS

Risks: Payments by cash are not as completely documented and are not as easily monitored as payments by check and thus subject the GYWC to a relatively greater likelihood of errors and fraud.

Policy: The Petty Cash Fund should only be used when payment by check is impracticable. The Petty Cash balance should always be \$200 in cash and receipts.

Procedure:

1. Administration of Petty Cash Fund: The Executive Director is responsible for the administration of the Petty Cash Fund.
 - a. The Fund shall be funded by checks made out to Petty Cash that are authorized by the Finance Committee and signed by Board-designated signers. The Executive Director will record checks written to reimburse the Petty Cash Fund in QuickBooks as journal entries.
 - b. The Executive Director will require receipts for all purchases and may ask those reimbursed to sign for money provided as reimbursement.
 - c. The Executive Director will record all cash purchases in a journal and save the receipts.
 - d. The Executive Director will also enter the journal transactions into QuickBooks as Bills following the same process used to record check payments.
 - e. An electronic and hard-copy record of the following will be filed chronologically:
 - i. QuickBooks Bill, with hand-written cross-reference notations at the top denoting the vendor, project ID / funding source, and date of invoice.
 - ii. Original Invoice (or receipt) received from the vendor

C. EXPENSE REIMBURSEMENT

Risks: The GYWC does not have the same level of control over expenses incurred on behalf of the corporation by those who pay with personal funds and seek reimbursement as it does for expenses paid directly by the GYWC. The corporation is not in as good a position to determine whether the goods or services purchased might have been obtained at a lower price elsewhere,

whether there is personal benefit to the person seeking reimbursement and how the expenditure fits in with the rest of the organization's budget.

Policy: In proper circumstances, directors, employees, and volunteers are entitled to be reimbursed for expenses related to the GYWC that they incurred on behalf of the organization. To receive reimbursement, the following requirements must be met:

- The expense must have been authorized in advance by the Board of Directors or by the Finance Committee or later approved by the Board of Directors.
- The expense must have been incurred for goods or services purchased for the GYWC.
- Travel expenses must be related to the GYWC. Reimbursement and allowances will be made at the current standard rates as established by the IRS or as established by a grant agreement.

Procedure: To be reimbursed for expenses:

1. Documentation: Reasonable documentation must be provided showing the date, amount, and the goods or services purchased. Credit card receipts and store receipts that do not describe the purchase are not reasonable documentation. The receipt must describe the purchase.
2. Timely Submission: Documentation and a request for reimbursement must be submitted within 30 days from the date the expense was incurred.
3. Payment and Recording: Depending on the amount of the expenses, reimbursements will be issued and recorded in accordance with the policies/procedures stated above for Payments by Check or Petty Cash Funds.
4. Overpayment: If the GYWC overpays on a reimbursement, any excess reimbursement must be returned within a reasonable period of time.

D. PAYROLL

Risks: The GYWC faces the risk that our funds will be spent on unauthorized payroll expenses, that someone will steal our funds by taking blank checks or by writing checks to payees who are not our employees, or that payroll expenses we make will be improperly calculated or recorded.

Policy: In addition to the controls established for payments by check, Payroll expenses will be subject to additional internal controls that reduce the risk of error and fraud, including separation of duties, requiring documentation and approval of timesheets, and requiring enhanced payroll subscription services. In addition, the same person must consistently process payroll and have minimal if any interruptions during the process.

Procedure:

1. Check Authorization: Timesheets will be submitted to the Executive Director and forwarded immediately to the Finance Committee for review and authorization to pay.
 - a. The Executive Director and Finance Committee will review all timesheets for accuracy, consistency with employee job descriptions and employment agreements, conformity to budget or Board authorization, and compliance with grant fund requirements.
 - b. The Finance Committee will approve timesheets, indicating they have reviewed the timesheets and authorized a payroll check.
2. Payroll Payments by Check: Upon approval of the timesheets, the Executive Director is authorized to enter Payroll Checks, to prepare the final payroll summary, and prepare checks for signature.
3. Duties of Check Signers: All payroll checks will be signed by directors authorized by the Board of Directors. A check signer must not be the person who prepares the checks or who conducts the bookkeeping. Prior to signing the check, a check signer will do the following:
 - a. Compare the payroll check to the timesheet invoice
 - b. Review the final payroll summary
 - c. Ensure that the Finance Committee has provided documentation of authorization of the payroll check
 - d. Check to be sure that the amount of the payroll check is not clearly unreasonable
4. Distribution and Recording of Payroll Check Payments:
 - a. The Executive Director will distribute authorized, signed payroll checks to employees in person or through mail (if requested).
 - b. An electronic and hard-copy record of the following will be filed chronologically:
 - i. QuickBooks Payroll Summary, with hand-written cross-reference notations at the top denoting the employee, project ID / funding source, and date of payroll period.
 - ii. Timesheet approved by Finance Committee
 - iii. Check voucher

