



**United Way of  
Southwest Virginia**

# **GOVERNANCE POLICIES**

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# CORE VALUES

**United Way of Southwest Virginia fights for the health, education and financial stability of every person in Southwest Virginia because they are the building blocks for a good quality of life.** Through an initiative-based cradle-to-career approach, United Way of Southwest Virginia is creating sustainable solutions to address the challenges facing tomorrow's workforce. United Way convenes cross-sector partners to make an impact on the most complex problems in our region. Through collaboration with government, business, nonprofit and individuals, United Way innovates for positive, lasting social change. This critical role requires that all UWSWVA board members, staff, volunteers and representatives who foster such essential public good must assume the responsibility of earning public trust. To fulfill this special obligation, five core values provide the foundation on which we base our actions and decisions:

**INTEGRITY:** We act with integrity that inspires the highest truth. We therefore:

- Stand as "one" in the relentless pursuit of instilling and promoting public confidence and trust.
- Maintain the highest standards of excellence and accountability, including prudent use of finances, and fair, accurate, and honest disclosures of information.
- Keep our promises. People know that "United Way makes my caring count."

**IMPACT:** We make a positive difference and have a measurable impact of enduring consequence. We therefore:

- Make a difference in our community and change lives through our efforts.
- Are committed to a United Way that is relevant to its people, its community, and the times.
- Assume responsibility as good stewards and are accountable for our work and sustainable results.

**VOLUNTEERISM:** We have impact and are made relevant through the spirit of volunteerism. We therefore:

- Are outstanding in the way that we invite volunteers to express their philanthropic beliefs (expression of one's "love of humanity").
- Believe that the most effective models of service and excellence are created through the leadership of volunteers.
- Encourage volunteer participation.

**INCLUSIVENESS:** We are strong only when we are inclusive. We therefore:

- Aspire to involve every segment of the community in every aspect of our work.
- Act in ways that respect the dignity, uniqueness, and intrinsic worth of every person, the community, the donors, our own Board members, staff, volunteers and representatives.
- Believe in a movement built from the rich diversity and gifts of all people in all systems.

**COMMUNITY LEADERSHIP:** We provide leadership for community building to be a catalyst for positive change. We therefore:

- Are effective educators and facilitators bringing all segments of the community together to promote individual well-being and common good.
- Are leaders of a process that multiplies the impact of people's innate desire and capacity to care for one another.
- Help transform visions of compassion and giving into dynamic reality.

## Diversity, Equity, and Inclusion Statement

United Way of Southwest Virginia strives to always be diverse, equitable, and inclusive. We seek to represent and advocate for all who make up our community. Our organization employs and

promotes individuals, recruits volunteers, and partners with programs that inclusively support the diversity across our region.

In all levels of staff and governance, United Way of Southwest Virginia is dedicated to greater diversity within the organization and to providing equal opportunity, without regard to race, religion, skin color, gender, national origin, ethnicity, sexual orientation, gender identity, physical or mental abilities, genetic information, pregnancy, disability, age, family or marital status, veteran status and socio-economic status or other characteristics protected by applicable law.

We believe that each United Way of Southwest Virginia community member, donor, volunteer, advocate, and employee must have equal access to addressing community issues. We recognize that we have the role, responsibility, and opportunity to partner with individuals and organizations throughout our region to close equity gaps.

Diversity, equity and inclusion are at the heart of what it means to LIVE UNITED.

# CODE OF ETHICS

(Applicable to Board Members, Staff, Volunteers, and Representatives)

United Way of Southwest Virginia (UWSWVA) is committed to the highest ethical standards. Based on the unique trust placed in UWSWVA to serve the public good, we have a special obligation to act ethically. The Code of Ethics is based on our mission and guided by our fundamental core values: Integrity, Impact, Volunteerism, Inclusiveness and Leadership.

The success of the United Way system and our reputation depend upon the ethical conduct of everyone affiliated with our organization. Board members, volunteers, staff and representatives set an example for each other and for partner agencies, by their pursuit of excellence in high standards of performance, professionalism and ethical conduct. We are mindful that these core values must be clearly articulated, communicated and continuously reinforced. In addition, more detailed policies, guidelines, explanations, definitions and examples are often needed to bring these values into actual practice. While no document can anticipate all of the challenges that may arise, the Code of Ethics values communicate key guidelines and will assist UWSWVA board members, staff, volunteers and representatives in making good decisions that are ethical and in accordance with applicable legal requirements.

**PERSONAL AND PROFESSIONAL INTEGRITY:** A personal commitment to integrity in all circumstances benefits each individual as well as the organization. We therefore:

- Strive to meet the highest standards of performance, quality, service and achievement in working towards the UWSWVA mission.
- Communicate honestly and openly and avoid misrepresentation.
- Promote a working environment where honesty, open communication and minority opinions are valued.
- Exhibit respect and fairness toward all those with whom we come into contact.

**ACCOUNTABILITY:** UWSWVA is responsible to its stakeholders, which include partner agencies, donors and others in the community who have placed faith in UWSWVA. To uphold this trust we:

- Promote good stewardship of UWSWVA resources, including donations, grants and other contributions that are used to pay for community program services, fundraising expenses and operating expenses.
- Refrain from using organizational resources for non-UWSWVA purposes.
- Observe and comply with all laws and regulations affecting UWSWVA as a non-profit entity.

**SOLICITATIONS & VOLUNTARY GIVING:** The most responsive contributors are those who have the opportunity to become informed and involved. We therefore:

- Promote voluntary giving in dealing with donors and vendors.
- Refrain from any use of coercion in fundraising activities, including predicated professional advancement on the response to solicitations.

**DIVERSITY & EQUAL OPPORTUNITY:** UWSWVA is an equal opportunity employer and is committed to the principle of diversity. We therefore:

- Value, champion and embrace diversity in all aspects of UWSWVA activities and respect others without regard to race, color religion, creed, age, gender, national origin or ancestry, marital status, veteran status, sexual orientation or status as a qualified disabled or handicapped individual.
- Support affirmative action and equal opportunity programs.
- Refuse to engage in or tolerate in any form of discrimination or harassment.

**CONFLICTS OF INTEREST:** To avoid any conflict of interest or the appearance of a conflict of interest which could tarnish the reputation of UWSWVA or undermine the public's trust, UWSWVA Board members, staff, volunteers, and representatives should:

- Avoid any activity or outside interest which conflicts or appears to conflict with the best interest of UWSWVA, including involvement with a current or potential UWSWVA vendor, grantee or competing organization unless disclosed to and deemed to be appropriate by the Board.
- Ensure that outside employment and other activities do not adversely affect the performance of their UWSWVA duties or the achievement of UWSWVA's mission.
- Ensure that travel, entertainment and related expenses are incurred on a basis consistent with the mission of UWSWVA and not for personal gain or interest.
- Refrain from influencing the selection of staff, consultants or vendors who are relatives or personal friends or affiliated with or employed by a person with whom they have a relationship that might give the appearance of partiality.

Employment of a board or staff member's immediate family may be considered and approved by the Board of Directors provided that any and all potential or real conflicts of interest are disclosed prior to hiring.

The employee will provide full disclosure of any real or potential conflict prior to hire. The President and CEO and the Board Leadership will verify the existence of the indicated real or potential conflict and document accordingly in the Board Minutes and in the Employee file. Failure of the Employee to make a full and proper disclosure will result in disciplinary action up to and including termination.

UWSWVA may not obligate or spend UWSWVA funds to buy or rent goods, space, or services, or provide direct financial assistance through investments, grants, loans or loan guarantees to a board or staff member's immediate family, who has a substantial interest in that transaction. Banking and other financial services, medical, legal and other professional services and management and consultant services, as well as other kinds of skilled labor, are subjected by this limitation.

