



Hudson Valley Regional Council

Administrative & Operating Policies & Procedures

Comprised of:

**Part A: Personnel Policies &
Procedures Manual**

**Part B: Accounting & Financial
Policies & Procedures Guide**

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DRAFT

WELCOME

Welcome to the Hudson Valley Regional Council, Inc. (HVRC).

We are pleased that you have joined the HVRC team. You were hired because of the positive and additive qualities you bring to our well-regarded regional programming team. We are confident that you will enjoy working with our staff, who strive to deliver useful and implementable technical assistance to our member counties, their municipalities, and other constituents as determined by HVRC's funded work.

We trust that you will find your work at HVRC rewarding and stimulating. We have created a work environment that fosters the development and advancement of your skills within a truly collaborative team environment. We hope to have a long-term relationship with you.

HVRC can achieve such success only through quality staff. HVRC staff work together with the Mid-Hudson Region's counties, municipalities, and stakeholders to support and plan for the well-being of the Region. HVRC respects staff's expertise and knowledge. Your input is welcomed and valued.

The HVRC Administrative & Operating Policies & Procedures are comprised of the Personnel Policies & Procedures Manual (Personnel Manual or Manual) and the Accounting & Financial Policies & Procedures Guide (Financial Guide or Guide). After reading this document, please feel free to discuss any questions with the Executive Director. The contents of this document is effective January 1, 2026.

Welcome to the HVRC team!



Carla C. Castillo G., Executive Director

PART A. PERSONNEL POLICIES & PROCEDURES MANUAL

~~This is the October 2025 version of the Personnel Policies & Procedures Manual. Part B. Accounting & Financial Policies & Procedures Guide begins [here](#).~~

OVERVIEW

Organization and Purpose

~~HVRC~~The Hudson Valley Regional Council (HVRC) is a regional planning council established in 1978 as authorized under NYS General Municipal Law Chapter 24 ~~Articles 12-B and~~ 5-G. Regional planning councils are considered an agency of a political subdivision or municipality. HVRC is organized as an intergovernmental agency, whose membership ~~comprises~~is comprised of the following counties: Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, and Westchester. Each County has an equal representation. No one county exerts control such that HVRC is not considered part of any other reporting entity, including any of its participating counties. Major issues that HVRC considers are water resource management, regional economic development, environmental planning and sustainability, materials management, and marketing of the seven-county region.

MANUAL POLICIES & PROCEDURES

Background on Manual Policies & Procedures

The Hudson Valley Regional Council Personnel Policies & Procedures ~~Manual is intended to provide~~s a basis for efficient personnel management and office practice. Best practices, guidelines, and manuals from other regional councils were used in the development of this Personnel Manual Policies & Procedures and included along with the review and input of the Personnel Policies Committee, a working group of the HVRC Board of Directors (HVRC Board or Board). The current Manual, dated October 2025, was adopted by the HVRC Board of Directors at the quarterly Board Meeting of November 19, 2025.

Acknowledgement of Receipt and Understanding of Personnel Manual Policies & Procedures

All portions of ~~this these~~ Manual Policies & Procedures, including all appendices, are part of the Personnel Manual Policies & Procedures. All employees are required to review ~~this Manual these~~ Policies & Procedures in ~~its their~~ entirety and bring any questions regarding its content to the Executive Director within the first week of employment. Employees are expected to acknowledge receipt and understanding of ~~this Manual these~~ Policies & Procedures no later than the fifth (5th) day of employment via the form found in Appendix A-1.

Acknowledgement of Receipt and Understanding of Personnel Manual Policies & Procedures.

Purpose of Manual Policies & Procedures

This Personnel Manual Policies & Procedures outlines the current employment policies and practices that apply to all HVRC employees. As such, it highlights the programs developed to benefit employees and outlines employee responsibilities and opportunities. Please read ~~this Manual these~~ Policies & Procedures carefully. ~~It~~ They ~~supersedes~~ all previous handbooks, manuals, and policies.

No personnel manual can anticipate every circumstance or question about policies and practices. As we continue to grow and our business environment changes, we may change, eliminate, add to, or revise policies and benefits described herein. HVRC will make every effort to share policy updates with staff. It is the policy of HVRC to confer with staff on changes to this Manual. HVRC reserves the right to amend, delete, supplement, or rescind any of the provisions of this Manual, as the HVRC deems necessary and appropriate, without advance notice. Any changes to policy or unresolved disputes will be referred to the Board Officers Executive Committee. Language updates for review recommended by the Executive Committee shall be approved by and, if necessary, to the full Board prior to dissemination to staff. This These Manual Policies & Procedures

shall not be construed to create a contract of employment or a warranty of benefits. ~~This~~ These Manual Policies & Procedures shall not be construed to create contractual rights or any type of promise or guarantee of specific treatment upon which any employee may rely. HVRC also reserves the right to waive or deviate from any policy in emergency situations. All employees are required to observe these administrative procedures while conducting HVRC business.

In ~~the implementation of~~ the provisions of ~~this~~ these Personnel ~~Manual~~ Policies & Procedures, the Executive Director may, from time to time, interpret the provisions contained herein in consultation with the HVRC Board ~~Officers~~ Committee¹ and HVRC staff, and shall post memoranda containing these interpretations for the information of employees.

These policies apply to all regular full-time, part-time, probationary, and ~~in some cases, to~~ temporary employees. Temporary employees and on-premises contractor employees are subject to the standards of conduct as outlined in ~~this manual~~ these Policies & Procedures. It is the responsibility of the Executive Director to administer ~~this Manual~~ these Policies & Procedures with the support of the Financial & Administrative Director and Deputy Executive Director (Deputy Director).

Interpretation and Intent of Manual Policies & Procedures

As with any written word, different people may have different interpretations and assume different intentions ~~for these administrative procedures~~. When reading these procedures, employees should assume a "reasonable person standard", i.e., how a reasonable person would interpret the language in these procedures.

Questions regarding interpretation and intent should be directed to the Executive Director. The Executive Director's determination regarding the interpretation or intent of these procedures shall be final.

The Executive Director is given authority to make a ruling, determination, or interpretation of any issue, problem, or policy not specifically covered in this document.

Staff Member Employee Suggestions

Suggestions for improving office policy or operations are continually sought, and any suggestions made by staff members will be considered. Employee suggestions should be submitted in writing to the Financial & Administrative Director.

Amendments to Manual Policies & Procedures and Effective Date

The HVRC Personnel ~~Manual~~ Policies & Procedures may be amended ~~with the approval at the discretion~~ of the Board ~~Officers~~, and shall be reviewed annually to assure that ~~this Manual~~ these Policies & Procedures ~~is~~ are in line with current ~~practice and~~ and practical procedures. ~~Changes to this Manual~~ these Policies & Procedures will be provided to employees by the Executive Director after ~~adoption~~ action by the Board Officers. Upon approval by the Board Officers, these policies supersede all others previously in effect for HVRC. Each employee will need to complete an Acknowledgement of Receipt and Understanding of Personnel ~~Manual~~ Policies & Procedures upon receipt of the changes, found in Appendix A-1.

¹ As of the adoption of ~~this~~ these ~~Manual~~ Policies & Procedures, the Board Officers serve as HVRC's Executive Committee by Resolution 1 – 2022.

HVRC and the Board ~~Officers of Directors~~

HVRC's work and initiatives are accountable to and overseen by the HVRC Board of Directors (~~HVRC Board or Board~~). The Board holds regular quarterly meetings as adopted annually at the ~~November last~~ Board meeting ~~of the year as noted in HVRC's By-Laws~~. The Board's meetings are held to discuss, consider, and act on policy and program issues. The meetings of the Board ~~and committees of the Board~~ are held in ~~accordance~~ conformance with New York State Open Meetings Law. Responsibilities of Board committees are outlined in either the HBRC By-Laws or resolutions that create non-standing committees. As such, HVRC Board ~~The quarterly meetings are open to the public. On occasion, the Board may hold a special workshop meeting or public hearing to address a particular subject. Further, during a regular or special meeting, the Board may meet in Executive Session (when no members of the public are present) to consider matters established by law that have a greater public interest in confidentiality than public participation as outlined in §105. Conduct of executive sessions of the NYS Open Meetings Law.~~

~~HVRC elects Board members to serve as Board Officers. The Board Officers are charged with assisting the Executive Director in the ongoing management of HVRC. The Board Officers and the Executive Director meet monthly to discuss and manage general administrative and policy issues. In addition, Board Officers act on the Executive Director's recommendations pertaining to salary adjustments and other personnel and administrative matters.~~

Definitions ~~HVRC Employees – Roles & Titles~~

Role and Titles: For the purposes of this Handbook these Policies & Procedures, the following titles and role terms apply:

- Coordinator – Staff responsible for operational or programmatic coordination within a defined set of activities, often supporting Managers or Directors.
- Director – Refers to programmatic or departmental leaders responsible for strategic direction, staff oversight, and grant or initiative management. Includes the Financial & Administrative Director, Deputy Director, and Executive Director; when these Policies & Procedures collectively refer to all three, "Directors" shall be used to reference them.
- Manager / Management – Includes all the employee's at the level of Supervisor and above: Supervisor, Financial & Administrative Director, Deputy Director, and Executive Director.
- Non-Management Employee – Employees not classified as Manager/Management coordinators and employee's below the level of supervisor.
- Supervisor – The employee directly responsible for overseeing day-to-day work of a staff member.
- ~~Manager / Management – Includes all employee's at the level of Supervisor and above: Supervisor, Financial & Administrative Director, Deputy Director, and Executive Director.~~
- ~~Director – Refers to programmatic or departmental leaders responsible for strategic direction, staff oversight, and grant or initiative management.~~
- ~~Coordinator – Staff responsible for operational or programmatic coordination within a defined set of activities, often supporting Managers or Directors.~~
- ~~Non-Management Employee – coordinators and employee's below the level of supervisor.~~

Organizational Principles

The below listed principles guide ~~HVRC the~~ implementation of ~~its HVRC's~~ work.

- Every member of HVRC is responsible for HVRC's success.
- The best interests of HVRC are served when each HVRC member develops his or her individual talents.
- All members of HVRC shall treat each other with courtesy, consideration, and respect.

- The success of HVRC depends ~~largely~~ upon a commitment to excellence by all HVRC members, as well as a commitment to collaboration and open and transparent dialogue.
- Members of HVRC strive to exceed the expectations of our constituents and partners.
- Our work environment ~~will be~~ safe, healthy, and productive.
- ~~HVRC is committed to operating in full compliance with all applicable federal, state, and local laws, regulations, and statutes, and this commitment is reflected in the policies, procedures, and practices under which we operate.~~
- ~~—~~
- All employees are treated in accordance with Equal ~~Employment~~ Opportunity/~~Affirmative Action~~ principles, and these principles are continually reflected in the policies and procedures under which we ~~work~~ operate.
- HVRC does not tolerate the harassment of any employee for any reason.

Our HVRC's Constituents

As a public agency, HVRC has a large, diverse group of governmental, not-for-profit, and for-profit sector constituents. Our primary constituent is our Board of Directors, consisting of the seven counties in the Mid-Hudson Region and the large, urbanized areas (~~city or town~~) with 25,000 or more residents, as well as the municipalities within the counties. Our work ultimately impacts the residents of the Mid-Hudson Region.

Our funding partners are an additional constituent group and include the state, regional government agencies, the federal government, and dues-contributing member counties. While our primary responsibility is to fulfill the contractual requirements for awarded grants, we develop strong working relationships with our funders that typically become long-term partnerships. ~~Although HVRC does not enter into contracts with our dues-contributing member counties,~~ HVRC ~~staff employees~~ are responsive to ~~county needs within the context of the deliverables outlined in our grant-funded work and as well as~~ the occasional request for technical assistance outside of ~~our~~ funded programmatic areas ~~from our primary constituents~~.

GENERAL POLICIES

Open Door Policy

An informal "open door policy" ~~is~~ maintained to encourage communication between employees and management. HVRC encourages employees to consult with management regarding any personal or professional problem that is affecting their ability to perform their job. Management recognizes employees' rights to appeal in matters affecting them without fear of reprisal. HVRC's grievance process is outlined in the [Corrective Action & Grievance Procedure \(Corrective Action\)](#) section of ~~this Manual~~ [these Policies & Procedures](#).

Collaborative & Shared Work Environment

HVRC maintains a collaborative and shared work environment as evidenced by our office practices. Full team meetings are held weekly in addition to program meetings held with ~~your~~ supervisors and project meetings for group projects across programmatic areas.

~~HVRC's current office is in a coworking space, shared with two other building tenants. HVRC's office is a shared, open workspace that allows for a high level of collaboration and learning among all employees across HVRC's various programmatic areas. Additional information can be found in the Work Areas section of these Policies & Procedures.~~

HVRC uses the Microsoft 365 suite of products.

- Microsoft Teams is used for communication and collaboration, including sharing and co-editing files within teams and projects.
- Each employee has access to their individual OneDrive for Business account for storing personal work files. For organizational continuity and data protection, all work-related files must be saved to either SharePoint team sites or Teams-connected document libraries, rather than being stored locally or only in personal OneDrive folders.
- Each employee at the start of employment shall be provided with a private personnel folder in SharePoint that will be accessible to the Executive Director, Deputy Director, and Financial & Administrative Director.
- Microsoft Outlook is used for electronic communications and calendar scheduling. Work schedules are maintained in personal Outlook calendars, with personal calendars shared with the full team to ensure collaboration and smooth coordination among all employees. Two additional shared calendars are also employed with the same intent, Remote Days and Outreach Calendar. Shared personal calendars and the Remote Days calendar together support HVRC's commitment to employee work schedule flexibility and collaboration. Additional information can be found in the [Outlook Calendars](#) section of ~~this Manual~~[these Policies & Procedures](#).

~~HVRC's current office is in a coworking space, shared with two other building tenants. HVRC's office is a shared, open workspace that allows for a high level of collaboration and learning among all employees across HVRC's various programmatic areas. Additional information can be found in the [Work Areas](#) section of this Manual.~~

Equal Employment Opportunity/Affirmative Action

HVRC shall make available, upon request, to all present employees and applicants for employment, its Equal Employment Opportunity Policy. The Executive Director shall periodically conduct ~~a staff~~[an employee](#) composition review and analysis to verify compliance with this policy regarding ~~staff~~[employee](#) recruitment and hiring practices.

Title VI of the Civil Rights Act of 1964 protects people from discrimination based on race, color, and national origin in programs and activities receiving federal financial assistance. Discrimination of employment on the basis of race, color, religion, sex, age, natural origin, or [handicap disability](#) is prohibited. ~~To further effectuate such policy, an Affirmative Action Program for Equal Employment Opportunity is described. HVRC is committed to equal employment opportunity in all aspects of its employment practices, consistent with applicable federal, and state, and local laws.~~

The phrase "An Equal Opportunity/Affirmative Action Employer" will be included in all advertisements for employees.

- a) HVRC is an equal employment opportunity employer. HVRC employs, retains, promotes, and otherwise treats all employees and job applicants on the basis of merit, qualifications, and competence. This policy shall be applied without regard to any individual's sex, race, color, religion, national origin, age, genetic predisposition, marital status, military status, sexual orientation, disability or status as a victim of domestic violence.
- b) HVRC shall not discriminate against any applicant or employee with a sensory, physical, or mental impairment, unless the impairment cannot be reasonably accommodated and prevents proper performance of the essential duties and responsibilities of the job.
- c) Employees with physical or mental health conditions that may qualify as disabilities as defined by federal or state law should make HVRC aware of their need for an accommodation as soon as it arises.

HVRC will work with each individual to define their job-related needs and to try to reasonably accommodate those needs.

Recruiting of ~~professional~~ staff through schools, ~~and universities,~~ and professional channels shall take place on an open and merit-based basis. having diverse student enrollment shall be pursued. Recruitment of professional staff may be performed on a nationwide basis, with staff required to have Mid-Hudson Region residence once hired, unless position stipulates otherwise within 90 days of hire. The Executive Director has the authority to extend the period to comply with HVRC's residency requirement by no more than an additional 30 days from date of hire.

~~Minority and human relations organizations, local and regional leaders and spokespersons, as well as present employees, shall be contacted to HVRC~~ encourages referrals ~~of a diverse pool~~ of qualified applicants for annual salaried ~~professional~~ positions from all sources, including community organizations, professional associations, and current employees.

Immigration Law Compliance

HVRC is committed to employing ~~United States citizens and non-citizens~~ persons who are authorized to work in the United States. In compliance with the Immigration Reform and Control Act of 1986, as amended, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form (I-9) and present documentation establishing identity and employment eligibility. HVRC shall maintain I-9 records in a manner that is audit-ready; and shall the Financial & Administrative Director is the designated a staff member employee responsible for I-9 compliance, recordkeeping, and coordination with legal counsel in the event of a government inspection or site visit.

HVRC participates in the E-Verify program, a federal system that allows employers to confirm the employment eligibility of newly hired employees by electronically comparing information from the I-9 form with records maintained by the U.S. Department of Homeland Security and the Social Security Administration.

Former employees who are rehired must also complete the I-9 form if they have not completed an I-9 with HVRC within the past three years, or if their previous I-9 is no longer retained or valid, and complete the E-Verify process.

Non-Discriminatory Pay, Other Compensation, Promotion, and Working Conditions

HVRC shall actively encourage all employees to increase their skills and job potential through participation in available training and education programs. It is the policy of HVRC to provide reimbursement for costs for such programs as permitted by Board-approved annual budgets. Additional information on current reimbursement policies is found in the Continuing Education and Professional Development subsection of the Employee Benefits section of ~~this Manual~~ these Policies & Procedures.

The Executive Director shall examine at regular intervals the rates of pay and fringe benefits for present employees with equivalent responsibilities and duties as well as work duties and working conditions for all employees. ~~This examination shall be presented to the Board Officers for consideration of adjustments.~~ Additional information is found in the Direct Compensation section of ~~this Manual~~ these Policies & Procedures.

All promotions and salary adjustments of employees will be made based on employee education qualifications, experience, merit, and performance. HVRC shall comply with all applicable New York State and federal non-discriminatory policies without regard to race, gender, or age.

~~HVRC shall encourage and consider, without discrimination, proposals for contract work from minority group contractors/consultants and contractor/consultants with minority and female representation.~~

Workplace Non-Violence Policy

HVRC expressly prohibits any form of physical assault, threatening behavior, or verbal abuse in a place where an employee performs a work-related duty. HVRC prohibits the bringing of weapons to the workplace. A weapon is defined as a gun, knife, explosive device, or any instrument used to threaten. Employees must immediately warn the Executive Director and Deputy Director of any suspicious or problematic activity or individuals. All complaints will be promptly investigated, and confidentiality will be maintained throughout the investigation to the greatest extent practical and appropriate under the circumstances. If it is determined that unlawful activity has occurred, appropriate corrective action will be taken, up to and including discharge. See [Corrective Action](#).

No employee will be retaliated against for filing a complaint under this policy or for assisting in any investigation resulting from a complaint filed under this policy.

Sexual Harassment Policy

HVRC complies with all federal, state, and local laws prohibiting sexual harassment and workplace discrimination. HVRC's policy is based on the New York State Combating Sexual Harassment Model Policy, included in Appendix A-2. Sexual Harassment Policy. Definitions, responsibilities, and procedures are detailed in Appendix A-2; the complaint form appears in Appendix A-3. Form for Reporting Sexual Harassment.

Sexual harassment is a form of workplace discrimination and is illegal under state and federal law. HVRC is committed to providing a workplace free from sexual harassment for all individuals performing work or services for HVRC. This policy applies to Board members, employees, applicants for employment, paid or unpaid interns, contractors, and persons conducting business with HVRC, regardless of immigration status.

It is a violation of this policy for any covered individual to engage in sexual harassment. HVRC will treat all such conduct as employee misconduct, subject to corrective action. Retaliation against anyone who reports or participates in an investigation of sexual harassment is unlawful.

Employees have the right to report sexual harassment internally to the Executive Director, either orally or by using Appendix A-3. Form for Reporting Sexual Harassment. [All supervisors and managers are required to promptly report any suspected or reported incident of sexual harassment to the Executive Director, regardless of how they become aware of the concern. Supervisors may not discourage, delay, or fail to relay a report.](#) Reports will be investigated promptly and confidentially [to the extent possible](#), ensuring due process for all parties. Employees may also file complaints with external agencies or in court under federal, state, or local anti-discrimination laws. Information on these options is provided in Appendix A-2. [Sexual Harassment Policy](#).

Handling of Discrimination or Harassment Complaints

Any complaint made by an individual, agency, or program against an HVRC employee will be investigated promptly and confidentially by the Executive Director, in consultation with the HVRC Board Officers or an appropriate committee, the complainant, and other relevant parties. Investigations will ensure due process for all involved.

~~Employees and other covered individuals have should the right to report complaints internally using the procedures outlined in this policy. Nothing will prohibit an employee or covered individual from reporting or~~

externally to a government agency or in court under federal, state, or local anti-discrimination laws. HVRC will not retaliate against anyone who reports or participates in an investigation.

Information on external reporting options and procedures is provided in [Appendix A-2: Sexual Harassment Policy](#). All parties will be informed of outcomes as required by law.

Employee Fraternization Policy

Employee Fraternization

HVRC neither encourages nor discourages social relationships between employees. However, employees must be aware that personal relationships in the workplace can raise concerns regarding professionalism, conflicts of interest, perceptions of favoritism, and the application of HVRC's Sexual Harassment Policy. All employees are expected to maintain appropriate boundaries and conduct themselves in a manner that supports a respectful and productive work environment.

Supervisors and managers must take particular care in interpersonal relationships due to the inherent imbalance of authority. Romantic, intimate, or dating relationships between a supervisor and any employee whom they directly or indirectly supervise are strongly discouraged because they may compromise or appear to compromise the supervisor's ability to make objective employment decisions. Such relationships can raise concerns about coercion, favoritism, retaliation, or conflicts with performance evaluations and assignments. If a consensual relationship develops between a supervisor and an employee, both individuals must promptly disclose the relationship to the Executive Director so that HVRC may evaluate whether reassignment of supervisory duties or other adjustments are necessary to avoid conflicts of interest or inappropriate influence in the workplace. Failure to disclose such a relationship may result in disciplinary action.

Personal or romantic relationships between employees who do not have a supervisory relationship are not prohibited; however, employees are expected to conduct themselves professionally at all times. Relationships of this nature must not disrupt workplace operations, interfere with ~~programmatic~~ responsibilities, or create discomfort for coworkers. Public displays of affection and interpersonal conflict brought into the workplace are inappropriate and may be addressed through corrective action when they negatively impact HVRC operations. All employees should understand that any consensual relationship has the potential to become subject to HVRC's Sexual Harassment Policy if the conduct becomes unwelcome or if the relationship ends and inappropriate behavior continues. Romantic or personal relationships do not exempt employees from adherence to professional standards, and behavior that creates a hostile work environment will not be tolerated.

Employees must also avoid situations in which a personal relationship creates, or appears to create, a conflict of interest. Any relationship that influences or could reasonably be perceived to influence employment decisions, allocation of responsibilities, or access to professional opportunities should be disclosed to the Executive Director. HVRC may implement reasonable steps to mitigate such conflicts, including reassignment of duties or changes in reporting structure.

Regardless of personal relationships, all employees are expected to uphold professional conduct, maintain boundaries appropriate to the workplace, and support HVRC's mission, values, and standards of behavior.

Smoke-Free Workplace

Under the [New York State Clean Indoor Air Act](#), ~~the indoor workspace of HVRC is a smoke-free workplace~~ shall be a smoke-free area. The smoking or carrying of lighted cigarettes, cigars, pipes, or any other tobacco-based products, or products that result in smoke is banned. Every indoor area of HVRC is covered under this policy. ~~is smoke-free.~~

TERMS OF EMPLOYMENT

HVRC employees are required to reside within the seven-county Mid-Hudson Region. This requirement does not apply to ~~administrative staff (such as administrative assistants and financial directors)~~, consultants, or contractors. ~~All employees shall have access to reliable transportation for traveling to and from the office as well as attending workday and after hours meetings. Except for consultants and contractors, all HVRC employees must work a minimum of three days in office, particularly for management positions, exceptions will be considered upon written request. HVRC will take reasonable measures to conduct background investigations, review candidates' backgrounds, and reduce the risk of hiring individuals with a history of violent behavior. Successful completion of a background check is mandatory for finance-related positions and Director level positions.~~

[Employee FLSA](#) [Employee Classifications](#)

Employee classifications are determined by the Fair Labor Standards Act (FLSA). Those classifications most germane to HVRC are "exempt" and "nonexempt". HVRC will not classify an employee as "exempt" in any way that is not in accordance with all state and federal rules or laws.

"Exempt Employees" are those who are independently performing technical, professional or administrative functions, working the hours necessary to fulfill the requirements of their positions and to complete all assigned tasks, and who are not covered by the FLSA overtime pay provisions.

"Nonexempt Employees" are those whose duties are clerical, paraprofessional or support in nature and who are required by the FLSA to be paid overtime at a rate of one and one-half times their regular pay for all hours ~~actually~~ worked beyond the standard work week. In accordance with New York State Labor law, the positions of secretary / receptionist and administrative assistant are examples of nonexempt positions. Any overtime must be approved in advance by the direct supervisor and Executive Director. Every effort shall be made for assignment of workloads in such a way as to minimize the need for overtime.

Probationary Period

Newly hired employees for Regular Full-Time, Regular Part-Time, or Temporary employment shall be considered probationary until they have successfully completed three months of work from the start date of employment. The probationary period is a trial period that gives the employee an opportunity to become accustomed to ~~his or her~~ [their](#) job duties. It also gives the supervisor and the Executive Director an opportunity to observe the employee's job performance. During the three-month probationary period, an employee whose performance is unsatisfactory may be released without cause and may not appeal a decision by the Executive Director to terminate the employment.

When the Executive Director, or the employee's supervisor as appropriate, decides that the employee should continue beyond the probationary period, a Probationary Period Evaluation Form shall be ~~completed~~ at the end of the probationary period and shall be provided to the employee. The Executive Director, or supervisor, shall complete all fields in the Probationary Period Evaluation Form ~~and shall rate~~ [their the employee's](#) overall performance as excellent, very good, satisfactory, needs improvement, or unsatisfactory. Employees who

receive a rating of excellent, very good, or satisfactory have successfully completed the initial probationary period.

If, in the judgment of the Executive Director, a probationary period does not allow sufficient time to thoroughly evaluate an employee's performance, the probationary period may be extended by written notification for an additional period as needed for up to a maximum of one year.

Time-Off During Probationary Period

Employees will accrue time off during the probationary period. However, personal and vacation time are not available for use until successful completion of the probationary period. Sick time may be used during the probationary period as needed. Exceptions may be made for unpaid time off if a vacation was disclosed and included in the employee's offer letter at the time of hire.

Any time off taken during the probationary period, including pre-planned vacations, will not count as time worked toward the probationary period. The probationary period will be extended accordingly to ensure three full months of active work are completed.

Use of any time off during the probationary period requires prior approval from the Executive Director.

Employment Status Categories

Regular Full-Time

A "Regular Full-Time Employee" is one who has satisfactorily completed the probationary period, who is not classified as Temporary, and works the standard office hours of at least 40 (forty) hours per week. Regular Full-Time Employees shall be eligible to receive HVRC's currently available benefits package.

Regular Part-Time

A "Regular Part-Time Employee" is one who has satisfactorily completed the probationary period, who is not classified as Temporary, and who is regularly scheduled to work less than 30 hours per week. Regular Part-Time Employees are eligible for paid sick time, accrued at one hour for every thirty hours worked. They are also eligible for holiday pay only when a holiday falls on a day they are regularly scheduled to work and will receive holiday pay equivalent to the number of hours they would normally work on that day. For example, if a Regular Part-Time Employee usually works 4 hours on Mondays and a holiday falls on a Monday, then they receive 4 hours of holiday pay.

Temporary

A "Temporary Employee" is one who is hired as an interim replacement, a temporary supplement to the work force, or to assist in the completion of a specific project. A Temporary Employee may be either Full-Time or Part-Time. Assignments in this category are of a limited duration, usually less than a year, and continued employment beyond any initially stated period does not imply a change in employment status category. The benefits package for Temporary Employees shall be determined by the minimum number of hours worked per week and shall correspond with the benefits packages generally described in the above Regular Full-Time and Regular Part-Time sections as well as in the Employee Benefits section of ~~this Manual~~ these Policies & Procedures.

~~Interns~~

Interns

HVRC may engage individuals as interns for a variety of purposes, including gaining experience, supporting projects, or exploring career interests. Internships may be paid or unpaid.

Paid Interns

Paid interns are considered **employees** under federal and state law.

They:

- Must be classified as **non-exempt employees**,
- Must receive at least the applicable **minimum wage**, and
- Must receive **overtime pay** when legally required.

Paid internships do **not** need to be tied to an educational program.

Unpaid Interns

Unpaid internships are permitted **only** when the position does **not** constitute an employment relationship under applicable federal and state standards.

Unpaid interns must meet:

- The **federal “primary beneficiary” test** under the Fair Labor Standards Act (FLSA), and
- The **New York State 11-factor test** under the Minimum Wage Act.

These standards consider factors such as:

- Whether training resembles an educational environment
- Whether the intern primarily benefits from the experience
- Whether the intern does not displace regular employees
- Whether the intern works under close supervision
- Whether the internship provides no immediate advantage to the employer
- Whether the intern is not entitled to a job at the end
- Whether the intern receives written notice that they will not be compensated and are not considered employees

Unpaid internships at HVRC are allowed **only if all federal and state criteria are satisfied**. Interns must receive written notice before the internship begins stating that the internship is unpaid and does not constitute employment.

Duration of Internships

Internships, whether paid or unpaid, are typically limited in duration and tied to a specific project, season, or timeframe (e.g., one academic semester), but may vary depending on organizational needs.

An Intern is an individual who participates in a structured, educational internship program that is primarily for their benefit. Internships are typically aligned with an academic semester and are limited in duration, generally not exceeding one year.

Interns may be unpaid only if they are not in an employment relationship, as determined by both federal and state standards. Specifically:

- Under the Fair Labor Standards Act (FLSA), the U.S. Department of Labor applies the “primary beneficiary test”, which considers whether the intern or the employer is the primary beneficiary of the internship.
- Under the New York State Minimum Wage Act, the NYS Department of Labor applies an 11-factor test to determine whether an employment relationship exists. These factors include, but are not limited to:
 - The internship provides training similar to that in an educational environment.
 - The intern does not displace regular employees and works under close supervision.
 - The internship is for the benefit of the intern and does not provide an immediate advantage to the employer.
 - The intern is not entitled to a job at the end of the internship.

- ~~○ The intern is notified in writing that they will not receive wages and are not considered employees for minimum wage purposes.~~
- ~~○ The internship is general and transferable, not specific to the employer's operations.~~
- ~~○ The intern does not receive employee benefits.~~

~~Unpaid internships at HVRC are only permissible when all applicable federal and state criteria are met. Interns must receive written notice prior to the start of the internship that they will not be compensated and are not considered employees.~~

Appointments

Full-Time Appointments

HVRC employees are not under the civil service of New York State or any of HVRC's member counties. HVRC employees serve at the pleasure of the Executive Director and are considered at-will employees per [New York State law](#). No manager, supervisor, or employee has the authority to enter into an agreement for employment other than at-will. Only the Executive Director has the authority to make any such agreement, and then only in writing.

The qualifications of a prospective employee shall be evaluated with regard to education, training, previous experience, and special skills as required to perform the duty of a particular position. References shall be checked. The Executive Director may make probationary appointments to annual-salaried positions.

Part-Time / Temporary Employee Appointments

Part-Time/Temporary employees, including interns, whose services are obtained by HVRC for particular tasks for a limited duration are treated in a manner consistent with established state and federal employment guidelines with regards to benefits. The term of engagement for interns shall be agreed upon prior to the commencement of their services.

Offer Letter

At the time of hire, HVRC shall retain each paid employee by written agreement that sets forth, at a minimum, the category of employment, job title, probationary status, and salary rate.

The written agreement also must incorporate by reference the HVRC Personnel Policies & Procedures ~~Manual~~ that is in effect at the time of hire. The written agreement will require that the employee provide to HVRC a signed original of the " Acknowledgement of Receipt and Understanding of Personnel ~~Manual~~[Policies & Procedures](#) " (see Appendix A-1).

~~Only the Executive Director of HVRC may make an agreement for employment that is different from the terms and conditions outlined in this Manual, and such agreement must be in writing, must identify the employee by name, must be signed by the Executive Director and the employee.~~

❖ *Moving Allowance*

New staff relocating from outside of the seven-county Mid-Hudson Region may be reimbursed up to \$500 for eligible moving expenses upon successful completion of their first year of full-time employment.

Reimbursement is subject to the following conditions:

- Expenses must be deemed reasonably necessary by the Executive Director.
- Approval must be provided in writing in the offer letter prior to incurring the expense.

- Eligible expenses may include packing supplies, transportation of household goods, rental of moving equipment, or temporary storage.
- Staff must complete an expense reimbursement request and include backup documentation (receipts or invoices) within 60 days of their move. Backup documentation must be stored in ~~staff~~ member/employee's individual personnel folder in SharePoint.

Anniversary Dates

The Employment Anniversary Date is the first day ~~the an~~ employee commenced~~s~~ employment with HVRC. Annual salary adjustments, vacation time increases, and performance evaluations will be based on the Employment Anniversary Date.

When employees are promoted to new titles on dates other than their Employment Anniversary Date, the effective date of the promotion, or Promotion Anniversary Date, becomes the basis for the new annual salary adjustment cycle and performance evaluations.

Vacation time increases will continue to be based on the Employment Anniversary Date.~~The Title Anniversary Date is the date the employee begins a new position title.~~

~~When an employee is promoted with a salary increase, the Title Anniversary Date becomes their new Employment Anniversary Date. This updated date will be used for future salary increases~~ adjustments.

~~Employees who move to a new title without a change in pay retain their original Employment Anniversary Date for evaluation and raise~~ salary adjustment purposes.

~~All salary increases will be reviewed and applied on the employee's Employment Anniversary Date, unless otherwise specified in an employment agreement or promotion.~~

At-Hire Requirements

Full-Time and Temporary / Part-Time At-Hire Requirements

Employees must provide the below documentation as part of the hiring process and as requested throughout their employment. Within two weeks of the first day of employment, employees shall be provided with a private personnel folder in SharePoint that will contain all fully completed documentation.

- The below documentation must be provided no later than two weeks prior to the first day of work. The documentation can be provided via email to the Financial & Administrative Director and the Executive Director.
 - A signed offer letter. Any professional license or certification required for employment at HVRC shall be included in the offer letter. Employees are responsible for the maintenance of these credentials throughout their employment, unless otherwise stipulated in writing by the Executive Director.
 - A fully completed Employee Information form.
 - A fully completed Direct Deposit Authorization form.
- To be completed by employee and, if applicable, Financial & Administrative Director on the first day of work:
 - An Employment Eligibility Verification form (Form I-9). Eligible documentation as noted in Form I-9 must be presented on the first day of employment and is a condition of employment. Employees with temporary work documents must provide HVRC with updates at either expiration or anniversary dates, as required by their immigration status.

- Federal Employee's Withholding Certificate (Form W-4). Payroll cannot be processed without this completed form.
- NYS Department of Taxation and Finance Employee's Withholding Allowance Certificate (Form IT-2104). Payroll cannot be processed without this completed form.
- Employees who are expected to drive for business purposes must provide a copy of their current New York State drivers' license. These employees are responsible for maintenance of a license throughout employment.
- HVRC Property Receipt Form documenting the receipt and working condition of HVRC property, including, but not limited to, credit cards, headsets, keyboard, keys, laptop, laptop bag, laptop charger, mouse, policy manuals, etc. See Appendix A-67.

Work Authorization and Visa Sponsorship

HVRC hires only individuals who are legally authorized to work in the United States. HVRC does not sponsor employment-based visas or employment-based permanent residency. This applies to all positions and is administered consistently across the organization.

Background Checks

Successful completion of a background check is mandatory for finance-related positions and Director level positions.

Intern At-Engagement Requirements

Unpaid interns are required to provide a fully completed Intern Information Form at engagement. Within two weeks of the first day of engagement, a private personnel folder shall be established containing all fully completed documentation.

Driver's License Requirements

All positions-employees must have access to reliable transportation for traveling to and from the office as well as attending workday and after-hours meetings. All positions at HVRC are anticipated to require driving on business. Employees driving on business must maintain an appropriate valid New York State driver's license and valid vehicle insurance. A license must be free from major infractions and acceptable to HVRC's insurance carrier.

Employees must immediately inform the appropriate administrative staff of any change of status to their driver's license or vehicle insurance that might impact their ability to be insured under HVRC policy. Reporting must occur, even when the action took place off the job. Employees are required to provide their driving record information if requested.

Loss of a driver's license or vehicle insurance, when necessary for employment or ability to be insured to drive for HVRC, could result in employment separation.

Any traffic or parking tickets obtained while driving for work are the responsibility of the employee.

