



POLICIES AND PROCEDURES

1/29/2019

This document outlines the policies and procedures for the Eastern Oregon Visitors Association (EOVA). Included in it are such matters as salaries, leave, employee benefits, financial management and professional administrative policies. It is not intended to cover each and every possible situation that may arise during employment, but it will serve as a basic guide.

The policies and benefits described herein are not intended to be conditions of employment and EOVA reserves the right to alter, modify, amend or terminate these policies, in whole or in part, without prior notice.

EOVA is an 'at will' employer and is not able to guarantee or promise employment for any specific length of time. Periodically it may be in the best interests of EOVA to terminate employees either on an individual basis or on the basis of a reduction in the work force. At its sole discretion, EOVA may terminate the employment relationship at any time, with or without cause. This policies and procedures manual is not an employment contract.

EOVA is a non-profit, membership association with a mission to market and promote Eastern Oregon as a year-round visitor destination to improve the long-term economic vitality and quality of life for the region.

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1. EMPLOYMENT STATUS

1.1. It is the policy and commitment of the Eastern Oregon Visitors Association to act as an equal opportunity employer.

1.2. Employee Status

1.2.1. Temporary or Contract Labor - a person hired for a designated period of time or for project specific work.

1.2.2. Part-Time - a person employed on an hourly basis at less than 40 hours per week.

1.2.3. Full-Time - a person employed on a standard basis, whose work schedule is normally a 40-hour week.

1.3. Hiring

The Executive Committee and the executive director are responsible for hiring personnel and contract services required to conduct the business of EOVA.

1.4. Resignations

It is requested that thirty days written notice be received.

1.5. Term of Employment

All employment with EOVA is at will. EOVA does not guarantee or promise employment for any specific length of time.

2. PROFESSIONAL ETHICS

2.1. Confidential Information

The relationship between EOVA, its members, Board of Directors and Committees is confidential. An employee may acquire certain facts regarding same, and all such information is to be considered as confidential. All employees are admonished to hold such information inviolate.

2.2. Conflicts of Interest

The conduct of an employee must inspire the confidence and respect of the visitor and the membership. Situations of conflict of interest are to be avoided. A conflict of interest may exist when an employee's personal activities or financial affairs adversely influence an employee's judgment or performance of duties. An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in personal gain for the employee as a result of EOVA's business.

2.3. An employee involved in any potential conflict of interest situation should immediately and fully disclose the relevant circumstances to the Executive Director and the Executive Committee. If an actual or perceived conflict of interest is determined, the employer may take whatever action appears appropriate. Failure to disclose the facts will result in disciplinary action, including possible termination.

3. PAID TIME OFF (PTO)

3.1. Annual paid leave is provided for full-time employees and accrues monthly.

- 3.2. Full time employees will receive fifteen paid days PTO annually, to be used for vacation, sick or personal leave at the employee's discretion. Accrued leave may only carry forward with approval from the Executive Committee.
- 3.3. When a holiday falls within a vacation period, the holiday does not constitute part of your regular vacation.
- 3.4. Pay in lieu of vacation will not be granted.
- 3.5. Where employment begins prior to, or on the 15th of the month, vacation time will be earned as of the first of that month. Where employment begins after the 15th of the month, vacation time will be earned as of the first of the ensuing month.
- 3.6. Upon Termination of Employment
 - 3.6.1. Any employee who terminates employment, or whose employment is terminated, and who has earned PTO which they have not used will be compensated for that time in their final paycheck at straight pay time.
- 3.7. Vacation requests must be submitted in writing to the Executive Director and Executive Committee.
- 3.8. Part-time employees are not eligible to accrue PTO.

4. HOLIDAYS / LEAVE OF ABSENCE / PARENTAL LEAVE

4.1. Paid Holidays

4.1.1. Substitutions of paid holiday time off will not be permitted. The following days are provided as paid for full-time employees:

- 4.1.1.1. New Year's Day
- 4.1.1.2. President's Day
- 4.1.1.3. Memorial Day
- 4.1.1.4. Independence Day
- 4.1.1.5. Labor Day
- 4.1.1.6. Thanksgiving Day
- 4.1.1.7. Christmas Day

4.2. Leave of Absence

- 4.2.1. The Executive Committee, upon written request, may grant an employee a leave of absence.
- 4.2.2. All leaves of absence shall be without pay.
- 4.2.3. The maximum leave of absence is ninety days.
- 4.2.4. PTO will not be earned during this period of leave.
- 4.2.5. Insurance will not be paid by EOVA but may be paid by the employee.
- 4.2.6. Emergency Leave. A funeral leave of up to three days, with pay, for full time employees may be granted in the event of a death in the immediate family.