E. PURCHASING

Risks: The GYWC wants to ensure that all purchases on behalf of the corporation are authorized by the Board of Directors or by Board policies. Unauthorized purchases deplete the GYWC's resources and interfere with the Board's ability to govern properly.

Policy: All purchases made on behalf of the GYWC must be made pursuant to the Board-approved budget or Board rules.

Procedure:

1. All purchases not specifically itemized in a Board-approved budget must be pre-approved by the Finance Committee
2. All purchases over \$1,000 must be pre-approved by the Finance Committee whether or not the purchases/services are in an approved budget.

SECTION IV: TAX FORMS AND LEGAL LIABILITIES

Risks: The GYWC wants to ensure that all taxes and liabilities are filed in accordance with applicable laws and regulations that govern the corporation. In addition, the GYWC faces the risk that tax forms and legal liabilities will be improperly calculated or recorded.

Policy: All taxes and legal liabilities will be reviewed by the Finance Committee. The GYWC may consult a professional CPA to ensure proper reporting and accounting.

Procedure:

1. The Executive Director will work with the Finance Committee and/or Board-approved CPA to facilitate preparation of the organization's 990 and CT-12 tax returns. Copies of these forms shall be provided to the Board of Directors for review prior to filing.
2. State and Federal quarterly payroll reports are prepared and filed by the Executive Director, who may elect to use the CPA or other payroll service provider. Copies of the quarterly payroll reports shall be provided to the Finance Committee for review prior to filing.
3. The Executive Director will immediately notify the Finance Committee of any tax problems or penalties, who will then notify the Board.

SECTION V: BUDGETING, MONITORING, REPORTING, & AUDITS

Risks: Budgeting, monitoring, reporting, and conducting audits allow us to track our finances, uncover errors, and manage our resources effectively. Monitoring also assists us in identifying discrepancies between our accounting records and banking records that suggest theft or fraud, checks signed by unauthorized signers, and identify theft.

Policy: The Finance Committee will work with the Executive Director to prepare/review Budgets and to ensure that regular financial statements are provided to the Board of Directors consistent with GAAP reporting standards. The Finance Committee will also monitor the GYWC's accounts regularly and will perform or cause to be performed written reconciliations of all bank or

investment accounts which prove that the balances presented on our financial reports agree with the records of the bank.

Procedure:

1. Fiscal Period: The fiscal period for the organization shall be July 1 to June 30
2. Budgeting: Annual budgets are prepared by the Executive Director and Finance Committee and approved by the Board of Directors before the beginning of the budget fiscal year.
3. Regular Reporting:
 - a. The Board of Directors shall receive a regular (no less than quarterly) accounting of the GYWC's financial status, preferably at each meeting. This is to include a Statement of Financial Position (Balance Sheet), Statement of Activities (Profit/Loss), Statement of Cash Flow or Cash Position.
 - b. The Board may propose items for an ad hoc investigation. The Executive Director will work closely with the Board-designated reviewers as necessary to complete an adequate investigation of the item in question in a timely manner and report conclusions to the Board.
4. Bank Reconciliations:
 - a. The Executive Director shall provide the Finance Committee with a copy of all records of deposits, disbursements, and other bank transactions for reviewing monthly bank statements.
 - b. The GYWC will ensure that the Executive Director and Finance Committee have online, read-only access to the bank account and bank statements.
 - c. The Finance Committee will work with the Executive Director to reconcile the bank statement each month. Reconciliations should be done within 7 days of receiving the statements, as follows:
 - i. Review all checks for correct signatures, number of signatures, and protest to the bank any signature errors.
 - ii. Review the checks in the bank record to ensure that:
 1. The name of the payee, the amount of the check, and the date of the check agree with the corporation's accounting records
 2. Whoever the check was made out to was the depositor of the check
 - iii. Compare the bank deposit records with our accounting records to determine whether each deposit recorded in the accounting records agrees with the bank record.