Onboarding

The onboarding process for new employees shall be tailored to each employee. In addition to the documentation referenced in [Full-Time and Temporary / Part-Time At-Hire Requirements](#) above, on the first day of hire an onboarding checklist will be provided with additional onboarding requirements. The checklist shall be prepared by the employee's supervisor in conjunction with appropriate HVRC staffemployees, as

needed. The onboarding checklist shall indicate the responsible parties for all task areas; questions regarding the task areas can be directed to the responsible party.

Promotion

HVRC's policy is to promote from within its ranks, provided that qualified personnel are available. An employee may be promoted from a present job [classification description](#) to a different job [classification description](#) if a position becomes available. ~~In addition, an employee may be upgraded within a job classification.~~ Promotion ~~and upgrading~~ of current employees will be based on the following factors: experience, performance, and educational or skill advancement.

Termination & Suspension

Per New York State law, employment with HVRC is at-will, meaning that either the employee or HVRC may terminate the employment relationship at any time, with or without cause or notice, and for any lawful reason. Nothing in ~~this Manual~~ [these Policies & Procedures](#) shall be construed to alter the at-will nature of employment.

While HVRC is not required to provide a reason for termination, employees may be terminated or suspended for an indefinite period for actions which, in the judgment of the Executive Director, are detrimental to the integrity or effective operation of HVRC. Such actions may include, but are not limited to:

- Absence without leave
- Neglect of duties
- Incompetence or inefficiency
- Insubordination
- Conviction of a felony or misdemeanor
- Inability to perform duties

Additionally, HVRC may terminate employment due to changes in staffing requirements, organizational restructuring, or budgetary constraints. In such cases, HVRC will make reasonable efforts to provide at least one month's notice, when feasible.

All terminated employees are required to return HVRC property and complete the HVRC Property Return Form (Appendix A-~~78~~) on or before their final day of employment.

[Appeal of Termination](#)

~~An appeal of termination or suspension may be directed by the employee to HVRC within ten business days upon receipt of notification of termination or suspension. The appeal must be submitted in writing to the Board Officers and the Executive Director. Upon the recommendation of the Board Officers HVRC will either affirm or deny such appeal. Upon termination or suspension, no benefits shall be accrued.~~

Resignation

All annual-salaried and part-time employees who resign voluntarily during or after their probationary period are requested as a professional courtesy to provide [minimum](#) one month's written notice. The written notice of resignation may be provided via email or letter and must be addressed to the employee's immediate supervisor, department manager, Financial & Administrative Director, and Executive Director, and include the last date of employment. Employees are expected to follow the below-listed process.

- Be available to assist with the transitioning of assignments, including, but not limited to, training staff, preparing training materials, and managing trainings. The exact manner in which transitioning will

occur shall be determined collaboratively by the employee, their immediate supervisor, and any other relevant staff.

- Update HVRC's Master Contact List with all work-related contacts not already inputted.
- Within two business days after written notice of resignation:
 - Provide immediate supervisor with a written update, in Word or Excel format, on the status of all assigned work, including relevant contact names and emails, as well as immediate next steps and long-term goals.
 - Upload all relevant electronic work files to HVRC's Microsoft Teams and develop a location map for the files with a brief description of what will be found in the top tier folders.
- On the third day ~~after the written~~^{after written} notice of resignation, meet with immediate supervisor to identify the work to be completed prior to the last date of employment as well as the timing of internal and external notifications.
- On the fifth day after written notice of resignation:
 - Provide for their immediate supervisor's review and approval draft "out of office" and "resignation" notices as well as a listing in Excel of contacts to receive the resignation notices.
 - Complete all necessary paperwork related to termination of health insurance, if applicable. Paperwork shall be provided by the Financial & Administrative Director.
- Four days prior to the last date of employment, disseminate approved resignation notices via email to the agreed-upon list of contacts on the agreed-upon date.
- Three days prior to the last date of employment, provide in an Excel spreadsheet to their immediate supervisor all passwords for all work-related accounts, including, but not limited to: Facebook, HVRC's website, invoicing systems as required by any contracts, MailChimp, personal laptop, any state or federal grant websites, and Zoom.
- On the last date of employment, employee shall complete the following:
 - Return in person to their immediate supervisor all HVRC property in good working condition, including, but not limited to, credit cards, headsets, keyboard, keys, laptop, laptop bag, laptop charger, mouse, policy manuals, etc.
 - Return HVRC laptop with all work-related electronic files. Any personal electronic files on an HVRC laptop must be removed by 5:00pm on the last date of employment. Employees should not expect to receive personal electronic files left on an HVRC laptop after that time.
 - Shall complete with immediate supervisor the HVRC Property Return Form, included as Appendix A-87 in ~~this Manual~~^{these Policies & Procedures}. The immediate supervisor shall collect equipment and check for functionality during this process. The Property Return Form shall be signed by the immediate supervisor and employee; and then provided to the Deputy Director.
 - The employee will verify their current address and telephone number, and arrange for release of a final paycheck via ~~the same manner as previous paychecks~~^{direct deposit}. If all requirements are not completed, the final paycheck will be held until this process is successfully completed.

Exit Interview

An exit interview may be requested ~~at HVRC's or the employee's request by HVRC. If requested by the employee, HVRC requires written notice of resignation to be provided no less than three weeks prior to the last date of employment to allow sufficient time for scheduling of interview.~~ Exit interviews are intended to be informal conversations without any documentation required to be provided by either HVRC or the employee.

Separation Pay

HVRC will provide employees with their final pay in accordance with applicable federal, state, and local laws. All accrued and/or vested benefits that are due and payable at termination will be paid in accordance with applicable federal, state, and local laws.

Upon resignation or retirement, the departing employee's final pay check will reflect an amount equal to the actual days worked, should the employee leave prior to the end of the pay period. Employees who have worked a minimum of one full year (2080 hours) shall also be entitled to any earned, but unused, vacation leave as outlined in the [Vacation Time](#) section of ~~this Manual~~ [these Policies & Procedures](#). Employees who have worked less than 2080 hours or who have been terminated for cause as outlined in the [Standards of Conduct](#) section of ~~this Manual~~ [these Policies & Procedures](#) shall not be entitled to earned, but unused, vacation leave. No employee is eligible for payment of unused sick or personal time regardless of separation status.

Employees separated from employment shall receive a statement of the closeout status of their benefits. Certain benefits, such as healthcare coverage, may continue at the employee's expense, if the employee elects to do so. The statement outlines instructions for continuation of insurance coverage as prescribed by law via COBRA and payment for unused vacation time, when eligible.

In the event of the death of an employee, any compensation and/or earned but unused vacation leave for which the deceased employee would have been eligible will be paid to the employee's estate.

Final paychecks shall be distributed in the same manner as previous paychecks.

It is the employee's responsibility to provide HVRC with their current address for timely provision of end of year tax information. HVRC is not responsible for locating individuals who have failed to provide this information.

Any questions regarding Separation Pay policy should be directed to HVRC's Executive Director.

Former Employees

Former employees who ~~leave separate~~ in good standing can seek employment again with HVRC. The basis for a hiring decision is past performance and current business needs. Employees will not be credited with any time served from prior employment for accrual of benefits, except to follow government retirement plan regulations.

STANDARDS OF CONDUCT

[The Standards of Conduct establish HVRC's overarching expectations for ethical behavior, integrity, impartiality, professional judgment, and responsible stewardship of public resources. These Standards complement, and operate in addition to, the specific policies outlined elsewhere in ~~this Manual~~ \[these Policies & Procedures\]\(#\), including Workplace Violence Prevention, Sexual Harassment, Fraternalization, Open Door Policy, Immigration Compliance, and other General Policies. The Standards of Conduct provide the broader ethical framework that guides employee behavior across all circumstances.](#)

Code of Ethics

[The Code of Ethics establishes the ethical principles that guide the work of HVRC employees and reinforces the public trust placed in HVRC.](#) This Code of Ethics is based upon the Public Officers Law and the Procurement Lobbying Law ~~and shall apply to all employees.~~ [These principles are intended to enhance the ethical and](#)

~~professional performance of HVRC employees and to preserve public confidence in the HVRC's mission.~~ HVRC employees may also be subject to professional ethical standards set forth by the American Institute of Certified Planners (AICP).

These ethical principles provide a framework for responsible decision-making and professional conduct across all HVRC operations. Employees are expected to act with integrity, avoid conflicts of interest, safeguard confidential and sensitive information, use HVRC resources responsibly, maintain impartiality, and conduct themselves in a manner that preserves public confidence in HVRC's mission and work. The Executive Director serves as HVRC's Ethics Officer; the Executive Director may ~~include the Financial & Administrative Director or Deputy Director in related discussions or determinations~~ involve designees as appropriate. Under HVRC's Code of Ethics, employees must:

- 1) Refrain from engaging in or supporting any activity that would discredit HVRC.
- 2) Represent the interests of all parties served by HVRC and not favor special interests inside or outside HVRC.
- 3) Refrain from engaging in any activity that would prejudice the employee's ability, or that of others, to carry out duties ethically.
- 4) Pursue a course of conduct that will not raise suspicion among the public that they are likely to be engaged in acts that are in violation of their public trust.
- 5) Avoid giving the impression that they are improperly affected by the kinship, rank, position, or influence of any party or person.
- 6) Refrain from either actively or passively subverting the attainment of HVRC's legitimate and ethical objectives.
- 7) Not engage in outside activities, including other employment, which could impair independence of judgment, or prevent the proper exercise of one's official duties. See Outside Employment in ~~this Manual~~ these Policies & Procedures.
- 8) Not accept employment, business, or professional activity that makes use of confidential information obtained while working at HVRC.
- 9) Not disclose confidential information acquired in the course of their official duties nor use such information to further personal interests.
- 10) Preserve the integrity, completeness, and accuracy of all financial and other information and records of HVRC.
- 11) Cooperate fully and honestly in audits authorized by HVRC or otherwise required by law.
- 12) Not use or attempt to use their official position to secure gifts, unwarranted privileges, or exemptions for themselves or others.
- 13) Not accept gifts having more than a nominal value (i.e., small, token items such as inexpensive promotional materials, valued at approximately \$25 or less) from an individual or non-governmental entity that does business with HVRC.
- 14) Not do business with any contractor or vendor in which they have a direct or indirect financial interest that might reasonably tend to conflict with the proper discharge of their official duties.
- ~~15) Avoid any actions or relationships that create, or could reasonably be perceived to create, improper influence or favoritism toward any contractor in the performance of their official duties.~~
- ~~15) Avoid giving the impression that anyone could improperly influence or improperly favor any contractor in the performance of their official duties.~~
- 16) Not make personal investments with businesses or contractors that could reasonably taint HVRC decisions or processes, or create a conflict of interest with their duties at HVRC.
- 17) Not sell goods or services to any person, firm, corporation, or association which is licensed by or whose rates are fixed by HVRC.

- 18) Use HVRC property, including equipment, telephones, vehicles, computers, or other resources in the course of their official duties and in a manner consistent with New York State or local law, and any applicable policies of HVRC.
- 19) Refrain from utilizing any asset or resource of HVRC in pursuit of personal financial gain.
- 20) Report all contacts concerning HVRC procurements to the Executive Director.
- 21) Refrain from violating any criminal or civil law or regulation.
- 22) Report potentially unethical behavior by any HVRC employee to the Executive Director. Employees may file ethics complaints anonymously and are protected from retaliation by the policies adopted by HVRC.
- ~~23)~~ Not engage in partisan political activities during work hours. See the [Political Activities](#) section in ~~this Manual~~ [these Policies & Procedures](#).

Conflict of Interest Policy

A conflict of interest arises when an employee's personal, financial, or outside interests could interfere, or reasonably appear to interfere with their professional judgment or the best interests of HVRC. Employees must avoid conflicts whenever possible and must not participate in decisions or activities where a conflict exists without an approved mitigation plan.

Employees must promptly disclose any actual, potential, or perceived conflict of interest before participating in any related HVRC decision or activity. Conflicts may include financial interests in vendors or contractors, gifts or honoraria of more than nominal value, outside employment that overlaps with HVRC interests, close personal or family relationships that could influence professional judgment, or any situation that could reasonably raise concerns about impartiality.

The following activities require prior written approval from the Executive Director:

- Outside employment or other outside activities that may create a conflict of interest.
- Political activity where clarification is needed regarding permissibility under HVRC policy or law.
- Gifts or honoraria of more than nominal value, including speaking fees, travel reimbursement, or material goods offered in connection with HVRC work.
- Travel expense reimbursement from any external entity other than HVRC.

All disclosures are reviewed by the Executive Director, who determines whether a conflict exists and whether mitigation or recusal is necessary. If the disclosure involves the Executive Director, the Executive Committee will review and determine appropriate action. Employees must comply with any mitigation plan established.

Code of Ethics Policy

- ~~— All outside employment or any other activity that may create a conflict of interest must be approved by the Executive Director prior to the acceptance of such activity. All requests for such outside activity approval must be submitted in writing to the Executive Director.~~
- ~~— Employees seeking to engage in political activity should seek detailed guidance from the Executive Director.~~
- ~~— Employees must obtain prior written approval from the Executive Director before accepting any gift or honorarium of more than nominal value in connection with their work at HVRC. This includes, but is not limited to, speaking fees, travel reimbursements, or material goods offered by vendors, partners, or other external parties. Nominal items, such as a cup of coffee, light refreshments at a meeting~~
- ~~— or promotional items of minimal value (e.g., pens, notepads), do not require approval.~~

- ~~— Employees should consult the Executive Director if they are unsure whether a gift or honorarium requires approval.~~
- ~~— Travel Expense reimbursement from a source other than HVRC must be approved by the Executive Director prior to acceptance.~~

Required Reporting-Reporting & Disclosure

~~Employees are required by law and regulations to report any and all solicitations, offers or acceptance of gifts, honoraria, outside business activity, conflicts of interest, or procurement contacts. Such reports should be made to the Executive Director.~~

Employees must report conflicts of interest, gifts or honoraria, outside employment or business activities, and procurement-related contacts. Reports may be made confidentially and without fear of retaliation.

Employees must submit the Annual Financial Disclosure Form (Appendix A-9) by the deadline set by the Executive Director (ED), and they must also make event-driven disclosures whenever an actual, potential, or perceived conflict arises, or when a gift/honorarium, outside employment, or a procurement-related contact occurs.

Event-driven disclosures should be made using the Event-Driven Disclosure Form (Appendix A-10) and submitted to the Executive Director. If the matter involves the Executive Director, submit the form to the Board Officers Chair. Urgent matters may be raised verbally first, followed promptly by the completed form. Event-driven disclosures must be submitted within five (5) business days of becoming aware of the issue and always before participating in any related decision or activity. Annual disclosures are due by the ED-established deadline January 31, and Employees must submit an updated disclosure promptly if circumstances change.

~~The Executive Director maintains HVRC keeps ethics and conflict-of-interest records in a confidential file~~
Employee Personnel Files in accordance with HVRC's Records Retention Policy.

Employees will not be retaliated against for making a good-faith disclosure or inquiry.

Violations

~~In addition to any criminal or civil penalty contained in any law, Employees who knowingly and or intentionally violate any provision of this policy may be fined, suspended or be subject to corrective action, up to and including termination from employment, in addition to any remedies available under law.~~

Personal and HVRC Views

Since staff members are hired to implement HVRC's work, they shall support HVRC's policies. They must not represent their personal views as HVRC's. ~~If an employee ever feels that their views are incompatible with HVRC's policies, that person should consider resigning.~~ Employees found to be representing their personal views as HVRC's shall be subject to corrective action and potentially termination of employment. Employees must clearly distinguish their personal views from HVRC's when engaging in political activities or participating in civic organizations.

Political Activities

Public sector planning, by its nature, is a political activity. Effective planning at the local and regional level is best done if it is non-partisan. Due to HVRC's use of federal, state, and local funds under various grant programs, ~~staff membersemployees'~~ political activities during non-work hours might create a conflict of interest. To maintain the highest possible credibility, HVRC activity must be non-partisan. ~~HVRC employees are prohibited from running for public office. Employees are encouraged to discuss potential political activities to be conducted during non-work hours with the Executive Director before pursuing such activities.~~

Consistent with this policy and with all relevant state and federal laws, no partisan political activity will be allowed within HVRC's office. No posters, buttons, hats, clothing, or other partisan campaign paraphernalia is allowed. No overt partisan campaigning or fund solicitation is allowed. This does not mean, however, that HVRC employees are enjoined from engaging in partisan political activity on their own time, though provisions of the federal "Hatch Act" may limit such activity. If your position is covered by the Hatch Act, there are additional requirements, seewhich are provided below.

❖ Hatch Act & State Law

The [Hatch Act](#) and its [amendments](#) covers all state and local employees who are principally employed in connection with programs financed in whole or in part by loans or grants made by the federal government. Therefore, if your position is funded with any federal funds, you are subject to the Hatch Act. See Hatch Act USC § 1502 (a)(3). On hiring, the offer letter shall indicate if an employee's position is subject to the Hatch Act.

- Employees covered by the Hatch Act may:
 - Run for public office in nonpartisan elections.
 - Campaign for and hold office in political clubs and organizations.
 - Actively campaign for candidates for public office in partisan and non-partisan elections.
 - Contribute money to political organizations and attend political fundraising events.
- Employees covered by the Hatch Act may not:
 - Be candidates for public office in a partisan election.
 - Use official authority or influence to interfere with or effect the results of an election or nomination.
 - Directly or indirectly coerce contributions from subordinates in support of a political party or candidate.

Currently, HVRC employees are not subject to restrictions on political activities under [State law](#), namely Public Officers Law § 73 and § 74 as well as Civil Service Law § 107, due to current organizational status: HVRC is not an agency of the State or State legislature nor is HVRC in the civil service nor civil division.

Outside Employment

Regular or Temporary full-time staff members may have an opportunity to do part-time work in addition to their full-time job with HVRC. ~~The employee must notify their immediate supervisor and the Executive Director in writing.~~ In addition to Code of Ethics requirements, the below-listed requirements must be observed ~~prior to accepting an outside job.~~

- a) The job must not interfere with employee's assigned duties [at HVRC.](#)
- b) The job is not to be performed during HVRC's regular working hours, unless charging to leave accruals with approval in advance.
- c) The job is not one with which HVRC may be directly or indirectly involved under its statutory functions. [Outside professional work of the Executive Director must be approved in writing by the Board Officers.](#)

Civic Organizations

Because of the special qualifications of many of HVRC's employees, there may be occasions when ~~members~~ ~~employees of the staff~~ will be asked to accept appointments to the boards or committees of some governments or civic organizations. The guidelines set forth above in Outside Employment must also be observed in accepting such appointments. Membership in religious or fraternal organizations would not normally be considered as a conflict of interest and would not be subject to the provisions of Outside Employment.

Honorariums

HVRC employees may be requested to serve on review committees or working groups that may offer an honorarium or stipend. The Executive Director must approve any such situation, including the determination of whether the honorarium or stipend should be forthcoming to HVRC or directly to the employee. For honorariums forthcoming to HVRC, employees must track hours to the work related to the honorarium.

Code of Ethics Policy

- ~~a) All outside employment or any other activity that may create a conflict of interest must be approved by the Executive Director prior to the acceptance of such activity. All requests for such outside activity approval must be submitted in writing to the Executive Director.~~
- ~~b) Employees seeking to engage in political activity must seek detailed guidance from the Executive Director.~~
- ~~c) Employees must obtain prior written approval from the Executive Director before accepting any gift or honorarium of more than nominal value in connection with their work at HVRC. This includes, but is not limited to, speaking fees, travel reimbursements, or material goods offered by vendors, partners, or other external parties. Nominal items, such as a cup of coffee, light refreshments at a meeting, or promotional items of minimal value (e.g., pens, notepads), do not require approval.~~
- ~~d) Employees should consult the Executive Director if they are unsure whether a gift or honorarium requires approval.~~
- ~~e) Travel Expense reimbursement from a source other than HVRC must be approved by the Executive Director prior to acceptance.~~
- ~~f) Any questions or concerns regarding the Code of Ethics or this Policy should be directed to the Executive Director for clarification.~~

Required Reporting

~~Employees are required by law and regulations to report any and all solicitations, offers or acceptance of gifts, honoraria, outside business activity, conflicts of interest, or procurement contacts. Such reports should be made to the Executive Director.~~

Violations

~~In addition to any criminal or civil penalty contained in any law, employees who knowingly and intentionally violate any provision of this policy may be fined, suspended or terminated from employment.~~

Personal Appearance

Employees representing HVRC should dress appropriately for their position and are asked to use discretion and judgment in their choice of attire. HVRC standard of dress is business casual. Employees must be clean, neat in appearance, and free of any distractions that may impair health or safety in the workplace. Employees with questions about what is acceptable may contact the Executive Director for guidance.

If an employee's supervisor or management believes that an employee has not met the dress code requirements, or if an outside complaint has been made that is deemed valid, the Executive Director will discuss the complaint informally with the employee and the employee will be asked to maintain HVRC's personal appearance standard. Continued warnings or employee refusal to follow the standard after being notified of inappropriate appearance may face corrective action or can be terminated from employment. If an employee disagrees with the Executive Director's judgment, the employee is entitled to pursue the grievance procedure as outlined in the [Corrective Action & Grievance Procedure](#) section of ~~this Manual~~ [these Policies & Procedures](#).

HVRC Property

Use of HVRC Property

Property supplied by HVRC is to be used for business purposes only. Employees will be responsible for the repair and/or replacement of any HVRC-owned property that is damaged, lost, or stolen due to gross negligence. Upon termination of employment, all HVRC property will be returned to HVRC no later than the last day in office. All employees are required to safeguard HVRC property and any proprietary information kept at HVRC's office, at an alternate work site, or at remote work locations.

Care of HVRC Property

Office areas should be kept neat and orderly, and all HVRC property should be well maintained. Theft, misappropriation, or unauthorized removal, possession, or use of company property or equipment is expressly prohibited. Any action in contradiction to the guidelines set herein may result in corrective action, up to and including termination of employment.

Damage or Malfunction of HVRC Property

Any damage or malfunction of any property belonging to HVRC must be immediately reported to the Deputy Director. This ensures the safety of all employees and efficient performance of all jobs. Employees may receive corrective action when their carelessness causes damage to any HVRC property.

Disposal of HVRC Property

No property will be disposed of without the approval of the Executive Director. Specific guidelines for property disposal are available from the Financial & Administrative Director.

Theft of HVRC Property

Reporting the theft of HVRC property to the Financial & Administrative Director and Executive Director must occur immediately. The Financial & Administrative Director is responsible for reporting the theft to the police. Employees should take precautions to prevent theft by following all security procedures and securing valuables.

Work at Home and Outside the Office

Significant care must be taken to protect the integrity and confidentiality of any documents and information temporarily removed from the office through physical and electronic means. Such ~~action-removals~~ can only be taken for work purposes and no such confidential information can be revealed to persons not authorized to have access to the information.

Personal Work During the Work Day

Although personal business should be addressed during non-work hours, it may be necessary to address personal business during work hours. Employees are expected to make up any time used during the workday toward personal business by extending their work day to comply with HVRC's 8-hour work day.

Personal Communication

Personal communications while at work should be limited to those that are ~~absolutely~~ necessary. Spending time on personal telephone calls, texting, and accessing social media for personal use during the workday is distracting to all employees. Employees who spend excessive time during work hours making personal communications may be subject to corrective action, up to and including employment termination.

Telephone Usage

Telephone equipment and service at HVRC's office are intended for use related to official HVRC business. It is recognized that it may be necessary, on occasion, for an employee to make a personal call from the office. Incoming personal calls should be kept to a minimum duration when they are received and taken outside of the shared office space so as to not interfere with work activities of the staff. Employees needing to make international calls for business purposes must use zoom or other web-based platorms ~~inform their supervisor via email prior to doing so.~~

Smart Phone Policy

All employees may access HVRC's email system via their personal mobile device. The employee is responsible for all actions needed to access email from a personal mobile device and is responsible for all costs associated with the use of that device. HVRC reserves the right to access and archive work-related information stored on personal mobile devices. Access to HVRC's network drive is prohibited from a personal mobile device, ~~with the exception of~~ Microsoft Teams files. Accessing ~~the aforementioned~~ HVRC content on a mobile device while driving is prohibited.

HVRC will not provide technical support for personal mobile devices other than assistance with first time setup. Users are responsible for all hardware/software upgrades, including associated costs, which may be necessary to access HVRC's email system.

In the event ~~that~~ HVRC data contained on any personally owned mobile device is lost or stolen, the Financial & Administrative Director must be contacted immediately.

HVRC staff are encouraged to use the official HVRC Group Chat via their mobile device for brief work-related communications, such as office arrival delays, snow days, and notification for priority items.

Internet, Email, and Social Media Policy

HVRC provides a variety of electronic communications systems for use in carrying out its business, consisting of internet, electronic mail (email), and social media. All communication and information transmitted by, received from, or stored in, these systems are the property of HVRC and, as such, are intended to be used for job-related purposes only.

Employees with access to internet, email, or work-related social media access must comply with HVRC's internet, email, and social media policy. Employees with Internet access are expressly prohibited from accessing, viewing, downloading, or printing pornographic or other sexually explicit materials. As with the use of the telephone, occasional use of HVRC's internet access for personal purposes on personal time may be necessary and convenient. This does not violate the terms of internet use. However, individuals should take considerable care in personal use of HVRC's computers and internet and limit that use to avoid conflict with work duties and interference with other HVRC operations.

By accepting employment with HVRC, employees consent to the provisions and a binding commitment to comply with the following policies in exchange for internet, email, and social media access.

Updating of Electronic Communications Systems Policies

From time to time, as may be necessary, the Executive Director, working with the appropriate ~~staff~~employees, may review internet usage and recommend policies and procedures regarding its use and the use of email by employees. The Executive Director will ensure that HVRC internet and email policies and procedures are known and understood by employees. The Executive Director will take appropriate action if these policies and procedures are not ~~being~~ followed.

Monitoring

~~HVRC provides the network, personal computers, email, and other communications devices for your use on company business. All electronic systems, hardware, software, temporary or permanent files and any related systems or devices are the property of HVRC. HVRC may access and disclose all data or messages stored on its systems or sent over its email system. The Executive Director has the authority to inspect the contents of any equipment, files, calendars or electronic mail in the normal course of their supervisory responsibilities. HVRC reserves the right to monitor communication and data at any time, with or without notice. HVRC also reserves the right to disclose the contents of messages for any legal or work-related purpose at its sole discretion.~~

HVRC may access, review, and disclose data or messages stored on its systems or transmitted through its networks. Such information may be disclosed only to individuals or entities with a legitimate business or legal need, including:

- The Executive Director or designated supervisors in the course of their duties.
- IT personnel responsible for maintaining or securing HVRC systems.
- HVRC legal counsel, auditors, or ~~Board Officers~~Executive Committee when relevant to investigations or organizational needs.
- Law enforcement agencies, government entities, or courts when disclosure is required by law or legal process.

HVRC reserves the right to monitor communication and data at any time, with or without notice, and to disclose the contents of messages or files for any legitimate business purpose or as required by law.

~~Reasons for review include, but are not limited to, the following: system, hardware or software problems, general system failure, legal action involving HVRC, suspicion of a crime or violation of policy, or a need to perform a service when the employee is not available, or for any other work-related reason as determined by the Executive Director or their designee.~~

Retrieval

Notwithstanding HVRC's right to retrieve and read any email messages, such messages should be treated as confidential by other employees and accessed only by the intended recipient. Employees are not authorized to retrieve or read any email messages that are not sent to them and cannot use a password, access a file, or retrieve any stored information unless authorized to do so.

Passwords

Initial passwords are assigned by the Financial & Administrative Director and should not be given to other ~~staff~~employees or persons outside the organization. Employees should change the provided passwords as soon as

possible using the instructions provided. HVRC reserves the right to override any employee-selected passwords and/or codes. Employees are required to provide the Financial & Administrative Director with any such codes or passwords to facilitate access as needed. Periodically, ~~staff employees~~ will be required to change their passwords. At no time should an HVRC employee allow a temporary, contractor, or other employee use of their login. In the case where an employee does provide another person access to their account, they will be responsible for the actions of the individual using their account and be subject to corrective action.

Passwords should not be stored in computer data files, on the network, or be displayed openly at any workstation. The only acceptable storage methods are a secure password management system installed on ~~your an~~ HVRC issued work laptop, or encrypted files with access restricted exclusively to the Executive Director, Deputy ~~Executive~~ Director, and Financial & Administrative Director.

Electronic Communications Systems Content

HVRC's electronic communications systems are not to be used to solicit or proselytize for commercial ventures, religious or political causes, outside organizations, or other non-job-related solicitations. The systems are not to be used to create any offensive or disruptive messages. Among those ~~which that~~ are considered offensive are any messages ~~which~~ containing sexual implications, racial slurs, gender-specific-biased comments, or any other comment that offensively addresses someone's age, sexual orientation, religious or political beliefs, national origin, or disability. HVRC's Personnel Policies & Procedures ~~Manual or code of conduct~~ shall be considered the prevailing authority in the event of possible misconduct.

HVRC is not obligated to filter offensive material that may be encountered on the Internet, but at its discretion may install filtering software to limit the range of accessible sites. HVRC is not obligated to filter email, but at its discretion may filter incoming or outgoing email using HVRC accounts.

No emails directly related and pertinent to an HVRC project, which contain relevant information not otherwise readily available, shall be deleted. However, these emails may be printed and the hard copy retained in a manner consistent with any other document per HVRC's Record Retention Policies (see HVRC's ~~Accounting & Financial Policies & Procedures Guide~~), ~~and~~ and then deleted. Email that can be defined as transient in nature or personal email may be deleted at any time. Should there be any doubt whether an email is transient in nature or personal, do not delete it.

Employees should note that any data and information on the HVRC's electronic communications systems will not be deemed personal or private. In addition, the email system may not be used to send (upload) or receive (download) copyrighted materials, trade secrets, proprietary financial information, or similar materials without prior authorization.

❖ Professional Electronic Communications Systems Etiquette

Appropriate professional electronic communications systems etiquette is required. The following are examples of appropriate practice, but not a comprehensive description of expected etiquette:

- a) HVRC electronic communications systems accounts are intended for HVRC use only. Treat HVRC electronic communications systems accounts as you would HVRC stationery – for appropriate business purposes only. Use a personal account on another device for personal business. Do not give an HVRC email account name for vendors to use in sending verifications of personal orders of online goods or services. Do not use an HVRC account to email an elected official or business with consumer complaints. Do not expose HVRC to unsolicited spam or incoming emails with viruses or other

questionable content by using an HVRC account to correspond with individuals who have a practice of forwarding emails from undocumented sources.

- b) Be polite in all HVRC email correspondence and always use appropriate language. Elected officials should be ~~initially~~ referred to by their elected official title (Mayor, Supervisor, Deputy Supervisor, Trustee, Councilperson). Hello or Hi are acceptable professional salutations but not Hey unless a strong, quasi-personal relationship has developed. Recognize that what is contained in an email can be easily forwarded by recipients to others or may be subpoenaed in legal proceedings.
- c) Recognize that internet browsing activity and HVRC email is not private. HVRC retains access to all email, and messages or other records relating to or in support of illegal activities may be reported to the authorities.

Activities that constitute unacceptable use of HVRC's electronic communications systems when using agency computers as well as when conducting ~~on~~ HVRC business on personal devices include the following:

- a) illegal activity, including violation of copyright or other contracts, or transmitting any material in violation of any US or State regulation;
- b) unauthorized access to or downloading of software, electronic files, email, or other data ("hacking");
- c) invading the privacy of individuals;
- d) unauthorized use of another individual's account or password;
- e) posting anonymous messages;
- f) accessing, submitting, posting, publishing, or displaying any defamatory, inaccurate, abusive, obscene, profane, sexually-oriented, threatening, racially-offensive, harassing, or illegal material;
- g) forgery or falsification of email;
- h) personal use that creates a direct cost for HVRC;
- i) unauthorized enrolling in list serves, chat rooms, gambling, or game sites;
- j) conducting unauthorized outside business activities through HVRC Internet access.

Software Usage

Employees are expected to use the standard software provided by HVRC, or identify applications they need in the course of their work. Staff members should not download applications, demos, or upgrades without the involvement of the Financial & Administrative Director. Employees will use the standard email system provided by HVRC for official email communications, and shall not install their own email systems. Additionally, use of instant messaging programs, such as ICQ, AOL Instant Messenger, Microsoft Messenger, etc., is prohibited unless otherwise approved by the Executive Director and employee's direct supervisor.

Failure to comply with all components of this policy may result in corrective action up to and including termination of employment. Any employee who does not understand any part of the policy is responsible for obtaining clarification from the Financial & Administrative Director.

Artificial Intelligence (A.I.) Policy

HVRC supports the responsible use of artificial intelligence tools to enhance productivity and improve the quality of work performed by ~~staff~~ employees. Microsoft Copilot is the approved AI tool for HVRC business and is available on HVRC-issued devices. Employees may use Copilot to assist with drafting, summarizing, editing, brainstorming, analysis, or similar tasks, but they remain fully responsible for verifying the accuracy, appropriateness, and completeness of all AI-assisted content before it is used or shared. Employees must not upload confidential or sensitive information into any AI system other than Copilot, which operates within HVRC's secure Microsoft 365 environment.

Employees must clearly disclose when AI has been used to generate or substantially shape their work, as AI-assisted output should not be presented as solely original work without meaningful review and revision. AI tools may not be used to make final decisions on sensitive matters such as personnel, compliance, or legal interpretation, nor may they be used to generate inappropriate, discriminatory, or harassing content. All AI use must align with HVRC's confidentiality, data security, and conduct policies. Employees with questions regarding permitted AI use should consult their supervisor or the Executive the Financial & Administrative Director.

Freedom of Information Requests

HVRC complies with New York State's Freedom of Information Law (FOIL), which requires agencies to grant access to records, deny access in writing, or acknowledge receipt of a request within five business days. When an acknowledgment is given, it must include an approximate date within twenty business days indicating when it can be anticipated that the request will be granted or denied. However, if it is known that circumstances prevent the agency from granting access within twenty business days, or if the agency cannot grant access by the approximate date given and needs more than twenty business days to grant access, it must provide a written explanation of its inability to do so and a specific date by which it will grant access. That date must be reasonable in consideration of the circumstances of the request.

HVRC's FOIL Officer is the ~~Executive Deputy~~ Director. They are the only employee authorized to respond to FOIL requests.

Any employee who receives a FOIL request must immediately forward a copy of the request to the ~~Executive Director and Deputy Director~~ and Executive Director. The Deputy Director shall confer with the Executive Director on FOIL requests as needed. The ~~Executive Deputy~~ Director will respond in writing unless the FOIL request requires involvement of HVRC's legal counsel.

Employees are prohibited from submitting a FOIL request in their role as an HVRC employee to another entity without prior discussion with the Deputy Director and approval from the Executive Director.

❖ Legal Proceedings

Information sent by employees via ~~the HVRC or personal~~ email systems as well as texts may be used in legal proceedings or FOILs. ~~Electronic mail-Such communications messages~~ are considered written communications and are potentially the subject of subpoena in litigation or FOIL requests. HVRC may inspect the contents of email messages-such communications during an investigation or FOIL, will respond to the legal process, and will fulfill any legal obligations to third parties.

Media

Posting to Official HVRC Social Media Accounts

Employees assigned to post to official HVRC social media accounts must coordinate with the Executive Director or Deputy Director prior to any content post or share. The same guidance that applies to email communication applies to social media. In addition, employees should not engage in debate on social media and must limit their engagement to factual statements or clarifications related to the post.

Media Requests

It is very important that the media receive accurate and consistent responses to their requests. To accomplish this, it is usually necessary to designate one primary media contact. Therefore, all requests for information from the media shall be directed to the Executive Director.

When you receive a media request, the following process must be taken:

- Obtain as much information as possible from the reporter regarding their questions.
- Use your judgment. If the question is simple and factual, answer the question.
- Since most questions are not simple and factual, contact the Executive Director.
- If ~~you cannot contact~~ the Executive Director is not available immediately, ask the reporter for a telephone number at which they can be contacted. Inform the reporter that they will be contacted with a response shortly.

Press Releases

All press releases must be coordinated through the Deputy Director.

Solicitations and Distributions

HVRC property, facilities, and bulletin boards are generally not to be used for solicitation or distribution of materials unrelated to HVRC business. Solicitations of any kind during work hours or on HVRC premises are prohibited unless explicitly approved by the Executive Financial & Administrative Director.

However, employees may occasionally request prior approval from the Executive Financial & Administrative Director to solicit charitable contributions for causes they or their immediate family are personally involved in, such as school or sports fundraisers. These solicitations must be conducted in a respectful manner that does not pressure or discomfort colleagues.

PERSONNEL INFORMATION

Personal Information

HVRC records must be up-to-date and contain the information necessary for normal human resource-related matters. This information is gathered at hire and listed in the At-Hire Requirements section of ~~this Manual~~these Policies & Procedures. HVRC is also required to maintain accurate information for insurance enrollments and other offered benefits. Employees must complete relevant forms noting change of status when information changes occur. HVRC is not responsible for errors or consequences resulting from an employee's failure to update any information. All Employee information is accessible by the Executive Director, Deputy Director and Financial & Administrative Director. Information may be provided to the designated HVRC supervisor manager, as determined by the Executive Director.