4.3. Parental Leave

- 4.3.1. Leave will be granted as an unpaid leave of absence after PTO leave is utilized.
- 4.3.2. Normal parental leave will begin with the birth/adoption of the infant and terminate within ninety days following delivery

- 4.3.3. Should complications arise as a result of pregnancy; the leave of absence may be extended based upon the written recommendation of the attending physician
- 4.3.4. During the time of unpaid leave, all benefits will be suspended; however, the employee may choose to pay for insurance premiums to maintain coverage.

5. TRAVEL AND REIMBURSEMENT

- 5.1. Mileage driven on official business (meetings, professional training, etc.), outside of a 20-mile radius of the office location shall be reimbursed at the current federal allowable rates. Detail must be submitted monthly on the EOVA Expense reimbursement form.
- 5.2. Use lowest possible airfare when reasonable. Always receive authorization prior to booking/paying for airfare
- 5.3. Meal guidelines follow the expectation that employees will use good judgment in meal expenses. Meal charges will be reviewed, and employees may be asked to reimburse EOVA if they are deemed excessive.
- 5.4. EOVA will pay for room service meals in lieu of dining out (moderate prices). Gratuities and service charges are likely to be automatically included in room service tabs.
- 5.5. Mileage to and from an airport or the destination itself, as well as parking, is reimbursable. Alternative transportation services to and from the airport or destination should be considered if it is more cost effective than extensive parking fees.
- 5.6. Employees will be reimbursed a reasonable amount for tips to bell captains, waiters, valet services, etc. If special circumstances justify larger than normal tips, the employee should provide detail in the expense report.
- 5.7. Use complimentary transportation if it is available. Shuttles and buses are available at most airports to convenient locations throughout most cities. Generally, this mode of transportation will cost materially less than a taxi and should be used unless a taxi is less expensive.
- 5.8. The opportunity to travel is one of the benefits of working in the travel industry, however trade show travel can be very demanding. Exempt employees may request personal time immediately following a trip requiring extensive evening or weekend hours.
- 5.9. EOVA events that occur outside of business hours are optional for employees. Any admittance/event fees are typically covered by EOVA, but non-exempt employees are not compensated for their time if the event is optional and exempt employees should not treat the time as formal work time. If an event is mandatory, non-exempt employees will be paid for their time at their normal hourly rate. Spouse or other guest event fees are the responsibility of the employee.
- 5.10. Employees may need to use their personal vehicle occasionally for business purposes. EOVA's insurance offers liability coverage for the corporation only. EOVA is not responsible for any harm to an employee or their vehicle. You are required by law to

maintain insurance on your vehicle. You must hold and maintain a valid driver's license if you are driving on behalf of EOVA.

- 5.11. Transportation expenses consist of commercial air carriers, vehicle mileage (see above), train fares, and necessary taxi, bus, parking fees and other essential transportation expenses while on official business. Fines for traffic or parking violations will not be reimbursed. Gas for rental vehicles will be reimbursed

6. PAYROLL AND INSURANCE

- 6.1. Each employee is required to maintain a time card. This time card records daily hours worked, vacation, and sick time.
- 6.2. Employees will turn in their time cards to the Executive Director at the end of each pay period. The employee is responsible for the accuracy of the timecard and will sign it prior to turning it in to the Executive Director. Payroll checks will be issued on the 15th and last day of the month.
- 6.3. The Executive Director will verify that all time cards have been received and approve them. Any adjustments to an employee's timecard will be discussed with that employee. The Treasurer will review and approve the timecard for the Executive Director.
- 6.4. Medical Insurance. Only full-time, permanent employees of EOVA are eligible for reimbursement of medical coverage following completion of 90-day introductory employment. The employee monthly co-pay reimbursement will be determined by the Executive Committee. Additional premiums for spouse and/or dependents will be the responsibility of the employee.