- iv.* Check whether the ending balance in the bank statement agrees with the general ledger cash account.
- v.* Review the list of outstanding checks. All checks outstanding over 90 days will be thoroughly reviewed.
- vi.* Review the list of deposits in accounting records not yet recorded by the bank.
- vii.* Once reconciled the Finance Committee will sign a printed copy acknowledging that the reconciliation was performed.

5. Audits: The GYWC shall authorize and contract, as required and funded by any Grant Agreement, audits of the financial accounts and records requiring audit. The Finance Committee and Executive Director shall cooperate with and assist the Auditor(s) in conducting the audit. The Finance Committee will review and approve audits upon their completion. A current copy of GYWC audits will be available for review by the general public upon request.

SECTION V: EXCEPTIONS

Exceptions to this policy may be made by the unanimous decision of the Finance Committee and the Executive Director. These exceptions must be reported in writing at the next Board meeting.

Personnel

The Greater Yamhill Watershed Council (the GYWC, the Council) is committed to fair, clearly stated, and supportive relationships between the organization and its staff. This employee handbook has been adopted by the Council to guide the personnel practices of the council and ensure consistent personnel decisions. It is the intention of the council to administer the personnel programs in a manner which complies with the letter and spirit of all applicable federal, state and local regulations.

This handbook is not a contract. The statements are not intended to be exhaustive and are subject to change at any time without prior notice at the discretion of the Board of Directors. Employment is voluntary or “at-will,” and employees may resign or be terminated from employment at any time, with or without cause.

SECTION I: EMPLOYEE RELATIONS

EQUAL EMPLOYMENT OPPORTUNITY

The Greater Yamhill Watershed Council is an Equal Opportunity Employer. It is the policy of the Council that employment decisions for all applicants and employees will be made without regard to race, color, religion, sex, national origin, age, disability, marital or veteran status, disability or other characteristics protected under local, state or federal law. No employee will be retaliated against for raising concerns under this policy.

HARASSMENT

All employees and Council participants are expected and required to treat one another in a courteous and respectful manner at all times.

Harassment of any kind is prohibited. This specifically includes sexual harassment and other harassment based upon characteristics protected under local, state and federal discrimination regulations. By definition, harassment is any unwanted attention or action prohibited by law by someone in the workplace that creates an intimidating, hostile, or offensive work environment, including sexual harassment.

Retaliation against employees for complaints regarding behaviors described above or other conduct addressed by this policy will not be tolerated.

- If a person’s behavior makes an employee uncomfortable, the employee should feel free to immediately advise the person that, in the employee’s opinion, the behavior is inappropriate and that the employee would like it stopped.

- If the employee is not comfortable discussing the issue with the person, or if the person fails to respect an employee's request, the employee should report the incident to his or her supervisor. If, for whatever reason, the employee does not feel that the supervisor is a suitable person to whom to report the incident the employee should contact the Executive Director, or if appropriate, the Board Chair or a member of the Executive Committee.

Reports of harassment will be investigated promptly. Appropriate corrective actions will be taken upon completion of the investigation. Employees and Council members found to be harassing other employees will be immediately and appropriately disciplined, up to and including immediate discharge.

EMPLOYEE CLASSIFICATIONS

All employees are classified in one of the following categories:

Regular, Part-Time Employees: Employees who are regularly scheduled to work less than 32 hours per week. Paid time off will be accrued at a rate proportional to the regularly scheduled hours. This individual is not eligible for additional employee benefits.

Regular, Full-Time Employees: Employees who are regularly scheduled to work at least 32 hours per week. This individual is eligible for all employee benefits.

Interns: Interns are not considered employees and may be of paid or unpaid status. If paid, the arrangement will be one lump stipend and considered a skill training educational opportunity. Interns are not eligible for benefits.

Temporary Employees: Employees who are paid hourly under Letter of Agreement for a specified period of time, usually six (6) months or less. Temporary employees are not eligible for benefits or paid time off. Most temporary help meets a specific short term GYWC need.

Employees are classified as either exempt or non-exempts according to provisions of the Fair Labor Standards Act.

All employees, regardless of status or duration of employment, are expected to meet and maintain Council standards for job performance and behavior.

RECRUITMENT PROCEDURES

All regular employee positions will be advertised.

Written job descriptions will be adopted by the Council for all positions.