Personnel Records

Location and Access to Personnel File

A personnel file shall be kept for each employee and -intern in the prescribed office location. Personnel files are confidential and are the property of HVRC. Access to files shall be limited to the Executive Director, Deputy Director, and Financial & Administrative Director. The Executive Committee~~Board Officers~~, or members of an appropriate committee as established by the HVRC Board of Directors, shall be provided with access to relevant information should they be reviewing an appeal of termination or suspension.

Certain personnel files shall also be made available to employees electronically in their personal and private Teams personnel folder. Those files readily available to employees electronically shall be identified as such in ~~this Manual~~these Policies & Procedures. Employees are encouraged to download all materials contained in their electronic personnel folder.

Contents of Personnel File

An employee's personnel file shall contain routine human resource materials, such as the employee's name, title and/or position held, job description, department or programmatic area to which the employee is assigned, application for employment and resume, copy of driver's license, any professional certification, tax withholding forms, insurance enrollment or declinations, Acknowledgement of Receipt of Personnel ~~Manual~~[Policies & Procedures](#), salary, changes in employment status, training received, performance evaluations, personnel actions affecting the employee, including discipline, and other pertinent information. Only relevant documentation will be kept for ~~interns~~.

The personnel file may also contain confidential medical information. The file may contain the result of substance testing, medical examinations, Workers' Compensation claims, disability claims, required return to work documents, and any other necessary medical information HVRC is required to retain.

HVRC shall retain employee's personnel files for four years following separation from employment per [Appendix A-98](#) Records Retention ~~Guidelines~~[Policies](#). HVRC will shred documents containing an employee's confidential information before being discarded.

Confidentiality of Personnel File

Personnel files shall be kept confidential to the maximum extent permitted by law. Employees may view their files by making an appointment with the administrative staff as identified by Executive Director. ~~Only current employees can view their files.~~ Except for routine verifications of employment or receipt of a court order, no information from an employee's personnel file shall be released to the public. HVRC denies access to personnel files by creditors, collections agencies, and other requestors unless an employee provides written consent for access or a court order is received.

Employees are given a copy of employment-related actions at the time they are initiated. Additional copies will not be made.

Employees with access to personnel files should never discuss confidential information of any kind outside of work. A breach of this policy is a very serious matter. Policy violation can result in ~~immediate~~ employment separation. Specific examples of confidential information include:

- personnel files
- financial records
- employee evaluations
- payroll records

Removal of Information from Personnel File

~~An employee may request removal of information that the employee believes to be irrelevant or erroneous. If the Executive Director or appropriate administrative staff denies the employee's request to remove such information, the employee may file a written rebuttal statement to be placed in employee's personnel file.~~

DIRECT COMPENSATION

Employee Compensation Policy

It is HVRC's intent to provide opportunities for advancement within the organization whenever practical as well as to ensure that pay relationships among positions within HVRC are equitable, and that common criteria are applied uniformly to determine compensation levels for individual ~~staff member~~[employees](#). ~~The HVRC job~~

~~categories/salary~~ HVRC job descriptions and corresponding salary structure ranges are defined/determined by the level of training and experience necessary needed for positions as well as the general duties and responsibilities assigned to the ~~m-positions within the category~~. New employees may be hired at any level based upon available job opportunities and the as determined by the job descriptions and employee's education and professional experience.

Starting Salary

The starting salary of an annual-salaried employee is determined at the time of hiring.

Pay Period

Paycheck Schedule

Annual-salaried employees' salaries and wages of other temporary personnel on the payroll are paid by direct deposit every other week on a schedule provided by the Financial & Administrative Director with a maximum of 26 pay periods per year. The first check for a new employee shall be based on this schedule and outlined in a new employee's offer letter.

Paycheck Deductions

HVRC makes deductions from employee pay only in circumstances permitted by applicable law. This includes, but is not limited to, mandatory deductions for income tax withholding and Social Security and Medicare contributions as well as voluntary deductions for health insurance premiums, retirement plans, and other related contributions. The [Employee Benefits](#) section of ~~this Manual~~ [these Policies & Procedures](#) outlines the health insurance deductions.

Employees have the responsibility for determining the accuracy of their employment status, payroll, and benefits records maintained by HVRC, and for reporting any discrepancies or errors to the Financial & Administrative Director immediately. The Executive Director shall be informed of any such discrepancies by the Financial & Administrative Director at the next administrative meeting of directors..

❖ Social Security & Medicare

Social Security and Medicare benefits are available for retirement, survivor benefits, and medical costs under qualifying conditions determined by the Federal government. The employee and the employer contribute equal amounts to the Social Security Fund. The program is mandatory, and individual retirement or disability benefits vary for each individual based upon government regulations.

Reimbursement for Expenses

Reimbursement for approved expenses shall be paid by check on a monthly basis no later than one month following the approval of a submitted HVRC Expenses Reimbursement Form. The policies and procedures for reimbursement of expenses are outlined in [Part B. Accounting & Financial Policies & Procedures Guide](#) ~~the HVRC's Financial Policies & Procedures; general guidelines are found in d) Support Documents Required for the Draw of Funds or for Making Payments and Their Processing; for travel see Travel Approval & Reimbursement.~~

Salary Schedule Adjustments

[The Executive Director shall assess HVRC's salary structure and salary ranges by position types approximately every five years to remain competitive in retention and recruitment. This analysis, which shall be referred to as HVRC's Salary Schedule, will be provided to the Executive Committee by the Executive Director. The salary ranges for each position shall be as approved by the Board Officers of Directors.](#) HVRC may annually upgrade

the ~~employee's salary schedule~~ to reflect changes in local salary structures and increases in the cost of living, and to remain competitive in recruitment. The Executive Director shall periodically review compensation adjustments offered by peer organizations and other relevant factors in recommending revisions of the salary ranges for consideration by the Board of Directors Officers. At least every five years HVRC will comprehensively update the salary structure through a salary survey.

Annual Salary Evaluations and Adjustments

Employees will receive a performance evaluation within 60 days following their Employment Anniversary Date. The evaluation may inform a salary adjustment, but an increase is not guaranteed.

After the initial evaluation, employees will continue to receive annual evaluations within 60 days of their Employment Anniversary Date. These evaluations will inform salary adjustments, which are reviewed and applied on the employee's Employment Anniversary Date, unless otherwise specified in an employment agreement or promotion.

As part of the annual budgeting process, the Executive Director will recommend to the Board Officers a pool for staff salary increases, taking into account anticipated evaluation outcomes and other budgetary considerations. This pool will be incorporated into the adopted budget to support salary adjustments aligned with Employment Anniversary Dates.

Any increases in employee salaries will be primarily based upon employee performance as determined by the annual evaluation. Earning or obtaining professional certifications, licenses, advanced degrees, or technical training/education with applicable knowledge or skills that will benefit the work of HVRC may also be considered. The Executive Director may also consider market competitiveness in making appropriate individual salary adjustments.

Discussions regarding any significant salary increases or promotion will be included in the annual evaluation process.

For budgeting and fully burdened rate purposes, we will assume a standard 3% for all employees, effective on their Employment Anniversary Date.

❖ Standard

Salary adjustment for the Executive Director shall be reviewed by the Board Officers. All other employee salary adjustments shall be evaluated by the Executive Director. The Executive Director may grant merit increases based upon performance at the recommendation of the employee supervisor.

❖ Exceptions

Under exceptional circumstances, the Executive Director may recommend to the Board Officers that a salary adjustment for an employee be made at some point during the budget year.

❖ Salary Adjustments Due to Promotion

Upon the recommendation of the Executive Director and approval of the Board Officers, an annual-salaried employee may be promoted from one position to another.

All employee salaries and any salary adjustments ~~must~~ shall be approved by the Full Board of Directors through the annual budget adoption, with initial reviews and discussions conducted by the Executive Committee as

stipulated in HVRC's By-Laws. As permitted by New York State Open Meetings Law, salary details by title and/or employee will only be made available during Executive Session of the Executive Committee or Board. The annual budget presented to the Board for adoption during public session shall be presented through the Salaries & Wages line include a salary schedule listing each position and its corresponding salary. No salary or salary increase may be implemented unless it has been authorized in the Board-approved budget or in a subsequent budget amendment approved by the Full Board.

The Executive Director conducts annual performance evaluations, which may include recommended salary adjustments. Recommended salary adjustments must be approved by the Board via annual budget adoption prior to being implemented by the Financial & Administrative Director. and prepares recommended salary adjustments in alignment with the Board-approved budget. Recommendations may consider employee performance, professional development, market competitiveness, and organizational needs. The Executive Director implements salary adjustments only as authorized by the approved budget.

The Executive Committee may review the Executive Director's recommendations for consistency with the adopted budget but do not approve salaries or salary adjustments. Their role is limited to oversight and ensuring the ED's implementation aligns with the Board-approved budget.

Employees will receive an annual performance evaluation within 60 days of their Employment Anniversary Date (Employment or Promotion). The evaluation may inform provide recommended salary adjustments, but any increases must appear in the adopted budget. Salary adjustments generally take effect on the employee's Employment Anniversary Date (Employment or Promotion) unless otherwise specified in the Board-approved budget.

Any salary change that exceeds or deviates from the salary amounts authorized in the budget requires a budget amendment approved by the Full Board prior to implementation.

The Executive Director's salary and any adjustments are reviewed by the Executive Committee and approved by the Full Board as part of the annual budget or via a budget amendment.

Performance Evaluation

Performance Reviews for Non-Management Staff Employees

New employees will receive a their first formal performance evaluation within 60 days following after their one-year anniversary of hire. After this that, all initial evaluation, employees will be included in a regular annual evaluation cycle.

Employees who have completed with at least one year of service will be formally evaluated are reviewed annually within 60 days of their Employment Anniversary Date (Employment or Promotion).

The Executive Director is responsible for establishing an evaluation process, which is implemented by the Financial & Administrative Director in partnership with the employee's with employee's direct supervisor(s). The Financial & Administrative Director shall initiate the annual review process no later than thirty (30) days before the annual reviews are conducted.

HVRC's eEvaluations will be are in writing and completed jointly by the employee and supervisor will be the responsibility of the employee's direct supervisor to carry out in conjunction with the employee. Two forms are used: the HVRC Employee Appraisal Form and the HVRC Employee Self-Appraisal Form, which contain identical criteria to allow for comparison. Questions about the forms may be directed to the Financial &

~~Administrative Director. The evaluation process includes two appraisal forms that are completed by the employee, direct supervisor, Financial & Administrative Director, and Executive Director. The review content is identical and allows for a direct comparison of the employee's and direct supervisor's assessment of the employee's work. Both the HVRC Employee Appraisal Form and HVRC Employee Self Appraisal Form will be made available during the annual review process. Any questions regarding the forms should be directed to the Financial & Administrative Director.~~

~~The evaluation process aims to: The objective of the performance appraisal process is to provide a mechanism to assess the below listed areas. Goals established in the previous year and the same evaluation process and criteria shall be used. New goals may be added; evaluation criteria, termed objectives in the forms, may be adjusted as needed.~~

- ~~● Clearly define/Clarify job expectations.~~
- ~~● Ensure that all employees perform to the best of their abilities; Support strong performance.~~
- ~~● Improve communication between employee and supervisor.~~
- ~~● Align employee goals with the overall individual and organizational goals of HVRC.~~
- ~~● Connect performance with potential adjustments in compensation, assignments, or professional development opportunities.~~
- ~~● Link performance with rewards such as compensation increases, promotions, recognition, assignments, professional development opportunities, and career advances as allowed by HVRC's current organizational structure and programmatic funding.~~
- ~~● Maintain consistency across programs.~~
- ~~● Be consistent across HVRC program areas.~~
- ~~● Identify employee training and professional development needs.~~
- ~~● Establish clear-cut intervention strategies when for performance does not meet identified job requirements/improvements.~~

Evaluation Meetings

The evaluation process will also include up to three meetings held in a private setting to discuss the written evaluations, as outlined below.

- 1) Required Meeting: The employee and their direct supervisor shall meet to discuss both forms.
 - a. No later than three business days prior to the meeting, the employee shall provide the Financial & Administrative Director with a signed original of the HVRC Employee Self-Appraisal Form. The Financial & Administrative Director shall distribute a copy of the signed original to the supervisor and upload to the employee's electronic personnel folder.
 - b. No later than one business day prior to the meeting, the employee's supervisor shall provide the Financial & Administrative Director with their completed HVRC Employee Appraisal Form, which they shall upload to the employee's electronic personnel folder.
 - c. During the meeting, employee and direct supervisor may make comments on both forms. Both employee and direct supervisor are expected to sign the HVRC Employee Appraisal Form. Signature by the employee on this form confirms that employee has been advised of their performance status but does not necessarily imply employee's agreement with the evaluation. The direct supervisor shall provide the signed evaluation forms to the Financial & Administrative Director for the next step in the review process.
- 2) Required Meeting: The Executive Director will meet with the employee to discuss the evaluation forms. The employee's conversation with the Executive Director may result in the identification of additional goals, which shall be communicated to the employee's direct supervisor by the Executive Director. The Executive Director shall determine if a salary adjustment resulting from the evaluation is appropriate. Evaluation results will also be considered in determination of recommendations for promotions. The

completed evaluations will be provided to the Financial & Administrative Director for placement in the employee's paper and electronic personnel files.

- 3) Optional Meeting: If recommended by the supervisor, the Deputy Director shall meet with the employee to discuss any outstanding items raised during the employee evaluation meeting prior to the employee's meeting with the Executive Director.

Performance Reviews for Management

Performance reviews for management shall mirror the performance review process for non-management staff with the following exceptions.

- The Executive Director's reviews of management shall be conducted after the completion of non-management staff.
- Management, consisting of all employees at the supervisor level or above, shall have their performance reviews conducted by the Executive Director and/or Deputy Director.

The performance review of the Executive Director shall be conducted by the Board Officers Chair on the same timeframe as HVRC staff non-management employees. ~~The Board Chair and Executive Director shall together coordinate the Executive Director's review.~~

Annual Report on Performance Reviews

An annual report of all evaluations shall be prepared by the Financial & Administrative Director and made available by the Executive Director to the Board Officers Executive Committee, and shall be used to support the budget for the following year. After all reviews are completed and the budget has been adopted, the Executive Director will notify each employee of any salary modifications or other actions outside of the performance evaluation discussions.

ATTENDANCE

Outlook Calendars

~~HVRC uses Microsoft Outlook for electronic communications and calendar scheduling. All HVRC employees must maintain their work schedules in their personal Outlook calendar. Personal calendars are shared with the full team to ensure collaboration and smooth coordination among all employees, and employees are expected to keep their Outlook calendars up to date to facilitate. All employees are expected to maintain a minimum permission level of "can view all details". Private personal meetings can be marked private on set up, thereby preventing any employee from viewing any details, including titles and locations. Additional information on the practices for marking time off is found in Notification & Accounting of Approved Leave. HVRC also maintains two additional shared calendars that employees are expected to maintain updated: Remote Days and Outreach Calendar.~~

- ~~• The Remote Days calendar is intended for employee's remote workdays schedule, set up as an annual recurring event. Employees are expected to update this calendar when their remote day shifts.~~
- ~~• The Outreach Calendar is used for coordination of HVRC planned events and public outreach materials. Webinars, in-person conferences and meetings, distribution of HVRC e-publications, for example, must all be logged in this calendar to avoid detracting from other team members' programmatic efforts.~~

Work Week & Work Hours

Work Week

~~The regular work week for Regular Full-Time and Temporary Full-Time Employees is 40 (forty) hours. The schedule of Regular Part-Time and Temporary Part-Time Employees is based on prior agreement per~~

employees' offer letter or updated by employee's supervisor, with the prior approval of the Executive Director. Intern hours are set by the program director and or direct supervisor; the Deputy Director must be informed of approximate hours per week Intern shall be contributing.

Work Hours

HVRC's work-week schedule for Regular Full-Time and Temporary Full-Time Employees is eight (8) hours per day, Monday through Friday, from 9:00am to 5:00pm.

Regardless of in-office or remote work day, employees are expected to be regular in attendance. When emergencies arise that make it impossible for an employee to arrive at work by 9:15am, the employee must notify their supervisor, Financial & Administrative Director and Executive Director prior to 9:00am.

Most HVRC positions require that employees attend morning, evening, or, on rare occasion, weekend meetings. HVRC offers flexible work schedules to accommodate work outside of the normal workday. Employees must inform their supervisor of their modified schedule in writing via email and receive approval via email; the supervisor's approval will not be withheld without justification. Once approved, the employee must immediately note the schedule change on their personal work calendar, which is shared with the HVRC team.

Out of office appointments and meetings during the work day hours should be posted on personal calendars.

Remote Work Policy

❖ Overview

HVRC implemented a full remote work policy during the COVID-19 pandemic, which transitioned to a hybrid work schedule in 2022. Remote work is defined as working during HVRC work hours anywhere outside of HVRC's office located at 105 Ann Street, Newburgh, NY. Employees working remotely are referred to as remote workers. Remote work may not be suitable for all employees and/or positions. See Rescinding of Remote Work Schedule section for additional information.

HVRC's Remote Work Policy has the below noted intent.

- a) Supports maintenance of employee performance and productivity on days when an open, shared office may not support undistracted work.
- b) Enhances the spirit, morale, and welfare of employees.
- c) Reduces commuting mileage, thereby contributing to HVRC's conservation efforts in support of clean air objectives.
- d) Reduces employee turnover and absenteeism.
- e) Improves HVRC's ability to attract and retain qualified personnel.

❖ Applicability

Regular Full-Time and Temporary Full-Time Employees are automatically eligible from the first day of employment for a hybrid work schedule as outlined below. During the probationary period additional days in office may be required. Employees may remain on a hybrid schedule if they prove to be trustworthy, disciplined, self-motivated, and capable of effectively and efficiently conducting work responsibilities suited for remote work.

❖ In-Office Requirements

All employees are required to work at HVRC's office a minimum of three days per a week. Exceptions may be requested in writing on a case-by-case basis and granted with prior approval from employee's supervisor and

Executive Director. HVRC's in-office days are Monday, Tuesday, and Thursday. Remote work days are Wednesday and Friday, although employees are welcome to work in office as needed to facilitate programmatic efforts. Directors are expected to work a fourth day in office on Wednesdays.

❖ *Remote Work Schedule*

Any deviation from the In-Office Requirements above shall be set by the employee in conjunction with their supervisor, with Executive Director's approval, as part of the offer letter process or during their first week of employment. The supervisor shall inform the Financial & Administrative Director of the employee's remote work schedule. Employees shall include their recurring remote work schedule on HVRC's shared Remote Day calendar during their first week of employment.

If an employee needs to work remotely on a day they are normally scheduled to be in the office, they must email their supervisor with a brief explanation. Supervisors should then notify both the Executive Director and Financial & Administrative Director once a decision has been made. Employees should make every effort to notify their supervisor as soon as possible of their need to work from remotely off-schedule.

❖ *Availability*

Employees are expected to be available during normal work hours (see Work Hours) when working remotely. Employees must be available via video conferencing, Microsoft Office Teams, email, and cell phone, and be responsive within one (1) hour unless in meetings or have a previously approved absence. Employees must set business calls to be forwarded to their cell phone on remote work days. Employees must communicate with their supervisor at least once each workday and complete their timesheets daily. Employees are not expected to be available outside of the workday unless by prior agreement.

Employees are responsible for ensuring HVRC's full team and their specific department are updated regarding their remote work schedule. Employees must ensure all are updated by:

- 1) notifying their supervisor and team of any modifications to their remote work schedule the prior week during the weekly team meeting.
- 2) adjusting their remote work days on HVRC's shared Remote Day calendar.
- 3) marking their personal HVRC calendar if they will be unavailable via email and/or cell phone in order to work on a project that requires no distraction.

Remote work must not interfere with employee's ability to fulfill work responsibilities. Work responsibilities that require significant personal contact with other staff shall not be conducted outside HVRC's normal business hours nor outside HVRC's office. Specifically:

- Remote work must not interfere with attending meetings, whether remotely or in-person. If the employee is working from home, they are required to attend via video conferencing. If video conferencing is not available, employees may call in via phone as a secondary option. If an employee is unable to attend a given meeting for reasons remote or otherwise, they must notify their supervisor or the person hosting the meeting. Repeatedly missing meetings when working remotely will be cause for corrective action or termination of employment.
- Remote work must not interfere with interactions with other HVRC staff; contact with public agencies, partners, and the public; attendance at in-person or virtual meetings; and other duties.
- Employees are expected to maintain their professionalism when working remotely. They must dress appropriately (see Personal Appearance) during virtual meetings, minimizing interruptions from people or pets at all times, taking virtual meetings from a suitable space or using virtual background features as needed, and ensuring that external sounds do not interfere with virtual meetings.

❖ ***Treatment of HVRC Property While Working Remotely***

Regardless of remote work location, employees are required to maintain a separate, designated work area, clean and free of obstacles and free of any hazardous materials. On remote work days, employees are expected to use their company laptop and accompanying accessories while connected to the Wi-Fi available in their remote location and must set business calls to be forwarded to their cell phone. Only equipment owned by HVRC and on loan to employee is covered by HVRC's chosen insurer. All other equipment is to be covered by the employee's personal insurance provider.

❖ ***HVRC Liability While Working Remotely***

Employees are advised to choose a safe and secure location to work from and to maintain high levels of safety. HVRC is liable for injuries suffered in the pre-defined workspace during work hours only. If an employee incurs a work-related injury in the designated work area while working remotely, worker's compensation laws and rules apply just as they would if such an injury occurred at the main office. Employees must notify their supervisors immediately and complete all necessary documents regarding the injury. HVRC may deny an employee the opportunity to work remotely at home or may rescind a home remote work agreement based on safety of the home or suspected hazardous materials in the home.

❖ ***Remote Work Expenses***

HVRC generally will not reimburse costs associated with copying work-related materials, fax charges, etc., completed outside of the office. Employees participating in remote work should complete these duties in the office, using HVRC equipment, services, and materials.

HVRC will not pay for general operating expenses in a home office, such as an Internet Service Provider, taxes, homeowner/renter insurance, utilities, privately owned equipment, and incidental items and supplies.

When employees use their home office for remote work, HVRC is not responsible for substantiating a remote worker's claim of tax deductions for operation of a home office. Employees should seek advice from a tax advisor concerning home office deductions.

Work travel on remote days shall be reimbursed from staff's home. HVRC will not pay for travel expenses to and from the office when program needs necessitate the remote worker to come into the office on a scheduled remote workday. Remote workers are responsible for their own means of getting to and from the office for regularly scheduled days in the office or if they are called into the office on a remote work day.

❖ ***Work from Home Equipment***

HVRC may provide employees with equipment to support approved remote work arrangements. This equipment may include items such as keyboards, mice, monitors, or other peripherals necessary for performing job duties effectively from home.

All requests for work from home equipment must be submitted to the Financial & Administrative Director for review and approval. Approval will be based on operational need, equipment availability, and budgetary constraints.

Any equipment issued for home use remains the property of HVRC and must be returned upon request or at the end of employment. All distributed equipment will be tracked using HVRC's equipment inventory tracker, and employees are responsible for the proper care and use of any items assigned to them.

Employees must report any damage, loss, or technical issues to the Financial & Administrative Director promptly

❖ ***Rescinding of Remote Work Schedule***

Employees will be assessed periodically to affirm that remote work is not negatively impacting performance, work quality, and productivity. If management determines that an individual's productivity has suffered from remote work, or that the staff's total productivity has suffered, or if their work assignments have changed, or for any other reason as determined by management, the Executive Director may limit or terminate an individual's use of a remote work schedule. Appropriate management will discuss concerns with employee prior to Executive Director's final determination. Employee may also request to decrease the number of days worked remotely. Management is defined as employee's supervisor, Financial & Administrative Director, Deputy Director, and Executive Director.

Meals & Breaks

Employees may take unpaid meal breaks at any point during the workday, making up the time taken by extending their workday. Employees are also welcome to work through lunch without any impact to the 8-hour workday. Employees inadvertently working less than an eight-hour day must account for hours not worked as paid time off or receive approval from their supervisor to make up the hours at another agreed-upon time. All employees are encouraged to take lunch.

Employees may take short breaks as needed throughout the day, but excessive breaks are not acceptable.

❖ ***Breastfeeding in the Workplace***

HVRC will allow reasonable break time for breastfeeding mothers to express milk. This covers milk that is expressed only; babies cannot be brought to the workplace on a regular basis. This time is allowed for a maximum of two years after the birth of the baby. HVRC is not responsible for the safe storage of expressed milk. Employees expressing milk are responsible for its storage, cleaning the area used, and removal of breast milk at the end of the workday.

Attendance Records

In addition to the policies noted in this section, additional information regarding attendance records, or timesheets, is found in the Timesheets and d) Support Documents Required for the Draw of Funds or for Making Payments and Their Processing sections of Part B. Accounting & Financial Policies & Procedures Guide.

As noted in these sections, employee timesheets are generated using an Excel-based workbook housed on HVRC's SharePoint platform (i.e., [EmployeeNameYYYY-MM]-TimeTrackingvYYYY-MM-DD.xlsx). Each employee has their own folder that houses the time tracking workbooks by year, as well as expense reimbursement requests and expense back-up documentation. The time tracking workbook is used to track all grant or project time, whether conducted in-office or remotely, as well as paid time off, and must be coded appropriately. The time tracking completion schedule for full-time and part-time employees is also outlined in these sections and bulleted below. Both employees and their direct supervisors are responsible for reviewing and reconciling their time trackers in addition to the final reviews conducted by the Financial & Administrative Director, Deputy Director, and Executive Director.

- Both regular and temporary full-time and part-time employees are required to allocate their work hours on a daily basis to the relevant grants, projects, and/or administrative lines.

- Regular and temporary full-time employees' time allocations are reviewed and reconciled on a monthly basis, three days after the end of the prior calendar month.
- Regular and temporary part-time employees' ~~time~~employees time allocations are reviewed and reconciled on a per pay period basis.

Purpose of Attendance Records

HVRC timesheets provide the ability to record time for each project and administrative activity exclusively and precisely. Time will be recorded and allocated to every project and administrative activity exactly as it occurs. Timesheet records form the basis of project cost tracking for staff time. Costs will be assigned to projects consistently, and according to binding agreements, with no agreement overriding requirements set forth in 2 CFR Part 225, as it relates to documentation for personnel compensated from federal awards.

Time Tracking Workbook

Each employee's time tracking workbook contains the following tabs: Timesheet, MMMYYYY, Categories, Pay Periods, SForceCheatSheet, and Dropdowns. The purpose of each tab is explained below.

- Timesheet: This tab is the roll-up of all hours entered in the MMMYYYY tab and represents the formal records of employee's work activities and paid time off. Note instructions in the Timesheet tab.
- MMMYYYY: Employees detail their work activities in this tab, selecting for the grant or project (Contract), the grant/project work area (Descrip-1), and more detailed work area scope (Descrip-2). A high level explanation of the work activity completed is included in the Activity Description section. Hours are entered on the days completed and indication of work location (C = conference; I O = in office; R = remote) is also completed. This tab name must be updated every month with the current information, e.g., Jul2024.
- Categories: This tab provides a crosswalk and additional information for the correct selections under Descrip-1 and Descrip-2.
- PayPeriods: This tab includes the pay period end dates, which fall on Tuesdays, and the paycheck direct deposit dates, which fall on Fridays.
- SForceCheatSheet: This tab serves as a crosswalk for HVRC's NYSERDA Clean Energy Communities Coordinators, helping them translate entries in HVRC time tracking workbook into NYSERDA's time tracking system, Salesforce.
- Drop Downs: This tab contains all the dropdown listings used in the Timesheet and MMMYYYY tabs.

Timesheet Entry Guidelines

In all cases, time used shall be recorded in increments of not less than 0.25 hours. Timesheets are completed to include all specific time spent on each grant or project, as well as a specific task/activity from an approved work plan, delineated by appropriate codes (see MMMYYYY above). All administrative work and paid time off hours (i.e., vacation, personal, sick, holiday, etc.) will also be recorded and defined by the correct codes. HVRC applies salaries, wages, and benefits consistently to both federally and non-federally funded projects for the same labor categories.

Timesheet Approval Process

All employees attest to the accuracy of the time tracking record once saved. Employees affirm the time tracking record's accuracy by printing and signing the Timesheet tab. The timesheet print-out is reviewed by the employee's supervisor, Deputy Director, Financial & administrative Director, and Executive Director, with approval signified by their signature or initials. If corrections or alterations are required, the person who makes the correction must notify the Financial & Administrative Director, who will inform the Executive Director as

~~needed. The Financial & Administrative Director and the Executive Director are the only people authorized to make timesheet corrections after the close of each reporting period.~~

EMPLOYEE BENEFITS

Fringe Benefits

HVRC's fringe benefits statement appears in the [Payroll](#) section of Part B. Accounting & Financial Policies & Procedures Guide.

(Providing here only for legal review purposes: HVRC defines fringe benefits as allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. HVRC provides fringe benefits to its full-time salaried employees and part-time hourly employees working 30 (thirty) hours or more on average per week.

Fringe benefit costs are allowable to the extent that the benefits are reasonable and are required by law, and are an established policy of HVRC as a quasi-governmental unit. Fringe benefits are equitably charged and applied across all grants in line with each employee's specific benefits package.

HVRC's current fringe benefits are available for full time-permanent employees. Part time and temporary employees are not eligible for HVRC's benefit package. The benefits package includes paid time off (holidays, vacation, personal, sick), health insurance (paid at 80% employer contribution for medical and no employer contribution for dental and vision), family and medical leave, life insurance, employer taxes (Medicare, social security, unemployment), and worker's compensation.)

Leave Benefits

HVRC offers vacation, sick, ~~and~~ personal time, ~~and as well as~~ paid holidays. Vacation, sick, and personal time may be taken in increments of no less than one quarter (0.25) hour. Vacation days are expected to be used for leave that is scheduled in advance. Personal time is expected to be used to cover unexpected absences, usually of a short duration.

Notification & Accounting of Approved Leave

HVRC employees use their Outlook calendar to inform ~~staff employees~~ of time taken. HVRC employees document their time taken using the [EmployeeNameYYYY-MM]--TimeTrackingvYYYY-MM-DD.xlsx (time tracker) workbook. The Financial & Administrative Director confirms paid time off used and records it in each employee's PTO tracking [EmployeeName]-PTO-Tracker.xlsx (PTO tracker) workbook. Unless otherwise noted in the following sections, the procedures for notification and accounting of approved vacation, sick, and personal time off are as follows:

- For time less than a full day (eight hours), immediately upon approval the employee must block off the time on their personal calendar.
- For full days taken for vacation or personal time, immediately upon approval the employee must send a calendar invitation to all staff members marked as "free". Once sent, employees must modify the calendar ~~block on their personal calendar~~ invite as out of office.
- Immediately upon approval, ~~employees~~ employee's must incorporate the approved time off into their time tracker and PTO tracker workbooks.

Legal Holidays

HVRC offers 14 (fourteen) paid holidays to regular and temporary full-time employees, ~~consisting of 12 (twelve) regular holidays and two floating holidays. HVRC shall place all non-floating holidays on employees'~~

~~Outlook calendar via calendar invites.~~ All ~~observed~~paid holidays are listed below. When a holiday falls on a weekend, HVRC will observe the holiday on the federally recognized observation day. For example, if a holiday such as New Year's Day falls on a Saturday, it is typically observed on the preceding Friday; if it falls on a Sunday, it is typically observed on the following Monday

- New Year's Day, January 1
- Dr. Martin Luther King, Jr. Day
- Presidents' Day
- Memorial Day
- Juneteenth (~~Floater~~)
- Independence Day, July 4
- Labor Day
- Explorers' Day (~~Floater~~)
- Veterans' Day, Nov 11
- Thanksgiving Day & Day after
- Christmas Eve & Christmas Day, December 24 and 25
- New Year's Eve, December 31

~~Regular and temporary~~ Part-time employees shall be compensated for holidays according to their normal workweek. If a ~~part-timen~~ employee is normally scheduled to work on a Monday for three hours and a holiday falls on Monday, they shall be paid for the holiday based on the hours they would have worked – three hours in this example. If a ~~part-timen~~ employee is scheduled to work Tuesdays, but the holiday ~~fell~~falls on a Monday, they shall not be paid for that holiday.

~~Floating Holidays Procedures~~

~~The two floating holidays can be taken on the date observed without any additional approval. When employees desire, floating holidays can be taken on a day different than the date observed, based on prior approval. For floating holidays taken on a day different from when they are observed, employees shall submit the request to their supervisor no later than one (1) month prior to the day you are requesting and no later than one (1) month prior to the observed holiday.~~

~~When blocking off time in the Outlook calendar for floating holidays taken on a day different from the officially observed day, employees shall use the following naming convention for the calendar invitation to the HVRC team: "Frankie's Juneteenth floater", or "Turner's Explorers' Day floater". The calendar invitation must be sent to the HVRC team as an all-day invitation marked "free" and then afterwards changed to "out of office" on your personal calendar only.~~

Vacation Time

Vacation Accrual

Regular full-time employees shall be eligible for paid vacation time. Annually, employees shall have available from two (2) to a maximum of ~~four~~five (~~45~~) weeks of vacation time that can be taken in increments of no more than two consecutive weeks. Personal time should be fully expended before ~~using vacation time~~the end of the year or remaining time if forfeited.

Employees shall move to the next level of vacation time beginning with the fourth, ~~and sixth, and eighth~~ years of service. ~~Beginning with the eighth year of service, employees in good standing shall be eligible for an~~

~~extended working vacation wherein they may take up to two weeks of vacation time over the course of up to four weeks when an employee is not in office.~~

A sample vacation schedule is shown below.

- Two (2) weeks' vacation beginning with the first year of service.
- Three (3) weeks' vacation beginning with the fourth year of service.
- Four (4) weeks' vacation beginning with the sixth year of service.
- Five (5) weeks' vacation beginning with eighth year of service.

~~Beginning with the eighth year of service, two (2) weeks' vacation taken while in Montana for four (4) weeks.~~

Regular and temporary full-time employees shall accrue vacation time per the below schedule, based on HVRC's 26 pay period paychecks.

- Two weeks' vacation accruing at 3.~~076923077-07692~~ hours per pay period paycheck.
- Three weeks' vacation accruing at 4.61538~~46235~~ hours per pay period paycheck.
- Four weeks' vacation accruing at 6.1538~~546154~~ hours per pay period paycheck.
- Five weeks' vacation accruing at 7.69231 hours per pay period paycheck.

❖ **Vacation Approval**

An employee's request for vacation time shall be submitted in writing via email to the direct supervisor and Financial & Administrative Director, copying the Executive Director. The employee shall receive formal approval from their direct supervisor, with others copied. Should an employee become sick during vacation, the sick portion of a vacation can be charged as sick time once the employee has received ~~prior~~ approval from their supervisor. Generally, employees may not substitute sick leave for vacation time unless a written explanation is provided to and approved by the Executive Financial & Administrative Director.

Vacation request timeframes are as follows:

- For two or fewer vacation days, the vacation request must be submitted no later than ~~two (2) weeks~~ prior to the date such vacation leave begins.
- For three or more vacation days, the request must be submitted no later than one (1) month prior.
- For extended working vacations, the request must be submitted no later than three (3) months prior.

Employees receiving vacation time approval are expected to comply with the following requirements:

- Employees must immediately follow the Outlook calendar conventions explained in Vacation Time Procedures Notification & Accounting of Approved Leave.
- For any recurring internal meetings that fall during an employee's vacation, employees are responsible for adjusting those they control and requesting to change the date for those they do not.
- If an employee's vacation falls at the end of the month, they are responsible for completing invoicing with enough time for their supervisor's review and processing of any changes. Invoicing consists of completing time tracking and submitting printed timesheets and expense reports, along with any required expense back-up documentation.
- All work deliverables due prior to taking vacation time must be confirmed as completed prior to taking such time.
- Employees are expected to disconnect from work during vacation to support rest and recovery. Requests to work during vacation may be considered ~~in certain circumstances~~, and must be submitted in writing to their supervisor at least two weeks in advance.

~~Employees receiving approval for an extended working vacation are expected to comply with the following additional requirements:~~

- ~~Employees must be in good standing as determined by their supervisor, the Deputy Director, and Executive Director.~~
- ~~Employees will be required to establish a schedule for the entire period while out of office, clearly delineating between vacation and work time. Employees shall follow the notification and accounting of partial or full vacation days taken in Notification & Accounting of Approved Leave.~~
- ~~Employees shall outline the work they will complete and shall ensure they will be available by phone and virtually at their out of office location. Major deliverables to be completed must be clearly identified and discussed with the supervisor to ensure their timely completion is feasible.~~
- ~~Employees shall be required to conform their work hours to established internal and external meetings, or will adjust meetings no later than one (1) week prior to embarking on the extended working vacation.~~
- ~~No later than one (1) week prior to departure, employees must finalize with their direct supervisor how the invoicing process will be completed.~~

❖ **Vacation Time Carryover**

While HVRC employees are encouraged to take adequate time off throughout the year, vacation time of up to forty (40) days (320 hours) may be accumulated. There will be no compensation in lieu of time off for vacation while a staff member is still employed by HVRC. Upon resignation or retirement, compensation shall be paid for the accumulated, unused vacation time for up to a maximum of thirty (30) days (240 hours).