UWSWVA board members, staff members, volunteers or representatives will sign a Conflict of Interest Statement annually and will disclose any potential conflict of interest such as financial relationship, agency board member, etc. The signed document will be maintained in the individual's UWSWVA file. Any possible conflict of interest on the part of a board member, staff, volunteer or representative shall be disclosed to the President and CEO or Board Leadership who will take the matter to the Governance Committee or Full Board. Both the minutes of the Governance Committee and the Board shall reflect such disclosure. Any board member, staff member, volunteer or representative having such a possible conflict of interest shall not act, make recommendations or use his or her influence on the matter in question. The foregoing shall not be construed to prevent a board member, staff member, volunteer or representative from briefly stating his or her position on the matter or from answering pertinent questions.

**UWSWVA VOLUNTEERS:**

- Should not knowingly take any action or make any statement intended to influence the conduct of UWSWVA in such a way as to confer any financial benefit on themselves, their immediate family members or any organization in which they or their immediate family members have a significant interest as stakeholders, directors or officers.
- Should disclose all known conflicts or potential conflicts of interest in any matter to the President and CEO or Board President who will take the matter to the Executive Committee or Board. Board members will make their disclosure to the Board, or to the

chair of any committee upon which they serve. They will withdraw from the meeting room during any discussion, review and voting in connection with such matter.

**CONFIDENTIALITY & PRIVACY:** Confidentiality is a hallmark of professionalism. Therefore, we should:

- Ensure that any information which is confidential, privileged or nonpublic is not inappropriately disclosed.
- Respect the privacy rights of all individuals in the performance of their UWSWVA duties.

**POLITICAL CONTRIBUTIONS:** UWSWVA encourages individual participation in civic affairs. However, as a charitable organization, UWSWVA may not make contributions to any candidate for public office or political committee and may not intervene in any political campaign on behalf of or in opposition to any candidate for public office. We therefore:

- Refrain from making any contributions to any candidate for public office or political committee on behalf of UWSWVA.
- Refrain from making any contributions to any candidate for public office or political committee in a manner that may create the appearance that the contribution is on behalf of UWSWVA.
- Refrain from using any UWSWVA organizational financial resources, facilities or personnel to endorse or oppose a candidate for public office.
- Clearly communicate that we are not acting on behalf of the UWSWVA organization. If we are identified as an official of UWSWVA while engaging in political activities we are doing so as an individual.
- Refrain from engaging in political activities in a manner that may create the appearance that such activity is by or on behalf of UWSWVA.

**ACCEPTANCE OF GIFTS:** UWSWVA board members, staff, volunteers, representatives and its funded agencies are prohibited from soliciting personal gifts. They may, however, accept personal gifts, honorarium, favors, personal gratuities or promotional items not exceeding \$25.00 in value from persons receiving benefits or services funded under any UWSWVA program or from any person performing services under contract or otherwise in a position to benefit from any staff or Board member action. Gifts over \$25.00 may only be accepted for United Way of Southwest Virginia's revenue or designated to a tax-exempt non-profit organization.

**GUIDANCE & DISCLOSURE:** Board members, staff, volunteers and representatives are encouraged to seek guidance from the Governance Committee concerning the interpretation or application of this Code of Ethics. Any known or possible breaches of the Code of Ethics should be disclosed to the President and CEO. If the known or possible breach involves the President and CEO, the breach should be disclosed to a member of the Executive Committee of the UWSWVA Board of Directors. Reports of possible breaches will be handled in the following manner:

- All reports of possible breaches will be treated in confidence to the extent that the organization's duty to investigate and the law will allow. If confidentiality cannot be maintained, the individual disclosing the possible breach will be notified.
- All reported breaches will be investigated and, if needed, appropriate action taken based upon the policies of the organization.
- Retaliation against a person who suspects, and in good faith, reports a breach will itself be treated as a separate breach of the Code.
- UWSWVA affirms prompt and fair resolution of all reported breaches.

## **EMPLOYMENT OUTSIDE OF UWSWVA**

UWSWVA does not wish to prevent an employee from holding outside employment but, in the best interest of all concerned, the following policies have been adopted with regard to additional employment:

- The employee is required to notify the President and CEO when he/she is engaged in any employment outside of UWSWVA. The President and CEO will notify the Board President only when there is a need or problem.
- Such employment shall not interfere with the efficient performance of the employee's duties, constitute a conflict of interest with his/her duties, occur with any UWSWVA partner organization or occur during his/her regular working hours at UWSWVA.

## **EXAMPLES**

The following examples are provided to illustrate how provisions of the Code of Ethics may be applied under certain circumstances. The outcome of any particular situation depends on the facts presented and the language of the Code of Ethics.

### *HARASSMENT*

Situation: Dan is continually teased by his younger co-workers for being an "old geezer" who is out of touch and unable to keep up with the pace of the office.

Solution: This could be considered harassment and is, at least, contrary to maintaining a positive work environment. Joe should tell his co-workers that their behavior is unwelcome and ask them to stop. If it continues, he should bring it to the attention of his supervisor.

### *CONFLICT OF INTEREST*

Situation: A firm that your father owns is interested in bidding on a contract to supply goods to UWSWVA.

Solution: You must notify your supervisor. It is important to avoid even the appearance of conflict of interest or favoritism, especially in situations that could appear to benefit you or your family. However, as long as you do not participate in, are removed from the decision-making process, and have no influence in the awarding of the contract, he will likely be allowed to submit a bid.

Situation: While at a conference you bump into a representative from a hotel who learns you are planning UWSWVA's next conference. He invites you to dinner and then offers you tickets for you and your spouse to attend the theater.

Solution: This could be considered a conflict of interest. You should decline any gift or entertainment that exceeds a nominal value of \$25.00. Similarly, you should not offer any entertainment or gift to a potential donor or supplier that could be interpreted as attempting to influence their decision regarding UWSWVA.

### *SOLICITATION*

Situation: Your daughter is in the school band and at your previous job you sold gift wrapping paper for her to your colleagues at work. Can you do that here at UWSWVA?

Solution: Solicitations are permitted at UWSWVA provided prior approval is obtained from the President and CEO. However, solicitations should be done in such a manner to avoid coercion,

whether real or implied, and also to avoid conducting personal business during working time. You should not directly solicit members of the staff over whom you exercise supervisory authority. However, you may solicit in a manner which is non-personal such as posting your request on a bulletin board.

### *NEPOTISM & FAVORITISM*

Situation: Your sister-in-law is graduating at the top of her class from college this spring. You think she would be a great asset to your department at UWSWVA.

Solution: Favoritism based on family or close personal relationships are unfair to other employees. The appearance that this is favoritism is understandable, even when such situations are harmless. To avoid such an appearance, UWSWVA employees may not supervise or exercise management authority, directly or indirectly, over staff with whom they have a relationship that may adversely affect impartiality. While it may seem like a mutually beneficial situation to bring your sister-in-law into your department, this may create an awkward or unfair situation for co-workers or other potential employees.

### *CONFIDENTIALITY*

Situation: A reporter from a local newspaper calls you and asks you for your comments concerning UWSWVA's new fundraising strategy towards its largest donors.

Solution: Although you may want to be helpful, it is important that you do not give out potentially proprietary or confidential information. For your protection and that of the organization, it is necessary that you refer the call to the Vice President of Development and Outreach.

### *POLITICAL CONTRIBUTIONS*

Situation: I serve on the UWSWVA Board. I would like to make a personal donation to my Congressman. Is this something I can do under UWSWVA's political contribution policy?

Solution: UWSWVA, as a charitable corporation, cannot legally make political contributions. There is no legal restriction on our volunteer, staff or other representatives. However, in making contributions in an individual capacity, volunteers, staff and representatives should refrain from actions or representations which may imply or create the appearance that the contribution is on behalf of UWSWVA, such as using of UWSWVA stationery, name or logo.