7. FINANCIAL GUIDELINES

- 7.1. EOVA is keenly aware that the ethical environment is greatly influenced by the example of management. Management has the responsibility to uphold, promote, and monitor the internal controls as outlined in this document.
- 7.2. EOVA presents its financial information on an accrual basis and seeks to maintain the highest level of financial integrity, putting into place a procedure for segregation of duties and supervision of financial transactions. EOVA will employ an Executive Director who is well qualified to perform or supervise daily accounting and bookkeeping functions. Detailed monthly financial reconciliation and reports will be prepared for review by the Executive Committee and Board of Directors.
- 7.3. Individual Board Members may not make financial commitments on behalf of EOVA. Any proposal must be presented to the Executive Committee (based upon budget amount) for discussion and approval.

- 7.4. A Certified Public Accounting firm will perform an annual review of financial statements and preparation of the EOVA tax returns. The independent CPA firm is hired by the Board of Directors and presents their reports to the Board and executive director.
- 7.5. The monthly financial report is distributed to both the Executive Committee and Board of Directors and the financial statements are presented, discussed, and approved.
- 7.6. It is the policy of EOVA that reserve cash may be invested in investments such as Money Market accounts, Certificates of Deposit, and short duration high quality mutual funds that are invested in government treasuries or government agency issuances as approved by the Executive Committee. Investment in common stock and other securities is prohibited.
- 7.7. It is the policy of EOVA to prohibit loaning money to any individual or entity.
- 7.8. All financial and accounting records are to be retained according to federal and state laws, and in accordance with contractual obligations and organization record retention policies.
- 7.9. Prior to the beginning of the fiscal year, the Executive Director will prepare the annual budget for EOVA. The annual budget is to be presented to the Executive Committee for review and discussion. After the Executive Committee and management are satisfied with the budget, the budget is to be presented to the full Board of Directors for review, discussion and approval prior to the beginning of the new fiscal year. Once approved, the budget can only be modified in cases of unforeseen revenues or expenses that are of a significant amount.
- 7.10. Where geographic proximity is a necessity for ease and timeliness of compliance with these policies and procedures, the Executive Committee President may assign a designee from the Executive Committee or Board to perform tasks assigned to the President or Treasurer herein.

8. Accounts Payable Policy

- 8.1. Check signers consist of a member of the Executive Committee and the Executive Director.
 - 8.1.1. Each invoice will be accompanied by a check request that includes the date, amount, vendor name, description (if not on invoice), account code, class, and authorization by the Executive Director. Copies of the invoice and check request are forwarded electronically to the Board Treasurer or the Executive Committee designee for approval. The check request will be signed and dated by the Treasurer/Designee indicating approval and forwarded on to the bookkeeper to prepare payment. The bookkeeper will set up the payment(s) via online banking and advise the Executive Director and Treasurer/Designee who will each go to the bank account to provide their signatures. Once the two signatures are submitted, the check(s) will automatically be distributed by the bank and entered into the online Quickbooks accounting software system.

8.1.2. In the rare instances where a check is required without an accompanying invoice, the check request form will still be used and a check may be prepared via online banking or the bookkeeper may print out an actual check. Signatures of the Executive Director and the Treasurer/Designee are required. The bookkeeper will manually enter the information into Quickbooks.

8.1.3. Writing checks without an amount or vendor is prohibited.

8.1.4. Dual-signed hard copy checks are returned to the Executive Director for mailing.

9. Accounts Receivable Policy

9.1 The Executive Director or bookkeeper will prepare the bank reconciliation within the accounting. Any checks received will be opened by the Executive Director who will log all receivables into the accounting systems and photocopy or scan all the checks.

9.2 The Executive Director will prepare the deposit and code the income on the deposit form for bookkeeping purposes and will document any restrictions on the receipts.

9.3 The Executive Director or authorized staff member will make the deposit.

9.4 The Executive Director or bookkeeper will prepare the bank reconciliation within the accounting software system monthly. The Treasurer and Executive Committee will review and approve the reconciliation for report to the Board of Directors.

10. PURCHASING | DISBURSEMENTS

10.1. The Executive Director will work with the President and Executive Committee prior to the beginning of each fiscal year to develop a work plan and related detailed budget. This budget is then approved by the Board of Directors. The Executive Director is authorized to purchase on behalf of EOVA those items included in the detailed, approved budget.

10.2. A credit card may be issued to the Executive Director for official purchases. This card should be used exclusively for business expenses and no personal expenses may be charged to the business card. The card is to be canceled immediately upon notification of termination of employment by either party. The Executive Director is responsible for safeguarding the credit card and for reporting loss or improper use immediately to the Treasurer. Only the Executive Director is authorized to make charges on the card.