Sick Leave

~~Regular~~ Full-time employees accrue 10 days of paid sick leave per year to be used for absences related to the employee's own health needs or the health needs of eligible family members; sick leave is accrued at a rate of 3.07692 hours per pay period. Part time employees accrue sick leave at a rate of 1 hour for every 30 hours worked, consistent with applicable leave laws. Sick leave may be taken in increments of no less than one quarter (0.25) hours. Sick leave may be used for qualifying health-related absences as outlined below.

Employees may use sick leave for the following reasons:

- ~~P~~Absence due to personal illness or bodily injury.
- ~~I~~Absence due to illness of a member of the employee's immediate family, defined for the purposes of this section as spouse, domestic partner, children, and parents. The ~~Executive Financial & Administrative~~ Director may include other individuals when deemed necessary and appropriate.
- ~~Absence due to doctor or dental~~Medical, dental or other health-related appointments for the employee or ~~members of the employee's~~ immediate family ~~member~~.
- Absence due to family care after an employee or an employee's spouse or domestic partner delivers a child, or for any period during which the employee is under a physician's order to remain away from work. A ~~certificate~~doctor's note may be required.

Advance Notice for Pre-Planned Appointments

Employees must provide advance notice for an pre-scheduled doctor, dental, or medical appointments, consistent with operational needs. Employees should make every a reasonable effort to schedule doctor or these dental appointments during remote workdays so as to not limit their presence in-office. The intent of this expectation is to maintain consistent in-office presence, support team collaboration, and minimize disruptions to onsite operations. Unplanned, urgent, or sudden medical needs should be reported as soon as practicable.

Personal or vacation leave should be used for prolonged absence not required for health reasons, etc. Personal and vacation leave may be used for all other absences related to pregnancy or delivery; see the Family Medical

[Leave Act](#) and [Paid Family Leave](#) sections for additional information. Depending upon eligibility, disability insurance, and Workers' Compensation are other programs to be used in the event of an extended illness or recuperation period; see the [Disability Insurance](#) and [Disability Benefits Law](#) and [Workers' Compensation](#) sections for additional information.

Medical Documentation

Although sick leave may be used for any of the above reasons, its abuse is prohibited. The Executive Director and/or Financial & Administrative Director will review any pattern of sick leave use demonstrated by ~~a staff member~~ [an employee](#) for possible abuse. If abuse is evident, corrective action will be taken as per the [Corrective Action & Grievance Procedure](#) section.

HVRC requires employees absent for more than five consecutive days to provide medical documentation for their absence. HVRC may also require employees who are absent frequently, at consistent times, or who present other cause, to provide medical documentation upon request.

Employees must provide medical documentation to return to work from any work-related injury or an absence for which they qualify under Workers' Compensation or Disability Insurance.

Sick Leave Accrual

~~Regular and temporary full-time employees shall be eligible for up to ten (10) days of sick leave, which shall accrue at a rate of 3.076923077 hours per pay period paycheck. Regular or temporary part-time employees accrue sick leave at a rate of one hour for every 30 hours worked. Sick leave may be taken in increments of no less than one quarter (0.25) hour~~

Sick Leave Approval

Employees should report their absence from work due to illness or injury to their supervisor as soon as practical. Once the absence is confirmed by their supervisor, ~~employees~~ [employee](#) should inform the HVRC team via text and block off the time taken on their personal Outlook calendar. ~~The supervisor~~ [Supervisor](#) may proceed with the notification procedure ~~if the employee~~ [if employee](#) is not physically able. Given the persistence of COVID, HVRC has instituted a policy of caution. Employees exhibiting symptoms of COVID, flu, or any type of contagious disease ~~but are well enough to work~~ are required to work from home and follow the [Remote Work Policy](#) section. [If unable to work, sick time may be used.](#)

Notification and accounting of sick leave should follow the procedures described in the [Notification & Accounting of Approved Leave](#) section.

Absences shall be reported by the start of a regularly scheduled workday and not later than 9:00am, if physically possible. Failure to report within this period absent the presence of extenuating circumstances, can be considered justification for disallowing paid leave for that day. In the event of extenuating circumstances, the employee, family member, or other person should notify the ~~Executive Financial & Administrative~~ Director as soon as possible.

~~Proof of illness or an examination prior to return to work may be requested~~ For absences due to illness longer than five (5) consecutive days [a doctor's note may be required before returning to work.](#)

The Executive Director may advance sick leave time to an employee absent due to illness who has exhausted their accumulated sick leave and vacation and personal leave. The outstanding unrepaid sick leave advanced to

an employee under the provisions of this section shall not at any time exceed a total of five (5) days. Employees shall pay back any borrowed leave from new accruals when the employee returns to work. After five (5) days of sick time, employees are advised to review the Reasonable Accommodations section. Determination of additional leave due to disability or illness will be at the discretion of the Financial & Administrative Director with input from the Executive Director, ~~subject to the approval of the Board Officers.~~

Sick Leave Carryover

While employed with HVRC, employees may accumulate up to a total of 180 days (1440 hours) of sick leave. Upon resignation, no compensation will be paid for accumulated, unused sick leave. ~~Upon HVRC's entry into the New York State and Local Employees Retirement System (NYS Retirement System), employees who are retiring have the option of applying unused sick leave toward additional service credit up to 165 days, on a calendar year basis, pursuant to Section 41-j of the NYS Retirement System. The additional credit results in a small increase in the employee's retirement benefit. The additional service cannot be used to meet eligibility requirements for retirement or for an improved benefit formula.~~

Personal Leave

Personal leave may be used for personal obligations that cannot be handled outside working hours. Regular and temporary full-time employees shall be eligible for up to five (5) days of personal leave, which shall accrue at a rate of 1.53846~~1.538~~ hours per pay period paycheck. Regular or temporary part-time employees are not eligible for personal leave.

Personal leave may be taken in increments of no less than one quarter (0.25) hour. Approval for personal leave must be requested in advance from the direct supervisor if the need can be anticipated. The Financial & Administrative Director and Executive Director are to be included in the request, although the approval will be provided by the supervisor.

Personal leave may not be accumulated. Any unused personal leave is forfeited at the start of the calendar year when another five (5) days are granted to the employee. There is no compensation for unused personal leave upon termination of employment.

Compensatory Time

Compensatory time ("comp time") is available only to full-time, exempt HVRC employees. Part-time, temporary, and non-exempt employees are not eligible for compensatory time accrual. ~~Occasionally and as needed, a workday exceeding the standard eight-hour day may be required. In such cases, compensatory time may be accrued for additional hours and used as time off at a later date up to and including the date of separation.~~

~~From time to time, HVRC may require an e~~Exempt employees may need to or may be required to work more than the standard eight-hour workday to fulfill work requirements on a timely basis. Employees must coordinate with their supervisor in advance before working additional hours intended for comp time accrual. This coordination should include discussing the projects or tasks to be completed during the extended work period and ensuring the additional work aligns with organizational priorities. Unplanned or uncoordinated extended hours do not qualify for comp time accrual.

Employees are encouraged to use compensatory leave within the same month it is accrued. ~~Compensatory leave plus bringing~~ the month's total work hours must sum to the monthly minimum hourly requirement. The

monthly minimum hourly requirement is defined as eight hours per workday times the number of workdays in a month (e.g., 8 hrs × 21 days = 168-hour work month).

When an employee's workload is especially burdensome over a period of more than one month so that the employee's ability to use compensatory time in a routine fashion is limited, employees may accrue, or bank, up to 80 (eighty) hours of compensatory time. Accrued compensatory time may be used at a time that will not interfere with the employee's assignments. The ~~C~~ompensatory time bank cannot exceed 80 hours. ~~The~~ Financial & Administrative Director shall periodically notify employees of accrued comp time.

Employees must request permission from their supervisor to schedule the use of accrued compensatory time off, following HVRC's established policies and procedures, and mark their individual Outlook calendars accordingly. While employees have the right to request compensatory time off, management may deny requests if granting the time off would unduly disrupt operations. However, mere inconvenience is not a sufficient reason to deny a request.

Compensatory time is not converted to any other type of leave or cash equivalent. Any unused compensatory time is forfeited upon separation from HVRC.

Reasonable Accommodations

Disability

HVRC complies with the Americans with Disabilities Act and applicable state and local laws providing for nondiscrimination in employment opportunities for employees and job applicants with disabilities. HVRC provides reasonable accommodation to job applicants and employees with disabilities in accordance with applicable law, except where doing so would create an undue hardship for HVRC.

Pregnancy

HVRC also complies with all applicable laws regarding reasonable accommodations due to pregnancy, childbirth, and/or breastfeeding. Examples of such accommodations include, but are not limited to, providing more frequent bathroom breaks and rest breaks, assistance with manual labor or lifting items, changes to a work environment, light duty, leave, and breaks to express milk. If an employee takes leave as an accommodation, the leave is unpaid; however, employees may use accrued paid time off for this purpose. To the extent allowed by law, leave taken under this policy runs concurrently with leave provided under other relevant laws. Under the New York State Paid Family Leave, new parents also may be entitled to take paid leave. Upon expiration of leave taken under this policy, an employee will generally be reinstated to their position with equivalent seniority, benefits, pay and other terms and conditions of employment. ~~Please advise~~ Employees should notify Human Resources if you are pregnant or recovering from childbirth to discuss any necessary accommodations. Note: Employees may be entitled to a reasonable leave of absence for a disability resulting from pregnancy.

Religion

HVRC will also provide a reasonable accommodation for an ~~individual~~ employee's sincerely held religious belief if the accommodation would resolve a conflict between the individual's religious beliefs or practices and a work requirement (or as otherwise required by law), unless doing so would create an undue hardship.

Victim of Domestic Violence

Further, HVRC complies with New York State law (and any other applicable laws) which provide reasonable accommodations for individuals who are a victim of domestic violence, sex offenses, or stalking. In accordance with applicable law, HVRC will: (1) reasonably accommodate the needs of a victim of domestic violence, sex offenses, or stalking, unless doing so would create an undue hardship; and (2) comply with all applicable laws which require it to maintain the confidentiality of an employee's status as a victim of domestic violence, sex offenses, or stalking.

If an employee needs a reasonable accommodation for any of the reasons described in this policy, the employee must notify the Executive Director or their supervisor (and supervisors who receive such requests must immediately contact the Executive Director). The Executive Director will then engage in a cooperative dialogue with the employee to explore potential reasonable accommodations that might enable the employee to perform their essential job functions. Where applicable, HVRC may request verification of information from the employee's healthcare provider, in accordance with applicable law, relating to their need for an accommodation.

The reasonable accommodation process is voluntary and confidential. HVRC will comply with all legal obligations to keep confidential any medical information (or other protected personal information) obtained in connection with an individual's request for a reasonable accommodation.

HVRC will not engage in or tolerate any retaliation against any individual for requesting an accommodation under this policy.

Family Medical Leave Act

Provisions set forth in the [Family Medical Leave Act](#) (FMLA) are only mandatory for employers with 50 or more employees. Although HVRC is not legally required to comply with the FMLA, it chooses to offer the benefits defined in ~~the~~ FMLA. The law contains provisions on employer coverage; employee eligibility for the law's benefits; entitlement to leave, maintenance of health benefits during leave and job restoration after leave; notice and certification of the need for FMLA leave; and protection for employees who request or take FMLA leave.

The FMLA entitles employees to take up to 12 (twelve) weeks of unpaid, job-protected leave in a 12-month period. ~~Eligible employees must have worked for HVRC for a total of 12 months prior, have worked at least 1,250 hours over the previous 12 months, and work at a location in the United States. Eligibility for FMLA-equivalent leave follows the federal service and hours requirements (12 months of employment and 1,250 hours worked in the prior 12 months). Because HVRC has fewer than 50 employees, the federal 50-employee worksite requirement does not apply, but HVRC chooses to provide comparable leave protection.~~

Employees may use 12 workweeks of FMLA leave for:

- the birth of a child and to care for the newborn child within one year of birth;
- the placement with the employee of a child for adoption or foster care and to care for the newly placed child within one year of placement;
- to care for the employee's spouse, child, or parent who has a serious health condition;
- a serious health condition that makes the employee unable to perform the essential functions of ~~his or her~~ [their](#) job;
- any qualifying exigency arising out of the fact that the employee's spouse, ~~son, daughter, child,~~ [son, daughter, child,](#) or parent is a covered military member on "covered active duty" ~~or~~.

Employees seeking to use FMLA are required to provide 30-day advance notice of the need to take FMLA leave when foreseeable. If eligible for Family Medical Leave Act ~~Leave~~, sick leave will be used concurrently. If the employee is not eligible for FMLA leave, they are only eligible for sick leave.

Paid Family Leave

Effective January 1, 2018, nearly all private employees in New York State became eligible for [Paid Family Leave](#) (PFL). PFL provides eligible employees job-protected, paid time off to bond with a newly born, adopted or fostered child; care for a family member with a serious health condition; or assist loved ones when a spouse, domestic partner, child or parent is deployed abroad on active military service. PFL may also be available in some situations when an employee or their minor, dependent child is under an order of quarantine or isolation due to COVID-19. PFL also provides for job protection, continued health insurance, and protection from discrimination or retaliation. Starting on January 1, 2025, workers who are pregnant may also have additional paid time off available to them for doctors' appointments, procedures, or other types of prenatal care. This paid prenatal personal leave is part of New York's paid sick leave program, which is separate from New York State PFL.

Relationship with other types of leave:

- PFL can be taken by employees who are eligible for time off under the provisions of the FMLA. PFL will run concurrently with designated FMLA leave when the reason for leave qualifies under both PFL and FMLA. Eligible employees must then apply for both PFL and FMLA.
- Employees may not receive short-term disability and PFL benefits at the same time. Employees may not take more than 26 combined weeks of short-term disability and PFL in a 52-week period.
- If an employee is unable to work and qualify for Workers' Compensation Benefits, they may not use PFL benefits at the same time as they are receiving Workers' Compensation benefits. If an employee is receiving reduced earnings, they may be eligible for PFL.
- Time spent on paid vacation, sick, or personal days can be counted toward an employee's eligibility determination.
- Employees may supplement PFL with accrued time in order to receive full pay during their absence.
- While on PFL, employees will not continue to accrue sick or vacation time.
- HVRC allows only one employee at a time to receive PFL to bond with the same child or care for the same family member.

With the adoption of ~~this Manual~~ [these Policies & Procedures](#) and as allowed by law, [PFL](#) shall be covered by employee payroll contributions. In 202~~5~~⁶, the employee contribution is ~~0.388432~~^{38.432}% of an employee's gross wages each pay period. The maximum annual contribution is ~~\$354,534.11.91~~^{35,453.411.91}. Contribution changes shall be noted [here](#).

Disability Benefits Law

New York State [Disability Benefits Law](#) (DBL) "...requires employers to provide disability benefits coverage to employees for an off-the-job injury or illness. The Disability and Paid Family Leave Benefits Law (Article 9 of the WCL) provides weekly cash benefits to replace, in part, wages lost due to injuries or illnesses that do not arise out of or in the course of employment (WCL §204). If you get injured or become disabled while you are eligible for or are collecting unemployment benefits, and if your injury or disablement results in you being ineligible for unemployment benefits, you are eligible for disability benefits." HVRC's disability benefits are covered through [ShelterPoint](#), HVRC's disability benefits insurance carrier.

Currently, NYS DBL benefit levels are 50% of an employee's salary with a maximum benefit of \$170/week. Benefits are payable for a maximum of 26 weeks of disability, and there is a 7-day waiting period before benefits begin.

A Return to Work document must be provided before an employee can perform any work. Any restrictions must be specifically noted. An employee released to work must call HVRC immediately to state their return-to-work date.

With the adoption of ~~this Manual~~ [these Policies & Procedures](#) and as allowed by law, [DBL](#) shall be covered by employee payroll contributions. "Your contribution is calculated at the rate of one half of one percent of your wages, but no more than 60 cents a week (WCL §209)."

Filing a Disability Claim

Employees must file a claim with the Financial & Administrative Director, Deputy Director, or with HVRC's insurance carrier within 30 days after becoming disabled. Employees are subject to a 7-day waiting period before receiving benefits. It is the employee's responsibility to ensure their physician or health care provider has completed their portion of the claim form, and to process the form to the insurance carrier.

If an employee files a claim for disability benefits after 30 days, the employee will not be paid for any disability period more than two weeks before the claim is filed. Late filings may be excused, however, if the employee can show that it was not reasonably possible to file earlier.

An employee will not be entitled to any disability benefits if the employee files a claim more than 26 weeks after the disability begins.

The Financial & Administrative Director or ShelterPoint are available to respond to questions related to disability benefits.

Leave Benefits During Disability

An employee on disability leave does not accrue any leave benefits. However, during any period of disability, an employee's accumulated sick leave may be used to make up the difference between the disability payment and their weekly wage. Sick leave time will be reinstated to the employee based on the reimbursement to HVRC by the insurance carrier.

Maternity Leave / Paternity Leave

HVRC recognizes that employees may need leave for pregnancy, childbirth, adoption, or the care of a new child. "Maternity or Paternity Leave" includes two types of leave: medical leave related to pregnancy/childbirth and bonding leave available to either parent.

❖ Medical Leave for Pregnancy or Childbirth Recovery (Employee's Own Condition)

Employees who are unable to work due to pregnancy, childbirth, or related medical conditions may use sick leave in accordance with HVRC's Sick Leave policy. Medical leave for pregnancy or childbirth recovery may also qualify for FMLA or short-term disability insurance, when applicable.

A pregnancy-related leave of absence may be extended for up to six (6) months without loss of seniority or service. Upon returning to work, the employee must provide medical clearance confirming they are able to perform the essential functions of their position.

Note: Paid Family Leave (PFL) cannot be used for the employee's own medical recovery.

❖ Bonding Leave (PFL and/or FMLA)

Following the birth, adoption, or foster placement of a child, employees may take **Paid Family Leave (PFL)** to bond with their child. PFL provides job-protected, paid time off as outlined in the Paid Family Leave section. Bonding leave may also run concurrently with **FMLA** when the employee is eligible. Employees may take PFL after the conclusion of any medically certified recovery period.

❖ Use of Accrued Leave

Employees may choose to use accrued **sick, vacation, personal, or compensatory time** during maternity or paternity leave. Accrued leave may also be used to "top up" pay while receiving PFL benefits, consistent with PFL rules.

See the "**Paid Family Leave**" section for details regarding eligibility, pay benefits, and coordination with other leave programs.

❖ Extended Unpaid Leave Option

An employee may request extended unpaid leave for maternity/paternity reasons for **up to six (6) months**, without loss of seniority or service. This unpaid leave may occur after the employee has used or elected not to use other paid or protected leave programs. Employees must submit a written request and receive approval from the Executive Director.

Upon returning to work, the employee must provide medical clearance confirming they are able to resume full duties.

Bereavement Leave

Employees shall be entitled to up to ~~five~~ ~~threefour~~ ~~(435)~~ days paid leave per year for death in the immediate family, including "step" relations. Extension of bereavement leave(s) will be at the discretion of the Executive Director. Members of the immediate family include spouse, domestic partner, children, ~~siblings~~~~brothers,~~ ~~sisters,~~ ~~parents~~~~father, mother,~~ grandparents, ~~grandchildren,~~ ~~in-laws~~ spouse's or domestic partner's immediate family, and any other person with whom the employee has developed an immediate family-like obligation due to past personal relationships. Bereavement leave shall not be cumulative nor liquidated by cash for unused leave at the time of separation, ~~retirement,~~ ~~or death.~~

Jury & Witness Leave

When a qualifying employee is called for jury duty or to testify as a witness in a trial, it is fully recognized and supported by HVRC. All provisions will make up the difference between an employee's regular hourly pay and monies received from the court system for service as a juror when such service is documented by court authorities. These benefits shall be available to regular full-time and regular part-time employees.

The following procedures will be undertaken:

- Employee shall present the subpoena or other document that gives instructions to report for jury empanelment upon receipt. A copy shall be retained for the personnel file.
- Upon selection for jury duty, the employee shall notify their direct supervisor, Financial & Administrative Director, Deputy Director, and Executive Director in writing via email. Daily notification

of jury service obligations shall be provided each day in writing via email to the same management personnel.

- The employee shall report for jury duty as instructed by the court. At times the employee may be released from jury service during normal working hours. When this is the case, the employee shall be required to return to work, when practical.
- At the end of jury service and upon receipt of the check for such service, the employee shall provide a copy of either the check or check stub to the Financial & Administrative Director and Deputy Director.
- HVRC shall compute the gross amount the employee would have received for work performed while on jury duty. HVRC shall then deduct the amount received from court and draw a check on the adjusted gross less appropriate taxes on the adjusted gross for the employee.

While serving as a juror is a civic duty, there may be cases where an employee's extended absence would detrimentally affect the operating efficiency of HVRC. In such instances, if the Executive Director deems it necessary to request that an employee be excused from jury duty, the Executive Director will write a letter, with the employee's consent, to the presiding judge or court clerk requesting that the employee be excused from jury duty or that their assignment be postponed.

Military Leave

HVRC grants employees unpaid time off for service, training and other obligations in the uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA) and any other applicable state law.

All employees requesting time off for military service must provide advance notice to their immediate supervisor, unless military necessity prevents such notice or it is otherwise impracticable. Continuation of health insurance benefits is available during military leave subject to the terms and conditions of the group health plan and applicable law.

Employees are eligible for reemployment for up to five years from the date their military leave began. The period an individual has to apply for reemployment or report back to work after military service is based on time spent on military duty and on applicable law. Application for reinstatement must be made within 90 days from the date military service is terminated. An employee must report to work or apply for re-employment within: 14 days of completion for periods of military service between 31 and 180 days. 90 days of completion for period of military service greater than 181 days.

Employees who qualify for reemployment will return to work at a pay level and status equal to that which they would have attained had they not taken military leave. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service.

HVRC complies with all rights and protections under all applicable state laws granting time off for service, training and other obligations in the uniformed services. This includes, but is not limited to, benefits entitlement and continuation, notice and recertification requirements, and reemployment application requirements.

Questions regarding this policy should be directed to the **Executive Financial & Administrative Director**. HVRC provides military leave in accordance with all federal and state laws, including the Uniformed Services Employment and Reemployment Rights Act of 1994 and Section 243 of the Military Law of New York. Consistent with Section 242 of NYS Military Law, members of the National Guard or the Army, Navy, Marine Corp, Air Force, or Coast Guard will be granted a military duty leave of absence up to 30 working days with pay

~~in a calendar year. A copy of the official military orders must be submitted to the Executive Director prior to going on leave. Upon presentation of a copy of the military pay voucher, a voucher will be prepared for the difference between the total amount of compensation received from the military and the salary of the employee.~~

~~Application for reinstatement must be made within 90 days from the date military service is terminated. An employee must report to work or apply for re-employment within:~~

- ~~• 14 days of completion for periods of military service between 31 and 180 days.~~
- ~~• 90 days of completion for period of military service greater than 181 days.~~

~~Upon return to HVRC, all credits to which an employee was entitled at the beginning of that leave will be restored. Adjustments that would regularly be made to an employee's job title will be awarded in accordance with Section 243 of NYS Military Law.~~

~~The Uniform Services Employment and Reemployment Act of 1994 governs the rights of employees who temporarily leave their position for service in the uniformed services. Under this one requirement, HVRC will provide health insurance coverage for up to 31 days; after 31 days, employees may elect continued coverage and be obligated to reimburse HVRC for up to 102% of the cost of elective coverage under HVRC's health insurance plan.~~

~~Additional information related to military leave shall be made available by the Financial & Administrative Director and/or Executive Director upon request by employees to whom the leave may apply.~~

Leave of absence for military spouses

Unpaid Military Spouse Leave

~~The spouse of a member of the armed forces of the United States, national guard or reserves who has been deployed during a period of military conflict, to a combat theater or combat zone of operations shall be allowed up to ten (10) days unpaid leave by their employer. Such leave shall only be used when such person's spouse is on leave from the armed forces of the United States, national guard or reserves while deployed during a period of military conflict to a combat theater or combat zone of operation. An employee, married to a member of the armed forces of the United States, National Guard, or military reserves who has been deployed during a period of military conflict to a combat theater or combat zone of operations, is eligible for a maximum of ten days of unpaid military spouse leave while the spouse is on leave from the armed forces during a period of military conflict. This leave is provided in accordance with New York Labor Law §202-i, as amended.~~

Employees can elect to use paid vacation or personal time during this period but are not required to do so. A request for this time off must be forwarded to the Executive Director, providing as much notice as possible of the requested time off. All benefits shall continue as if the employee is reporting to work. Employees electing unpaid time must make up any benefit contributions in subsequent paychecks.

Leave without Pay

~~**Note:** Certain unpaid leave options are specific to particular circumstances and are described in their corresponding sections. For example, employees may request extended unpaid maternity/paternity leave (up to six months) as outlined in the Maternity Leave / Paternity Leave policy. The LWOP provisions in this section apply to all other unpaid leave requests not covered by more specific leave policies.~~

Maternity Leave / Paternity Leave

The term Maternity or Paternity Leave means an employee's absence from work because of (a) the employee's pregnancy; (b) the birth of the employee's child; (c) the placement of a child with the employee in connection with the adoption of such child by the employee; or (d) the need to care for such child for a period beginning immediately following the child's birth or placement as set forth above. Employees absent from work due to pregnancy shall be granted sick leave as described above, provided the required application, approvals, procedures and proof of medical disability are followed as outlined in Family Medical Leave Act and/or Paid Family Leave and conform to current applicable laws concerning maternity absences. A leave of absence for pregnancy may be extended up to six (6) months, without loss of seniority or service. In all instances, upon returning to work following a delivery, a statement must be presented from the family physician stating the employee is physically capable of performing their regular job assignment. Employee may use accumulated leave (sick time, compensation time, personal time, and vacation time) while on maternity leave.

Leave of Absence

An annual salaried employee may, at the discretion of the Executive Director, be granted a leave of absence from the position, without pay. Leaves of absence must be requested in writing to the Executive Director, copying the employee's supervisor and Financial & Administrative Director. No benefits will accrue during leave without pay.

Unpaid Time Off for Probationary Employee

Probationary employees may request unpaid time off for personal reasons, including vacation, during their probationary period. Approval is discretionary and subject to operational needs, and requests should be submitted in writing to the employee's supervisor and the Executive Director. Unpaid time taken during probation does not extend the length of the probationary period unless explicitly stated in the approval.

Insurance Benefits

Medical Insurance

All HVRC regular ~~and temporary~~ full-time employees are eligible for medical insurance. Temporary or part--time employees are not eligible for HVRC's medical insurance benefits. Information regarding HVRC's insurance offerings is distributed annually. HVRC's current contribution to the premium is 80% for all plan types; employees contribute 20% via deductions from their pay period paychecks. The contribution amount ~~of the contribution~~ is subject to change without notice.

Employees are eligible to participate on the first day of hire. Coverage is effective on the first day of the month following the date of hire. Employees can only modify enrollment within 30 days of Qualifying Life Event (QLE), a change in ~~your an employee's~~ situation, like getting married, having a baby, or losing health coverage, that can make you eligible for a Special Enrollment Period, allowing you to enroll in health insurance outside the yearly Open Enrollment Period. Employees who do not enroll themselves or their dependents at the time of hire may be required to serve a waiting period or may be subject to coverage restrictions applied by the carrier.

Employees are encouraged to read the insurance carrier's booklet containing coverage, deductibles, and other information and familiarize themselves with the provisions requiring pre-certification and other requirements to receive full benefit of this benefit. The Financial & Administrative can put employees in contact with HVRC's

insurance broker for answers to specific coverage and related questions. It is important that employees follow the insurance carrier's policies to ensure coverage is provided.

Medical Insurance ~~Cash~~Opt-Out

Upon provision of documentation that adequate coverage is in place through a spouse or other means, an employee may decline HVRC-~~provided-offered~~ medical insurance coverage and instead receive a cash payment in lieu of individual or family coverage. The ~~cashopt~~ amounts are listed below and subject to change annually based on Board Officers' approval.

HVRC Cash Out Based on Percentage Included in Personnel Policies								
Year	2029	2028	2027	2026	2025	2024	2023	2022
single	2,772.00	2,520.00	2,291.00	2,083.00	1,856.00	1,711.00	1,611.00	1,490.00
double	5,544.00	5,040.00	4,582.00	4,166.00	3,712.00	3,423.00	3,223.00	2,980.00
parent + kids	4,713.00	4,284.00	3,895.00	3,541.00	3,155.00	2,909.00	2,739.00	2,533.00
family	~~7,901.00~~	~~7,183.00~~	~~6,530.00~~	~~5,936.00~~	~~5,289.00~~	~~4,878.00~~	~~4,592.00~~	~~4,246.00~~

Notes:

Assumes average CPI-CLI of 4%.

proposed Cash Out percentage 15.00%

Cash Out Rounded: to nearest dollar.

Based on flat percentage applied across all medical plan types.

Years 2026 thru 2029 based on 10% increase to medical coverage costs.

Individual: \$1,500 per year

Family: \$3,000 per year

~~Election by an employee~~ may request to begin or terminate ~~the cashopt-out option opportunity shall be made~~ during the open enrollment period for HVRC insurance plans. For employees who are eligible by the insurer to enroll or change their insurance outside of the open enrollment period, such as new employees or those with eligible life events, the size of the ~~cashopt~~ amount will be pro-rated. ~~CashOpt~~ amounts shall be paid at the end of the medical insurance calendar year, currently February. Should an employee leave employment before or after February, the employee will be eligible for ~~the a pro-rated cashopt-out on a pro-rated basis amount.~~

Dental & Vision Insurance

All HVRC regular and temporary part-time employees working a minimum of 20 hours per week are eligible for dental and vision insurance. Information regarding HVRC's insurance offerings is distributed annually. Employees contribute 100% toward premiums via deductions from their pay period paychecks.

Employees are eligible to participate on the first day of hire. Coverage is effective on the first day of the month following the date of hire. Employees can only change enrollment within 30 days when a lifestyle change is experienced, including the birth or adoption of a child, marriage, divorce, death of an enrolled participant, and loss of coverage under a spouse's plan. Employees who do not enroll themselves or their dependents at the time of hire may be required to serve a waiting period or may be subject to coverage restrictions applied by the carrier.

Employees are encouraged to read the insurance carrier's booklet containing coverage, deductibles, and other information and familiarize themselves with the provisions requiring pre-certification and other requirements to receive full benefit of this benefit. The Financial & Administrative Director can put employees in contact with HVRC's insurance broker for answers to specific coverage and related questions. It is important that employees follow the insurance carrier's policies to ensure coverage is provided.

Unemployment Insurance

Unemployment Insurance (UI) benefits are administered by the New York State Department of Labor for individuals deemed eligible. New York employees do not contribute to UI through payroll deductions. HVRC funds this coverage entirely through mandatory employer unemployment insurance contributions to the sState UI system. Claimants must satisfy the state's required waiting period before receiving benefits.

Unemployment Insurance is available to those ruled eligible for benefits by the State Department of Labor, Division of Unemployment. Claimants must serve the appropriate waiting period, currently seven days for an initial claim. HVRC pays the cost of this coverage.

Retirement Benefits

Upon HVRC's enrollment in the NYS Retirement System, all eligible employees shall be covered in accordance with state law.

Mandatory Membership

Membership in the NYS Retirement System is mandatory for the below employees. For these employees, membership begins on the date of permanent appointment. HVRC is required to enroll mandatory members promptly. Failure to do so may result in retroactive enrollment, service credit purchase obligations for the employee, and financial liabilities for HVRC.

- Are appointed to full-time, permanent 12-month positions.
- Earn at least the New York State minimum wage.

Optional Membership

Membership is optional for the below types of employees. Employees in optional membership categories must be informed in writing at the time of hire of their right to join NYS Retirement System. Each employee must sign an acknowledgment of this notice, which HVRC will retain on file. If an optional employee chooses to join, their membership begins on the date NYS Retirement System receives the completed application, provided it is submitted on or after the hire date.

- Are in temporary or provisional positions;
- Work less than 30 hours per week, or less than the standard full-time schedule for the position;
- Are employed for less than one year or on a less than 12-month basis;
- Earn less than the minimum wage multiplied by 2,000 hours annually.

If membership is optional but the employee is already an active ERS member, they are a mandatory member and must be enrolled and reported to NYSLRS for all their public employment, including work with more than one employer.

The NYS Retirement System consists of six Tiers with Tier status dependent on date of enrollment as follows:

<u>On or before June 30, 1973</u>	<u>Tier I</u>
<u>After July 1, 1973, but prior to July 27, 1976</u>	<u>Tier II</u>
<u>After July 27, 1976, but prior to September 1, 1983</u>	<u>Tier III</u>

September 1, 1983 – December 31, 2009	Tier IV
January 1, 2010 – March 31, 2012	Tier V
April 1, 2012, or after	Tier VI

Regulations and benefits vary among the six tiers. HVRC employees are encouraged to review the [New York State Retirement System website](#) pertaining to their particular tier to obtain detailed information concerning the retirement plan and the investments that support it.

Tier VI members are required to contribute 3% of their gross salary, however beginning April 1, 2013, a Tier VI member's contribution rate will depend on his or her annual wage. The majority of Tier VI members contribute for their entire membership, but unlike members in other tiers, their contribution rates vary based on annual compensation:

\$45,000 or less	3.00%
\$45,001 to \$55,000	3.50%
\$55,001 to \$75,000	4.50%
\$75,001 to \$100,000	5.75%
More than \$100,000	6.00%

Tier VI members are vested after ten (10) years of service and are eligible to retire at age 63 with 10 years of service. Any member with less than 10 years of service may withdraw their contributions if they are not in public employment.

There are many types of death benefits available within the six tiers. HVRC employees should review NYS Retirement System material for detailed information regarding death benefits for Tier VI. Information regarding legislative changes to the NYS Retirement System will be circulated to staff members whenever it becomes available. For more information regarding all NYS Retirement Tiers visit www.osc.state.ny.us/retire.

Training & Professional Development

Staff Employee Training

HVRC will conduct regular periodic all-staff trainings on the following topics:

- Discrimination/Harassment;
- Welcoming Workplace Culture;
- Fraud Detection/Prevention/Reporting;
- ~~Q~~and other topics as necessary and/or beneficial.

Professional Development Activities

It is HVRC's policy not only to encourage **staff employee** participation in activities that improve professional development, attitudes, conduct, competence, and enhance career development, but also to consider such activity in annual performance evaluations. Only employees in good standing are eligible for the below-outlined benefits. Additional employee eligibility information is in the below subsections. Only professional development activities directly related to HVRC's programmatic areas shall be eligible for reimbursement. All requests shall be submitted in writing to **staff's employee's** direct supervisor, Financial & Administrative Director, and Executive Director, copying the Deputy Director.

Membership in professional organizations concerned with planning, local government and its administration, economic development, water resources, and sustainability / clean energy will therefore be encouraged. Participation in, for example, workshops, training sessions, and seminars are encouraged and expected as long

as they do not negatively impact ~~staff's employee's~~ work responsibilities and/or deliverables. HVRC commits to including reasonable funding within the Board-approved annual budget for such activities, except during times of financial distress.

Should staff be sent to a training program or conference because of the activity's benefit and ~~staff's employee's~~ interest, ~~staff employees~~ will not be required to use leave accruals to make up for the absence from work. Compensatory time may be accrued during professional development activities required by HVRC when professional development activities exceed the eight-hour workday or 40-hour workweek. Compensatory time will not be accrued for professional development activities not required by HVRC.

Membership Organization Annual Dues

Annual dues for membership organizations paid by staff may be reimbursable upon approval by ~~staff's employee's~~ direct supervisor and Financial & Administrative Director in advance of Executive Director's approval; reimbursement is subject to staff's active participation and is subject to funding availability. ~~Staff Employees~~ are expected to provide information validating a professional organization's legitimacy.

Membership organizations include, but are not limited to, the American Planning Association and its Chapters and Sections, New York Planning Federation, National Association of Regional Councils, National Association of Development Organizations, International Economic Development Council, and NYS Economic Development Council. Active participation includes, but is not limited to, attending local, state, regional or national meetings and/or educational opportunities provided by the membership organization. The per-~~staff employee~~ reimbursement amount for dues will be based on a Board-approved budget. Certification Maintenance (CM) credits required for planners certified by the American Institute of Certified Planners (AICP) and related annual fees are eligible for reimbursement. Only regular full-time and part-time employees successfully completing the probationary period are eligible for reimbursement; reimbursement proportions shall differ between regular full-time and part-time employees.

Registration Fees

All HVRC employees are eligible for HVRC's payment of registration fees and related costs for participation in relevant workshops, training sessions, seminars, and regular meetings. Registration fees must be approved in advance by ~~staff's employee's~~ direct supervisor and Financial & Administrative Director in advance of Executive Director's approval, and are subject to funding availability. It is expected that the employee will prepare brief written and/or oral reports ~~to the for the edification of other staff employees on this activity.~~

Significant Professional Development

Employees may request time away from work for professional development opportunities that require significant investment, but are not for credit at a higher learning institution, and to have costs covered. These requests will be considered by the Executive Director on a case-by-case basis. The cost of the professional development opportunity may be shared by the employee as deemed appropriate. The Executive Director may grant up to 100% of the time spent on the professional development opportunity to be paid time with no drawdown on paid time off. Only regular full-time and part-time employees successfully completing the probationary period are eligible for reimbursement; reimbursement proportions shall differ between regular full-time and part-time employees.