# GENERAL EMPLOYMENT POLICIES

UWSWVA cooperates fully with the applicable regulations of the Civil Rights Act of 1964 regarding equal employment opportunity and neither excludes nor discriminates on the basis of race, color, religion, creed, age, gender, national origin or ancestry, marital status, veteran status, sexual orientation, or status as a qualified disabled or handicapped individual, with regard to hiring, assignment, promotion or other conditions of board member selection or staff employment. UWSWVA identifies ourselves as an equal employment opportunity employer in recruitment advertisements and may use employment agencies which do not discriminate on the basis of race, color, religion, creed, age, gender, national origin or ancestry, marital status, veteran status, sexual orientation or status as a qualified disabled or handicapped individual.

It is UWSWVA's policy to fill any vacant position with the best-qualified applicant. In doing this, a person's ability, experience, training and formal education are all important. Reasonable effort is made to provide employment opportunities to persons in UWSWVA's service areas, with due consideration given to the requirements of the position being filled. Employees are encouraged to refer any persons who might be interested in a job opportunity with UWSWVA to the Director of Operations.

## HIRING PROCESS

The President and CEO is responsible for recruiting and hiring the staff. The Executive Committee of the Board of Directors is responsible for overseeing the recruitment and hiring of the President and CEO. Job openings will be listed on UWSWVA's website and through appropriate online recruitment options.

UWSWVA will give first consideration to qualified internal applicants. When candidates from outside UWSWVA are to be considered for job openings, the following procedures shall be followed:

- All applicants must complete and sign an employment application and attach a resume for review.
- The President and CEO is the only authorized employee to make employment offers and will make such offers of employment in writing.
- The Executive Committee of the Board of Directors will rank the President and CEO applicants, interview the top applicants, and make its recommendations to the Board. The Board will make the final selection of the President and CEO.
- All employees of UWSWVA will be aware that employment with UWSWVA is at-will and should not make any representations otherwise.

## EMPLOYEE CLASSIFICATION

**Full-time employees:** Employees who regularly work 30 hours or more per week are considered full-time employees. Full-time employees are eligible for employee benefits beginning their first day of full-time regular employment if the employee begins employment on the first day of the month. If the employee begins employment after the first day of the month, benefits begin on the first of the month following their date of hire.

**Part-time employees:** Employees who work less than 30 hours per week are considered part-time employees. These employees are not eligible for employee benefits and are paid only for the time worked.

**Temporary employees:** An employee whose service is intended to be of limited duration is classified as a temporary employee. Temporary employees are not eligible for any employee benefits and are paid only for the time worked.

**Exempt:** Exempt employees are not eligible for overtime pay provisions of the Fair Labor Standards Act. Exempt staff pay is based on overall responsibility and not on the number of hours worked. Weeknight or weekend work may be necessary on occasions. Each employee job description lists whether the position is exempt or non-exempt.

**Non-exempt staff:** Pay for non-exempt staff is based on number of hours worked per week, as governed by the Fair Labor Standards Act. A non-exempt staff member must have authorization from his or her supervisor to work more than 40 hours a week. In determining overtime, the work week is defined as beginning at 12 midnight on Sunday and ending at 12 midnight the following Sunday.

## **EMPLOYMENT AT WILL**

This Manual is not intended to, and does not, create a contract of employment and does not require UWSWVA to provide employment for a particular period of time. Employment is at-will, which means UWSWVA is free to end the employment relationship at any time, with or without cause, with or without notice, and for any reason. Nothing in this Manual alters the at-will status of employment. In addition, nobody at the UWSWVA can alter the at-will status of employment except the Executive Committee of the Board of Directors, who can only do so in writing.

## **CONSULTING OPPORTUNITIES**

Employees who receive payment as consultants for services related to, but not part of, their job responsibilities during their employment should request that the payment be made to United Way of Southwest Virginia. This includes payment for services provided as a grant reviewer, childcare business coach, professional development coach and/or trainer, conference speaker/presenter, etc.

## **INITIAL EMPLOYMENT**

The first 90 days that an employee works for UWSWVA, will be considered a probationary period. The initial 90-day period may be extended another 30-90 days, at the discretion of the President and CEO. The probationary period gives an employee an opportunity to determine whether or not the position is suitable to him/her. It also gives UWSWVA a chance to assess an employee's performance, attitude, attendance record, skills, etc.

Until an employee has completed their initial probationary period, he/she will not have recourse to the organization's dispute resolution process. At the end of the first 90 days of employment the supervisor will conduct a 90-Day Review of the employee using the **90 Day Review** form and make a recommendation to the President and CEO for the employee's continued employment with, or separation from, UWSWVA.

The employee will be notified by his/her supervisor when he/she has satisfactorily completed the initial probationary period or if the probationary period will be extended. The President and CEO will be notified by the Board President of his/her satisfactory completion of the initial probationary period.

## **HOURS OF OPERATION**

UWSWVA's regular workweek is forty (40) hours Monday through Friday. Employees must complete a timesheet. The normal workday will consist of eight (8) hours of work. Employees are expected to work the core business hours of 8:30 AM until 4:30 PM unless otherwise specified in the employee's job description. Only hours worked in excess of forty (40) hours during a workweek will be calculated for overtime compensation for non-exempt employees with prior authorization from their supervisor.

Employees are given an ½ hour paid lunch which must be taken between the period beginning 11:00 AM and concluding by 2:00 PM. Employees may request in writing to the Director of Operations to work an alternative core business hours schedule of 8:15 AM until 4:45 PM so a 1-hour lunch may be taken during the lunch period specified above. The alternative core business hours schedule request must be approved by the VP of Finance and Operations.

Employees' attendance at UWSWVA or sponsored organization lectures, meetings and training programs will be considered hours of work, and therefore will be compensated time if attendance is required. Time spent by non-exempt employees in traveling away from home on UWSWVA business is considered hours worked for pay purposes.

The nature of the exempt employee's position may require him/her to work more than the regularly scheduled 40 hours in a given workweek. Exempt employees are not eligible to receive overtime compensation. UWSWVA does not recognize flex time (otherwise known as credit or comp time).

## **PERSONNEL RECORDS**

UWSWVA respects each employee's right to privacy. Personnel records are kept in a locked file in the Director of Operations' office. Only the President and CEO, Vice President of Finance and Operations, and the Director of Operations are authorized to review your record. However, each employee has the right to see his/her personnel records in the presence of the President and CEO, Vice President of Finance and Operations, and/or the Director of Operations. Upon request of a Board Officer to the President and CEO, an employee's file may be reviewed in the presence of the President and CEO. Except as required by Federal, State or local law or regulations, UWSWVA will refuse to release information about the employee to sources outside UWSWVA without the employee's written approval. Employees are to report any changes in name, address, telephone number, marital status, tax exemption status and number of dependents to their supervisor and the Director of Operations. A copy of any professional advancement (degrees, training, workshops, etc.) should be given to the Director of Operations to file in the employee's personnel file.

## **DISCIPLINARY PROCESS**

Under normal circumstances, UWSWVA endorses a policy of progressive discipline in which it attempts to provide employees with notice of deficiencies and an opportunity to improve. UWSWVA does retain, however, the right to administer discipline in any manner it sees fit. This

policy does not modify the status of employees or in any way restrict UWSWVA's right to bypass the disciplinary procedures suggested.

Progressive discipline will be initiated when an employee is not meeting UWSWVA standards of behavior or performance. The employee's supervisor shall take the following action:

- Meet with the employee to discuss the matter.
- Inform the employee of the nature of the problem and the action necessary to correct it. Issue a written reprimand or warning and share the document with the Vice President of Finance and Operations to place in the employee's personnel file and provide a copy of the document to the President and CEO.
- If there are additional occurrences of the same problem after the initial meeting and written reprimand, the President and CEO may or may not offer a second chance and can terminate employment.

Employees who believe that they have been disciplined too severely or who question the reason for discipline are encouraged to use the Dispute Resolution Process.

## **DISPUTE RESOLUTION PROCESS**

UWSWVA anticipates that each employee will have a successful employment experience. However, there may be an occasion when an employee disputes a reprimand or disciplinary action. A dispute is an allegation, by an employee, that there has been a violation, misinterpretation or misapplication of the terms of UWSWVA's Governance Policies or Operating Procedures.