The Council intends to recruit, hire, and rank applicants on the basis of the applicant's relative knowledge, skills, abilities, and specific job related factors. The decision to employ an applicant will be based solely on the applicant's qualification for the particular position along with other requisite job skills.

HIRING

On or before the first day of employment, persons employed by the Council will receive a letter of hire. The letter will include the following: title of the position, the beginning date of employment, position classification (exempt or non-exempt), the salary and benefits package, and the name or designation of the employee's supervisor. For non-exempt part-time employees it will also designate the hours per week to be worked. In addition the employee will receive a copy of their job description and a copy of the employee handbook. The employee will be required to sign a statement acknowledging that they have read and understood the conditions of employment as described in the employee handbook

SECTION II: PAY & HOURS OF WORK

WORK SCHEDULE

Work Week

A regular work week is Sunday through Saturday.

Office hours

In general, office hours are Monday-Thursday from 10 am to 3 pm. Council meetings and other business meetings are held outside of regular office hours and employees may be required to attend. Due to the nature of Council work, actual working hours are variable and may include evening and weekend assignments. Employees are expected to attend monthly Board meetings.

Rest and Meal Periods

Each employee is provided with a paid 15-minute rest break for every 4 hours worked. Employees working shifts of six hours or more will also be provided an unpaid 30 or 60 minute meal break.

Rest and meal periods are mandatory. Whenever possible, the rest and meal periods should be taken midway through the segment of work.

RECORDING HOURS WORKED

It is the responsibility of each employee to maintain an accurate record of time worked to ensure they are accurately paid.

PAY DAYS

Employees are paid monthly for the time period of the calendar month. Employees will receive a paycheck by the 5th day of the following month.

The paycheck stub will show an employee's total earnings, the amount of each deduction, and the net earnings. Following the end of the payroll year, each employee will be supplied with a Wage and Tax Statement (W-2) form. This statement summarizes the income and deductions for the year.

The Council does not offer pay advances.

PAYROLL DEDUCTIONS

Various payroll deductions are made each pay day to comply with federal and state laws pertaining to taxes and insurance. Deductions will be made for the following:

- Federal and State Income Tax Withholding
- Social Security (FICA)
- Medicare
- Workers' Compensation Insurance
- Other items designated and authorized by the employee in writing
- Other items required by law, such as wage garnishments

OVERTIME

No paid overtime is authorized. Employees shall not work excesses hours without prior approval from their supervisor. Non-exempt employees will be paid time and one-half for approved overtime for more than 40 hours in one week.

Employees are generally not permitted to work voluntarily without pay. However, employees can qualify as a volunteer if all of these conditions are met: 1. The work is at their own initiative, 2) the work is outside their normal work hours, 3) no payment is expected, and 4) the work is different from their regular job with the Council.

COMPENSATORY TIME

Employees are not permitted compensatory time.

SECTION III: PERFORMANCE MANAGEMENT

PERFORMANCE REVIEWS

A performance review should be a positive and interactive process whereby both the GYWC and the individual being reviewed receive information about his or her success in meeting the goals of the Council.

After ninety (90) days, new employees will receive an initial review.

Regular employee annual review

Every regular employee will receive a written performance evaluation by the Review Committee annually at the employee's anniversary date of hire. Employees will be given the opportunity to comment, in writing, on their performance evaluation. Performance evaluations will be signed by the employee and supervisor and placed in the employee's personnel file.

SALARY REVIEW

Each employee may be eligible for a salary review at the time of his or her performance review. The GYWC cannot guarantee salary increases for merit or inflation.

SECTION IV: EMPLOYEE BENEFITS

SUMMARY

The GYWC does not currently provide fringe benefits (e.g. health insurance), other than holiday and leave days as provided specifically in these guidelines.

PAID TIME OFF

Regular full-time employees earn annual paid time off (PTO) leave at the following rate of accrual:

Years of Service	Days Per Year	Hours Accrued per Pay Period
0-3	10	6.66
4+	15	10

PTO hours accrue monthly, and employees may use PTO hours as they are accrued. PTO hours may not be used in advance of monthly accrual (i.e. no negative PTO value at the end of a month).

PTO should be used within the twelve month period in which the leave was earned, whenever possible. PTO hours in excess of 80 at the end of any payroll year will be paid on the final paycheck of that payroll year.

Accrual of PTO will be pro-rated for regular part-time employees.

PTO may be used for multiple types of leave, including vacation, sick leave, family leave, jury duty, or bereavement leave.