~~Tuition Reimbursement Program~~

~~As of the preparation of this Manual, HVRC does not have a tuition reimbursement program in place. It is HVRC's intent to establish such a program, subject to funding availability. On the establishment of a tuition reimbursement program, the Manual shall outline the reimbursement percentage for an employee's tuition~~

costs for higher education courses for credit. Executive Director permission and recommendation for use of any future tuition reimbursement program shall be required prior to course registration. The Manual shall indicate the number of years an employee must have worked for HVRC prior to being eligible for this program; the minimum course grade required and timeframe for receipt of tuition reimbursement; guidance on recognized colleges, universities, or other entities that would be eligible for reimbursement; and policies for tuition repayment to HVRC for staff benefitting from a tuition reimbursement program. It is anticipated that only regular full-time and regular part-time employees successfully completing the probationary period are eligible for reimbursement; reimbursement proportions shall differ between regular full-time and part-time employees.

ATTENDANCE

Outlook Calendars

HVRC uses Microsoft Outlook for electronic communications and calendar scheduling. All HVRC employees must maintain their work schedules in their personal Outlook calendar. Personal calendars are shared with the full team to ensure collaboration and smooth coordination among all employees, and employees are expected to keep their Outlook calendars up to date to facilitate. All employees are expected to maintain a minimum permission level of "can view all details". Private personal meetings can be marked private on set up, thereby preventing any employee from viewing any details, including titles and locations. Additional information on the practices for marking time off is found in Notification & Accounting of Approved Leave.

HVRC also maintains two additional shared calendars that employees are expected to maintain updated: Remote Days and Outreach ~~Calendar~~.

- The Remote Days calendar is intended for employee's remote workdays schedule, set up as an annual recurring event. Employees are expected to update this calendar when their remote day shifts.
- The Outreach ~~C~~alendar is used for coordination of HVRC planned events and public outreach materials. Webinars, in-person conferences and meetings, distribution of HVRC e-publications, for example, must all be logged in this calendar to avoid detracting from other team members' programmatic efforts.

Work Week & Work Hours

Work Week

The ~~regular~~ work week for Regular Full-Time and Temporary Full-Time Employees is 40 (forty) hours. The schedule of Regular Part-Time and Temporary Part-Time Employees is based on prior agreement per employees' offer letter or updated by employee's supervisor, with the prior approval of the Executive Director. Intern hours are set by the program director and or direct supervisor; the Deputy Director must be informed of approximate hours per week Intern shall be contributing.

Work Hours

HVRC's work-week schedule for Regular Full-Time and Temporary Full-Time Employees is eight (8) hours per day, Monday through Friday, from 9:00am to 5:00pm.

Regardless of in-office or remote work day, employees are expected to be regular in attendance. When emergencies arise that make it impossible for an employee to arrive at work by 9:15am, the employee must notify their supervisor, Financial & Administrative Director, ~~Deputy Director~~, and Executive Director prior to 9:00am.

Most HVRC positions require that employees attend morning, evening, or, on rare occasion, weekend meetings. HVRC offers flexible work schedules to accommodate work outside of the normal workday. Employees must inform their supervisor of their modified schedule in writing via email and receive approval via email; the supervisor's approval will not be withheld without justification. Once approved, the employee must immediately note the schedule change on their personal work calendar, which is shared with the HVRC team.

Out-of-office appointments and meetings during the work day hours should be posted on personal calendars.

Remote Work Policy

❖ Overview

HVRC implemented a full remote work policy during the COVID-19 pandemic, which transitioned to a hybrid work schedule in 2022. Remote work is defined as working during HVRC work hours anywhere outside of HVRC's office located at 105 Ann Street, Newburgh, NY. Employees working remotely are referred to as remote workers. Remote work may not be suitable for all employees and/or positions. See Rescinding of Remote Work Schedule section for additional information.

HVRC's Remote Work Policy has the below noted intent.

- a) Supports maintenance of employee performance and productivity on days when an open, shared office may not support undistracted work.
- b) Enhances the spirit, morale, and welfare of employees.
- c) Reduces commuting mileage, thereby contributing to HVRC's conservation efforts in support of clean air objectives.
- d) Reduces employee turnover and absenteeism.
- e) Improves HVRC's ability to attract and retain qualified personnel.

❖ Applicability

Regular Full-Time and Temporary Full-Time Employees are automatically eligible from the first day of employment for a hybrid work schedule as outlined below. During the probationary period additional days in office may be required. Employees may remain on a hybrid schedule if they prove to be trustworthy, disciplined, self-motivated, and capable of effectively and efficiently conducting work responsibilities suited for remote work.

❖ In-Office Requirements

All employees are required to work at HVRC's office a minimum of three days per week. Exceptions may be requested in writing on a case-by-case basis and granted with prior approval from employee's supervisor and Executive Director. HVRC maintains designated in-office and remote-work days to support collaboration and programmatic needs. However, employees may work onsite more frequently as needed to support their work. Directors are expected to work onsite an additional day each week to ensure leadership presence and operational support.

❖ Remote Work Schedule

Short-term deviations from the In-Office Requirements are permitted on a temporary basis. Any short-term deviations for incoming employees must be incorporated into the employee's offer letter on approval from the employee's supervisor, Financial & Administrative Director, and Executive Director.

Short-term deviations requests from current employees must be submitted via email of the employee's supervisor, Financial & Administrative Director, and Executive Director. Any deviation from the In-Office

~~Requirements above shall be set by the employee in conjunction with their supervisor, with Executive Director's approval, as part of the offer letter process or during their first week of employment. The supervisor shall inform the Financial & Administrative Director of the employee's of the decision regarding their request remote work schedule. Employees shall include their recurring remote work schedule on HVRC's shared Remote Day calendar during their first week of employment.~~

~~Occasional remote work requests must be emailed by the If an employee needs to work remotely on a day they are normally scheduled to be in the office, they must email to their supervisor with a brief explanation. On approval, sSupervisors should thenwill notify both the Financial & Administrative Director, Deputy Director, and Executive Director and Financial & Administrative Director once a decision has been made. Employees should make every effort to notify their supervisor as soon as possible of their need to work remotely off-schedule on in-office days.~~

~~All employees must include their remote work schedule in HVRC's shared Remote Days calendar on approval.~~

❖ Availability

Employees are expected to be available during normal work hours (see Work Hours) when working remotely. Employees must be available via video conferencing, Microsoft Office Teams, email, and cell phone, and be responsive within one (1) hour unless in meetings or have a previously approved absence. Employees must set business calls to be forwarded to their cell phone on remote work days. Employees must communicate with their supervisor at least once each workday and complete their timesheets daily. Employees are not expected to be available outside of the workday unless by prior agreement.

Employees are responsible for ensuring HVRC's full team and their specific department are updated regarding their remote work schedule. Employees must ensure all are updated by:

- 1) notifying their supervisor and team of any modifications to their remote work schedule the prior week during the weekly team meeting.
- 2) adjusting their remote work days on HVRC's shared Remote Days calendar.
- 3) marking their personal HVRC calendar if they will be unavailable via email and/or cell phone in order to work on a project that requires no distraction.

Remote work must not interfere with employee's ability to fulfill work responsibilities. Work responsibilities that require significant personal contact with other staff shall not be conducted outside HVRC's normal business hours nor outside HVRC's office. Specifically:

- Remote work must not interfere with attending meetings, whether remotely or in-person. If the employee is working from home, they are required to attend via video conferencing. If video conferencing is not available, employees may call in via phone as a secondary option. If an employee is unable to attend a given meeting for reasons remote or otherwise, they must notify their supervisor or the person hosting the meeting. Repeatedly missing meetings when working remotely will be cause for corrective action or termination of employment.
- Remote work must not interfere with interactions with other HVRC staffemployees, contact with public agencies, partners, and the public, attendance at in-person or virtual meetings, and other duties.
- Employees are expected to maintain their professionalism when working remotely. They must dress appropriately (see Personal Appearance) during virtual meetings, minimizing interruptions from people or pets at all times, taking virtual meetings from a suitable space or using virtual background features as needed, and ensuring that external sounds do not interfere with virtual meetings.

❖ *Treatment of HVRC Property While Working Remotely*

Regardless of remote work location, employees are required to maintain a separate, designated work area, clean and free of obstacles and free of any hazardous materials. On remote work-days, employees are expected to use their company laptop and accompanying accessories while connected to the Wi-Fi available in their remote location and must set business calls to be forwarded to their cell phone. Only equipment owned by HVRC and on loan to employee is covered by HVRC's chosen insurer. All other equipment is to be covered by the employee's personal insurance provider.

❖ *HVRC Liability While Working Remotely*

Employees are advised to choose a safe and secure location to work from and to maintain high levels of safety. HVRC is liable for injuries suffered in the pre-defined workspace during work hours only. If an employee incurs a work-related injury in the designated work area while working remotely, worker's compensation laws and rules apply just as they would if such an injury occurred at the main office as long as the injury arises out of and in the course of employment. Employees must notify their supervisors immediately and complete all necessary documents regarding the injury. HVRC may deny or rescind an employee's ~~right to work remotely work agreement~~ if the remote work location presents actual or potential safety or health hazards, or is otherwise deemed unsuitable for performing work responsibilities.

❖ *Remote Work Expenses*

HVRC generally will not reimburse costs associated with copying work-related materials, fax charges, etc., completed outside of the office. Employees participating in remote work should complete these duties in the office, using HVRC equipment, services, and materials.

HVRC will not pay for general operating expenses in a home office, such as an Internet Service Provider, taxes, homeowner/renter insurance, utilities, privately owned equipment, and incidental items and supplies.

When employees use their home office for remote work, HVRC is not responsible for substantiating a remote worker's claim of tax deductions for operation of a home office. Employees should seek advice from a tax advisor concerning home office deductions.

Work travel on remote days shall be reimbursed from ~~staff~~employee's home. HVRC will not pay for travel expenses to and from the office when program needs necessitate the remote worker to come into the office on a scheduled remote workday. Remote workers are responsible for their own means of getting to and from the office for regularly scheduled days in the office or if they are called into the office on a remote work day.

❖ *Work-from-Home Equipment*

HVRC may provide employees with equipment to support approved remote work arrangements. This equipment may include items such as keyboards, mice, monitors, or other peripherals necessary for performing job duties effectively from home.

All requests for work-from-home equipment must be submitted to the Financial & Administrative Director for review and approval. Approval will be based on operational need, equipment availability, and budgetary constraints.

Any equipment issued for home use remains the property of HVRC and must be returned upon request or at the end of employment. All distributed equipment will be tracked using HVRC's equipment inventory tracker, and employees are responsible for the proper care and use of any items assigned to them.

Employees must report any damage, loss, or technical issues to the Financial & Administrative Director promptly

❖ Rescinding of Remote Work Schedule

Employees will be assessed periodically to affirm that remote work is not negatively impacting performance, work quality, and productivity. If management determines that an individual's productivity has suffered from remote work, or that the ~~staff~~employee's total productivity has suffered, or if their work assignments have changed, or for any other reason as determined by management, the Executive Director may limit or terminate an individual's use of a remote work schedule. Appropriate management will discuss concerns with employee prior to Executive Director's final determination. Employee may also request to decrease the number of days worked remotely.

Meals & Breaks

Employees may take unpaid meal breaks at any point during the workday, making up the time taken by extending their workday. Employees are also welcome to work through lunch without any impact ~~to~~on the 8-hour workday. Employees inadvertently working less than an eight-hour day must account for hours not worked as paid time off or receive approval from their supervisor to make up the hours at another agreed-upon time. All employees are encouraged to take lunch.

Employees may take short breaks as needed throughout the day, but excessive breaks are not acceptable.

❖ Breastfeeding in the Workplace

Employees may take 30 minute paid break time to pump breast milk at work for up to three years following the birth of a child This covers milk that is expressed only; babies cannot be brought to the workplace on a regular basis.

HVRC is not responsible for the safe storage of expressed milk. Employees expressing milk are responsible for its storage, cleaning the area used, and removal of breast milk at the end of the workday.

Attendance Records

In addition to the policies noted in this section, additional information regarding attendance records, or timesheets, is found in the ~~Timesheets section of HVRC's Financial Policies & Procedures~~Timesheets and d) Support Documents Required for the Draw of Funds or for Making Payments and Their Processing sections of Part B. Accounting & Financial Policies & Procedures Guide.

As noted in these sections, employee timesheets are generated using an Excel-based workbook housed on HVRC's SharePoint platform (i.e., [EmployeeNameYYYY-MM]--TimeTrackingvYYYY-MM-DD.xlsx). Each employee has their own folder that houses the time tracking workbooks by year, as well as expense reimbursement requests and expense back-up documentation. The time tracking workbook is used to track all grant or project time, whether conducted in-office or remotely, as well as paid time off, and must be coded appropriately. The time tracking completion schedule for full-time and part-time employees is also outlined in these sections and bulleted below. Both employees and their direct supervisors are responsible for reviewing and reconciling their time trackers in addition to the final reviews conducted by the Financial & Administrative Director, Deputy Director, and Executive Director.

- Both regular and temporary full-time and part-time employees are required to allocate their work hours on a daily basis to the relevant grants, projects, and/or administrative lines.

- Regular and temporary full-time employees' time allocations are reviewed and reconciled on a monthly basis, three days after the end of the prior calendar month.
- Regular and temporary part-time employees' time allocations are reviewed and reconciled on a per pay period basis.

Purpose of Attendance Records

HVRC timesheets provide the ability to record time for each project and administrative activity in 15-minute (.25 hour) increments. Time must be recorded and allocated to the appropriate project and administrative activity based on the work performed. Timesheet records form the basis of project cost tracking for staff/employee time. Costs will be assigned to projects consistently, and according to binding agreements, with no agreement overriding requirements set forth in 2 CFR Part 225~~7~~, as it relates to documentation for personnel compensated from federal awards.

Time Tracking Workbook

Each employee's time tracking workbook contains the following tabs: Timesheet, MMMYYYY, Categories, Pay Periods, SForceCheatSheet, and Dropdowns. The purpose of each tab is explained below.

- Timesheet: This tab is the roll-up of all hours entered in the MMMYYYY tab and represents the formal records of employee's work activities and paid time off. Note instructions in the Timesheet tab.
- MMMYYYY: Employees detail their work activities in this tab, selecting for the grant or project (Contract), the grant/project work area (Decrip-1), and more detailed work area scope (Descrip-2). A high-level explanation of the work activity completed is included in the Activity Description section. Hours are entered on the days completed and indication of work location (C = conference; I-O = in office; R = remote) is also completed. This tab name must be updated every month with the current information, e.g., Jul2024.
- Categories: This tab provides a crosswalk and additional information for the correct selections under Descrip-1 and Descrip-2.
- PayPeriods: This tab includes the pay period end dates, which fall on Tuesdays, and the paycheck direct deposit dates, which fall on Fridays.
- SForceCheatSheet: This tab serves as a crosswalk for HVRC's NYSERDA Clean Energy Communities Coordinators, helping them translate entries in HVRC time tracking workbook into NYSERDA's time tracking system, Salesforce.
- Drop Downs: This tab contains all the dropdown listings used in the Timesheet and MMMYYYY tabs.

Timesheet Entry Guidelines

In all cases, time used shall be recorded in increments of not less than 0.25 hours. Timesheets are completed to include all specific time spent on each grant or project, as well as a specific task/activity from an approved work plan, delineated by appropriate codes (see MMMYYYY above). All administrative work and paid time off hours (i.e., vacation, personal, sick, holiday, etc.) will also be recorded and defined by the correct codes. HVRC applies salaries, wages, and benefits consistently to both federally and non-federally funded projects for the same labor categories.

Timesheet Approval Process

All employees attest to the accuracy of the time tracking record once saved. Employees affirm the time tracking record's accuracy by printing and signing the Timesheet tab. The timesheet print-out is reviewed by the employee's supervisor, Deputy Director, Financial & administrative Director, and Executive Director, with approval signified by their signature or initials. If corrections or alterations are required, the person who makes the correction must notify the Financial & Administrative Director, who will inform the Executive Director as

needed. The Financial & Administrative Director and the Executive Director are the only people authorized to make timesheet corrections after the close of each reporting period.

GENERAL WORKPLACE CONDITIONS & POLICIES

Employee Fraternization

~~While HVRC neither encourages nor discourages employee fraternization, employees must be aware of HVRC's sexual harassment policy and how it applies to workplace interpersonal relationships.~~

Work Areas

Co-Working Space

HVRC's current office is in a coworking space. HVRC's office is a shared, open workspace. The common areas of the building provide other work areas when needed. ~~Staff~~ **Employees** coordinates the location for holding ~~of their~~ virtual meetings to reduce meeting overlap within the office. Employees are encouraged to use headphones if doing so will improve concentration and productivity during another team member's meeting. Use of headphones does not preclude the expectation that employees be attuned as much as reasonable to their colleagues' work.

Common Work Area Facilities and Appearance

Common workspaces should be as clean and orderly as possible. It is expected that all employees will respect and clean the common/shared work areas such as the kitchen and gallery. Employees should wash dishes they use or place them in the dishwasher.

Work Areas

Employees should keep work areas neat, clean, and free from hazards. Because the nature of our work involves paper records, forms, and other important documents, keeping desks free from clutter is necessary. Employees should not have excessive food and beverages at their desks. Radios can be on in work areas to give background music with agreement from all employees in the area and supervisor. Items displayed on employees' desks or work areas must follow personal appearance standards.

Pets at Work

Employees may bring well-behaved pets to the office at the Executive Director's discretion. While in the office pets cannot create distractions nor cause discomfort to any employee or visitor. Pets that create incidents in the office with employees or visitors may be barred from returning. Pets that are involved in any incident in HVRC's office resulting in an injury will be immediately barred from the office and will not be permitted to return. The employee assumes all responsibility for and liability arising from their pet's actions while the pet is HVRC's office or building common areas.

Company Supplies

Only authorized ~~persons~~ **employees** may purchase supplies in the name of HVRC, consisting of the Financial & Administrative Director, Deputy Director, or Executive Director. No employee whose regular duties do not include purchasing shall incur any expense on behalf of HVRC nor bind HVRC by any promise or representation without express written approval by the Financial & Administrative Director, Deputy Director, or Executive Director.

Personal Mail and Packages

All mail and packages, including personal mail, delivered to HVRC's office may be opened and routed to the addressee. All mail and packages received at HVRC are subject to state and federal laws. Use of HVRC's office for delivery of personal mail and packages is to be kept to a minimum.

Reference Checks

Only the Deputy Director or Executive Director can give reference information for a current or former employee, with guidance ~~from the employee's~~ supervisor. HVRC's policy is to verify dates of employment, the position held. Requests for rate of pay will only be honored with employee's written approval, and the rate of pay, upon employee approval. Requests for this information must be received in writing via email or mail.

When an individual requesting a reference for a current or former employee contacts any employee, the call **must** be referred to the Deputy Director or Executive Director. Employees shall not provide employment references or verification of information for any current or former HVRC employee without prior approval from the Executive Director.

~~HVRC is not responsible for information provided by any other employee.~~

Any comments made as part of a reference check in violation of this policy by any HVRC employee are solely the comments of the employee and not the comments of HVRC.

Release of Information

No personal or financial information should be given to any caller. All such calls should be directed to the ~~Deputy~~ Financial & Administrative Director.

SAFETY & SECURITY

It is a policy of HVRC to encourage a healthy and safe work environment. The active cooperation of all employees is necessary to provide a safe and healthy work environment. To accomplish this, safety precautions must be observed. It is expected that employees will respect their work areas and that of fellow employees. If there are any concerns or questions about the safety of the office environment or individual work area, please see the ~~Financial & Administrative Deputy~~ Director for necessary corrections or accommodation.

Safe Work Habits

HVRC is committed to maintaining a safe and healthy workplace by adhering to all relevant federal Occupational Safety and Health Administration (OSHA) safety programs for the protection of employees. This includes compliance with OSHA regulations and standards. Any questions regarding OSHA compliance should be directed to the ~~Financial & Administrative Deputy~~ Director.

All employees are expected to take reasonable precautions and follow practices of safe work habits in both office and field environments, including the following:

- Employees must immediately report to the ~~Financial & Administrative Deputy~~ Director or ~~Executive Deputy~~ Director any serious illness or any work-related injury, accident, or hazardous situation.
- Any work-related injuries or accidents must be reported in writing by all employees and provided to the ~~Financial & Administrative Deputy~~ Director for filing as soon as possible after receiving care. The following information must be included: date of event, location of event, nature of event, and a description of how it is a work-related event.

- A call for emergency services/ambulance should be made immediately when a serious emergency occurs.
- Before using any equipment, employees must make sure they have read the instructions and received proper training to operate the equipment.
- Employees who detect hazardous conditions, practices, or behaviors should immediately report these conditions to the **Financial & Administrative Director**, Deputy Director, and Executive Director.
- Employees are encouraged to bring recommendations for safety equipment, practices, or procedures to the attention of the **Financial & Administrative Deputy Director**.
- Help promote an environment of "Safety Awareness" in the office and in the field.
- Field work requires the use of appropriate personal protective equipment (PPE) and adherence to all site-specific safety protocols. Employees must ensure they understand and comply with these requirements before beginning any field activities.

Risk Reduction Measures

Hiring: HVRC will take reasonable measures to conduct background investigations, review candidates' backgrounds, and reduce the risk of hiring individuals with a history of violent behavior, in accordance with all relevant laws.

Safety: The Financial & Administrative Director or designated staff will conduct annual inspections of the premises to evaluate and determine any vulnerabilities to workplace violence or hazards. Any necessary corrective action will be taken to reduce all risks.

Individual Situations: Employees are not expected to diagnose or identify dangerous individuals. However, employees are expected to use sound judgment and promptly notify the Executive Director if they observe behavior that may indicate a potentially dangerous or escalating situation.

To support a safe workplace, HVRC strictly prohibits employees, contractors, and visitors from possessing or bringing firearms or other weapons onto HVRC property or while conducting HVRC business, regardless of permit status.

Behaviors that may signal a potentially dangerous situation include, but are not limited to:

- possessing or bringing any type of weapon into the workplace, in violation of HVRC policy
- displaying extreme stress, resentment, hostility, or anger
- making threatening, intimidating, or aggressive remarks
- experiencing sudden or significant decline in work performance
- exhibiting irrational, erratic, or otherwise inappropriate behavior

Employees at Risk: The **Executive Financial & Administrative** Director will identify and maintain a list of employees who have been determined to be at risk for becoming victims of violence because of the nature of their job or because they are subject to harassment, violence, or threats from a non-employee including family members. The Executive Director will design a plan with at-risk employees to prepare for any possible emergency situations.

Dangerous / Emergency Situations

If employees encounter an armed or dangerous individual, your priority is to protect your own life and the safety of others. Follow these steps:

- Evacuate if possible: If there is a safe escape route, leave the area immediately. Do not stop to collect belongings. Help others escape if you can do so safely, and prevent anyone from entering danger zones. Once safe, call 911.
- Hide if evacuation is not possible: Find a secure location out of the individual's view. Lock and barricade doors, silence phones, and remain quiet. Stay hidden until law enforcement arrives.
- Fight only as a last resort: If ~~you an~~ employee's life is in imminent danger and no other options exist, act aggressively to incapacitate the individual using improvised weapons and full commitment.

If you can safely notify the ~~Executive Directors~~ or dial 911 without endangering yourself or others, do so. Follow instructions from law enforcement when they arrive.

The Federal Bureau of Investigation's Run. Hide. Fight. video is a useful reference.

Enforcement

Threats, threatening conduct, or any other acts of aggression or violence in the workplace will not be tolerated. Non-employees engaged in violent acts on HVRC premises will be reported to the proper authorities and fully prosecuted.

Emergency Closing

The ~~Executive Director, or the Deputy Director~~ when so designated by the ~~Executive Director~~, has the authority to close HVRC's office during an emergency, severe adverse weather conditions, and other extenuating circumstances.

Weather-related events may prevent HVRC's office from opening. On such days, employees are expected to work remotely. The following process will be followed to determine office closure or inability to work in person during a weather-related event. Employees are encouraged to keep an updated copy of the staff roster at home in the event they need to contact other members of the staff for instructions.

- HVRC's office will not open for business if all schools in the Newburgh Enlarged City School District are closed.
- If Newburgh Schools are operating on a delay then HVRC's office will open on a delay as well. This does not preclude the 8 hour work-day, nor does it include travel time to and from HVRC office.
- Notification will be provided via text by the ~~Financial & Administrative Director, Deputy Director, or Executive Director.~~
- Given the size of the Mid-Hudson Region, weather-related events may differ within the Region. If weather-related events result in closure of an employee's home school district, employees must ~~inform the team~~ inform their direct supervisor, Financial & Administrative Director, and Executive Director via the team text and include a screenshot of the official closure notification from their school district's webpage. ~~Employees must also inform all staff members via text of their remote work day.~~

Employees are not required to leave when the office closes due to adverse weather conditions; it is each employee's option to do so. When roads are officially closed, employees must follow directions issued by law enforcement agencies.

Fire Emergencies/Fire Extinguishers

Report all fire emergencies immediately by calling 911. If an alarm is sounded, employees must evacuate the building through the nearest unimpeded exit, either the office exit, building gallery exit, or principal building exit. Upon exiting, all employees must gather in the parking lot for a head count. The most senior

staff employee present is responsible for taking a head count outside the building once the building is evacuated.

Evacuation of the building for a fire or fire drill is mandatory and must be done quickly. Do not re-enter the building until given authorization by building management or the Fire Department.

Fire extinguishers are located in the office next to Studio 2 entry door and kitchen area. First aid kits are located on top of the filing cabinet in Studio 1. All staff should familiarize themselves with the location of the kits.

Travel

All employees are expected to use extreme caution when traveling for business purposes. This policy requires employees to adhere to all state and federal motor vehicle regulations, including those that apply to the use of a cellular phone when operating a motor vehicle. Employees are expected to avoid operating a motor vehicle during periods of severe weather conditions when unsafe road conditions exist.

Reporting Accidents / Vehicle Accidents

All work-related injuries, illnesses, and accidents must be reported immediately to the Executive Director, Financial & Administrative Director and, in turn, to HVRC's Workers Compensation carrier. This includes any vehicular accidents that occur while conducting business on behalf of HVRC during normal business hours or when required to attend work-related meetings before or after normal business hours. A written report providing the information noted in the Safe Work Habits section of ~~this Manual~~ **these Policies & Procedures** is required. Employees who suffer an injury or occupational disease arising out of, and in the course of, employment may be entitled to payment of medical services for treatment for that injury or illness, in accordance with applicable ~~s~~State laws.

It is preferred that first aid be administered by authorized personnel only. If injured on the job, HVRC will use the best means possible to provide transportation to the hospital.

Employees who are involved in a vehicular accident involving a personal vehicle while performing job duties outside of HVRC premises (not including normal commuting to and from work) must obtain the names, addresses, and telephone numbers of all people involved, including witnesses. Any damage should be reported to the Financial & Administrative Director ~~and Executive Director~~.

Workers' Compensation

HVRC maintains Workers' Compensation coverage as required by New York State Law. To expedite the receipt of benefits, employees must immediately report any absences or work-related injuries, illnesses, and accidents. Proper paperwork must be completed ~~in order~~ to process a claim. Employees must contact the ~~Executive~~ **Financial & Administrative** Director, or designated staff member, for guidance on reporting procedures and proper documentation.

Visitors in the Workplace

HVRC is open to the public. HVRC provides services to the public and, as a public body ~~undersubject to the~~ New York Open Meetings Law (OML), allows public access to Board meetings and any other meetings required to be open to the public. Outside of these publicly noticed meetings and events, HVRC's office premises are not open for unrestricted public entry.

To ensure the safety and security of HVRC and its employees, visitors, and property, only authorized visitors ~~are permitted on HVRC premises and in HVRC facilities~~ may enter the office areas outside of OML-required public meetings. Employees should limit the number and duration of personal visitors. All visitors must be greeted at the entrance and remain accompanied by an HVRC employee at all times. Employees must ensure when entering and exiting the building, thereby ensuring that the external office door remains locked when visitors enter or exit.

Visitor Incidents

If a visitor to HVRC experiences harm to themselves or their property while in HVRC's office space or common areas, the first concern should be for the physical well-being of the visitor. If an injury has occurred, appropriate medical actions must be taken.

Following an incident, a written report of the incident must be prepared by the employee most closely related to the incident and submitted to the ~~Deputy~~Financial & Administrative Director; ~~the Deputy Director~~in turn they will inform the ~~Executive~~remaining Directors. The report should be submitted no later than three (3) business days following the incident and after attending to the health and well-being of the visitor as needed. The incident report must contain: date of incident, location and time of incident, a detailed description of the incident, and any other factual and relevant information to the incident. If possible, the visitor experiencing the incident should be allowed to have input into the report. The visitor will be furnished with a copy of the report upon request. Appropriate next steps will be taken depending on the circumstances of the incident.

Security

All employees are issued external and ~~interior~~ office door keys on their first day in office. Unauthorized use of keys is prohibited, including, but not limited to, the copying or loaning of keys to anyone. Employees must report the loss or damage of keys immediately to the Deputy Director.

Employees who have a specific business need to be in the office after hours should take every precaution for their safety. Employees should not allow entrance to anyone not employed by or known to the employee. The last employee leaving the office is responsible for locking the in-office window door, shutting off all lights, and locking the office and main doors. Common area lights should also be shut off if no other tenants appear to be present.

Personal Property

HVRC is not responsible for the loss, theft, or damage of an employee's belongings from the office or a work-related location. Employees are urged to leave their valuables at home.

INFORMATION TECHNOLOGY

Access to Organization Computers

HVRC will provide computer accounts to all staff. External people who are determined to be strategically important to HVRC, such as temporary staff, volunteers, or contractors, will also be provided accounts as appropriate, on a case-by-case basis. The employee managing the temporary or contract staff assumes responsibility for the identification of access requirements and use of the account. Accounts will be revoked on request of the user or manager, or when the employee terminates employment at HVRC.

Network Security

IT will monitor network security on a regular basis. Adequate information concerning network traffic and activity will be logged to ensure that breaches in network security can be detected. IT will also implement and maintain procedures to provide adequate protection from intrusion into HVRC's computer systems from external sources. No computer that is connected to the network can have stored on its disk(s) or in its memory information that would permit access to other parts of the network. Staff Employees should not store personal, business, member or other credit card/account information, or passwords within word processing or other data documents.

Personal Computer Security

Only legally licensed software will be installed on HVRC's computers. Users are expected to read, understand, and conform to the license requirements of any software product(s) they use or install. Software cannot be copied or installed without the permission or involvement of the IT system administrator. IT will configure all workstations with virus protection software, which should not be removed or disabled. Each employee is responsible for protecting their computer against virus attack by following IT guidelines for scanning all incoming communications and media, and by not disabling the anti-virus application installed on their workstation. All staff will log out of the network and turn their computers off before ending their workday, whether at the office or their remote place of work.

Backup Procedures

HVRC has multiple backup procedures to safeguard its data. Shared files are maintained using Microsoft SharePoint Online, while emails are stored in Microsoft cloud via Exchange Server Sync. Local files are linked to individual OneDrive accounts.

Microsoft provides a built-in solution for backing up SharePoint Online, OneDrive and Exchange Mailboxes, ensuring that HVRC's data is protected and easily recoverable. If HVRC's files are deleted, Microsoft can recover them for up to 30 days, or 90 days for deleted users. After these timeframes, files are no longer recoverable by Microsoft. To maintain adequate document retention safeguards HVRC utilizes a Network Attached Storage (NAS) that is housed in the office. However, data stored on local PC drives may not be routinely backed up if disconnected from SharePoint. As a result, important data and applications should not be stored locally on individual machines. Staff Employees working on especially crucial information are encouraged to backup these projects from their personal OneDrive to SharePoint. Users will be responsible for ensuring that the data stored on their local machines is backed up to SharePoint.

It is important to note that documents stored in a user's OneDrive are tied to that user's Office 365 license. If a user retires or their license is deactivated, their personal OneDrive documents will be lost unless previously backed up. In contrast, documents stored in HVRC's SharePoint remain accessible as long as the organization maintains an active Microsoft tenant.

HVRC may choose to locate the backup server, and perform the corresponding procedures, offsite. The backup schedule will be at least as rigorous as described in this section above. Arrangements shall be made with the offsite host to ensure the security and integrity of the data. Remuneration and/or other compensation may be provided to the offsite host as necessary and appropriate.

Replacement Policy

The Financial & Administrative Director maintains a schedule of organization computers and IT related equipment called Equipment Inventory. The Equipment Inventory includes date of purchase, relevant product information, date of replacement, and disposal method.

To ensure all employees are equipped with reliable, high-performing technology that supports productivity, efficiency, and a seamless onboarding experience, HVRC maintains a structured laptop replacement policy. New hires are issued new laptops upon onboarding to support immediate access to organizational systems and tools. For existing employees, HVRC follows a staggered refresh cycle based on departmental needs and role requirements. Employees become eligible for refresh after three years, but no later than five years, depending on role and device functionality.

Employees in roles requiring high processing power, specialized software, or consistent peak performance, including the ~~Executive Director, Deputy Director, and Financial & Administrative Directors~~, are eligible for a three-year replacement cycle. All other employees follow a five-year cycle, balancing functionality with cost-effectiveness for standard computing needs. While HVRC aims to extend the life of its devices to reduce environmental impact, laptops may be replaced earlier than scheduled if performance issues arise, subject to approval by the Financial & Administrative Director.

The Financial & Administrative Director tracks laptop age through HVRC's Equipment Inventory and notifies employees and their managers as refresh dates approach. When devices are retired, the Financial & Administrative Director ensures all data is securely wiped before the equipment is either repurposed for temporary use, held as spares, recycled, or sold ~~to staff~~ based on condition and organizational needs. Employees may request to purchase a retired laptop by submitting two market quotes for similar devices. The ~~Executive Deputy~~ Director will determine sale approval based on organizational priorities and device condition.

SAFETY & SECURITY

~~It is a policy of HVRC to encourage a healthy and safe work environment. The active cooperation of all employees is necessary to provide a safe and healthy work environment. To accomplish this, safety precautions must be observed. It is expected that employees will respect their work areas and that of fellow employees. If there are any concerns or questions about the safety of the office environment or individual work area, please see the Deputy Director for necessary corrections or accommodation.~~

Safe Work Habits

~~HVRC is committed to maintaining a safe and healthy workplace by adhering to all relevant federal Occupational Safety and Health Administration (OSHA) safety programs for the protection of employees. This includes compliance with OSHA regulations and standards. Any questions regarding OSHA compliance should be directed to the Deputy Director.~~

~~All employees are expected to take reasonable precautions and follow practices of safe work habits in both office and field environments, including the following:~~

- ~~• Employees must immediately report to the Deputy Director or Executive Director any serious illness or any work-related injury, accident, or hazardous situation.~~
- ~~• Any work-related injuries or accidents must be reported in writing by all employees and provided to the Deputy Director for filing as soon as possible after receiving care. The following information must be included: date of event, location of event, nature of event, and a description of how it is a work-related event.~~

- A call for emergency services/ambulance should be made immediately when a serious emergency occurs.
- Before using any equipment, employees must make sure they have read the instructions and received proper training to operate the equipment.
- Employees who detect hazardous conditions, practices, or behaviors should immediately report these conditions to the Deputy Director and Executive Director.
- Employees are encouraged to bring recommendations for safety equipment, practices, or procedures to the attention of the Deputy Director.
- Help promote an environment of "Safety Awareness" in the office and in the field.
- Field work requires the use of appropriate personal protective equipment (PPE) and adherence to all site-specific safety protocols. Employees must ensure they understand and comply with these requirements before beginning any field activities.

❖ ***Risk Reduction Measures***

Hiring: HVRC will take reasonable measures to conduct background investigations, review candidates' backgrounds, and reduce the risk of hiring individuals with a history of violent behavior, in accordance with all relevant laws.

Safety: The Financial & Administrative Director or designated staff will conduct annual inspections of the premises to evaluate and determine any vulnerabilities to workplace violence or hazards. Any necessary corrective action will be taken to reduce all risks.

Individual Situations: While we do not expect employees to be skilled at identifying potentially dangerous persons, employees are expected to exercise good judgment and inform the Executive Director if any employee exhibits behavior that could be a sign of a potentially dangerous situation. Such behavior includes:

- bringing weapons to the workplace
- displaying overt signs of extreme stress, resentment, hostility, or anger
- making threatening remarks
- sudden or significant deterioration of performance
- displaying irrational or inappropriate behavior

Employees at Risk: The Executive Director will identify and maintain a list of employees who have been determined to be at risk for becoming victims of violence because of the nature of their job or because they are subject to harassment, violence, or threats from a non-employee including family members. The Executive Director will design a plan with at-risk employees to prepare for any possible emergency situations.