An Employee who feels that he/she has an appropriate dispute should proceed as follows:

- Informal Complaint & Meeting with President and CEO. The employee will submit his/her complaint in writing. The President and CEO shall resolve the issue within five (5) days and shall prepare a written summary of the dispute and proposed resolution for the employee's personnel file.
- Appeal. An employee may appeal the President and CEO's decision by submitting the appeal in writing to the Personnel Committee of the Board of Directors. The Committee will investigate the dispute and will then issue a written decision. The Personnel Committee may forward the appeal to the Board when deemed appropriate.

## **TERMINATION OF EMPLOYMENT**

An employee is free to resign at any time for any reason. An employee is requested to give a written two-week notice of their intent to resign. The President and CEO should give as much advance notice of his/her intent to resign as possible, but no less than 30 days.

An employee who is absent from work for two consecutive days without being excused or notifying his or her immediate supervisor will be considered as having voluntarily resigned.

UWSWVA reserves the right to terminate employment at any time for violation of policy and procedures, failure to meet job competence or for conduct inconsistent with UWSWVA's Code of Ethics or Core Values.

To ensure that termination is the appropriate course of action, the President and CEO will review employee records and make recommendations before any final action is taken. This review will ensure that the decision is based on objective and job-related reasons that the employee has been treated fairly and that the discipline is administered consistently among employees.

## **TERMINATION PROCESS**

The employee's immediate supervisor will conduct an exit interview using the **Exit Interview** form no later than the employee's last working day and turn it in to the Director of Operations on the last day the employee works with UWSWVA. Pertinent items requiring managerial review and needed changes of policy will be brought to the attention of the Compensation & Benefits Committee of the UWSWVA Board of Directors. An employee may be called upon to assist in the training of their replacement.

The Director of Operations will attempt to have the employee's final pay, including accrued annual leave, available on the next regular payroll. Before the final payroll, the employee is responsible to complete and submit an accurate final time sheet and sign off on the calculations for his or her accrued leave payout. If an employee has outstanding expenses accrued during his or her employment, he or she must submit a request for reimbursement before his or her last day of employment with United Way of Southwest Virginia. The employee's immediate supervisor will be responsible for obtaining from the employee any funds advanced and all UWSWVA property such as keys and other property. If the employee owes UWSWVA any money or is responsible for any lost or damaged property, those accounts are to be settled by deduction from final pay, unless prohibited by law.

Requests for employment references from a terminated employee must be made in writing to the employee's immediate supervisor and the President and CEO and should include an authorization by the employee for the release of the requested information and release of confidentiality.

## **GENERAL PANDEMIC POLICY**

In the event of a pandemic, a natural disaster, or other national, state, or local crisis, all policies in this handbook and day-to-day operational procedures and processes are subject to suspension or modification depending on the circumstances facing our business at that time.

Suspension or modifications of policies and procedures will be implemented in compliance with all applicable federal, state, and local laws.

# BENEFIT POLICIES

## HEALTH INSURANCE AND COBRA BENEFITS

Full-time employees are eligible to participate in the UWSWVA Group Health Insurance program. The amount of employer paid contribution will be at least 50% of the single employee monthly premium for the basic group health insurance plan.

Employees participating in the UWSWVA Group Health Insurance program may participate in a Section 125 plan which allows the employee cost through payroll deductions to be pre-taxed for Federal and State income tax purposes.

United Way of Southwest Virginia complies with the requirements of the Consolidated Omnibus Budget Reconciliation Act (COBRA) for continuation of group health coverage.

## HOLIDAYS

UWSWVA provides paid holidays each year to full-time employees, including: all Federal holidays, Good Friday, Thanksgiving Friday, and Christmas Eve.

If a holiday occurs during the time an employee is taking annual leave, that day is paid as a holiday and not charged to annual leave. Holidays falling on non-work days will be taken on the Friday before or the Monday following the holiday

## PAID TIME OFF (PTO)

PTO is a benefit given to all full-time employees of United Way of Southwest Virginia. Part-time and temporary employees are not eligible for this benefit. Beginning on January 1 of each year, full time employees are eligible to earn and receive up to a maximum of five (5) weeks of PTO based on years of service. Below is the guideline to determine the number of hours of vacation an employee is eligible to receive.

Year One	5 hours of PTO per pay period
Years Two through Four	6.67 hours of PTO per pay period
Year Five and Future Years	8.33 hours of PTO per pay period

Individual PTO accounts will be provisionally credited on January 1 of each year. PTO will then be earned and accrued on the fifth day of each of the twenty-four pay periods during the year.

Whenever possible, each employee should request PTO at least two weeks in advance using the **request for time off procedures**. An employee must complete the request for his or her supervisor to approve. Accumulated and used PTO is tracked and monitored. **An employee may not maintain a negative PTO balance of more than 20 hours.**

PTO may be accumulated and carried forward to the next calendar year in an amount not to exceed five (5) days. Upon termination of service, any accrued and unused PTO will be paid to

**the employee and any negative balance of PTO will be deducted from the employee's final pay.**

During the recruitment process for any new full-time employee, the President and CEO may offer additional PTO up to the five (5) week policy maximum as an incentive to hire the most qualified candidate.

PTO can be taken in increments as low as ½ hour.

Each employee should manage their PTO hours to allow for adequate reserves if there is a need to cover vacation, illness, disability, appointments, emergencies, or other situations that require time off from work.

United Way of Southwest Virginia reserves the right to grant unpaid leave as needed to any eligible employee. Employees are required to use all available PTO before requesting unpaid leave.

### **MATERNITY / PATERNITY/ADOPTION LEAVE**

After one year of employment, full time employees will be eligible for up to three months of paid leave within ninety (90) days of the birth of a child or the placement of a child for adoption. When available, employees who are pregnant will apply for Short Term Disability to run concurrent with maternity leave.

The paid leave is compensated at the following levels:

- Thirty (30) days of full pay, **adjusted by any Short Term Disability benefit payment received;**
- After thirty days, employee may apply for unpaid leave.

### **BEREAVEMENT LEAVE**

Up to fifteen (15) working days of time off with pay is granted to full-time employees in the event of a death of a spouse, domestic partner, or child. Up to five (5) working days of time off with pay is granted to full-time employees in the event of a death of a mother or father. Up to three (3) working days of time off with pay is granted to full-time employees in the event of a death in the immediate family. Immediate Family Members include an individual's brother, sister, grandmother, grandfather, grandchild, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, or step-relation of those identified as Immediate Family Members. An employee who experiences a pregnancy loss is entitled to up to fifteen (15) working days of time off with pay. One-half working day is granted for attending a funeral for any other relative. An employee must notify his or her immediate supervisor of their request for approval of bereavement leave as soon as practical.

### **SHORT-TERM DISABILITY POLICY**

When available, full-time employees are eligible to receive employer paid short term disability insurance.

## **LEAVE OF ABSENCE**

Leave of absence is an approved absence from work without pay. To be eligible for consideration for a leave of absence, full-time employees must submit a written request for leave of absence that includes the reason for the request, the amount of leave requested, and the date the employee intends to return to work. The employee may be asked to submit documentation from a licensed health care provider. The President and CEO must approve the request in writing. Whenever possible a request should be made at least one month in advance. In no instance is a leave of absence granted automatically. No benefits or leave shall accrue during a leave of absence in excess of 5 working days. Any leave of absence of 30 days or more shall be deducted from consecutive length of employment.

## **JURY DUTY LEAVE**

An employee summoned and serving jury duty will be granted time off with pay when needed for actual jury duty. An employee must notify their immediate supervisor when he or she receives a summons to serve and must supply a copy of the summons to the Director of Operations. Employees are expected to return to work when excused from jury duty for the day if during regular work hours. An employee receiving jury duty payments are to report those payments to the Director of Operations, and will have the following options:

1. Use their vacation or personal leave and keep the jury duty compensation payments.
2. Have their next payroll reduced by the amount of jury duty compensation received.
3. Reimburse UWSWVA for the amount of jury duty compensation received.