PTO Payout – Resignation or discharge

Upon termination of employment, an employee will receive pay for PTO earned up to the termination date, for each full pay period worked. Portions of a pay period worked will not be considered in the final PTO pay calculation.

HOLIDAYS

Regular full-time employees are eligible for holiday pay. Official holidays are as follows:

- New Year’s Day
- Presidents Day
- Memorial Day
- Independence Day
- Labor Day
- Veteran’s Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Day
- Floating Holiday

One Floating Holiday is put on an employee’s record on January 1st of each year and must be used by December 31 of the same year or it is “lost”. If a holiday falls on a Sunday, it will be observed on the following Monday. If a holiday falls on a Saturday, it will be observed on the preceding Friday. Regular part-time employees will be compensated in proportion to the usual hours worked. Temporary employees are not compensated for holidays.

LEAVES OF ABSENCE

Leave Requests

Requests for Leave should be made in writing as far in advance as practicable, with a minimum two (2) weeks in advance. The Board Chair approves scheduled absences for the Executive Director. The Executive Director approves scheduled absences for all other employees. Leave will be granted with consideration being given to minimum interference with the GYWC’s business.

Unpaid Leave

At the discretion of the Executive Director, or in the case of the Executive Director, the Board Chair, regular employees may be granted unpaid leave

for a specified period of time. Employee benefits do not accrue while an employee is on unpaid leave. The employee must utilize any accrued paid time off during the leave. Requests will be granted as business conditions permit. The Board of Directors must be notified of any long-term unpaid leave.

The employee may be required to supply the Council with certification of the condition necessitating leave.

Parental Leave

At the discretion of the Board of Directors an employee may be granted a maximum of six (6) calendar weeks of parental leave in a 12-month period for the purposes of preparing for the birth or adoption of a child or caring for the newborn child. Accrued PTO may be used during this period, but it is otherwise unpaid leave.

Jury Duty

Employees should notify the Executive Director, or in the case of the Executive Director, the Chair, when summoned for Jury Duty. The supervisor and the employee will discuss the potential time commitment of jury duty and the needs of the GYWC to determine the manner in which to handle the summons.

The GYWC can offset any amounts received by an employee as jury fees or witness fees for a particular week against the salary due for that particular week. An exempt employee will not be compensated for work weeks in which no work is performed during the entire work week.

Benefits and leave will continue to accrue at regular rates and accrual caps will be waived during jury service.

Bereavement Leave

Regular employees shall be granted one (1) working day with pay due to a death in their immediate family (mother, father, sister, brother, spouse/partner, children, in-laws, grandparent, and grandchildren). With prior approval, PTO leave time may be used to supplement bereavement leave. Employees should notify the Executive Director, or in the case of the Executive Director, the Chair, when bereavement leave is required.

Military Leave

The GYWC intends to fully comply with Oregon and Federal laws as it relates to service by an employee in the uniformed services or National Guard. Any employee who is absent on their annual two week reserve or National Guard Duty or called up to active duty in the military should consult with the

Executive Director, or in the case of the Executive Director should consult with the Chair to discuss the leave policies applicable to such absence.

Unauthorized Absences

Employees absent from work without the authorization of the board of Directors or their immediate supervisor may be subject to disciplinary action.

Except under extraordinary circumstances, an employee who is absent without authorization for three (3) consecutive days will be considered to have resigned voluntarily. The effective date of the resignation will be the last day that the employee was present at work.

SECTION V: COUNCIL INFORMATION

WORK PRODUCTS AND FILES

The work products of an employee and all supplies and materials, if purchased by the Council, shall remain the property of the council after voluntary or involuntary termination of that employee. The employee may retain any personal files; however, work files, other papers and copyright to any materials or media shall remain with the Council.

ELECTRONIC COMMUNICATIONS

Limitations on Use

The electronic communications systems, including, but not limited to Internet access, software, e-mail, weblogs, text messages, and voice-mail, are owned by the GYWC. These systems are provided for employee use to promote efficient work performance. Use of the systems is limited to employees and others expressly authorized by the GYWC.

Occasional personal use of the systems is permitted. However, all use of these systems must be in keeping with our standards for professionalism in communications and must not adversely affect employee productivity. Broadcast, internally or externally, of unsolicited personal views on social, political, religious or other non-business related matters is not permitted.