10.3. Upon purchase via the credit card, the Executive Director is to retain an itemized receipt of the purchase. When the credit card statement arrives, the Executive Director will add the coding and receipt documentation and follow up on any missing receipts or discrepancies. The credit card charges will then be entered into the accounting software system for payment and payment made according to the disbursement policies.

- 10.4. For employees incurring personal travel-related expenses including transportation, accommodations, entertainment, meals, etc., personal credit cards should be used, and appropriate expense reports submitted for reimbursement.
- 10.5. Purchases over \$75 require an itemized receipt and support. In lieu of proper support, the employee may be asked to refund EOVA, or the amount will be treated as taxable compensation. Purchases under \$75 should have similar documentation, however if the receipt is not itemized or is missing, the Executive Director will still be expected to document the business purpose.
- 10.6. Employees will be reimbursed for reasonable, budgeted expenses that have been incurred in the regular performance of their assigned duties, provided that properly completed expense reports and detailed receipts are submitted. All travel and expenses must be covered in the approved budget and approved in advance by the Executive Director or the President.
- 10.7. The Treasurer is authorized to approve disbursements without pre-approval from the Executive Committee according to the approved budget line item. Any budget variances will be discussed with the Executive Committee and/or Board at their monthly meetings.
- 10.8. Purchases of fixed assets equal to or less than \$1,000 will be expensed as immaterial rather than added to fixed asset schedules. Fixed asset schedules will be maintained and updated as financial statements are produced. There will be a physical audit and inventory taken of fixed assets.
- 10.9. All checks, bills, subsidiary ledgers, and other accounting records will be maintained in secure files.
- 10.10. The Executive Director is responsible for preparing invoice approval for all pending bills and disbursements. Accounts Payable disbursements will be issued semi-monthly. All disbursements require two signatures, no exceptions.
- 10.11. Check signers consist of a member of the Executive Committee and the Executive Director.
 - 10.11.1. Each invoice approval will be stamped with the appropriate date, account code, and authorization when received and the invoice will be entered into the accounting software system.
 - 10.11.2. Writing checks without an amount or vendor is prohibited.
 - 10.11.3. The invoice approval, checks and substantiating detail will be given to the Executive Committee check signer who will review each payment, initial the bill, and verify that the invoice has been stamped.
 - 10.11.4. Dual-signed checks are returned to the Executive Director for mailing.

11. ADMINISTRATIVE

- 11.1. Grievances. It is desirable that employees endeavor to resolve work-related problems in the course of daily contact. However, there may be occasions when a clear

understanding has not been reached and the employee may feel a need to choose the problem-solving procedure as follows, when:

- 11.1.1. Clear guidelines do not seem available to bring about a solution.
- 11.1.2. The individuals involved disagree on the interpretation of EOVA's policy.
- 11.1.3. Employees feel that others can't or won't resolve the problem.
- 11.2. Responsibilities of each party in the case of a Grievance
 - 11.2.1. Employee:

Within five working days of the unresolved problem, the employee may prepare a written statement to the President and/or Executive Director. The signed and dated statement should include:
 - 11.2.2. Complete statement of the problem.
 - 11.2.3. Name of co-worker, the discussions and/or action which may have occurred to resolve the work-related problem.
 - 11.2.4. A suggestion from the employee on how the problem could be resolved for the best interests of EOVA and its employees.
 - 11.2.5. Co-worker.

Within two working days of receipt, the co-worker shall prepare a written statement to further clarify points of the employee's statement, attach it together with the employee's statement, and forward them to the President to resolve.
- 11.3. President / Executive Committee:

Within five working days of receipt of the employee grievance; officers will objectively consider all sides of the question and reach a decision that is in the best interests of the employee, the co-worker and EOVA.

12. EMAIL

EOVA maintains an electronic mail (E-mail) system to assist in the conduct of business.

- 12.1.1. The EOVA e-mail system is reserved solely for the conduct of EOVA business and may not be used for personal purposes. EOVA reserves the right to, and will, review, audit, intercept, access, and disclose all messages created, received or sent over the E-mail system for any purpose, without the permission of the employee who created, received or sent the E-mail message. The use of passwords or the deletion of messages does not alter the right of EOVA to do so.
- 12.1.2. Employees who are uncertain as to the propriety of a particular E-mail message are urged to ascertain whether that message is permissible pursuant to this policy prior to the communication of that message.
- 12.1.3. Any employee who discovers a violation of this policy must disclose such violations to the Executive Director and President. A violation of this policy may result in disciplinary action, up to and including termination.