## **SOCIAL SECURITY BENEFITS**

Social Security Act payments are made by both the employee and the organization. Normally, employees will be eligible to receive a monthly income from Social Security when they retire or when they become totally or permanently disabled.

## **WORKER'S COMPENSATION**

Employees are provided insurance coverage from the day of employment. This is paid in full by UWSWVA. The policy covers injury resulting from accidents while on the job. All such incidents must be reported to the employee's immediate supervisor and the Director of Operations within 24 hours of occurrence by completing an Injury Incident Report.

## **SIMPLE IRA PLAN**

UWSWVA offers a simple IRA plan for all full-time and part-time employees who earn at least \$1,000 during the calendar year. UWSWVA will match employee contributions up to 3% of the employee's compensation for the calendar year.

## **LIABILITY INSURANCE**

UWSWVA maintains a Non-Profit Directors & Officers (D & O) Liability Insurance policy. Contact the Director of Operations to review the liability policy in its entirety.

**LIFE INSURANCE**

When available, full-time employees are eligible to receive employer paid basic term life insurance which may or may not include accidental death and dismemberment coverage.

# **BOARD, EMPLOYEE, AND VOLUNTEER RESPONSIBILITIES**

## **POLITICAL ACTIVITIES**

As an organization receiving funds from government agencies, UWSWVA must administer programs in a politically nonpartisan manner and must avoid actions which can reasonably be construed as intended to favor one political interest over another or to influence the outcome of any election for public or party office.

The use of programs funds, the provision of services and the assignment of personnel must not result in the identification of UWSWVA with any activity which is designed to influence the election or defeat of a candidate for public office or for any other political purpose.

Board members, staff, volunteers and representatives of UWSWVA may not engage in partisan political activities while on duty or use their UWSWVA titles, UWSWVA letterhead, etc. while so engaged, as this may endanger the organization's 501c (3) status.

## **CONFIDENTIALITY & PRIVACY**

Each board member, staff, volunteer, and representative of UWSWVA has an obligation to protect the internal business affairs of the organization and all program participant information. Such confidential, privileged or nonpublic information may not be disclosed to anyone outside the organization and may be discussed within the organization only on a need-to-know basis. In addition, board members, staff, volunteers and representatives have a responsibility to avoid inappropriate disclosure of UWSWVA matters, its employees, its programs and its program participants. Board members, staff, volunteers and representatives authorized to have access to confidential, privileged or nonpublic information must treat the information as proprietary UWSWVA property for which they are personally responsible. The privacy rights of all individuals in performance of their UWSWVA duties will be respected.

## **PROFESSIONAL BEHAVIOR**

Professional behavior is necessary for efficient business operations and for the benefit and safety of all. Conduct that interferes with operations, discredits UWSWVA, or is offensive to UWSWVA board members, staff, volunteers or representatives will not be tolerated. Board members, staff, volunteers and representatives are expected to conduct themselves in a positive and professional manner at all times in order to promote the best interests of UWSWVA.

## **HUMAN RELATIONS**

UWSWVA promotes fair treatment of all, including:

- Treating each board member, staff member, volunteer and representative as an individual. Each should be afforded courtesy, dignity and consideration,
- Valuing cooperative, well trained, efficient and loyal people working together for the benefit of each other and UWSWVA,
- Providing the best possible employment terms and condition,
- Frank and open discussion of any problems and/or misunderstandings, and
- Promotions and/or raises based on merit and ability.

## HARASSMENT

UWSWVA provides an environment free of intimidation or harassment. All board members, staff members, volunteers, and representatives have a right to work in an environment free from all forms of discrimination and conduct which can be considered harassing, coercive, hostile or disruptive. Harassment of any kind is prohibited and will not be tolerated.

The President and CEO and the Board are responsible for assuring that no board member, staff, volunteer or representative is subjected to conduct that constitutes any form of harassment. Any individuals found to have engaged in such harassment will be disciplined appropriately, up to and including discharge.

Any individual that feels they are a victim of harassment should notify a management representative of UWSWVA. You do not necessarily have to first notify your immediate supervisor of such a situation; you may contact a director, the President and CEO, Board President or other officer of UWSWVA. All complaints will be handled promptly according to the **Whistleblower Policy** found on page 22 of the **UWSWVA Governance Policies** and reasonable measures to protect the privacy of both the charging party and the person accused will be taken. The organization will retain confidential documentation of all allegations and investigations and will take appropriate action, including following the **Disciplinary Process** outlined in the **UWSWVA Governance Policies** when justified, to remedy violations of this policy.

UWSWVA does not tolerate harassment of any of its employees by other employees or non-employees. This policy prohibits conduct that does not meet the Company's legitimate expectations for appropriate workplace conduct. Here are some examples:

- Harassment based on or related to an individual's race, color, religion, sex, sexual orientation, transgender/gender identity, pregnancy, national origin, age, disability, veteran status, citizenship, genetic information or any other protected status under federal, state, or local law.
- Bullying or abusive conduct.
- Threats or actual violence.
- Sabotaging or undermining another's work.

Examples of abusive bullying conduct can include:

- Repeated verbal abuse in the workplace, including derogatory remarks, insults, and epithets
- Verbal, nonverbal, or physical conduct of a threatening, intimidating, or humiliating nature
- Sabotage or undermining of an employee's work performance

Abusive bullying conduct does not include:

- Disciplinary procedures in accordance with UWSWVA policies
- Routine coaching and counseling including feedback about and correction of work performance
- Reasonable assignments, including overtime assignments
- Respectful differences of opinion on work-related concerns
- Non-abusive exercise of managerial prerogative

In addition, UWSWVA prohibits any involvement in sending harassing, bullying, offensive, defaming, or threatening messages to or about any board member, staff member, volunteer or

representative, whether sent verbally, electronically, through a UWSWVA computer, or through a personal email or social media account.

**Definition of Sexual Harassment.** Sexual harassment is a form of predatory sexual behavior in which a person targets other employees. Sexual harassment is generally defined under both state and federal law as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature where:

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

Other sexually oriented conduct, whether intended or not, that is unwelcome and has the effect of creating a work environment that is hostile, offensive, intimidating, or humiliating to workers may also constitute sexual harassment.

While it is not possible to list all those additional circumstances that may constitute sexual harassment, the following are some examples of conduct that, if unwelcome, may constitute sexual harassment depending on the totality of the circumstances, including the severity of the conduct and its pervasiveness:

- Unwanted sexual advances, whether they involve physical touching or not,
- Sexual epithets, jokes, written or oral references to sexual conduct, gossip regarding one's sex life, comments about an individual's body, comments about an individual's sexual activity, deficiencies, or prowess,
- Displaying sexually suggestive objects, pictures, or cartoons,
- Unwelcome leering, whistling, brushing up against the body, sexual gestures, or suggestive or insulting comments,
- Inquiries into one's sexual experiences, and,
- Discussion of one's sexual activities.

All employees should take special note that, as stated above, retaliation against an individual who has complained about sexual or other harassment and retaliation against individuals for cooperating with an investigation of a complaint of sexual or other prohibited harassment is unlawful and will not be tolerated.

**Internal Complaint Procedure.** Any employee who believes he or she has been subject to or witnessed illegal discrimination, including sexual or other forms of prohibited harassment, is requested and encouraged to make a complaint to the Director of Operations. Any supervisor, department manager, other member of management, or member of the Board of Directors who receives a report of sexual or other prohibited forms of harassment should encourage the employee who makes the report to file an official complaint with the Director of Operations. The Director of Operations will investigate all complaints promptly and, to the extent possible, with regard for confidentiality. Employees who observe acts of discrimination toward or harassment of another employee are requested and encouraged to report this to one of the individuals listed above.