Employee Privacy

All computer records, files, software and e-mail and voice-mail messages created, sent, received or stored on the GYWC system are considered GYWC records. The GYWC retains unrestricted access to these records. Therefore, the contents of records created, sent, received or stored on the GYWC's systems are not private.

CONFLICTS OF INTEREST

GYWC relies on the integrity and loyalty of every employee. Conflicts of interest are to be avoided at all times. Any employee of the GYWC in a position to award and/or administer contracts, hire subcontractors, or engage in procurement activities must disclose to the Executive Director, or if it is the Executive Director, to the Chair, if there is a personal or familial relationship, the disclosure or non-disclosure, or which might call into question the impartiality of the employee. If such a relationship exists, the Executive Committee must review and approve, in writing, the transaction or contract before it is executed. Violation of the policy will at a minimum result in a written performance warning and, notwithstanding all other provisions of the Employee Handbook, could constitute grounds for termination

No employee may accept a gift related to Council business valued at more than \$50 unless specifically authorized by the Board of Directors.

SECTION VI: SAFETY & HEALTH

Safety and health is a primary concern of the GYWC. The GYWC strives to provide a safe and healthful work environment for its employees. Every employee must accept the responsibility to prevent injuries to themselves and fellow employees by prudently following safe work practices. All employees must report any injury incurred through work to their supervisor as soon as possible.

DRUG & ALCOHOL POLICY

The GYWC is strongly committed to providing a safe and productive working environment for our employees. Each employee is expected and required to report for work on time and in appropriate mental and physical condition to work safely and effectively.

Illegal and Controlled Substances

The following rules apply to GYWC employees:

- The use of alcohol or illegal drugs is prohibited during normal business activities.
- Reporting for work, working or engaging in any activity on the Council's behalf under the influence of or with an illegal substance, alcohol, or unauthorized controlled substance in your system is prohibited.

Violation of these rules will subject an employee to disciplinary action up to and including discharge.

Treatment

Employees needing help with a substance abuse problem are encouraged to contact their supervisor or a treatment facility. No person will be penalized for seeking or accepting counseling or treatment for a substance abuse problem so long as job performance and/or safety are not compromised.

GRIEVANCE PROCEDURE

It is the fundamental policy of the GYWC to have a workable system for employees to get questions answered and work-related problems resolved. Many conflicts can be resolved using the following approach:

1. First the employee is encouraged to try to work out the problem directly with the person involved.
2. If an employee cannot resolve the problem or is uncomfortable dealing directly with the other person, an employee should inform the Coordinator, or for the Coordinator, inform the Chair.
3. If the employee and the Coordinator or Chair) are unable to resolve the problem after a serious attempt, or the issue directly involves the Coordinator, or for the Coordinator, involves the Chair, the employee should make an appointment with the Executive committee, who after hearing all sides, conducting any necessary investigations, will make a recommendation for the employee's consideration.
4. If the problem remains unresolved, an employee or the Steering Committee may present the issue to the full Board for consideration. The board will have final decision-making authority for employment-related conflicts and is the only entity with the authority to terminate an employee.
5. Employees are not required or expected to tolerate any form of unlawful conduct such as sexual harassment.

In all instances, a thorough and fair investigation will take place, giving careful consideration to the rights and dignity of the people involved. The results of the investigation are confidential, except when requested in writing by the grieving employee or deemed relevant to a legal action.

SECTION V: OTHER IMPORTANT INFORMATION

PERSONNEL RECORDS

The Council office shall maintain a personnel record for each employee, and will contain documentation regarding all aspects of an employee's tenure with the Council, such as employment application, change of status records, commendations, and performance letters or reviews. Personnel records may not be removed from the Council office. All personnel records are the property of the Council.

The personnel record is available for the employee's review. A copy of the personnel record will be provided to the employee if requested in writing. Employees may include letters of recognition, prior training, or additional records from outside sources in their personnel record.

The employee is responsible for notifying the Executive Director of changes in address, telephone number, and/or family status (births, marriage, divorce etc.) as payroll transactions may be affected by these changes.

TRAVEL AND EXPENSES

General Expense

Occasionally, employees may incur expenses on behalf of the GYWC. Employees will be reimbursed for actual work-related expenses incurred, as long as expenses are reasonable and the following procedures are followed:

- Employees must have their supervisor's approval before incurring each expense.
- Keep a receipt or other proof of payment for every expense.
- If the expense is less than \$200, see if the expense can be reimburse through Petty Cash funds.
- Expense reimbursement must be requested within 30 days of incurring an expense.