❖ ***Dangerous / Emergency Situations***

If employees encounter an armed or dangerous individual, your priority is to protect your own life and the safety of others. Follow these steps:

- **Evacuate if possible:** If there is a safe escape route, leave the area immediately. Do not stop to collect belongings. Help others escape if you can do so safely, and prevent anyone from entering danger zones. Once safe, call 911.
- **Hide if evacuation is not possible:** Find a secure location out of the individual's view. Lock and barricade doors, silence phones, and remain quiet. Stay hidden until law enforcement arrives.
- **Fight only as a last resort:** If your life is in imminent danger and no other options exist, act aggressively to incapacitate the individual using improvised weapons and full commitment.

If you can safely notify the Executive Director or dial 911 without endangering yourself or others, do so. Follow instructions from law enforcement when they arrive.

❖—Enforcement

Threats, threatening conduct, or any other acts of aggression or violence in the workplace will not be tolerated. Non-employees engaged in violent acts on HVRC premises will be reported to the proper authorities and fully prosecuted.

Emergency Closing

The Executive Director, or the Deputy Director when so designated by the Executive Director, has the authority to close HVRC's office during an emergency, severe adverse weather conditions, and other extenuating circumstances.

Weather-related events may prevent HVRC's office from opening. On such days, employees are expected to work remotely. The following process will be followed to determine office closure or inability to work in person during a weather-related event. Employees are encouraged to keep an updated copy of the staff roster at home in the event they need to contact other members of the staff for instructions.

- ~~HVRC's office will not open for business if all schools in the Newburgh Enlarged City School District are closed. Notification will be provided by the Financial & Administrative Director, Deputy Director, or Executive Director.~~ Notification will be provided by the Financial & Administrative Director, Deputy Director, or Executive Director.
- Given the size of the Mid-Hudson Region, weather-related events may differ within the Region. If weather-related events result in closure of an employee's home school district, employees must inform their direct supervisor, Financial & Administrative Director, and Executive Director via text and include a screenshot of the official closure notification from their school district's webpage. Employees must also inform all staff members via text of their remote work day.

Employees are not required to leave when the office closes due to adverse weather conditions; it is each employee's option to do so. When roads are officially closed, employees must follow directions issued by law enforcement agencies.

Fire Emergencies/Fire Extinguishers

Report all fire emergencies immediately by calling 911. If an alarm is sounded, employees must evacuate the building through the nearest unimpeded exit, either the office exit, building gallery exit, or principal building exit. Upon exiting, all employees must gather in the parking lot for a head count. The most senior staff present is responsible for taking a head count outside the building once the building is evacuated.

Evacuation of the building for a fire or fire drill is mandatory and must be done quickly. Do not re-enter the building until given authorization by building management or the Fire Department.

Fire extinguishers are located in the office next to Studio 2 entry door and kitchen area. First aid kits are located on top of the filing cabinet in Studio 1. All staff should familiarize themselves with the location of the kits.

Travel

All employees are expected to use extreme caution when traveling for business purposes. This policy requires employees to adhere to all state and federal motor vehicle regulations, including those that apply to the use of

a cellular phone when operating a motor vehicle. Employees are expected to avoid operating a motor vehicle during periods of severe weather conditions when unsafe road conditions exist.

Reporting Accidents / Vehicle Accidents

All work-related injuries, illnesses, and accidents must be reported immediately to the Executive Director, Financial & Administrative Director and, in turn, to HVRC's Workers Compensation carrier. This includes any vehicular accidents that occur while conducting business on behalf of HVRC during normal business hours or when required to attend work-related meetings before or after normal business hours. A written report providing the information noted in the Safe Work Habits section of this Manual is required. Employees who suffer an injury or occupational disease arising out of, and in the course of, employment may be entitled to payment of medical services for treatment for that injury or illness, in accordance with applicable state laws.

It is preferred that first aid be administered by authorized personnel only. If injured on the job, HVRC will use the best means possible to provide transportation to the hospital.

Employees who are involved in a vehicular accident involving a personal vehicle outside of HVRC premises must obtain the names, addresses, and telephone numbers of all people involved, including witnesses. Any damage should be reported to the Financial & Administrative Director and Executive Director.

❖ Workers' Compensation

HVRC maintains Workers' Compensation Insurance for all employees. To expedite the receipt of benefits, employees must immediately report any absences or work-related injuries, illnesses, and accidents. Proper paperwork must be completed in order to process a claim. Employees must contact the Executive Director, or designated staff member, for guidance.

Visitors in the Workplace

HVRC is open to the public. To ensure the safety and security of HVRC and its employees, only authorized visitors are permitted on HVRC premises and in HVRC facilities. Employees should limit the number and duration of personal visitors. All visitors must be accompanied by an employee when entering and exiting the building, thereby ensuring that the external office door remains locked.

❖ Common Work Area Facilities and Appearance

Common workspaces should be as clean and orderly as possible. It is expected that all employees will respect and clean the common/shared work areas such as the kitchen and gallery. Employees should wash dishes they use or place them in the dishwasher.

❖ Visitor Incidents

If a visitor to HVRC experiences harm to themselves or their property while in HVRC's office space or common areas, the first concern should be for the physical well-being of the visitor. If an injury has occurred, appropriate medical actions must be taken.

Following an incident, a written report of the incident must be prepared by the employee most closely related to the incident and submitted to the Deputy Director; the Deputy Director will inform the Executive Director. The report should be submitted no later than three (3) business days following the incident and after attending to the health and well-being of the visitor as needed. The incident report must contain: date of incident, location and time of incident, a detailed description of the incident, and any other factual and relevant information to the incident. If possible, the visitor experiencing the incident should be allowed to have input

into the report. The visitor will be furnished with a copy of the report upon request. Appropriate next steps will be taken depending on the circumstances of the incident.

Security

All employees are issued external and office door keys on their first day in office. Unauthorized use of keys is prohibited, including, but not limited to, the copying or loaning of keys to anyone. Employees must report the loss or damage of keys immediately to the Deputy Director.

Employees who have a specific business need to be in the office after hours should take every precaution for their safety. Employees should not allow entrance to anyone not employed by or known to the employee. The last employee leaving the office is responsible for locking the in-office window door, shutting off all lights, and locking the office and main doors. Common area lights should also be shut off if no other tenants appear to be present.

Personal Property

HVRC is not responsible for the loss, theft, or damage of an employee's belongings from the office or a work-related location. Employees are urged to leave their valuables at home.

CORRECTIVE ACTION & GRIEVANCE PROCEDURE

Corrective Action

The Executive Director has the responsibility and authority to carry out all corrective action, including termination. Corrective action shall be taken to notify an employee of conduct that has been improper as outlined in [this Manual](#) [these Policies & Procedures](#), with a goal of ending such conduct and continuing their employment, to inform an employee that they are performing at an unsatisfactory level of service, to warn or deter other employees who may be considering similar conduct, and/ or to terminate employment when it becomes necessary to do so in the best interest of HVRC. Certain types of employee behavior may be serious enough to justify termination of employment, without observing other corrective action first. Corrective action shall be administered by the Executive Director in a fair and impartial manner.

Whenever possible, the Executive Director will not resort to formal corrective measures until informal attempts to correct the problem have failed. This will depend, in part, on the seriousness of the problem as well as other considerations.

Reasons for Corrective Action

Corrective action may be taken for reasons that include, but are not limited to the following:

Performance and Duties

- Incompetence, inefficiency, neglect of duty.
- Failure to meet performance standards or carry out assigned responsibilities

Conduct and Behavior

- Dishonesty, insubordination, including:
 - (including Refusal to perform a job assignment
 - Interference with the work of others
 - Discourteous conduct toward visitors, coworkers, visitors or others,
 - Disobedience of proper and reasonable instruction from one's supervisor),
- Dishonesty or other deceptive behavior

- Generally unacceptable conduct that disrupts operations, undermines workplace safety, or adversely affects HVRC's functioning

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Integrity and Property

- Stealing, misusing, or destroying HVRC property, intoxication.

Impairment/Substance Use:

- Reporting to work or working while impaired, including:
 - intoxication from alcohol
 - being under the influence of drugs, whether illegal substances or the misuse of prescription/over-the-counter medications
 - Observable impairment that affects safety, judgement, or job performance

Attendance

- Unauthorized or excessive tardiness, absence or abuse of sick leave.

Confidentiality

- Divulging HVRC business practices or any other confidential information.

Improper Influence

- Using, threatening to use, or attempting to use political influence or exerting pressure on any HVRC employee or official in securing promotion, increased pay, or other benefits: pay increases, or special treatment
- ~~Generally unacceptable conduct that adversely affects the work capability of HVRC.~~
- ~~Divulging HVRC business practices or any other confidential information.~~

Representation of HVRC

~~Any misrepresentation of HVRC to HVRC's constituency, the general public, or other an employees.~~

Policy and Legal Issues

~~Any Violations~~ of any written HVRC policies and procedures.

- Conviction of a felony or any criminal conviction that may negatively affect job performance or bring HVRC into disrepute, depending on the nature of the conviction and the employee's role.

General

Any other act of misfeasance, malfeasance, or nonfeasance, or for any other conduct inconsistent with HVRC's expectations, including behavior not specifically listed above cause. ~~Generally unacceptable conduct that adversely affects the work capability of HVRC.~~

Corrective Action Procedure

HVRC will observe the following procedure when taking corrective action against an employee. Generally, the principle of progressive corrective action will be followed through a sequence of oral reprimand, written reprimand, suspension with or without pay, and termination of employment. However, a combination of various corrective actions against an employee, an act of serious nature, or repeated acts, may prompt the Executive Director to consider and bypass one or more of the corrective steps. HVRC reserves the right to terminate an employee for commission of serious infractions, regardless of progressive discipline guidelines or counseling.

Documentation of Corrective Action

Documentation of both oral and written warnings will be signed by the Executive Director and the employee and kept in the employee's hardcopy personnel file. The employee's signature only indicates receipt of the document, not necessarily their agreement with the contents of the document. This document will include the

date of the warning, whether the warning was oral or written, description of the violation, date(s) of the violation, indication steps toward necessary improvement, and information concerning further corrective action that may result from failure to show improvement.

Grievance Procedure

Purpose & Approach

HVRC encourages employees to resolve concerns promptly and informally whenever possible. When informal resolution is not successful or appropriate, employees may use this Grievance Procedure. This is an internal workplace process, it is not a legal proceeding.

Every attempt should be made to resolve a problem between employees before reporting a grievance. To be effective, a grievance should be submitted in a timely manner. The Executive Director shall be responsible for addressing grievances. Grievances can be appealed to the Board Officers; the Board Officers decision shall be final.

Scope

This section applies only to significant concerns that may warrant review by the ~~Board Officers~~Executive Committee if not resolved by the Executive Director. Grounds for grievances may include one or more of the following:

- ~~Improper application of rules, regulations, and procedures (but not the rules, regulations, and procedures themselves).~~
- ~~Unfair treatment.~~
- ~~Illegal discrimination based on any protected status under applicable law, including but not limited to race, color, religion, sex (including sexual harassment), gender identity or expression, sexual orientation, age, disability, national origin, veteran status, or any other characteristic protected by federal, state, or local law. Improper application of fringe benefits.~~
- ~~Improper working conditions.~~
- Illegal discrimination or harassment; retaliation for protected activity
- Unsafe or unhealthy working conditions
- Workplace violence or bullying
- Significant violations of law or policy
- Denial of legally protected leave or accommodations

Matters that are generally handled and finalized by the Executive Director include: routine scheduling or PTO disputes, minor interpersonal conflicts (not harassment), performance feedback, routine supervisory decisions, and day to day operational issues. (HVRC may, at its discretion, elevate any matters to the Board Officers when warranted.)

Timeliness

To be considered, a grievance should be submitted within 30 working days of the event or when the employee reasonably became aware of it.

Informal Resolution Procedures ~~(Recommended)~~

Some grievances can be resolved through informal mediation between the two parties. Employees are encouraged to speak with their supervisor or the Executive Director to resolve issues promptly. The Executive Director can may arrange for informer facilitation/ mediation between the parties when appropriate. ,or

personally facilitate between the aggrieved parties and coordinate other informal problem resolution measures.

If the grievance ~~cannot be~~ is not resolved ~~or is inappropriate for~~ informally handling and then the employee wishes to further pursue the grievance, the employee must submit a formal, written grievance to the Executive Director. On submission of the formal, written grievance may proceed to, the ~~f~~Formal Resolution Procedures process ~~shall be followed~~.below.

❖ **Formal Resolution Procedures**

An employee who feels aggrieved by another member of the staff or an HVRC ruling, action or failure to act, directly affecting him or her, shall observe this grievance procedure. A failure on the part of the aggrieved employee to move a grievance from one step to the next within the time allotted shall be a waiver of any further right to participate in the grievance process. Further, if the Executive Director or Board Officers fail to move a grievance from one step to the next within the time allotted, this will automatically move the grievance to the next step. The aggrieved employee may be represented throughout the grievance process by a representative of their choosing.

The procedure is listed below. This formal grievance procedure is intended to be the sole internal means of resolving disputes.

Step 1 (Executive Director)

Submission:

The ~~aggrieved~~ employee shall ~~put the~~ submit a written grievance in writing, providing a copy to the Executive Director with any relevant documents. within thirty (30) working days of the action that is the basis of the grievance or the employee's knowledge of its occurrence. ~~If the grievance involves another employee is implicated, the Executive Director will notify that employee shall receive a copy of the grievance.~~

If the employee's grievance involves the Executive Director they should submit a written grievance to the Board Chair.

Fact Finding:

The Executive Director will conduct focused fact-finding (review documents, request written statements, and if needed meet with involved parties). This is not a formal hearing

Timeline:

~~T~~he Executive Director will acknowledge receipt within 5 working days and issue a written decision within 15 working days of receipt. The Executive Director may extend once, up to an additional 10 working days, by notifying the employee in writing and explaining the reason.

~~The Executive Director shall discuss the grievance with the aggrieved employee and their representative, if desired, and, if another employee is involved, shall separately discuss the grievance with the implicated employee. The purpose of meetings shall be to gain a greater understanding of the grievance and gather all related facts. The Executive Director shall attempt to resolve the matter within thirty (30) working days, providing a response in writing within this same timeframe.~~

Outcome:

The Executive Director's written response will summarize the issue, key findings, and any actions to be taken.

If the employee's grievance involves the Executive Director skip to step 3 (Board Officers)

3) Formal Resolution—Step 2 (Board Officers/Executive Committee Appeal)

Eligibility to Appeal:

If the matter falls within this Procedures Scope and the employee is not satisfied with the Executive Director's Step 1 decision, If the aggrieved employee fails to obtain satisfactory resolution with the Executive Director, the employee may submit a written grievance appeal in writing to the HVRC Board Chair within ten (10) working days of the Executive Director's decision, with a copy to the Executive Director (Copying the Executive Director). The appeal should state what aspect of the Executive Director decision is being challenged and the desired outcome.

Process Ownership:

If the grievance involves other parties, they will also receive a copy. The Board Officers/Executive Committee, acting as the Grievance Committee.

Timeline:

- must begin the investigation process within fifteen (15) working days of the appeal.
- and complete fact finding the process within thirty (30) working days from of the appeal.
- Hold a meeting of the Grievance Committee within forty-five (45) working days of the appeal.
- Issue a written decision within ten (10) working days after the Grievance Committee meeting.

Procedure:

The Committee may: review documents, request written statements, and meet with the employee, the Executive Director, and others as needed. The Board Chair determines the format of any meeting. This is an internal process, formal rules of evidence do not apply.

Decision:

The Grievance Committee issues a written decision to the employee, (copied to the Executive Director and any implicated parties). If the Committee's vote is not unanimous, the Chair may note a minority view. The Executive Director is responsible for implementing the decision.

1)

- The Chair shall inform the Executive Director, and other parties as applicable, of the hearing on the grievance. All parties shall be present for the hearing.
- The procedures for the hearing shall be at the discretion of the Board Officers and the hearing may be held in Executive Session as permitted by the NYS Open Meetings Law.
- The Chair shall issue a written decision on behalf of the Board Officers to the aggrieved employee, and other parties as applicable, no later than ten (10) working days after the hearing.
- If the vote of the Board Officers is not unanimous, the Board Chair may note a minority report may be included in the decision.

e. The Chair shall issue the written decision to the Executive Director, who shall be responsible for carrying out the action pursuant to this implementing the decision.

2) If the employee's grievance is with the Executive Director, the written grievance should be submitted to the Chair of HVRC. The process shall then proceed as outlined in Step 2 a-d, followed by the appropriate action as directed by the Chair, and take the appropriate action on the Executive Director.

Finality

The Board Officers' Grievance Committee's decision is final within the HVRC's internal process.

Representation & Participants

This is an internal process. To keep it practical and non-adversarial:

The employee may be accompanied by one support person who is an HVRC employee ~~(who is not involved in the matter.)~~

Outside ~~representatives~~representatives, including attorneys, are not permitted to participate in internal meetings. ~~(If a party chooses to involved legal counsel externally, the interalinternal process may be paused or concluded at HVRC's discretion.)~~

Confidentiality & Non-Retaliation

HVRC will handle grievances as confidentially as practicable while conducting a fair review. Retaliation against anyone who raises a good-faith grievance or participates in the process is strictly prohibited and may lead to corrective action.

Administrative Notes

- **Missed Deadlines:** If the **employee** does not advance the grievance by a deadline, the grievance is considered **withdrawn**. If the **ED or Board Officers** miss a deadline, the matter **automatically advances to the next step** (or the Chair sets a prompt meeting date if already at the Board step).
- **Records:** The ED (or Chair if the grievance concerns the ED) maintains a **confidential file** of the grievance, findings, and decisions.
- **Alternate Channels:** Nothing in this policy limits an employee's right to use legally available external agencies or remedies.

PART A. APPENDICES

[Appendix A-1: Acknowledgement of Receipt and Understanding of Personnel Manual Policies & Procedures](#)

[Appendix A-2: Sexual Harassment Policy Definitions and Procedures](#)

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Appendix A-1: Acknowledgement of Receipt and Understanding of Personnel ~~Manual~~Policies & Procedures

By my signature below, I acknowledge, understand, and agree that the statements contained in the Hudson Valley Regional Council's Personnel Policies ~~and &~~ Procedures ~~Manual~~ (~~Personnel Manual or Manual~~Policies & Procedures) are intended to serve as general information regarding HVRC and its existing policies, procedures, and practices of employment and employee benefits.

I further acknowledge that nothing contained in the Personnel ~~Manual~~Policies & Procedures is intended to create, nor should be construed as creating, a contract of employment (express or implied) or to guarantee employment for a definite or indefinite term. I understand that, from time to time, HVRC may need to clarify, amend, modify, and/or change the information contained in the Personnel ~~Manual~~Policies & Procedures and that HVRC will inform me when such changes occur.

I have received a copy of the Personnel ~~Manual~~Policies & Procedures, have read and understand the information outlined in the ~~Manual~~Policies & Procedures, and have asked any questions that I may have regarding its contents. By my signature below, I further agree to abide by the ~~terms and conditions policies and procedures of employment~~ contained in the Personnel ~~Manual~~Policies & Procedures.

Personnel Policies ~~and &~~ Procedures, ~~Manual~~ Version: _____

Employee Signature

Date

Financial & Administrative Director's Signature

Date

Appendix A-2 : Sexual Harassment Policy

This Sexual Harassment Policy is based on the [Model Policy](#) provided by New York State to comply with New York State Labor Law requirements.

Purpose and Goals

The [Hudson Valley Regional Council \(HVRC\)](#) is committed to maintaining a workplace free from harassment and discrimination. Sexual harassment is a form of workplace discrimination that subjects an employee to inferior conditions of employment due to their gender, gender identity, gender expression (perceived or actual), and/or sexual orientation. Sexual harassment is often viewed simply as a form of gender-based discrimination, but HVRC recognizes that discrimination can be related to or be affected by other identities beyond gender. Under the New York State Human Rights Law, it is illegal to discriminate based on sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or status as a victim of domestic violence. ~~Our~~A person's different identities impacts ~~our~~their understanding of the world and how others perceive ~~us~~them. ~~For example, an individual's race, ability, or immigration status may impact their experience with gender discrimination in the workplace.~~ While this policy is focused on sexual harassment and gender discrimination, the methods for reporting and investigating discrimination based on other protected identities are the same. The purpose of this policy is to teach employees to recognize discrimination, including discrimination due to an individual's intersecting identities, and provide the tools to take action when it occurs. All employees, managers, and supervisors are required to work in a manner designed to prevent sexual harassment and discrimination in the workplace. This policy is one component of HVRC's commitment to a discrimination-free work environment.

Goals of this Policy:

Sexual harassment and discrimination are against the law. After reading this policy, employees will understand their right to a workplace free from harassment. Employees will also learn what harassment and discrimination look like, what actions they can take to prevent and report harassment, and how they are protected from retaliation after taking action. The policy will also explain the investigation process into any claims of harassment. Employees are encouraged to report sexual harassment or discrimination by filing a complaint internally ~~with as outlined herein~~. Employees can also file a complaint with a government agency or in court under federal, state, or local anti-discrimination laws. To file an employment complaint with the New York State Division of Human Rights, please visit <https://dhr.ny.gov/complaint>. To file a complaint with the United States Equal Employment Opportunity Commission, please visit <https://www.eeoc.gov/filing-charge-discrimination>.

Sexual Harassment and Discrimination Prevention Policy:

1. ~~The HVRC~~ policy applies to all employees, applicants for employment, and interns, whether paid or unpaid. The policy also applies to additional covered individuals. It applies to anyone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in our workplace. These individuals include persons commonly referred to as independent contractors, gig workers, and temporary workers. Also included are persons providing equipment repair, cleaning services, or any other services through a contract with ~~HVRC~~. For the remainder of this policy, we will use the term "covered individual" to refer to these individuals who are not direct employees of the company.
2. Sexual harassment is unacceptable. Any employee or covered individual who engages in sexual harassment, discrimination, or retaliation will be subject to action, including appropriate discipline for

employees. In New York, harassment does not need to be severe or pervasive to be illegal. Employees and covered individuals should not feel discouraged from reporting harassment because they do not believe it is bad enough, or conversely because they do not want to see a colleague fired over less severe behavior. Just as harassment can happen in different degrees, potential discipline for engaging in sexual harassment will depend on the degree of harassment and might include education and counseling. It may lead to suspension or termination when appropriate.

3. Retaliation is prohibited. Any employee or covered individual that reports an incident of sexual harassment or discrimination, provides information, or otherwise assists in any investigation of a sexual harassment or discrimination complaint is protected from retaliation. No one should fear reporting sexual harassment if they believe it has occurred. SoAs long as a person reasonably believes that they have witnessed or experienced such behavior, they are protected from retaliation. Any employee of HVRC who retaliates against anyone involved in a sexual harassment or discrimination investigation will face disciplinary action, up to and including termination. All employees and covered individuals working in the workplace who believe they have been subject to such retaliation should inform the Executive Director; the Board Chair should be informed when the Executive Director may have engaged in retaliation. All employees and covered individuals who believe they have been a target of such retaliation may also seek relief from government agencies, as explained below in the section on Legal Protections.
3. Discrimination of any kind, including sexual harassment, is a violation of HVRC's policies, is unlawful, and may subject HVRC to liability for the harm experienced by targets of discrimination. Harassers may also be individually subject to liability and employers or supervisors who fail to report or act on harassment may be liable for aiding and abetting such behavior. Employees at every level who engage in harassment or discrimination, including managers and supervisors who engage in harassment or discrimination or who allow such behavior to continue, will be subject to corrective action for such misconduct.
4. HVRC will conduct a prompt and thorough investigation that is fair to all parties. An investigation will happen whenever management receives a complaint about discrimination or sexual harassment, or when HVRC otherwise knows of possible discrimination or sexual harassment occurring. HVRC will keep the investigation confidential to the extent possible. If an investigation ends with the finding that discrimination or sexual harassment occurred, HVRC will act as required. In addition to any required corrective action, HVRC will also take steps to ensure a safe work environment for the employee(s) who experienced the discrimination or harassment. All employees, including managers and supervisors, are required to cooperate with any internal investigation of discrimination or sexual harassment.
- 4-5. All employees and covered individuals are encouraged to report any harassment or behaviors that violate this policy. All employees will have access to a complaint form to report harassment and file complaints. Use of this form is not required. For anyone who would rather make a complaint verbally, or by email, these complaints will be treated with equal priority. An employee or covered individual who prefers not to report harassment to their manager or employer may instead report harassment to the New York State Division of Human Rights and/or the United States Equal Employment Opportunity Commission. Complaints may be made to both the employer and a government agency.
6. Managers and supervisors are required to report any complaint that they receive, or any harassment that they observe or become aware of, to the Executive Director.
7. This policy applies to all employees and covered individuals, such as contractors, subcontractors, vendors, consultants, or anyone providing services in the workplace, and all must follow and uphold this policy. This policy must be provided to all employees in person or digitally through email upon hiring.

and will be posted prominently in all work locations. ~~For those offices operating remotely, in~~ addition to sending the policy through email, it will also be available on the organization's shared network.

What Is Sexual Harassment?

Sexual harassment is a form of gender-based discrimination that is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender. Sexual harassment is not limited to sexual contact, touching, or expressions of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating employees differently because of their gender.

Understanding gender diversity is essential to recognizing sexual harassment because discrimination based on sex stereotypes, gender expression and perceived identity are all forms of sexual harassment. The gender spectrum is nuanced, but the three most common ways people identify are cisgender, transgender, and non-binary. A cisgender person is someone whose gender aligns with the sex they were assigned at birth. Generally, this gender will align with the binary of male or female. A transgender person is someone whose gender is different than the sex they were assigned at birth. A non-binary person does not identify exclusively as a man or a woman. They might identify as both, somewhere in between, or completely outside the gender binary. Some may identify as transgender, but not all do. Respecting an individual's gender identity is a necessary first step in establishing a safe workplace.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment does not need to be severe or pervasive to be illegal. It can be any harassing behavior that rises above petty slights or trivial inconveniences. Every instance of harassment is unique to those experiencing it, and there is no single boundary between petty slights and harassing behavior.

However, the Human Rights Law specifies that whether harassing conduct is considered petty or trivial is to be viewed from the standpoint of a reasonable victim of discrimination with the same protected characteristics. Generally, any behavior in which an employee or covered individual is treated worse because of their gender (perceived or actual), sexual orientation, or gender expression is considered a violation of HVRC policy. The intent of the behavior, such as -making a joke, does not neutralize a harassment claim. Not intending to harass is not a defense. The impact of the behavior on a person is what counts. Sexual harassment includes any unwelcome conduct which is either directed at an individual because of that individual's gender identity or expression (perceived or actual), or is of a sexual nature when:

- The purpose or effect of this behavior unreasonably interferes with an individual's work performance or creates an intimidating, hostile or offensive work environment. The impacted person does not need to be the intended target of the sexual harassment;
- Employment depends implicitly or explicitly on accepting such unwelcome behavior; or
- Decisions regarding an individual's employment are based on an individual's acceptance to or rejection of such behavior. Such decisions can include what shifts and how many hours an employee might work, project assignments, as well as salary and promotion decisions.

There are two main types of sexual harassment:

- Behaviors that contribute to a hostile work environment include, but are not limited to, words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an

individual because of that individual's sex, gender identity, or gender expression. Sexual harassment also consists of any unwanted verbal or physical advances, as well as sexually explicit, derogatory, or discriminatory statements that an employee finds offensive or objectionable, causes an employee discomfort or humiliation, or interferes with the employee's job performance.

- Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions, or privileges of employment. This is also called quid pro quo harassment.

Any employee or covered individual who feels harassed is encouraged to report the behavior so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be discrimination and is covered by this policy.

Examples of Sexual Harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited. This below listing represents sample behaviors and should not be considered exhaustive. Any employee who believes they have experienced sexual harassment, even if it does not appear on this list, should feel encouraged to report it:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body, or poking another employee's body; or
 - Rape, sexual battery, molestation, or attempts to commit these assaults, which may be considered criminal conduct outside the scope of this policy. (please contact Local law enforcement if you wish to pursue criminal charges).
 - Unwanted sexual comments, advances, or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion, or other job benefit.
 - This can include sexual advances/pressure placed on a service industry employee by customers or clients, especially those industries where hospitality and tips are essential to the customer/employee relationship;
 - Subtle or obvious pressure for unwelcome sexual activities; or
 - Repeated requests for dates or romantic gestures, including gift-giving.
 - Sexually oriented gestures, noises, remarks or jokes, or questions and comments about a person's sexuality, sexual experience, or romantic history that create a hostile work environment. This is not limited to interactions in person. Remarks made over virtual platforms and in messaging apps when employees are working remotely can create a similarly hostile work environment.
-
- Sex stereotyping, which occurs when someone's conduct or personality traits are judged based on other people's ideas or perceptions about how individuals of a particular sex should act or look:
 - Remarks regarding an employee's gender expression, such as wearing a garment typically associated with a different gender identity; or
 - Asking employees to take on traditionally gendered roles, such as asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties.
 - Sexual or discriminatory displays or publications anywhere in the workplace, such as:

- Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- This also extends to the virtual or remote workspace and can include having such materials visible in the background of one's home during a virtual meeting.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, or gender expression, such as:
 - Interfering with, destroying, or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, or name-calling;
 - Intentional misuse of an individual's preferred pronouns; or
 - Creating different expectations for individuals based on their perceived identities:
 - Dress codes that place more emphasis on women's attire;
 - Leaving parents/caregivers out of meetings.

Who Can be a Target of Sexual Harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. Harassment does not have to be between members of the opposite sex or gender. New York Law protects employees and all covered individuals described earlier in the policy. Harassers can be anyone in the workplace. A supervisor, a supervisee, or a coworker can all be harassers. Anyone else in the workplace can also be harassers including an independent contractor, contract worker, vendor, client, customer, patient, constituent, or visitor.

Sexual harassment does not happen in a vacuum and discrimination experienced by an employee can be impacted by biases and identities beyond an individual's gender. For example:

- Placing different demands or expectations on black women employees than white women employees can be both racial and gender discrimination;
- An individual's immigration status may lead to perceptions of vulnerability and increased concerns around illegal retaliation for reporting sexual harassment; or
- Past experiences as a survivor of domestic or sexual violence may lead an individual to feel re-traumatized by someone's behaviors in the workplace.

Individuals bring personal history with them to the workplace that might impact how they interact with certain behavior. It is especially important for all employees to be aware of how words or actions might impact someone with a different experience than their own in the interest of creating a safe and equitable workplace.

Where Can Sexual Harassment Occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer or industry sponsored events or parties. Calls, texts, emails, and social media usage by employees or covered individuals can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices, or during non-work hours.

Sexual harassment can occur when employees are working remotely from home as well. Any behaviors outlined above that leave an employee feeling uncomfortable, humiliated, or unable to meet their job requirements constitute harassment even if the employee or covered individual is at home when the

harassment occurs. Harassment can happen on virtual meeting platforms, in messaging apps, and after working hours between personal cell phones.

Retaliation

Retaliation is unlawful and is any action by an employer or supervisor that punishes an individual upon learning of a harassment claim, that seeks to discourage a worker or covered individual from making a formal complaint or supporting a sexual harassment or discrimination claim, or that punishes those who have come forward. These actions need not be job-related or occur in the workplace to constitute unlawful retaliation. For example, threats of physical violence outside of work hours or disparaging someone on social media would be covered as retaliation under this policy.

Examples of retaliation may include, but are not limited to:

- Demotion, termination, denying accommodations, reduced hours, or the assignment of less desirable shifts;
- Publicly releasing personnel files;
- Refusing to provide a reference or providing an unwarranted negative reference;
- Labeling an employee as “difficult” and excluding them from projects to avoid “drama”;
- Undermining an individual’s immigration status; or
- Reducing work responsibilities, passing over for a promotion, or moving an individual’s desk to a less desirable office location.

Such retaliation is unlawful under federal, state, and, (where applicable,) local law. The New York State Human Rights Law protects any individual who has engaged in “protected activity.” Protected activity occurs when a person has:

- Made a complaint of sexual harassment or discrimination, either internally or with any government agency;
- Testified or assisted in a proceeding involving sexual harassment or discrimination under the Human Rights Law or any other anti-discrimination law;
- Opposed sexual harassment or discrimination by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of suspected harassment;
- Reported that another employee has been sexually harassed or discriminated against; or
- Encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Everyone must work toward preventing sexual harassment, but leadership matters. Supervisors and managers have a special responsibility to make sure employees feel safe at work and that workplaces are free from harassment and discrimination. Any employee or covered individual is encouraged to report harassing or discriminatory behavior to a supervisor, manager or Executive Director. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager, or Executive Director.

Reports of sexual harassment may be made verbally or in writing. A written complaint form is attached to this policy if an employee would like to use it, but the complaint form is not required. Employees who are reporting

sexual harassment on behalf of other employees may use the complaint form and should note that it is on another employee's behalf. A verbal or otherwise written complaint (such as an email) on behalf of oneself or another employee is also acceptable.

Employees and covered individuals who believe they have been a target of sexual harassment may at any time seek assistance in additional available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

Supervisors and managers have a responsibility to prevent sexual harassment and discrimination. All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing or discriminatory behavior, or for any reason suspect that sexual harassment or discrimination is occurring, are required to report such suspected sexual harassment to Executive Director. Managers and supervisors should not be passive and wait for an employee to make a claim of harassment. If they observe such behavior, they must act.

Supervisors and managers can be disciplined if they engage in sexually harassing or discriminatory behavior themselves. Supervisors and managers can also be disciplined for failing to report suspected sexual harassment or allowing sexual harassment to continue after they know about it.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

While supervisors and managers have a responsibility to report harassment and discrimination, supervisors and managers must be mindful of the impact that harassment and a subsequent investigation has on victims. Being identified as a possible victim of harassment and questioned about harassment and discrimination can be intimidating, uncomfortable and re-traumatizing for individuals. Supervisors and managers must accommodate the needs of individuals who have experienced harassment to ensure the workplace is safe, supportive, and free from retaliation for them during and after any investigation.

Bystander Intervention

Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it. There are five standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

1. A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
2. A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
3. A bystander can record or take notes on the harassment incident to benefit a future investigation;
4. A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
5. If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate. When confronting harassment, physically assaulting an individual is never an appropriate response.

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace. Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it.

Complaints and Investigations of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. An investigation of any complaint, information, or knowledge of suspected sexual harassment will be prompt, thorough, and started and completed as soon as possible. The investigation will be kept confidential to the extent possible. All individuals involved, including those making a harassment claim, witnesses, and alleged harassers deserve a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. Hudson Valley Regional Council will take disciplinary action against anyone engaging in retaliation against employees who file complaints, support another's complaint, or participate in harassment investigations.

HVRC recognizes that participating in a harassment investigation can be uncomfortable and has the potential to retraumatize an employee. Those receiving claims and leading investigations will handle complaints and questions with sensitivity toward those participating.

While the process may vary from case to case, investigations will be done in accordance with the following steps. Upon receipt of a complaint, Executive Director:

1. Will conduct a prompt review of the allegations, assess the appropriate scope of the investigation, and take any interim actions (for example, instructing the individual(s) about whom the complaint was made to refrain from communications with the individual(s) who reported the harassment), as appropriate. If complaint is verbal, request that the individual completes the complaint form in writing. If the person reporting prefers not to fill out the form, Executive Director will prepare a complaint form or equivalent documentation based on the verbal reporting;
2. Will take steps to obtain, review, and preserve documents sufficient to assess the allegations, including documents, emails or phone records that may be relevant to the investigation. Executive Director will consider and implement appropriate document request, review, and preservation measures, including for electronic communications;
3. Will seek to interview all parties involved, including any relevant witnesses;
4. Will create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - a. A list of all documents reviewed, along with a detailed summary of relevant documents;
 - b. A list of names of those interviewed, along with a detailed summary of their statements;
 - c. A timeline of events;
 - d. A summary of any prior relevant incidents disclosed in the investigation, reported or unreported; and
 - e. The basis for the decision and final resolution of the complaint, together with any corrective action(s).
5. Will keep the written documentation and associated documents in a secure and confidential location;
6. Will promptly notify the individual(s) who reported the harassment and the individual(s) about whom the complaint was made that the investigation has been completed and implement any corrective actions identified in the written document; and

7. Will inform the individual(s) who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections and External Remedies

Sexual harassment is not only prohibited by Hudson Valley Regional Council, but it is also prohibited by state, federal, and, where applicable, local law.

The internal process outlined in the policy above is one way for employees to report sexual harassment. Employees and covered individuals may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may also seek the legal advice of an attorney.

New York State Division of Human Rights:

The New York State Human Rights Law (HRL), N.Y. Executive Law, art. 15, § 290 *et seq.*, applies to all employers in New York State and protects employees and covered individuals, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the New York State Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints of sexual harassment filed with DHR may be submitted any time **within three years** of the harassment. If an individual does not file a complaint with DHR, they can bring a lawsuit directly in state court under the Human Rights Law, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to Hudson Valley Regional Council does not extend your time to file with DHR or in court. The three years are counted from the date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases receive a public hearing before an administrative law judge. If sexual harassment is found at the hearing, DHR has the power to award relief. Relief varies but it may include requiring your employer to take action to stop the harassment, or repair the damage caused by the harassment, including paying of monetary damages, punitive damages, attorney's fees, and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Go to dhr.ny.gov/complaint for more information about filing a complaint with DHR. The website has a digital complaint process that can be completed on your computer or mobile device from start to finish. The website has a complaint form that can be downloaded, filled out, and mailed to DHR as well as a form that can be submitted online. The website also contains contact information for DHR's regional offices across New York State.