No reprisal, retaliation, or other adverse action will be taken against an employee for making a complaint or report of discrimination or harassment or for assisting in the investigation of any such

complaint or report. Any suspected retaliation or intimidation should be reported immediately to one of the persons identified above.

If the investigation confirms conduct contrary to this policy has occurred, UWSWVA will take immediate, appropriate, corrective action, including discipline, up to and including immediate termination.

### **UWSWVA SPOKESPERSON**

The President and CEO or the Board President are the only individuals authorized to make an announcement to the media of an Official UWSWVA Position. The President and CEO or the Board President may authorize another individual to announce an Official UWSWVA Position to the media. Employees who are approached by the news media regarding UWSWVA and its policies should refer all questions to the President and CEO.

# FINANCIAL POLICIES AND RESPONSIBILITIES

A critical component of a good financial management system is the implementation and maintenance of a sound set of financial policies, responsibilities and operating procedures. These policies, responsibilities and procedures are used to establish good internal controls and to ensure compliance with regulatory standards. Clarifying roles and responsibilities of the Board of Directors, Committees, President and CEO, and staff are also vital for good decision making. Donors, grantors, and investors expect United Way of Southwest Virginia, Inc. (UWSWVA) to have sound financial policies and procedures in place so contributions received are properly used for their intended purpose.

## GENERAL FINANCIAL POLICIES

- **Preparation and Adoption of Annual Operating Budget-** The Board of Directors is responsible for approving the annual operating budget. The President and CEO is responsible for the preparation of a proposed annual operating budget and reviews the plan in detail with the Board of Directors.
- **Annual Audited Financial Statements-**The Board of Directors is responsible for having an annual audit performed on UWSWVA financial activities to ensure compliance with local, state, and federal regulations and reporting requirements.
- **Asset Management-**The Board of Directors is responsible for UWSWVA cash management and investments, additions and liquidation of major capital assets, employee benefits, and maintaining adequate cash reserves.
- **Insurance Management-**The Board of Directors is responsible for periodically reviewing the Insurance coverages of UWSWVA to ensure exposure to specific risks are minimized. This includes director and officers Insurance, property insurance, liability insurance, **cyber insurance**, and worker's compensation insurance.
- **Conflict of Interest-**The Board of Directors, as well as all employees, are expected abide by United Way of Southwest Virginia's Conflict of Interest policy outlined in the organization's Code of Ethics.
- **Safeguarding of the Organization's Assets-**The President and CEO is responsible for establishing and administering financial procedures to ensure the protection of UWSWVA assets by implementing adequate internal controls procedures. At a minimum, these procedures should include segregation of duties, and physical security of assets.
- **Basis of Accounting-**The accounting procedures used by UWSWVA shall conform to General Accepted Accounting Principles (GAAP) to insure accuracy of information and compliance with external standards. The accrual basis is the method of accounting whereby revenue and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred. This method of recording revenue and expenses is without regard to date of receipt or payment of cash.
- **Recordkeeping-**All financial records will be retained in accordance with UWSWVA Document Retention and Destruction Policy.
- **Operating Procedures-**The President and CEO is responsible for establishing sound financial operating procedures to ensure accurate recordkeeping of UWSWVA accounting activities. These operating procedures should focus on employee expectation, employee behavior, and employee training. Financial operating procedures specifically covers the specific categories of accounting procedures, internal controls, financial planning and reporting, revenue and accounts receivable, expenses and accounts payable and asset management.

The financial policies, responsibilities and operating procedures for UWSWVA have specific responsibilities placed upon the Board of Directors, the Finance Committee, and the President and CEO as follows:

- **Board of Directors Financial Responsibilities**-UWSWVA has a Board of Directors who is accountable to the community for the organization’s success in carrying out its mission and in meeting its financial, ethical and legal obligations. Each year, the Board of Directors approves the Annual Operating Budget to ensure the organization’s mission and goals are being properly planned and followed within the limitations of anticipated financial resources. An annual audit is also performed each year to ensure all financial related activities are properly handled and financial obligations are met.
  
- **Finance Committee Financial Responsibilities**-The Finance Committee is appointed by UWSWVA Board of Directors and is responsible to more closely monitor the financial activities throughout the year. The Finance Committee may make specific financial recommendations to the Board of Directors for needed financial transactions such as investments, and fixed asset additions and disposals. The Finance Committee also provides oversight and assistance to staff in developing and implementing an effective financial management system. Specific financial responsibilities of the Finance Committee include:
  - a. Serve as the Audit Committee. (See Audit Operating Procedures)
  - b. Serve as the Asset Management Committee and the Insurance Management Committee.
  - c. Review monthly financial information which includes the Balance Sheet, Profit & Loss Statement, Statement of Cash Flows and other supporting financial reports.
  - d. Reviews and recommends to the Board of Directors the Proposed Annual Operating Budget presented by the President and CEO.
  - e. Monitors UWSWVA Financial Operating Procedures and provides guidance to the President and CEO concerning any recommended changes to maintain an effective financial management system.

**Vice President of Finance and Operations Financial Responsibilities**-The Vice President of Finance and Operations is responsible for implementing updated Finance Operating Procedures. Good internal control procedures ensure that management has accurate, timely, and complete financial and accounting information. The President and CEO shall review and approve all recommended updates to the Financial Operating Procedures prior to implementation.

### **FIXED ASSET POLICY**

Physical assets acquired with unit costs in excess of \$2,500 are capitalized as property and equipment on UWSWVA’s financial statements. Items with unit costs below this threshold will be expensed in the year purchased. If a grant contract requires a lower threshold, that threshold will be followed for any equipment purchased with the funds from that contract.

Capitalized property and equipment, except land, are subject to depreciation using the straight-line method over the following estimated useful lives:

Building and improvements	10-40 years
Furniture and equipment	3-10 years
Vehicles	3-5 years

Donated assets with a fair market value above the capitalization threshold will be capitalized at the time of donation and shown as fixed assets on the financial statements. Donated items with market values below this threshold will be expensed in the year contributed.

The Finance Department will conduct a physical inventory of all recorded capitalized assets annually and reconcile the inventory to the property log and adjustments made as necessary. All adjustments resulting from this reconciliation will be approved by the Director of Finance.

If equipment is sold, scrapped, donated or stolen, adjustments need to be made to the recorded capitalized asset listing including disposition date, date of disposal and any current fair market value.

If money is received for the asset, then the difference between the money received and the remaining "book value" of the asset will be recorded as a gain or loss. The President and CEO or will approve the disposal of all capitalized assets.

### **PURCHASING POLICY**

United Way of Southwest Virginia (UWSWVA) strives to maximize donor contributions and awarded grant funding by obtaining high quality goods and services at a reasonable cost. Effective purchasing procedures involve having open competitive practices such as specifications which reflect the procurement needs of the organization body rather than being drawn to favor a particular vendor, and that the purchaser and vendor freely exchange information concerning what is sought to be purchased. All potential purchases more than \$100,000 must be approved by the Board of Directors or Executive Committee.

One of the primary duties of the President and CEO, as it relates to purchasing, is to maintain operations efficiency while still giving donors and grant funders the benefits in savings that competitive purchasing practices are known to produce. This includes being responsible for creating and maintaining written purchasing procedures for all purchases less than \$100,000. The Vice president of Finance and Operations is responsible to ensure those purchasing procedures are being followed within the organization.

# DRUG-FREE WORKPLACE POLICY

United Way of Southwest Virginia encourages a safe and drug-free work environment for our employees, donors, and community. Specifically, United Way of Southwest Virginia prohibits:

- The use, possession, solicitation for, or sale of narcotics or other illegal drugs, or prescription medication without a prescription, while at the workplace. The workplace includes, but is not limited to, UWSWVA owned or leased buildings and grounds, company owned vehicles, and anywhere the employee may travel on company business.
- Being impaired or under the influence of legal or illegal drugs or alcohol away from the UWSWVA's workplace, if such impairment or influence adversely affects the employee's work performance, the safety of the employee or of others, or puts at risk UWSWVA's reputation.
- Possession, use, solicitation for, or sale of legal or illegal drugs or alcohol away from the UWSWVA's workplace, if such activity or involvement adversely affects the employee's work performance, the safety of the employee or of others, or puts at risk the UWSWVA's reputation.
- The presence of any detectable amount of prohibited substances in the employee's system while at UWSWVA's workplace, prohibited substances include illegal drugs or prescription drugs not taken in accordance with a prescription given to the employee.