The supervisor is responsible for processing expense reimbursement requests. If the request is approved, reimbursement will be received no later than 60 days after the request.

Travel-Related Expense

Employees of the GYWC are eligible for job-related travel, lodging and per diem reimbursement. GYWC will pay reasonable travel expenses for official Council business, which may include:

- The cost of travel to and from the airport or bus station, including parking expenses and tolls
- The cost of airline or bus tickets

- The cost of an economy class rental car and gas, if necessary
- A mileage reimbursement
- The cost of lodging
- The cost of meals and other incidental expenses

The GYWC refers to the State of Oregon (OWEB) mileage/ per diem/ lodging reimbursement rates when processing mileage/travel expenses. See the OWEB Travel Reimbursement/allowance Guidelines for more information. Employees must have their supervisor’s approval prior to incurring travel expenses. Conference attendance must be approved by the Board of Directors prior to registration to ensure funding is available. Receipts must be provided for all expenses to the greatest extent possible.

The Council does not reimburse employees for their commute to and from the workplace.

LAYOFFS

It is GYWC’s goal to provide stable employment to our employees. There may be occasions, however, when it may be necessary to initiate layoffs. In such cases, the Council will make every effort to give as much notice of an impending layoff as possible.

If an employee is selected for layoff, the final paycheck will be provided no later than the end of the next business day.

Employees recalled will retain their original date of hiring for purposes of benefit accrual, but will not actually accrue benefits while on layoff.

TERMINATION OF EMPLOYMENT

Voluntary Resignation

All employees are ‘at will’ and may resign at any time for any reason. Employees who voluntarily terminate employment with the Council are asked, when possible, to give the council at least 2 weeks’ notice prior to the date of the employee’s departure. Proper notice allows the Council sufficient time to prepare the final paycheck and secure a replacement.

Other Discharges

All employees are “at will employees” which means they may be terminated at any time with or without cause without subjecting the GYWC to a claim for breach of an employment contract. Decisions regarding termination of staff will be made by the Board of Directors. Discipline and/or discharge may result for many reasons including, but not limited to, inappropriate behavior and/or unsatisfactory performance, as defined below.

Inappropriate behavior is defined as including, but not limited to, misbehavior on the job, refusal to do work, wrongful use of or taking of organizational property, conviction of a felony or misdemeanor, and violation of any policies or practices of the GYWC.

Unsatisfactory performance means failure of an employee to meet performance standards, to complete tasks in a timely, competent way, or to maintain an adequate attendance record. Uncooperative behavior or negative attitudes that affect the work or morale of others may result in termination. At the discretion of the Executive Director, any staff member facing termination for unsatisfactory performance may be given the option to resign as described in the above section under "Voluntary Resignation."

FINAL PAYCHECKS

Final Paychecks will be processed according to State of Oregon regulations.

EXIT INTERVIEW

An exit interview may be requested by the Supervisor. The purpose of the exit interview is to ensure that all the required forms are completed and to collect any Council property in the employee's possession (e.g. keys, promotional materials).

EMPLOYMENT REFERENCES

When the GYWC receives a request for information from another person or entity about an employee, either during employment or after the employee's employment has ended, it is the GYWC's policy to provide only the following:

- a) dates of employment
- b) last job title

In general, GYWC's policy is not to furnish any other information about work performance or employment, unless the employee specifically directs it to do so and signs a release prepared by the GYWC which authorizes it to do so. If an employee does not authorize the GYWC to furnish any additional information, it will advise the requesting person or entity that, absent a release, GYWC's policy is to provide only the information set out in a-b.

CONCLUSION

The continued success of the Greater Yamhill Watershed Council depends upon the commitment of all employees to support our standards and mission. The information in this Handbook outlines best business practices to ensure success for you and for the Greater Yamhill Watershed Council. This handbook is intended to provide answers to many of the questions that may arise in an employment relationship. If you have any questions about the information that is outlined in the preceding pages, please feel free to discuss it with your supervisor.

SECTION VI: ACKNOWLEDGEMENT STATEMENT

I acknowledge that I have received and read the policies outlined in the Greater Yamhill Watershed Council Employee Handbook. I agree to conform to the rules, policies and procedures of the Council. I understand that these policies provide only a general reference and are not a full statement of GYWC’s procedure nor are they a contract.

Dated: _____

Signature: _____

Print Name: _____

Complete and return to _____ by _____.