Call the DHR sexual harassment hotline at 1(800) HARASS3 for more information about filing a sexual harassment complaint. This hotline can also provide you with a referral to a volunteer attorney experienced in sexual harassment matters who can provide you with limited free assistance and counsel over the phone.

The United States Equal Employment Opportunity Commission:

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act, 42 U.S.C. § 2000e et seq. An individual can file a complaint with the EEOC anytime within 300 days from the most recent incident of harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred. If the EEOC determines that the law may have been violated, the EEOC will try to reach a voluntary settlement with the employer. If the EEOC cannot reach a settlement, the EEOC (or the Department of Justice in certain cases) will decide whether to file a lawsuit. The EEOC will issue a Notice of Right to Sue permitting workers to file a lawsuit in federal court if the EEOC closes the charge, is unable to determine if federal employment discrimination laws may have been violated, or believes that unlawful discrimination occurred by does not file a lawsuit.

Individuals may obtain relief in mediation, settlement or conciliation. In addition, federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with the New York State Division of Human Rights, DHR will automatically file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment or discrimination with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime. Those wishing to pursue criminal charges are encouraged to contact their local police department.

Conclusion

The policy outlined above is aimed at providing employees at HVRC and covered individuals an understanding of their right to a discrimination and harassment free workplace. All employees should feel safe at work. Though the focus of this policy is on sexual harassment and gender discrimination, the New York State Human Rights law protects against discrimination in several protected classes including sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or domestic violence survivor status. The prevention policies outlined above should be considered applicable to all protected classes.

Appendix A-3: Form for Reporting Sexual Harassment

New York State Labor Law requires all employers to adopt a sexual harassment prevention policy that includes a complaint form to report alleged incidents of sexual harassment.

If you believe that you have been subjected to sexual harassment, you are encouraged to complete this form and submit it either via email or as hard copy to Executive Director, the Deputy Executive Director, or the Board of Directors Chairperson. You will not be retaliated against for filing a complaint.

If you are more comfortable reporting verbally or in another manner, your employer should complete this form, provide you with a copy, and follow its sexual harassment prevention policy by investigating the claims as outlined at the end of this form.

For additional resources, visit: www.ny.gov/programs/combating-sexual-harassment-workplace.

COMPLAINANT INFORMATION

Name: _

Title:

Work Address:

Work Phone:

Email:

Select Preferred Communication Method:

- ☐ Email
- ☐ Phone
- ☐ In Person

SUPERVISORY INFORMATION

Name: _

Title:

Work Address:

Work Phone:

Email:

COMPLAINT INFORMATION

1. Your complaint of sexual harassment is made about:

Name: _

Title:

Work Address:

Work Phone:

Email:

Relationship to you:

- ☐ Supervisor
- ☐ Subordinate
- ☐ Co-Worker
- ☐ Other

2. Please describe what happened and how it is affecting you and your work. Please use additional sheets of paper if necessary and attach any relevant documents or evidence.

3. Date(s) sexual harassment occurred:

Is sexual harassment continuing? Yes No

4. Please list the name and contact information of any witnesses or individuals who may have information related to your complaint:

5. Have you previously complained or provided information (verbal or written) about related incidents? If yes, when and to whom did you complain or provide information? (The last question is optional but may help the investigation.)

If you have retained legal counsel and would like us to work with them, please provide their contact information.

SIGNATURES

Complainant:

Date:

If prepared by Executive Director, Complainant's signature above indicates agreement with the reporting of the complaint as described by Complainant to Executive Director. No Executive Director signature indicates that this Form was prepared solely by Complainant.

Executive Director:

Date:

Appendix E: Substance Abuse Policy

HVRC is a drug-free work place. Each person governed by this policy is responsible for complying with this policy and for seeking help with drug or alcohol problems before jeopardizing workplace safety or work performance. It is the policy of HVRC to first offer support and assistance to an employee with a substance abuse problem. If the employee is unwilling to seek treatment or if treatment is ineffective, HVRC reserves the right to take other action.

The Executive Director, or their designee, is responsible for the overall and day-to-day administration of this policy as well as communication of the terms of this policy to employees and applicants. This includes notification of contractors of their obligations under this policy. Any contact with law enforcement under this policy is also the responsibility of the Executive Director.

Assistance Program

If HVRC learns that an employee has a substance abuse problem or the Executive Director or co-worker may suspect that an employee has violated this policy, the first goal of HVRC is to provide assistance to the employee. In those cases, the Executive Director may require the employee, as a condition of continued employment, to seek additional help through the health plan provider and/or other program.

Prohibited Items

The use, possession, sale, manufacture, distribution, dispensation, concealment, receipt, transportation, or being under the influence of any of the following items or substances on HVRC property, including the presence of detectable levels or identifiable trace quantities, by employees is prohibited:

- illegal drugs, controlled substances, or intoxicants;
- illegal drug paraphernalia specifically designed for use with illegal drugs and/or controlled substances.

Abuse of over-the-counter medications is also prohibited as well as consuming alcoholic beverages while driving any vehicle for HVRC business. Moderate use of alcohol in appropriate social settings is not prohibited; however, an employee cannot be intoxicated while on the job. The consumption of alcohol on HVRC property is prohibited except as specifically authorized by the Executive Director.

Policy Enforcement

Under state or federal law HVRC reserves the right, when circumstances warrant and with reasonable cause, to permit authorized law enforcement officers to conduct searches and inspections to include, but not limited to, offices and desks for the purpose of determining if employees or other persons are using, possessing, selling, manufacturing, distributing, dispensing, concealing, receiving, or transporting prohibited items and substances while on HVRC premises.

Drug & Alcohol Use: HVRC is committed to maintaining a workplace free of substance abuse. No employee or individual who performs work for HVRC is allowed to consume, possess, sell, purchase, or be impaired by alcohol or illegal drugs, as defined under federal and/or state law, on any property owned by or leased on behalf of HVRC, or in any vehicle owned or leased on behalf of HVRC or while on Company business.

The use of over-the-counter drugs and legally prescribed drugs is permitted as long as they are used in the manner for which they were prescribed and provided that such use does not hinder an employee's ability to safely perform their job. Employees should inform their supervisor if they believe their medication will impair their job performance, safety or the safety of others, or if they believe they need a reasonable accommodation when using such medication.

HVRC will not tolerate employees who report for duty while impaired by the use of alcohol or drugs. All employees should report evidence of alco

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Appendix A-6: Discrimination or Harassment Complaint Form

COMPLAINANT INFORMATION

Name: _

Title:

Work Address:

Work Phone:

Email:

Select Preferred Communication Method:

- ☐ Email
- ☐ Phone
- ☐ In Person

SUPERVISORY INFORMATION

Name: _

Title:

Work Address:

Work Phone:

Email:

COMPLAINT INFORMATION

1. Your complaint of discrimination or sexual harassment is made about:

Name: _

Title:

Work Address:

Work Phone:

Email:

Relationship to you:

- ☐ Supervisor
- ☐ Subordinate
- ☐ Co-Worker
- ☐ Other

2. Please describe what happened and how it is affecting you and your work. Please use additional sheets of paper if necessary and attach any relevant documents or evidence.

3. Date(s) discrimination or harassment occurred:

Is discrimination or harassment continuing? Yes

No

4. Please list the name and contact information of any witnesses or individuals who may have information related to your complaint:

5. Have you previously complained or provided information (verbal or written) about related incidents? If yes, when and to whom did you complain or provide information? (The last question is optional but may help the investigation.)

If you have retained legal counsel and would like us to work with them, please provide their contact information.

SIGNATURES

Complainant:

Date:

Appendix A-7: HVRC Property Receipt Form

On the first day of in-office employment with HVRC, employees shall be provided with HVRC property in good working condition necessary for successful conducting of employee's position responsibilities. The Financial & Administrative Director shall be responsible for distributing HVRC property. The Financial & Administrative shall provide to the Deputy Executive Director a signed original of the HVRC Property Receipt Form and shall upload to employee's electronic personnel folder.

EMPLOYEE RECEIVING PROPERTY

Name:

Title:

Work Email:

EMPLOYEE DISTRIBUTING PROPERTY

Name:

Title:

Work Email:

HVRC PROPERTY DISTRIBUTED

To be completed by employee distributing property.

Property Returned: **Condition** (note condition, details, or n/a if inapplicable):

- ☐ Laptop
- ☐ Laptop charger
- ☐ Laptop bag
- ☐ Screen(s):
- ☐ Keyboard
- ☐ Headset
- ☐ Mouse
- ☐ Credit card(s):
- ☐ Keys
- ☐ Personnel [Manual Policies & Procedures](#)
- ☐ Other:
- ☐ Other:

SIGNATURES

Employee Receiving Property:

Employee Distributing Property:

Date Property Distributed:

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Appendix A-8: HVRC Property Return Form

At the end of their employment with HVRC, employees are expected to return in person to the Financial & Administrative Director all HVRC property in good working condition. The Financial & Administrative Director shall provide to the Deputy Executive Director all property returned along with a signed original of the HVRC Property Return Form. The former employee shall be provided with a signed original of this form for their records.

FORMER EMPLOYEE RETURNING PROPERTY

Name:

Former Title:

Cell Phone:

Personal Email:

EMPLOYEE RECEIVING PROPERTY

Name:

Title:

Work Email:

HVRC PROPERTY RETURNED

To be completed by employee receiving property.

Property Returned:

Condition (note condition, details, or n/a if inapplicable):

- ☐ Laptop
- ☐ Laptop charger
- ☐ Laptop bag
- ☐ Screen(s):
- ☐ Keyboard
- ☐ Headset
- ☐ Mouse
- ☐ Credit card(s):
- ☐ Keys
- ☐ Personnel [Manual Policies & Procedures](#)
- ☐ Other:

☐ Other:

SIGNATURES

Former Employee Returning Property:

Employee Receiving Property:

Date Property Received:

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Appendix A-9: Records Retention Guidelines

ACCOUNTING RECORDS

- [Auditors' report/Annual financial statements — Permanently](#)
- [Bank statements and deposit slips — 7 years](#)
- [Cancelled checks:](#)
 - [Fixed assets — Permanently](#)
 - [Taxes \(payroll related\) — 7 years](#)
 - [Taxes \(income\) — Permanently](#)
 - [General — 7 years](#)
 - [Payroll — 7 years](#)
- [Cash disbursements — Permanently](#)
- [Cash receipts journal — Permanently](#)
- [Chart of accounts — Permanently](#)
- [Deeds, mortgages, bills of sale — Permanently](#)
- [Electronic payment records — 7 years](#)
- [Employee expenses reports — 7 years](#)
- [Fixed asset record \(invoices, cancelled checks, Depreciation schedules\) — Permanently](#)
- [Freight bills and bills of lading — 7 years](#)
- [General journal — Permanently](#)
- [General ledger — Permanently](#)
- [Inventory listings and tags — 7 years](#)
- [Invoices: sales to customers/credit memos — 7 years](#)
- [Patent/trademark and related papers — Permanently](#)
- [Payroll journal — 7 years](#)
- [Production and sales reports — 7 years](#)
- [Purchases — 7 years](#)
- [Purchase journal — Permanently](#)
- [Purchase orders — 7 years](#)
- [Sales or work orders — 7 years](#)
- [Subsidiary ledgers \(accounts receivable, accounts payable, equipment\) — 7 years](#)
- [Time cards and daily time reports — 7 years](#)
- [Training manuals — Permanently](#)
- [Trial balance – year end — Permanently](#)

*[*7 Years Following Disposition, Termination, or Pay Off](#)*

EMPLOYEE BENEFIT PLAN RECORDS

- [Actuarial reports — Permanently](#)
- [Allocation and compliance testing — 7 years](#)
- [Brokerage/Trustee statements supporting investments — 7 years](#)
- [Financial statements — Permanently](#)
- [General ledger and journals — Permanently](#)
- [Information returns \(Form 5500\) — Permanently](#)
- [Internal Revenue Service/Department of Labor Correspondence — Permanently](#)
- [Participant communications related to distribution, termination and beneficiaries — 7 years](#)
- [Plan and trust agreements — Permanently](#)

INSURANCE RECORDS

- [Accident reports and settled claims — 6 years after settlement](#)

- [Fire inspection and safety reports — 7 years](#)
- [Insurance policies \(still in effect\) — Permanently](#)
- [Insurance policies \(expired\) — 7 years](#)

LEGAL DOCUMENTS

- [Articles of Incorporation and Bylaws — Permanently](#)
- [Buy-sell agreements — Permanently](#)
- [Contracts and leases \(still in effect\) — Permanently](#)
- [Contracts and leases \(expired\) — 7 years](#)
- [Employment agreements — 7 years](#)
- [Legal correspondence — Permanently](#)
- [Minutes — Permanently](#)
- [Partnership agreements — Permanently](#)
- [Stock certificates and ledgers — Permanently](#)

PERSONNEL RECORDS

- [Child labor certificates and notices — 3 years](#)
- [Employment application \(from date of termination\) — 2 years](#)
- [Employment eligibility verification \(I-9 Form\) — 3 years from date of hire, 1 year post termination](#)
- [Help wanted ads and job opening notices — 2 years](#)
- [Personnel files \(from date of termination\) — 4 years](#)
- [Records of job injuries causing loss of work — 5 years](#)
- [Safety: chemical and toxic exposure records — 30 years](#)
- [Union agreements and individual employee contracts \(from date of termination\) — 3 years](#)

TAX RECORDS

- [IRS adjustments — Permanently](#)
- [Payroll tax returns — 7 years](#)
- [Property basis records — Permanently](#)
- [Sales and use tax returns — Permanently](#)
- [Tax return and cancelled checks for tax payments — Permanently](#)

INDIVIDUAL – GENERAL RECORDS RETENTION

TYPE OF RECORD | TIME PERIOD TO RETAIN

- [401K/Keogh Statements — 7 years *](#)
- [Alimony, Custody or Prenuptial Agreements — Permanently](#)
- [Annuity Year End Statements — 7 years *](#)
- [Bank Statements — 3 years](#)
- [Birth and Death Certificates — Permanently](#)
- [Cancelled Checks — 3 years](#)
- [Certificates of Deposit Statements — 7 years](#)
- [Charitable Contributions — Keep with applicable tax return](#)
- [Credit Card Purchase Receipts — Discard after purchase appears on credit statement if needed for warranties, merchandise returns or taxes](#)
- [Detailed List of Financial Assets Held — Permanently](#)
- [Employee Business Expense Reports — Keep with applicable tax return](#)
- [Forms 1099 Received — 7 years](#)
- [Forms W2 Received — Permanently](#)
- [House Records \(cancelled checks for purchase of major improvements and maintenance\) — Permanently](#)

- [Individual Retirement Account Records — Permanently](#)
- [IRA Statements \(deductible & non-deductible\) — 7 years to Permanently](#)
- [Insurance Policies – Life — Permanently](#)
- [Insurance Policies – Other — 7 years](#)
- [Loan Records/Forms 1098 — 7 years *](#)
- [Major Purchase Receipts — 7 years](#)
- [Medical Expenses — Keep with applicable tax return](#)
- [Medical Records — Permanently](#)
- [Military Records — Permanently](#)
- [Pay Stubs — One year. Discard all but final, cumulative pay stubs for the year](#)
- [Photos or Videotape of Valuables — Permanently](#)
- [Real Estate Documents — Keep 3-6 years after property has been disposed of and taxes have been paid](#)
- [Tax return and cancelled checks for tax payments — Permanently](#)
- [Investment/Sales of Stocks & Bonds — 7 years](#)

[*7 Years Following Disposition, Termination, or Pay Off](#)

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INTRODUCTION

~~This is the Hudson Valley Regional Council's Accounting & Financial Policies & Procedures Guide, current as of November 25, 2025. This version is currently under review by the Board Officers. The guide will be reviewed annually or as required by changes.~~

~~The Guide~~

The ~~Accounting & Hudson Valley Regional Council's (HVRC) Financial Policies & Procedures~~ ~~Guide (Guide)~~ establishes HVRC's financial management framework, documenting internal procedures and key components of fiscal governance, including internal controls, transaction cycles, procurement, capital expenditures, contractor engagement, sub-award administration, financial reporting, planning, and fund balance management.

While HVRC aligns with generally accepted accounting principles (GAAP) where applicable, its financial practices are tailored to meet the operational and grant-related requirements of a regional planning council. HVRC's fund financial statements are prepared using the modified accrual basis of accounting, which is a comprehensive basis of accounting other than GAAP.

The ~~Financial Policies & Procedures~~ ~~policies and procedures in this Guide~~ have been developed in accordance with 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and incorporate best practices from the New York State Office of General Services Procurement for Municipalities and the Office of the State Comptroller for Local Governments.

HVRC ~~staff employees~~ and all selected contractors are required to observe and comply with all relevant federal, state, and municipal laws, bylaws, ordinances, and regulations. In the event of any conflict between ~~this Guide~~ ~~these Policies & Procedures~~ and applicable law or regulation, the law or regulation shall prevail, and the conflicting provision shall be deemed amended to achieve compliance.

HVRC's financial management practices are guided by principles of transparency, accountability, cost reasonableness, and segregation of duties. All financial transactions must be properly authorized, documented, and auditable. Procurement actions follow standards ~~as~~ established by federal or state regulations, and expenditures must be necessary, reasonable, and allocable to the funding source. No individual shall have sole authority over an entire transaction cycle, from initiation to approval and payment.

~~This Guide~~ ~~These Policies & Procedures~~ also establishes approval thresholds and documentation requirements for procurement and contracting, including purchase requests and justifications, conflict of interest disclosures, bid or quote records, contract agreements, and sub-recipient monitoring plans. The ~~Guide~~ ~~Policies & Procedures~~ further defines HVRC's internal control framework, financial reporting standards, and planning processes to ensure accurate, timely, and compliant financial management across all programs and funding sources.

GENERAL ACCOUNTING POLICIES

Organization and Purpose

HVRC is a regional planning council established in 1978 as authorized under NYS General Municipal Law Chapter 24 Articles ~~5-12-B and 5-G~~. ~~Regional planning councils are considered an agency of a political subdivision or municipality.~~ HVRC is organized as an intergovernmental agency, whose membership is comprised of the

following counties: Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, and Westchester. Each County has an equal representation~~No one county exerts control such that HVRC is not considered part of any other reporting entity, including any of its participating counties.~~

~~Major issues that HVRC considers are water resource management, regional economic development, environmental planning and sustainability, materials management, and marketing of the seven county region.~~

Tax Status

As determined by HVRC's legal counsel in 2014, HVRC is a New York not-for-profit corporation, a membership organization, and a non-charitable/"Type A" organization that is exempt from federal income tax by qualifying under IRC §115(a). HVRC is exempt from IRS tax-exemption application (i.e., IRS form 1023/1024) and reporting requirements (i.e., IRS Form 990) as well as NYS income, sales, and use taxes. HVRC is exempt from NYS registration and reporting requirements (i.e., annual CHAR 500).

~~As determined by HVRC's legal counsel in 2014, HVRC is a New York not for profit corporation, a membership organization, and a non-charitable/"Type A" organization that is exempt from federal income tax by qualifying under IRC §115(a). HVRC is exempt from IRS tax-exemption application (i.e., IRS form 1023/1024) and reporting requirements (i.e., IRS Form 990) as well as NYS income, sales, and use taxes by reason of being a "governmental entity". HVRC is exempt from NYS registration and reporting requirements (i.e., annual CHAR 500) ordinarily applicable to tax-exempt organizations by reason of being a "governmental entity".~~

Measurement Focus and Basis of Accounting

The fund financial statements of HVRC are prepared on a modified accrual basis, which is a comprehensive basis of accounting ~~other than~~ different from generally accepted accounting principles. This basis of presentation differs from accounting principles generally accepted in the United States of America (GAAP) in that certain revenues are recognized when received rather than earned and certain expenses are recognized when paid rather than when the obligation is incurred.

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which HVRC gives or receives value without directly receiving or giving equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. HVRC considers all revenues reported in the governmental funds to be available if the revenues are collected within 90 days after the end of the fiscal year.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Chart of Accounts

HVRC employs a standardized Chart of Accounts to ensure consistency, transparency, and accuracy in financial reporting. Each account is assigned a unique code and description to support the proper categorization of transactions across programs and funding sources.

When HVRC is awarded a new grant or contract, the Executive Director coordinates with the Financial & Administrative Director to establish the appropriate internal code. HVRC uses a class-based accounting structure in QuickBooks. In QuickBooks, classes are used to categorize transactions for reporting and analysis purposes. Under this system:

- Incomes are recorded by source (e.g., State, Federal, Municipal).
- Expenses are recorded using standard expense accounts (e.g., Equipment, Travel, Supplies).
- Classes are assigned to each grant or contract to track revenues and expenditures by funding source.

This approach allows HVRC to run reports by class, providing a clearer picture of financial activity for each grant.

HVRC also utilizes tags in QuickBooks to support additional tracking dimensions, such as program areas, events, or strategic initiatives.

Supplemental Excel backup schedules are used to provide an audit trail and a way to validate QuickBooks reports.

For a full listing of account codes, refer to [Appendix B-1: Chart of Accounts](#).

Fiscal Year

HVRC's fiscal year is the calendar year and runs from January 1 through December 31. All financial reporting, budgeting, and audit activities are aligned with this annual cycle.

DEFINITIONS & CROSSWALK

A select number of terms are defined below to facilitate the reading and understanding of ~~this Guide~~ [these Policies & Procedures](#).

- Contract: ~~For the purpose of this Guide, a~~Contract shall be used to refer to agreements entered into between HVRC and an outside party to provide a services to that party, typically a local government ~~or~~ [government agency](#).
- Direct Costs: Those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as direct or indirect costs. See ~~CERF~~ [§200.405](#).
- Expense Reimbursement Form: ~~A~~[Refers to an](#) internal form prepared by HVRC ~~staff~~[employee](#) for reimbursement of expenses incurred in the execution of funded work under grants or contracts.
- Grant: ~~For the purpose of this Guide, a grant is~~[Here](#) defined as an award of financial assistance, usually from a governmental agency or foundation, primarily for carrying out a public purpose of support or stimulation [\(i.e., encouraging or advancing a public initiative\)](#).
- Grant Tracking Workbook: A supplemental Excel Backup Schedule for internal use by the ~~Financial & Administrative Director, Deputy Director, and Executive~~ Director ~~s~~ that tracks grant or contract revenue and expenses.

- Indirect Costs: It is not always possible to specify the types of costs that may be classified as indirect costs due to the diversity of their accounting practices. The association of a cost with a Federal award is the determining factor in distinguishing direct from indirect costs. However, typical examples of indirect cost may include depreciation on buildings and equipment, the costs of operating and maintaining facilities, and general administration and general expenses, such as the salaries and expenses of executive staff, personnel administration, and accounting.
- Invoice: ~~Refers to~~ requests for payment submitted by consultants or sub-contractors with an approved agreement for completion of a scope of work approved under an HVRC grant or contract.
- QuickBooks Online: HVRC's financial management system.
- Bills Paid Tracker: ~~Supplemental Excel Backup Schedule that HVRC maintained~~ for internal use by the Financial & Administrative Director, Deputy Executive Director (Deputy Director), and Executive Director as a way to validate QuickBooks reports and ensure timely and accurate vendor payments. (When these Policies & Procedures collectively refer to all three, "Directors" shall be used to reference them.)
- Receivables Tracker Tab: ~~Supplemental Excel Backup Schedule that HVRC maintained~~ for internal use by the Financial & Administrative Director, Deputy Director, and Executive Directors as a way to validate QuickBooks reports and to ensure timely receipt of reimbursements on grants or contracts due to HVRC.
- Reimbursement Requests: Requests for payment submitted to grantors for funded work.
- General Ledger - Record of all past transactions, organized by accounts.
- (GL) Account - Primary component of a general ledger. A GL account records all transactions for that account.
- Provided by Client (PBC) List: An audit request list or list of items an auditor needs to, well, execute an audit. Fulfillment of the list is the direct responsibility of ~~HVRC's~~ the Financial & Administrative Director.
- Generally Accepted Accounting Principles (GAAP): Set the criteria for preparing, presenting, and reporting financial statements in the U.S.
- Governmental Accounting Standards Board (GASB): Establishes accounting and financial reporting standards for U.S. state and local governments that follow generally accepted accounting principles (GAAP).
- Uniform Guidance: 2 CFR Part 200, Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- Single Audit: An organization-wide audit required under 2 CFR Part 200, Subpart F when a non-Federal entity expends \$1,000,000 or more in Federal awards during its fiscal year. The Single Audit (or, if eligible and elected, a program-specific audit) must be performed in accordance with 2 CFR §200.514 and covers the entity's financial statements and Schedule of Expenditures of Federal Awards (SEFA), internal controls over Federal programs, and compliance with applicable Federal award requirements; entities below the \$1,000,000 threshold are exempt from the Federal audit requirement for that year but remain subject to review by awarding and oversight officials.
- Simplified Acquisition Threshold: The dollar threshold established in 48 CFR §2.101 that distinguishes informal procurement methods from formal competitive procurement methods under federal awards. As of October 1, 2025, the Simplified Acquisition Threshold is \$350,000.
- Receivables Tracker Spreadsheet: ~~A supplemental Excel Backup Schedule that HVRC maintained~~ maintains for internal use by the Financial & Administrative Director, Deputy Director, and Executive Director as a way to validate QuickBooks reports and to ensure timely receipt of reimbursements on grants or contracts due to HVRC.

- Reimbursement Requests: Refer to requests for payment submitted to grantors or contracts for funded work.

INTERNAL CONTROLS

This section establishes the framework and rules that govern all financial activity at HVRC and is the foundation for safeguarding HVRC's assets. Internal controls are interwoven into all financial operations of HVRC.

Segregation of duties, multi-step approval processes, layers of oversight, and other proven controls have been built into HVRC daily operations. These policies ensure accountability, safeguard assets, and support compliance with financial and administrative standards.

HVRC takes a zero-tolerance approach to fraud or any financial malfeasance at any level ~~of the organization~~. HVRC is committed to proactively training staff employees and Board members to recognize, prevent, disrupt, and mitigate, ~~and~~ fraud, theft, and abuse. HVRC develops, implements, monitors, and enforces policies that prevent fraud and abuse and uphold the standards of the organization.

Staff Employees are responsible for undertaking and performing internal controls during daily operations, with direct oversight by the Financial & Administrative Director, and, ultimately, the Executive Director. Policy and Executive Director oversight is the responsibility of the HVRC Board of Directors (Board). Annual audits by outside CPA firms serve as another layer of policy oversight and enforcement.

The full set of accounting and internal control procedures are outlined in ~~this Guide~~ these Policies & Procedures.

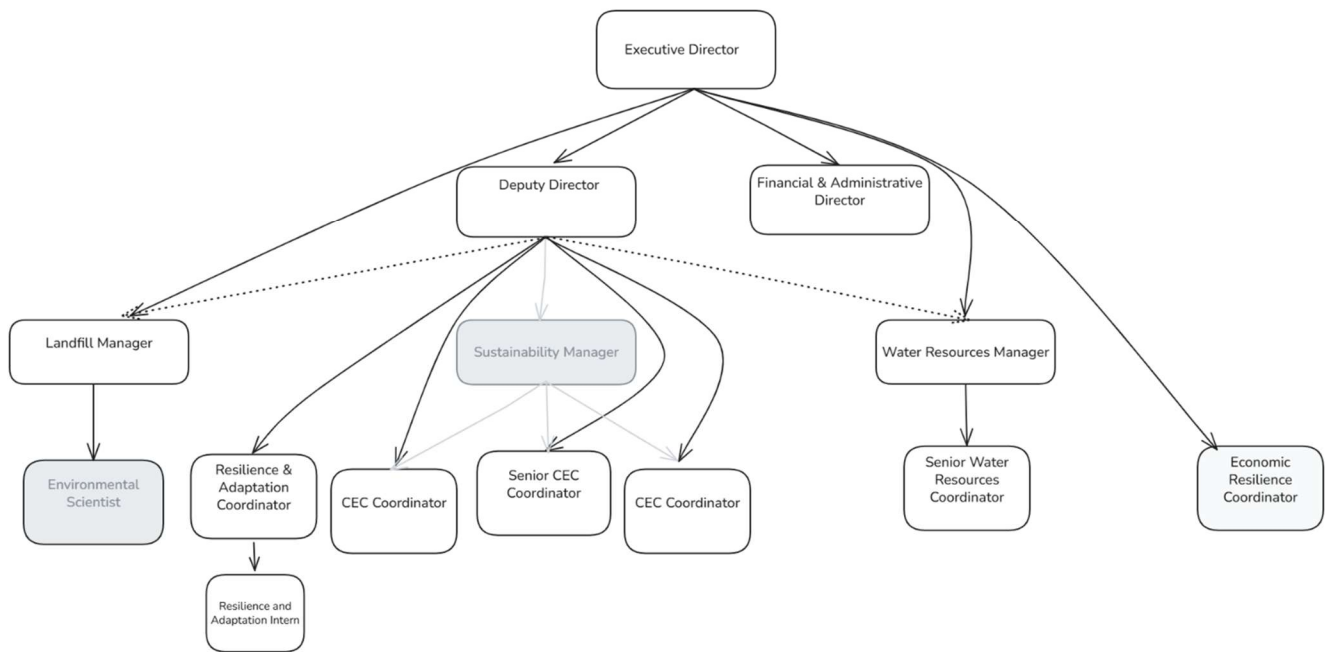
The design and effectiveness of all internal control policies outlined in this section are subject to annual review by an independent auditor.

Organizational Chart

HVRC's organizational chart outlines relationships and functional roles across the agency. It serves as a visual reference for understanding how responsibilities are distributed, how teams collaborate, and who to contact for specific areas of oversight or support. This structure supports transparency, accountability, and efficient decision-making throughout the organization.

Organizational Chart Legend

Chart description: White boxes with black text indicate filled positions. Greyed boxes indicate vacant positions. Solid black lines represent direct reporting relationships. Dotted lines represent oversight or supervisory relationships. Grey lines indicate direct reporting relationships associated with positions that are currently vacant.



INSERT ORG CHART HERE

Roles & Responsibilities

Clear delineation of roles and responsibilities is essential to maintaining strong internal controls and operational integrity. The ~~HVRC Board of Directors~~ serves as the ~~organization's HVRC's~~ highest decision-making authority. The business of HVRC is overseen by the Board of Directors. Policy development and preliminary financial review may be carried out by the Executive Committee, but final financial oversight rests with the full Board. ~~The business of HVRC is overseen by the Board of Directors, with policy development and financial oversight generally undertaken at the Board Officers level, subject to full Board approval when applicable.~~ The ~~Board Officers~~Executive Committee also serve as HVRC's Audit Committee, overseeing the audit process and ensuring the independence of the external auditors.

~~Board Officers~~The Executive Committee ~~is~~ responsible for considering personnel and policy matters, as well as overseeing working on budget and program activities ~~related to the affairs of the HVRC Board of Directors.~~ The Executive Director, appointed by the Board, holds operational authority over HVRC staff employees and is responsible for implementing Board directives and managing day-to-day operations.

~~The following sections outline HVRC's practices related to separation of duties, cash management, signing authorities, and the administration of awards and agreements. These policies ensure accountability, safeguard assets, and support compliance with financial and administrative standards.~~

Separation of Duties

Separation of duties is critical to maintain financial integrity and prevent fraud. paramount for fraud prevention and financial integrity. HVRC has implemented practices to ensure that no single individual has control over all aspects of any financial transaction. This structure helps safeguard funds, prevent errors, and ensure that resources are used only for allowable costs.

Responsibilities are intentionally divided across roles to create checks and balances within financial operations. For example, the Financial & Administrative Director handles data entry and reconciliation, while the Deputy Executive Director is responsible for making bank deposits. The Executive Director reviews reconciliations and

~~oversees financial oversight at a higher level.~~ These divisions are designed to reduce risk, enhance transparency, and support compliance with HVRC's financial policies.

The following sections further detail how duties are separated across key financial functions, including cash handling, bank account management, signing authorities, and the administration of awards and agreements.

The Division of Responsibilities table identifies the responsibilities for the Board of Directors, ~~Board Officers~~~~Executive Committee~~, and ~~Directors~~~~Executive Director~~, ~~Deputy Director~~, ~~Financial & Administrative Director~~, and ~~Bookkeeper~~. Capitalized "X" in parentheses, "(X)", represents duties to be performed by the Deputy Director in the Executive Director's absence. Lower case "x" indicates participation or lower level responsibility ~~in process~~. Where ~~Board Officers~~~~Executive Committee~~ approval is noted, the relevant sections of ~~the Guide~~~~the Policies & Procedures~~ will indicate whether full ~~Board Officers~~~~Executive Committee~~ approval is required or only that of the ~~Board~~ Treasurer.

Responsibility	Bo ar d of Di re ct or s	Bo ar d Of fic er s	Execu tive Direct or	Dep uty Dire ctor	Financial & Administrativ e Director
Adopts annual organization budget.	X				
Reviews annual organization budget materials.	X	X	X		
Develops an appropriate organization budget annually, including program budgets.			x	x	X
Reviews Executive Director's performance annually and establishes salary.		X			
Monitors program budgets.			X	X	X
Reviews annual audited financial statements.	X	X	X		X
Reviews financial statements and information, including cash flow projections.	X	X	X	(X)	X
Prepares annual and monthly financial statements materials, including cash flow projections.					X
The Board Chair, Vice-Chair, and Treasurer are appointed as Officers by the Board and serve as authorized signers on the bank accounts.	X	x			
On-site signatories for all bank accounts.			X	X	

Is informed of all grant applications, comprised of grant overview and budget.	X	X			
Prepares grant application background.			x		X
Reviews and approves all non-recurring grant applications with a cash match requirement.		X			
Reviews and approves all grant applications, including scope and budgets.			X	(X)	
Develops and/or reviews all grant application budgets.			x	x	X
Reviews and approves all contracts (e.g., consultant / subcontractor, professional services).			X	(X)	
Prepares and reviews all contracts (e.g., consultant / subcontractor, professional services).					X
Approves all budgeted program expenditures.			X		
Reviews and approves all non-budgeted expenditures over \$5,000.		X	X	(X)	
Mails checks.					X
Reviews and signs all issued checks and approves check preparation procedures.			X	(X)	
Prepares checks for signature.					X
Processes invoices.					X
Reviews all incoming and outgoing invoices.			X		X
Prepares county contribution and thank you letter acknowledgements.			X		X
Processes all reimbursements and fund requests.					X
Reviews and approves all reimbursements and fund requests.			X	X	
Prepares all reimbursements and fund requests.					X
Reviews and advises staff on internal controls and accounting policies and procedures.		X			
Oversees the adherence to all internal controls.			X	(X)	X
Reviews, revises, and maintains internal accounting controls and procedures.			X		X
Reviews and approves inter-account bank transfers.			X		

Processes inter-account bank transfers.					X
~~Reviews and approves inter-account bank transfers.~~			X		
Reviews all bank statements and completed monthly bank reconciliations.			X		
Opens all bank statements, reviews for any irregularities, reporting ~~to the Executive to Executive~~ Director.					X
Makes bank deposits.				X	
Processes bi-monthly payroll.					X
Reviews all payroll.			X	X	
Prepares bi-monthly payroll.					X
Manages personnel files.					X
Reviews cashflow.			X		
Manages cashflow.					X
Manages petty cash fund.					X
Maintains general ledger.					X
Reconciles all bank accounts.					X
Receives and opens all incoming accounting mail.					X
Monitors and manages all expenses to ensure most effective use of assets.			X		X
Oversees expense allocations.			X		X
Monitors grant reporting and appropriate release of funds.			X	X	X
Manages Accounts Receivable.					X
Approves asset retirement and replacement schedules.			X	(X)	
Monitors and makes recommendations for asset retirement and replacement.					X
Reviews data entry into accounting system and integrity of accounting system data.			X		
Enters data into QuickBooks accounting system and assures integrity of accounting system data.					X

Cash Management & Banking ~~(Assets)~~

Bank Account Management

HVRC's bank accounts are managed ~~using under~~ strict internal controls to ensure financial integrity and accountability. The Executive Director is the only individual authorized to open or close bank accounts or update account signers. However, any such changes require formal approval through a resolution passed by the HVRC Board of Directors.

||

~~Authorized signers on HVRC's bank accounts are the Executive Director, and Deputy Director, and as well as the Board Officers appointed to be signatories. Check signing authority shall remain with the Executive~~

~~Director and Deputy Director, with the reauthorization of check signing authority for the Board Chair, Vice-Chair, Treasurer, and Secretary occurring annually at the first calendar meeting of the Board of Directors. This structure ensures appropriate oversight and separation of duties in financial transactions.~~

Authorized signers on HVRC's bank accounts are the Executive Director, Deputy Director, and Board Officers appointed approved by resolution to be signatories. Check signing authority shall remain with the Executive Director and Deputy Director until otherwise amended by the Board of Directors. The Board Officers are authorized annually at the first calendar meeting of the Board of Directors.