UWSWVA may conduct drug and/or alcohol testing under any of the following circumstances:

- **RANDOM TESTING:** Employees may be selected at random for drug and/or alcohol testing at any interval determined by UWSWVA.
- **FOR-CAUSE TESTING:** UWSWVA may ask an employee to submit to a drug and/or alcohol test at any time it feels that the employee may be under the influence of drugs or alcohol, including, but not limited to, the following circumstances: evidence of drugs or alcohol on or about the employee's person or in the employee's vicinity, conduct on the employee's part that suggests impairment or influence of drugs or alcohol, negative performance patterns, or excessive and unexplained absenteeism or tardiness.
- **POST-ACCIDENT TESTING:** Any employee involved in an on-the-job accident or injury under circumstances that suggest possible use or influence of drugs or alcohol in the accident or injury event will be asked to submit to a drug and/or alcohol test. Involved in an on-the-job accident or injury means not only the one who was or could have been injured, but also any employee who potentially contributed to the accident or injury event in any way.

If an employee is tested for drugs or alcohol outside of the employment context and the results indicate a violation of this policy, or if an employee refuses a request to submit to testing under this policy, the employee is subject to appropriate disciplinary action, up to and possibly including discharge from employment. In such a case, the employee will be given an opportunity to explain the circumstances prior to any final employment action becoming effective.

United Way of Southwest Virginia is a tobacco-free workplace. Use of tobacco products by United Way of Southwest Virginia' employees is strictly prohibited in any of the United Way of Southwest Virginia' facilities and or vehicles. United Way of Southwest Virginia promotes the health and

well-being of children under the age of 18 to be tobacco-free to help reduce youth initiation to tobacco use through positive modeling behavior.

# DOCUMENT RETENTION AND DESTRUCTION POLICY

The Sarbanes-Oxley Act addresses the destruction of business records and documents and turns intentional document destruction into a process that must be carefully monitored. It is the purpose of this policy to eliminate accidental or innocent destruction. In addition, it is important for ALL personnel to know the length of time records should be retained to be in compliance.

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation Schedules	Permanently
Development Donor Records	4 years physically; 7 electronically
Duplicate deposit slips	2 years
Employment applications	3 years
Expense Analyses/expense distribution schedules	7 years
Year End Financial Statements	Permanently
Insurance Policies (expired)	5 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials, and supplies	7 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws and charter	Permanently
Patents and related Papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

# COUNTERTERRORISM POLICY

In compliance with the spirit and intent of the USA PATRIOT Act and other counterterrorism laws, United Way of Southwest Virginia requests that each funded agency ("Organization") certify that it is in compliance with the United Way of Southwest Virginia and United Way Worldwide (UWW) compliance program by completing a Counter-Terrorism Compliance Form.

**Organization Name:** \_\_\_\_\_

Check the Appropriate Box to Indicate Your Compliance with Each of the Following:	Comply	Do Not Comply
This Organization is not on any federal terrorism watch lists, including the list in Executive Order 13224, the master list of specially designated nationals and blocked persons maintained by the Treasury Department, and the list of Foreign Terrorist Organizations maintained by the State Department.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization does not, will not and has not knowingly provided financial, technical, in-kind or other material support or resources* to any individual or entity that is a terrorist or terrorist organization, or that supports or funds terrorism.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization does not, will not and has not knowingly provided or collected funds or provided material support or resources with the intention that such funds or material support or resources be used to carry out acts of terrorism.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization does not, will not and has not knowingly provided financial or material support or resources to any entity that has knowingly concealed the source of funds used to carry out terrorism or to support Foreign Terrorist Organizations.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization does not re-grant to organizations, individuals, programs and/or projects outside of the United States of America without compliance with IRS guidelines.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization takes reasonable, affirmative steps to ensure that any funds or resources distributed or processed do not fund terrorism or terrorist organizations.	<input type="checkbox"/>	<input type="checkbox"/>
This Organization takes reasonable steps to certify against fraud with respect to the provision of financial, technical, in-kind or other material support or resources to terrorists and terrorist organizations.	<input type="checkbox"/>	<input type="checkbox"/>

\* In this form, "material support and resources" means currency or monetary instruments or financial securities, financial services, lodging, training, expert advice or assistance, safehouses, false documentation or identification, communications equipment, facilities, weapons, lethal substances, explosives, personnel, transportation, and other physical assets, except medicine or religious materials.

I certify on behalf of the Organization listed above that the foregoing is true.

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

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

**Please complete and return to United Way of Southwest Virginia,  
PO Box 644, Abingdon, VA 24212 or Fax to: 276-628-8484**

# WHISTLEBLOWER POLICY

United Way relies on all employees, officers, directors, and agents of the company to conduct themselves in accordance with the requirements and spirit of the company policies and to report any suspected violations of these policies or procedures or other questionable financial, accounting, or audit matters without fear of retaliation. This policy provides an avenue for employees to raise concerns and reassurance that they will be protected from reprisals or victimization for whistleblowing in good faith. This policy covers serious and sensitive concerns that could have a large impact on United Way, including actions that may lead to incorrect financial reporting, are unlawful, and/or are not in line with company policy, including the **Code of Ethics** or otherwise amount to serious improper conduct.

## I. EMPLOYEES REPORTING COMPLAINTS, CONCERNS OR QUESTIONABLE PRACTICES

### A. Financial, Accounting and Audit Matters

Any person or employee who has complaints or concerns about United Way's accounting, internal accounting controls or auditing matters, or who becomes aware of questionable accounting or auditing matters, is strongly encouraged to report such matters to the President and CEO or President of the Board of Directors.

### B. Unlawful Actions, Violations of Company Policy, Serious Improper Conduct

If an employee has knowledge of or a concern regarding illegal or dishonest fraudulent activity or actions not in line with company policy amounting to serious improper conduct, the employee must contact the President and CEO or President of the Board of Directors. The action taken will depend on the nature of the concern. Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take.

## II. SUPERVISORS AND MANAGERS REPORTING COMPLAINTS, CONCERNS OR QUESTIONABLE PRACTICES

### A. Financial, Accounting and Audit Matters

Supervisors and managers who become aware of any questionable accounting or auditing matters, or who receive complaints or concerns from other employees, must immediately report them directly to the President and CEO in accordance with this policy. Supervisors and managers who receive complaints of questionable accounting or auditing matters must consult with the President and CEO before undertaking an investigation or other action. The President and CEO has final responsibility and authority for the investigation and handling of any concerns or complaints relating to accounting and auditing practices. Any supervisor or manager who fails to report allegations of questionable accounting or auditing practices in accordance with this policy or who otherwise fails to deal properly with such allegations may be subject to disciplinary action.

### B. Unlawful Actions, Violations of Company Policy, Serious Improper Conduct

Supervisors and managers who become aware of other questionable matters including unlawful actions, actions not in line with company policy, or actions that otherwise amount to serious improper conduct, or who receive complaints or concerns from other employees regarding these types of matters, must immediately report them directly to the President

and CEO in accordance with this policy. Supervisors and managers who receive these types of complaints must consult with the President and CEO before undertaking an investigation or other action. The President and CEO has final responsibility and authority for the investigation and handling of any concerns or complaints relating to unlawful actions and actions amounting to serious improper conduct including those not in line with company policy. Any supervisor or manager who fails to report these types of allegations in accordance with this policy or who otherwise fails to deal properly with such allegations may be subject to disciplinary action.

### **III. INVESTIGATION AND RESPONSE**

#### **A. Financial, Accounting and Audit Matters**

The President and CEO will oversee the receipt and handling of allegations of questionable accounting or auditing matters, including directing an appropriate investigation and response. If necessary, the President and CEO has the discretion to use external resources to assist in this process. Based on his or her investigation, the President and CEO will direct United Way to take prompt and appropriate corrective action in response to the complaint or concern if necessary to ensure compliance with legal and ethical requirements relating to financial, accounting and audit matters of United Way.

#### **B. Unlawful Actions, Violations of Company Policy, Serious Improper Conduct**

The President and CEO will oversee the receipt and handling of allegations of unlawful actions, violations of company policy, and serious improper conduct, including directing an appropriate investigation and response. Based on its investigation, United Way will take prompt and appropriate corrective action in response to the complaint or concern if necessary to ensure compliance with legal and ethical requirements.

#### **C. Confidentiality and Non-Retaliation**

Reports of questionable matters or practices will be kept confidential to the extent possible consistent with the President and CEO's obligation to investigate and correct unlawful or unethical practices. In order to ensure confidentiality, an employee may elect to make a complaint anonymously.

United Way will not retaliate against a whistleblower or take any form of reprisal against any person who makes a report pursuant to this policy or who participates in an investigation regarding a violation of the applicable securities laws, rules or regulations, or any provision of other laws regarding fraud against shareholders. Any such retaliation or reprisal by a United Way employee is forbidden. Any employee who retaliates against another employee or a witness as described above will be subject to discipline, up to and including termination of employment. Employees who believe they are subject to retaliation because they have made a report or participated in an investigation should report such suspected retaliation to the President and CEO and/or the Board of Directors in the same manner as described above for the reporting of questionable practices. This includes, but is not limited to, adverse employment action such as termination, compensation decreases, poor work assignments and/or threats of physical harm. Harassment or victimization of the complainant will not be tolerated. Every effort will be

made to protect the complainant's identity. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing.

# SOCIAL MEDIA POLICY

This policy applies to all employees who work for United Way of Southwest Virginia.

## Guidelines

In the rapidly expanding world of electronic communication, *social media* can mean many things. *Social media* includes all means of communicating or posting information or content of any sort on the Internet, including to an employee's own or someone else's web log or blog, journal or diary, personal web site, social networking or affinity web site, web bulletin board or a chat room, whether or not associated or affiliated with UWSWVA, as well as any other form of electronic communication.

The same principles and guidelines found in UWSWVA's **Governance Policies** and three basic beliefs apply to each employee's online activities. Each employee is solely responsible for what he or she posts online. Before creating online content, an employee should consider some of the risks and rewards that are involved. Keep in mind that any conduct that adversely affects an employee's job performance, the performance of fellow employees or otherwise adversely affects donors, volunteers, suppliers, people who work on behalf of UWSWVA or UWSWVA's legitimate business interests may result in disciplinary action up to and including termination from employment.

## Know and Follow the Rules

Each employee should carefully read these guidelines, and the **United Way of Southwest Virginia Governance Policies**, and ensure any social media postings are consistent with these policies. Inappropriate postings that may include discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject employees to disciplinary action up to and including termination from employment.

## Be Respectful

Always be fair and courteous to fellow employees, donors, volunteers, suppliers or people who work on behalf of UWSWVA. Also, keep in mind that work-related complaints are more likely to be resolved by speaking directly with co-workers or by utilizing the Suggestion Box than by posting complaints to a social media outlet. Nevertheless, if an employee decides to post complaints or criticism, avoid using statements, photographs, video or audio that reasonably could be viewed as malicious, obscene, threatening or intimidating, that disparage donors, volunteers, fellow employees, or suppliers, or that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion or any other status protected by law or company policy.

## Be Honest and Accurate

Each UWSWVA employee should make sure that he or she posts honest and accurate information or news, and if he or she makes a mistake, corrects it quickly. Be open about any previous posts that have been altered. Remember that the Internet archives almost everything; therefore, even deleted postings can be searched. An employee should never post any

information or rumors that he or she knows to be false about UWSWVA, fellow employees, volunteers, donors, suppliers, people working on behalf of UWSWVA or competitors.

### **Post Appropriate and Respectful Content**

- Maintain the confidentiality of UWSWVA private or confidential information. Private or confidential information may include the development of systems, processes, products, know-how and technology. Do not post internal reports, policies, procedures or other internal business-related confidential communications.
- An employee should not create a link from a personal blog, website or other social networking site to a UWSWVA website without identifying him or herself as a UWSWVA employee.
- Express only personal opinions. An employee should never represent him or herself as a spokesperson for UWSWVA. If UWSWVA is a subject of the content an employee is creating, he or she must be clear and open about the fact that he or she is an employee and make it clear that his/her views do not represent those of UWSWVA, fellow employees, donors, volunteers, suppliers or people working on behalf of UWSWVA. If an employee publishes a blog or post online related to his/her work or subjects associated with UWSWVA, the employee must make it clear that he or she is not speaking on behalf of UWSWVA. It is best to include a disclaimer such as “The postings on this site are my own and do not necessarily reflect the views of UWSWVA.”

### **Social Media Use at Work**

Employees must refrain from using social media while on work time or on equipment UWSWVA provides, unless it is work-related as authorized by an employee’s manager. Do not use UWSWVA email addresses to register on social networks, blogs or other online tools utilized for personal use.

### **Retaliation Prohibited**

UWSWVA prohibits taking negative action against any employee for reporting a possible deviation from this policy or for cooperating in an investigation. Any employee who retaliates against another employee for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including termination from employment.

### **Media Contacts**

Employees should not speak to the media on UWSWVA’s behalf. All media inquiries should be directed to the Senior Director of Marketing and Communications.

## ACKNOWLEDGEMENT AND RECEIPT

By signing below I acknowledge that I have received the **United Way of Southwest Virginia Governance Policies and Operating Procedures**, and I understand that it is my responsibility to read and comply with the policies and procedures. I understand that I should consult my immediate supervisor regarding any questions not answered in the handbook. I have entered into my employment relationship with United Way of Southwest Virginia voluntarily and acknowledge that there is no specified length of employment. **Accordingly, either I or United Way of Southwest Virginia can terminate the relationship at will, with or without cause, at any time, so long as there is not violation of applicable federal or state law.**

I understand and agree that, other than the President and CEO of United Way of Southwest Virginia or designated representative of the company, no manager, supervisor, or representative of United Way of Southwest Virginia has any authority to enter into any agreement for employment other than at-will; only the President and CEO of the company has the authority to make any such agreement and then only in writing signed by the President and CEO of United Way of Southwest Virginia.

This handbook and the policies and procedures contained herein supersede any and all prior practices, oral or written representations, or statements regarding the terms and conditions of my employment with United Way of Southwest Virginia. By distributing this handbook, UWSWVA expressly revokes any and all previous policies and procedures which are inconsistent with those contained herein.

I understand that, except for employment at-will status, policies and practices may be changed at any time by United Way of Southwest Virginia, and the company reserves the right to change my hours, wages and working conditions at any time. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. The President and CEO and the Executive Committee of the Board of Directors of United Way of Southwest Virginia have the authority to recommend revisions to the policies in this handbook. The United Way of Southwest Virginia Board of Directors has the authority to review, adopt, and revise the policies in this handbook

**I understand and agree that nothing in the United Way of Southwest Virginia Governance Policies and Operating Procedures creates, or is intended to create, a promise or representation of continued employment and that employment at United Way of Southwest Virginia is employment at-will, which may be terminated at the will of either United Way of Southwest Virginia or myself. Furthermore, I acknowledge that this handbook is neither a contract of employment nor a legal document.** I understand and agree that employment and compensation may be terminated with or without cause and with or without notice at any time by United Way of Southwest Virginia or myself.

\_\_\_\_\_  
Employee/Volunteer Name (Print)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

To be placed in the employee's personnel file.