Other Financial Matters

Lines of credit, loans, and certificates of deposit require prior Board approval. After approval, two authorized signatures are required to execute, per Resolutions 2023-04 Authorized Signatures, Check Signing and 2024-02 BLOC Authorization for Business Line of Credit 2024-02.

Lines of Credit, loans, certificates of deposit, require two signatures per Resolution 2023-04. Also add language from the BLOC Authorization 2024-02

Cash Handling & Deposits

HVRC maintains strict procedures for receiving, recording, and depositing cash and checks to ensure financial accuracy, physical security, and compliance with internal controls. The specific procedures are outlined in the steps below.

Petty Cash

HVRC maintains a petty cash fund to cover minor, incidental expenses that cannot be easily paid through standard procurement or reimbursement processes. The maximum petty cash balance is \$200, and the fund is managed by the Financial & Administrative Director.

All petty cash disbursements must be approved in advance by the Financial & Administrative Director ~~or~~ and the Executive Director. Each transactions must be recorded in a paper ledger and Quickbooks, and must be supported by a receipt, with receipts required for each expenditure.

~~Once a transaction is completed and documented, it is entered into QuickBooks to ensure accurate financial tracking and reconciliation.~~ The petty cash fund is replenished as needed, following a full reconciliation of cash on hand, receipts, and ledger entries. Once approved by the Executive Director, replenishment is completed by one of HVRC's authorized bank signers withdrawing the necessary cash from the bank and returning it to the secure petty cash location.
~~based on the submission of receipts and ledger entries.~~

Receiving Funds

Funds may be received via check, ACH, EFT, cash, or wire transfer. All incoming accounting mail, including checks, is received and opened by the Financial & Administrative Director.

For physical checks received by mail, the receipt date is noted on the envelope by the Financial & Administrative Director. The Financial & Administrative Director endorses the check "for deposit only" immediately upon receipt. The check and envelope are scanned and saved to SharePoint. Physical checks ~~are~~

must be stored securely in a locked drawer until deposited. Physical check paystubs are attached to the relevant hardcopy grant / contract reimbursement request.

For electronic payments, the Financial & Administrative Director monitors HVRC's online banking platform to identify incoming deposits and ensure they are processed promptly daily. Proof of payment is downloaded and saved in SharePoint and QuickBooks.

Recording Received Funds

The Financial & Administrative Director shall record All received funds, whether physical or electronic, ~~are recorded by the Financial & Administrative Director~~ in QuickBooks, and relevant Excel backup schedules, including ~~the the Receivables Tracker tab within the~~ Bills Paid Tracker Workbook. Each transaction includes all relevant documentation, such as scanned checks, deposit receipts, and proof of electronic payment. This ensures that all incoming funds are accurately reflected in HVRC's financial system and reconciled against the Receivables Tracker. The Executive Director is responsible for reviewing the Bills Paid Receivables Tracker as part of their monthly ~~reimbursement request~~ financial review process.

Depositing Funds

Bank deposits of physical cash and checks must be made within 24 hours of receipt. The Deputy Director is responsible for transporting and depositing these funds at the bank. A copy of the deposit receipt is provided to the Financial & Administrative Director, who scans and attaches to the corresponding transaction in QuickBooks for documentation and audit purposes.

Reconciliation and Oversight

HVRC requires monthly reconciliation of all bank accounts and significant general ledger (GL) accounts ~~to ensure financial accuracy and accountability~~. These reconciliations are performed by the Financial & Administrative Director and reviewed by the Executive Director. This process helps identify discrepancies, ensures proper documentation of transactions, and supports the integrity of HVRC's financial reporting. At year-end, HVRC's auditors conduct a thorough review of receivables to verify completeness and compliance with financial reporting standards.

Signing Authorities

HVRC maintains formal signing authority protocols to ensure financial accountability, transparency, and compliance with board-approved policies. These protocols define specific dollar thresholds and designate authorized individuals for approving contracts, purchase orders, checks, digital disbursements, and other financial instruments.

Signing Authorities for Awarded Grant Contracts

The Executive Director is authorized to review and execute awarded grant contracts that have been authorized for execution by the Board of Directors. ~~Should awarded grant contract execution be required to be completed during the Executive Director's absence (e.g., paid time off or jury duty), the Deputy Director is authorized to execute said contracts.~~ The Deputy Executive Director may execute when the Executive Director is on planned leave of more than three (3) days or when execution must occur during planned leave, or when the Executive Director is unreachable for more than two (2) business days after reasonable attempts by email and phone.

In planned leave, the Executive Director emails the Deputy Executive Director and F&AD Financial & Administrative Director confirming unavailability and that the scope and budget are approved. When written notice is not feasible and timing is critical, the Deputy Executive Director may sign after dual confirmation from

two Board Officers (preferably Chair and Treasurer), with documentation and Board ~~ratification~~approval at the next meeting.

If both Executive Director and Deputy Executive Director are unavailable, the ~~Board Chair~~ (or ~~Board Treasurer~~) may sign solely to preserve the award.

-Routine or momentary unavailability, such as being in a meeting, commuting, or temporarily unreachable, does not constitute extended absence and does not trigger delegation of signing authority.

The process for Deputy Director awarded grant contract execution is outlined as follows:-

- ~~The Executive Director must notify the Financial & Administrative Director and Deputy Director in writing via email, confirming their unavailability and affirming that the awarded grant contract's scope of work and budget have been reviewed and approved.~~
- ~~The Deputy Director executes the awarded contract.~~

Signing Authorities for Consultant / Subcontractor Contracts

The Executive Director is authorized to review and execute ~~consultant and~~ consultant and /subcontractor contracts associated with approved budgets in awarded grant contracts as well as professional services contracts. The Executive Director is authorized to execute such contracts following Board of Directors' authorization. Should contract execution be required to be completed during the Executive Director's absence (i.e., paid time off or jury duty), the Deputy Director is authorized to execute said contracts. The process for Deputy Director contract execution is outlined as follows:-

The Executive Director must notify the Financial & Administrative Director and Deputy Director in writing via email, confirming their unavailability and affirming that the contract's scope of work and budget have been reviewed and approved.

For contract amounts \$10,000 and under, the Financial & Administrative Director reviews all relevant contract documentation and provides written confirmation via email to the Deputy Director, who may then execute the contract.

For contract amounts \$10,001 and higher, the Financial & Administrative Director forwards this email and all relevant contract information to the Board Chair, who reviews the materials, and, if in agreement, provides written approval via email. Upon receipt of the Board Chair's approval, the Financial & Administrative Director forwards the documentation to the Deputy Director, who ~~shall~~may then execute the contract.

The Deputy ~~Executive~~ Director may execute consultant contracts when the Executive Director is on planned leave of more than three (3) days or when execution must occur during planned leave, or when the Executive Director is unreachable for more than two (2) business days after reasonable attempts by email and phone.

-In cases of planned leave, the Executive Director emails the ~~Deputy Executive Director~~Deputy Director and the Financial & Administrative Director (~~F&AD~~) confirming their unavailability and affirming that the contract's scope of work and budget have been reviewed and approved.

- ~~-For consultant contracts totaling \$10,000 or less, the Financial & Administrative Director reviews the contract documentation and provides written confirmation to the Deputy Executive Director~~Deputy director, who may then execute the contract.
- ~~For consultant contracts totaling \$10,001 or more, the Financial & Administrative Director forwards the contract documentation to the Board Chair, who reviews the materials and, if in agreement, provides written approval.~~
- ~~-Upon receiving this approval, the Financial & Administrative Director forwards the documentation to the Deputy Executive Director~~Deputy Director, who may then execute the contract.

~~When written notice from the Executive Director is not feasible and timing is critical due to unexpected incapacity, the Deputy Executive Director~~ Deputy Director may sign after obtaining dual confirmation from two Board Officers, preferably the Chair and Treasurer, with documentation maintained by the Financial & Administrative Director.

If both the Executive Director and ~~Deputy Executive Director~~ Deputy Director are unavailable, the Board Chair, or if unavailable the Board Treasurer, may execute the consultant contract solely to prevent loss of the opportunity.

Routine or momentary unavailability, such as being in a meeting, commuting, or temporarily unreachable, does not constitute extended absence and does not trigger delegation of signing authority.

Signing Authorities for Purchase Orders

~~A Purchase Order (PO)s are-is~~ required for most purchases. Purchase Orders are prepared in QuickBooks by the Financial & Administrative Director and must be approved and signed by the Executive Director. In the event the Executive Director is on planned leave of more than three (3) days or when execution must occur during planned leave, or when the Executive Director is unreachable for more than two (2) business days after reasonable attempts by email and phone, not merely temporarily unavailable, the ~~Deputy Executive Director~~ Deputy Director may approve and sign Purchase Orders.
~~, or in their absence the Deputy Director.~~ More information about Purchase Orders can be found in the Purchase Order Process section of the Guide these Policies & Procedures. section of the Guide. section of the Guide.

Signing Authorities for Checks

Checks are prepared by the Financial & Administrative Director for signature. The Executive Director, Deputy Director, and Board Officers are authorized signatories for HVRC's bank accounts held at JP Morgan Chase (Checking Account), as established by Resolution Number 4-2022. Resolution Number 4-2023 previously required written authorization from the Board Chair for checks over \$1,000, except for previously approved grant or contractual obligations. However, this requirement is being updated to streamline operations while maintaining transparency and accountability.

Disbursement Thresholds

Non-budgeted expenditures over \$5,000 require prior Board approval ~~by the Board of Directors~~. The Executive Committee may review such requests and make recommendations but may not approve them. Routine reallocations within the approved budget and use of any Board-approved contingency line are permitted and consistent with the Procurement Policy and do not constitute non-budgeted expenditures.

~~Disbursements over \$20,000 whether by check or digital payment, require two authorized signatures. For digital disbursements, both signers must provide written approval.~~

~~Disbursements over \$50,000 require two authorized signatures and a signed payment approval from the Board Treasurer, confirming review of the related contract and/or invoice, and any relevant scope of work or memo prepared by HVRC employees.~~

~~The Board Officers review and approve all non-budgeted expenditures over \$5,000. Disbursements over \$15,000, whether by check or digital payment, require two authorized signatures. For digital disbursements,~~

both signers must provide affidavits of approval. Disbursements over \$50,000 require two authorized signatures and a signed affidavit of approval from the Board Treasurer (currently Michael Polasek), confirming review of the related contract and/or invoice, and any relevant scope of work or memo prepared by HVRC staff. Additionally, any other financial transactions conducted by HVRC, such as Certificates of Deposit, loan borrowing, or similar financial instruments, require two authorized signatures, as established by Resolution Number 4-2023.

These signing authority protocols are designed to ensure appropriate oversight, prevent misuse of funds, and support HVRC's commitment to sound financial governance. While some practices may not yet be fully implemented, this finance guide reflects the standards approved by the HVRC Board of Directors and serves as a framework for consistent and compliant financial operations.

Awards & Agreements

Overview

HVRC pursues external funding for its various programmatic areas from Local, New York State, and Federal funding sources governments as well as foundations and from private, nonprofit, and philanthropic funding sources.

Table 1. Oversight and Approval of Awards and Agreements Contracts below provides a snapshot of the staff employees responsible for activities associated with the oversight and approval of awards and agreements.

Table 1. Oversight and Approval of Awards and Agreements Contracts

<u>Responsible Party</u> <u>Action</u>	<u>Action</u> <u>Responsible Party</u>
<u>Approve execution of grant contracts.</u>	<u>Board of Directors</u>
<u>Review, approve, and sign grant applications, awards, contracts, and amendments</u> <u>Executive Director</u>	<u>Review, approve, and sign grant applications, awards, and amendments.</u> <u>Executive Director (primary); Deputy Director (per delegation protocol)</u>
<u>Approve non-recurring grant applications requiring a cash match</u> <u>Deputy Director</u>	<u>Review and approve grant applications, awards, and amendments. Sign awards and agreements on an as needed basis in the Executive Director's absence, following approved protocol.</u> <u>Board of Directors</u>
<u>Prepare grant and contract budgets, verify funding compliance, and process reimbursement and reporting documentation</u> <u>Board Officers</u>	<u>Review and approve all non-recurring grant applications with a cash match requirement.</u> <u>Financial & Administrative Director</u>
<u>Monitor and oversee grants</u> <u>Financial & Administrative Director</u>	<u>Management of HVRC's day-to-day financial operations, budgeting, and human resource functions. Processing of accounts payable, accounts receivable, payroll, financial transactions, grant administration, staff time tracking, and record keeping.</u> <u>Executive Director (monitoring); Deputy Director (oversight)</u>
<u>Administer assigned grants</u> <u>Executive Director</u>	<u>Monitor grants.</u> <u>Project Manager</u>
<u>Deputy Director</u>	<u>Oversee grants.</u>

~~Individual programmatic departments~~ Programmatic teams are responsible for preparing proposals for projects that the department team intends to pursue. All proposals shall be reviewed and approved by the Executive Director and Deputy Director via HVRC's internal review process to ensure the program goals are appropriate and the proposed budget includes all appropriate costs. All appropriate costs include ~~the each~~ funding source ~~providing its fair being charged it's~~ proportionate proportionate share of HVRC's administrative, management, and other ~~organization-wide~~ costs as determined by the approved cost allocation methodology.

~~. The HVRC Board of Board of Directors shall receive for review and approval all non-recurring, new proposals requiring a match contribution, unless directed otherwise by the Board.~~ For each award grant, an employee ~~within the department~~ responsible for administering the award grant will be designated as the "grant project manager".

When a grant is award received or renewed, a copy of the executed or amended grant agreement must be forwarded to the Financial & Administrative Director. The Financial & Administrative Director will set up a permanent electronic and, where needed, paper file for the grant and maintain the contract along with other financial correspondence regarding the grant. The grant file will document major actions from the award of the grant through ~~its to~~ closeout (i.e., award documents; all fiscal information including, ~~but not limited to,~~ Federal Financial Reports, procurement documentation, payment requests, ~~etc.~~; pre-award documentation including, ~~but not limited to,~~ application, contracting process, intergovernmental review, ~~etc.~~; post-award documentation including deliverables, progress reports, and correspondence with funders funder; and closeout documents).

~~Each grant manager shall attend a training on grant management prior to beginning their his or her role as a grant manager (or as early in their functioning as a grant manager as practical). The training shall be provided by the Financial & Administrative Director and/or the funding entity. Thereafter, all grant managers, the Deputy Director, Financial & Administrative Director, and Executive Director shall attend refresher/updated courses on grant management as needed.~~

Each grant project manager shall participate in ~~grant~~ project management training prior to assuming responsibilities for a new grant, or as early in the process as practical. This training is provided by the Financial & Administrative Director, and supplemented by funding-agency training when applicable and available. ~~Grant p~~Project managers are responsible for the programmatic administration of their assigned grants, while the Financial & Administrative Director oversees the financial and compliance components. All grant project managers, along with the ~~Deputy Director, Financial & Administrative Director, and Executive Directors~~, shall attend refresher or updated grant-management training as needed.

Monitoring & Review of Controls

Monitoring and review of internal controls at HVRC is a multi-layered process designed to ensure ongoing compliance, accuracy, and accountability. On a day-to-day basis, the Financial & Administrative Director serves as the primary source for monitoring and reviewing financial controls, with the Executive Director providing a second layer of oversight. Annually, the Financial & Administrative Director will review the Finance Guide Policies & Procedures and recommend any necessary updates to reflect changes in practice, policy, or regulatory requirements.

Additionally, HVRC's external auditors ~~conduct an annual audit that includes a review of~~ consider internal controls over financial reporting as a basis for designing their audit procedures. ~~While the audit is not intended to but do not~~ express an opinion on the effectiveness of HVRC's internal controls, ~~the auditors do obtain an understanding of relevant controls to design appropriate audit procedures.~~ The external audit ~~Their auditors report~~ may identify deficiencies, significant deficiencies, or material weaknesses, ~~or significant deficiencies in internal control, though~~ However, their consideration of internal control is limited to the scope what is necessary for forming an opinion on the financial statements. Ultimately, the ~~The~~ HVRC Board of Directors is responsible for holds the highest authority-ultimate responsibility for reviewing and approving HVRC's internal control framework and, ensuring that governance standards are maintained ~~upheld~~ and that financial operations remain transparent and secure.

System Access & Security Controls

HVRC enforces strict access and security controls to protect sensitive financial data and maintain the integrity of its systems. Access to the financial sections of HVRC's SharePoint and QuickBooks is limited to the ~~Executive Director, Deputy Director, and Financial & Administrative~~ Directors, ensuring that only authorized personnel can view or modify financial records. QuickBooks is secured with two-factor authentication (2FA), and the system maintains audit trails to track changes and user activity.

~~Most~~ All Excel-based financial tracking documents that are accessible to employees are password-protected, ~~and~~ Hard copy records are stored in locked file cabinets to prevent unauthorized access. HVRC also conducts regular reviews of user access permissions to ensure that access remains appropriate and aligned with ~~staff~~ employees' roles and responsibilities.

For data protection and continuity, HVRC follows established data backup protocols, which are detailed in the Backup Procedures section of the Personnel Policies & Procedures ~~Manual~~. These combined measures support HVRC's commitment to secure financial management and robust internal controls.

COMPLIANCE & ETHICS

Regulatory Compliance

HVRC is committed to maintaining full compliance with all applicable federal, state, and local laws and regulations, particularly those governing financial management, payroll, and reporting. This includes adherence to payroll tax regulations, such as accurate classification of employees; timely withholding and remittance of federal, state, and local payroll taxes; and compliance with laws like the Fair Labor Standards Act (FLSA), Federal Insurance Contributions Act (FICA), and the Federal Unemployment Tax Act (FUTA).

At the state level, HVRC complies with New York's Governmental Accounting Standards Board (GASB) reporting requirements, ~~ensuring transparency and consistency in financial statements.~~ HVRC ~~The organization~~ also adheres to required reporting protocols established by the New York State Comptroller's Office, including the Annual Financial Report (AFR) and other statutory filings relevant to regional planning councils and local government entities.

Compliance is an ongoing responsibility, and HVRC regularly monitors changes in laws and regulations to ensure continued compliance ~~continued compliance alignment~~. These efforts help safeguard HVRC's legal standing, support ethical financial management, and reinforce public trust in the organization's operations.

Code of ~~Conduct~~ & Ethics

HVRC is committed to maintaining the highest standards of ethical conduct, transparency, and accountability in all ~~financial and administrative~~organizational operations. ~~The organization's~~ These Financial Policies & Procedures adopts HVRC's organization-wide Code of Ethics, as contained in the Personnel Policies & Procedures, as the standard that Code of Ethics applies to all employees. ~~The Code includes additional procurement specific requirements through the Procurement Code of Conduct, which governs interactions with vendors and purchasing activities.~~ Together the policies establish expectations for professional behavior, professional behavior; protection of HVRC resources and confidential information; accurate financial and grant records; compliance with applicable laws, regulations, and funder requirements; and avoidance, disclosure, and management of conflicts of interest.

~~, outlined in detail in the on Procurement Code of Conduct section of the Guide, is grounded in the Public Officers Law and the Procurement Lobbying Law~~ The Executive Director serves as HVRC's Ethics Officer and may designate the Financial & Administrative Director or ~~Deputy Executive Director~~Deputy director to assist

~~, It and~~ applies to all employees. These principles are designed to promote ethical and professional behavior, safeguard public trust, and ensure that HVRC's mission is carried out with integrity. Employees may also be subject to additional professional standards, such as those established by the American Institute of Certified Planners (AICP). The Executive Director serves as HVRC's Ethics Officer, with the authority to involve the Financial & Administrative Director or Deputy Executive Director in ethics-related discussions or determinations. ~~All employees are expected to adhere to the~~ must comply with the Code of Ethics, complete required training, and annual disclosures, of Ethics and report any potentially unethical behavior concerns in good faith, ~~with the assurance that complaints~~ R~~reports~~ may be submitted anonymously and are protected from retaliation under HVRC's Whistleblower Policy. Employees with professional credentials (e.g., AICP) are also expected to meet their profession's ethical standards.

Conflict of Interest ~~Statement~~ (Financial & Procurement)

The following shall constitute the HVRC Conflict of Interest Statement that is in keeping with both Federal requirements and State recommendations: No ~~HVRC Board of~~Board of Directors Officer or Member, Board member, employee, or agent or /representative of HVRC shall participate in the selection, award, or administration of a contract supported by grant or contract funds or otherwise if a real, perceived apparent, or potential conflict of interest exists. Such a conflict would arise when an officer, employee, agent, or any immediate family member thereof, business or personal partner, or an organization that previously or currently employs or is about to employ any of the parties indicated herein, has a personal benefit, or a financial or other interest in the firm selected for an award. Board Officers, Board Members, employees, and agents of HVRC shall neither solicit, nor accept, or offer gratuities, favors, or anything of monetary value from and/or to contractors, or parties to contracts and sub-agreements. However, Board Officers, Board Members, employees, and agents of the organization may offer or receive gratuities and/or gifts of appreciation for situations in which the financial interest is not substantial or the gratuity and/or gift is an unsolicited item of nominal value.

Additionally, HVRC maintains the following code of conduct governing the performance of their employees, HVRC Board of Directors Officers and, Board Members, and all others engaged in the selection, award, and administration of contracts. Reference 2 CFR §200.318(c) General Procurement Standards—Conflicts of Interest.

- Per 2 CFR §200.318(c)(1), no employee, officer, or representative of HVRC or its subgrantees shall participate in the selection, award, or administration of a contract supported by State or Federal funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when (1) the employee, officer, or representative, (2) any member of their immediate family, (3) their partner, or (4) an organization which employs or is about to employ any of (1) through (3) above, have a financial or other interest in the firm selected for the award.
- Officers, employees, and representatives of both HVRC and HVRC's subgrantees will neither solicit nor accept gratuities, favors, or items of value (excluding calendars, pens, and other nominal items) from contractors, potential contractors, or parties to sub-agreements.
- A staff person who has an outside activity or interest that would appear to be or have a potential for being a conflict of interest with their duties at HVRC will disclose that activity or interest to the Executive Director. If the Executive Director determines that the outside activity or interest adversely affects or otherwise impairs the staff person's ability to perform their official duties, the staff person shall refrain from the outside activity during the term of their employment by HVRC. Should the Executive Director have an outside activity or interest that would appear to be or have a potential for being a conflict of interest with their duties at HVRC, theyhe or she will disclose that activity or interest to the Board Officers. If the Board Officers determineddetermines that the outside activity or interest adversely affects or otherwise impairs the Executive Director's ability to perform their official duties, the Executive Director shall refrain from the outside activity during the term of their employment by HVRC.
- Should the officers, board members, or representatives of HVRC have outside employment, activities or interests that would appear to be or have a potential for being a conflict of interest with a particular decision at HVRC, theyhe or she will recuse themselves fromof decision-making responsibilities for that particular instance.
- This Code of Conduct does not preclude staff, board members, officers, or representatives of HVRC from having outside activities as long as those activities do not impair the ability of the person to perform their duties without the appearance of or potential conflict of interest as defined above.
- Any Board Officer, Board Member, employee, or agent/representative of HVRC in violation of HVRC's Conflict of Interest Statement or Procurement Code of Conduct shall be subject to Corrective corrective action and/or penalty that could ultimately result in removal from the Board or termination of employment. The Executive Director and/or Board of Directors reserve the right to take action, effective immediately, upon discovery of the incident and depending on the nature and severity of offense.
- HVRC adopts the NYS GML Section 805-A(1) Certain Action Prohibited limit for acceptance of gifts: "...No municipal officer or employee shall: a. directly or indirectly, solicit any gift, or accept or receive any gift having a value of seventy five dollars or more, whether in the form of money, service, loan, travel, entertainment, hospitality, thing or promise, or in any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence him, or could reasonably be expected to influence him, in the performance of his official duties or was intended as a reward for any official action on his part".
- Any corrective action will be administered in accordance with HVRC's Corrective Action Policy.

Each new employee of HVRC will be introduced to and trained on the above HVRC Conflict of Interest Statement upon hire and shall be required to acknowledge receipt and understanding in writing of the HVRC Conflict of Interest Statement. All employees will be periodically trained on the Statement requirements thereafter.

These Financial Policies & Procedures adopts and applies the organization-wide Conflict of Interest Policy from the Personnel Policies & Procedures to all financial and procurement activities. A conflict of interest arises

when an employee's personal, financial, or outside interests could interfere, or reasonably appear to interfere, with the employee's professional judgment or the best interests of HVRC. Employees must avoid conflicts whenever possible and must not participate in decisions or activities where a conflict exists without an approved mitigation plan.

Employees must promptly disclose any actual, potential, or perceived conflict of interest before participating in any related HVRC decision or activity. Annual and event-driven disclosures are required. Employees must submit an Annual Financial Disclosure Form by the deadline noted in the forms. Employees must also submit an Event-Driven Disclosure Form within five (5) business days of becoming aware of a conflict, or receiving a gift, honorarium, or external compensation offer, and always before taking any related action. Updated disclosures must be filed whenever circumstances change. Urgent matters may be raised verbally first, followed promptly by the written form. Disclosures are submitted to the Executive Director, or to the Board Chair if the disclosure involves the Executive Director. (Both Disclosure forms appear in the Personnel Policies & Procedures as Appendices 9 and 10.)

Conflicts may include, ~~for example,~~ financial interests in vendors or contractors; gifts or honoraria of more than nominal value; outside employment that overlaps with HVRC interests; close personal or family relationships that could influence professional judgment; or any ~~situation-other circumstance~~ that could reasonably raise concerns about impartiality. All disclosures are reviewed by the Executive Director, who determines whether a conflict exists and whether mitigation or recusal is necessary. If the disclosure involves the Executive Director, the Executive Committee ~~will reviews the matter~~ and determines appropriate action. Employees must comply with any mitigation plan that is established.

For procurements and vendor selections, no employee, Board Officer/Member, agent, or representative may participate in the selection, award, or administration of a contract where an actual, potential, or perceived conflict exists. ~~By way of For~~ example, if an employee's parent (or other immediate family member) owns or works for a proposing firm, the employee must disclose the relationship ~~in writing before the evaluation begins or~~ as soon as it becomes known, and must recuse from all related actions, including drafting ~~scope or~~ specifications, ~~developing-creating~~ vendor lists, evaluating proposals, ~~or~~ conducting interviews, negotiating terms, approving awards or amendments, and authorizing invoices or payments. The Financial & Administrative Director will retain the ~~written~~ disclosure and ~~a brief-recusal note documentation~~ in the procurement file. ~~W~~ when Board members are involved, the minutes will reflect the disclosure and abstention. If the ~~conflicted party is the Executive Director-is the conflicted party~~, the disclosure ~~goes-is~~ submitted to the Board Chair, ~~and the-reviewed by the Executive Committee-will determine the approval path.~~

Certain outside activities must be disclosed only when they create or could reasonably create a conflict of interest with HVRC duties. These include following activities—when they could create or relate to a conflict—~~require prior written approval from the Executive Director:~~ outside employment or services that overlap with HVRC programs, vendors, contractors, or regulated partners~~other outside activities that may create a conflict of interest~~; political or advocacy activities that could raise questions about impartiality in HVRC decision-making; where clarification is needed regarding permissibility under HVRC policy or law; ~~gifts or~~ honoraria of more than nominal value offered in connection with HVRC work; ~~(including speaking fees, and any~~ travel reimbursement or compensation offered by an external entity related to HVRC activities. Disclosure ensures transparency and allows HVRC to assess whether mitigation or recusal is necessary. ~~, or material goods offered in connection with HVRC work); and any travel expense reimbursement from an external entity other than HVRC.~~ If the disclosure involves the Executive Director, it is submitted to the Board Chair for review by the Executive Committee. HVRC does not regulate employees' lawful conduct. ~~If the matter involves the Executive Director, approval is determined by the Executive Committee.~~

Annual and event-driven disclosures are required.

Employees must submit an Annual Financial Disclosure Form (Appendix A-9) by the deadline set by the Executive Director. Employees must also make event-driven disclosures whenever an actual, potential, or perceived conflict arises—or when a gift/honorarium, outside employment, or procurement-related contact occurs—using the Event-Driven Disclosure Form (Appendix A-10). Event-driven disclosures are submitted to the Executive Director (or to the Board Chair if the matter involves the Executive Director), should be submitted within five (5) business days of becoming aware of the issue, and always before participating in any related decision or activity. Urgent matters may be raised verbally first, followed promptly by the completed form. Employees must promptly submit an updated disclosure if circumstances change.

Supervisor-subordinate personal relationships are restricted. Employees who are in a close personal relationship (including spouses/partners or immediate family) may not supervise one another or participate in hiring, evaluation, compensation, promotion, discipline, procurement, or other decisions affecting the related person. Such relationships must be disclosed promptly so that reporting lines and decision authority can be adjusted to remove the conflict, consistently with the Personnel Policies & Procedures.

HVRC keeps-maintains ethics and conflict-of-interest records in Employee Personnel Files in accordance with HVRC's the Records Retention Policy. Employees will not be retaliated against for making a good-faith disclosure or inquiry. Employees who knowingly or intentionally violate this policy may be subject to corrective action, up to and including termination, in addition to any remedies available under law.

Note: This section is intended to operate consistently with applicable grant and procurement requirements, (e.g., including 2 CFR §200.318(c)(1),) while using the same definitions, processes, and forms as the Personnel Policies & Procedures.

Training and Acknowledgment

All employees are required to receive training on HVRC's Code of Ethics and Conflict of Interest Policy upon hire and periodically thereafter, as provided in the Personnel Policies & Procedures. Employees must acknowledge receipt and understanding of these policies in writing, and must complete required annual and event-driven disclosures in accordance with established procedures.

Whistleblower Policy

HVRC is committed to maintaining the highest standards of ethical conduct, transparency, and accountability in all financial and administrative operations. To support this commitment, HVRC has established this a Whistleblower Policy that encourages good faith reporting. Board, staff, contractors, and stakeholders to report of suspected misconduct, fraud, or violations of law or HVRC policy without fear of retaliation and protects those who report from retaliation.

Scope of Protection

This Policy applies to Board Officers and Members, employees, contractors, interns, and volunteers. Protected activity includes, in good faith, reporting suspected violations; cooperating with or providing information to investigators, regulators, or auditors; and raising concerns about retaliation. Good-faith reports are those made with an honest belief, based on facts known to the reporter, that a violation may have occurred.

Individuals who report concerns in good faith are protected under HVRC's Whistleblower Policy internal policies and applicable federal laws, including but not limited to:

- Anti Money Laundering Act (AMLA)
- Consumer Financial Protection Act (CFPA)
- Criminal Antitrust Anti-Retaliation Act (CAARA)
- Sarbanes Oxley Act (SOX)
- Taxpayer First Act (TFA)

These laws provide whistleblower protections for individuals who report financial misconduct, fraud, antitrust violations, tax fraud, and other regulatory breaches.

Reporting Mechanisms Channels

Any person who knows of or suspects illegal or unethical conduct related to HVRC's finances or operations should ~~Reports the concern to the~~ should be made to the Executive Director. If the ~~complaint~~ concern involves the Executive Director, the report should be directed to the Board Chair ~~or another Officer of the organization.~~ If the report concerns the Board Chair, it should be directed to the Board Treasurer or the Chair of the Board committee overseeing audit/finance. Reports may be made in writing by email or letter, or verbally. When reports are ~~verbal~~ oral, the recipient ~~will~~ shall promptly create a written summary for the file and confirm the summary with the reporter when possible. ~~submitted confidentially and/or anonymously to the extent that anonymity does not impede investigation.~~ Anonymous reports will be accepted. However, anonymity may limit HVRC's ability to investigate or provide follow-up. Contact ~~information~~ information for these reporting channels will be published with this policy and kept current.

HVRC also encourages reporting through external channels when appropriate, including federal oversight agencies. All reports will be reviewed promptly and investigated as necessary.

Acknowledgment and Initial Assessment

The recipient of a report will acknowledge receipt to the reporter within five (5) business days when contact information is available. The recipient will complete an initial assessment within ten (10) business days to determine whether the allegation, if true, would violate law or HVRC policy and whether the report contains sufficient specific information to warrant an investigation. A report is deemed credible when it (a) provides concrete facts or examples (e.g., dates, documents, transactions, witnesses), (b) indicates potential violation(s) of law or HVRC policy, and (c) is reasonably reliable based on the information available at intake.

Investigation and Oversight

Upon ~~receiving a~~ determining that a report is credible ~~credible allegation,~~ the Executive Director ~~(or if the report concerns the Executive Director, the Board Chair), or designated Officer~~ shall immediately inform the ~~Board Officers~~ Executive Committee that an investigation will proceed, summarizing the scope and planned approach. Reports that are not deemed credible after initial assessment will be documented with the rationale and, where appropriate, referred to an alternate process (e.g., HR concern, policy clarification) or closed with no further action.

The Board Officers will investigate all credible reports, respecting the privacy and reputation of individuals involved. If any material allegation is confirmed, or if deemed necessary, the Board Officers will inform the Board of Directors. The Executive Director will assign a qualified investigator appropriate to the matter (e.g., the Financial & Administrative Director for financial process issues, HR or outside counsel for workplace matters, or an external forensic/accounting specialist for suspected fraud). When the report involves the Executive Director, the Board Chair, will retain and oversee an independent investigator. Board Officers and

Members do not personally conduct investigations; their role is to ensure independence, adequate scope, and timely completion. The investigation may include preservation of records, interviews, document review, and other fact-finding necessary to reach findings and recommend corrective actions.

Recordkeeping and Confidentiality

HVRC will maintain the confidentiality of reports, identities, and investigation records to the extent practicable and consistent with the need to conduct a thorough investigation and meet legal and contractual obligations. Records of whistleblower reports, assessments, investigative workpapers, findings, and outcomes will be maintained by the Executive Director or the Board of Director's designee, as applicable, in accordance with HVRC's Records Retention Policy and any applicable grant or legal requirements.

~~All whistleblower reports and related documentation will be maintained in accordance with HVRC's and applicable legal requirements. Confidentiality will be preserved to the fullest extent possible.~~

Non-Retaliation

HVRC Retaliation against any individual who, in good faith, reports a concern, participates in an investigation, or refuses to participate in suspected misconduct is strictly prohibited. Retaliation includes adverse employment actions, threats, harassment, or any conduct that would deter a reasonable person from reporting or participating

against any individual who reports a concern in good faith. Allegations of retaliation will be investigated and disciplinary action ~~will~~ may be taken against any employee or contractor who engages in retaliatory behavior. ~~Knowingly false or malicious reports are not protected by this Policy and will result in appropriate disciplinary measures.~~

Recordkeeping and Confidentiality

~~All whistleblower reports and related documentation will be maintained in accordance with HVRC's Documentation & Record Retention Policy and applicable legal requirements. Confidentiality will be preserved to the fullest extent possible.~~

Annual Audit of Financial Statements

HVRC's annual audit of financial statements serves as a critical component of its financial oversight and compliance framework. Conducted by independent external auditors, the audit provides an objective review of HVRC's financial statements and internal control environment. While the auditors do not express an opinion on the effectiveness of internal controls, they do obtain an understanding of HVRC's control systems to design appropriate audit procedures. As stated in the audit report, this understanding is used solely to inform the audit approach and is not intended to identify all deficiencies or to assess the overall effectiveness of internal controls.

During the audit process, the auditors may identify and report on ~~coany~~ deficiencies, significant deficiencies, or material weaknesses in internal control. These findings help HVRC evaluate and strengthen its financial practices.

The audit process, combined with ongoing internal monitoring, supports HVRC's commitment to ethical conduct, regulatory compliance, and sound financial governance.

HVRC engages an independent external auditor each year to obtain reasonable assurance that its financial statements are free of material misstatement and to meet funder, legal, and governance requirements. The annual audit supports HVRC's compliance framework by providing an independent opinion on the financial statements and by communicating any control-related matters identified during the audit (such as deficiencies, significant deficiencies, or material weaknesses) to management and the Board for appropriate action. Additional details on timing, responsibilities, and deliverables appear in [Reporting & Planning](#) → [Annual Audit Process](#).

All HVRC employees and officers are expected to comply with any requests from HVRC's contracted external auditor.

To ensure an orderly process, all auditor requests for information, documents, or ~~staff~~employee access are coordinated through the Executive Director and the Financial & Administrative Director, who serve as HVRC's points of contact.

More information regarding the timing and scope of the annual audit can be found in the [Reporting & Planning](#) section, [Annual Audit Process](#) subsection of the guide.

~~Additional details on timing, responsibilities, and deliverables appear in [Annual Audit Process](#).~~

Documentation & Record Retention

HVRC is committed to maintaining complete and accurate documentation for all financial transactions and program activities. Proper recordkeeping is essential for transparency, accountability, and compliance with applicable federal, state, and local laws, as well as contractual obligations. Every transaction must be supported by clear documentation, and all financial records are retained in accordance with legally compliant retention schedules. These practices ensure that HVRC can reliably demonstrate the integrity of its financial operations and fulfill audit, reporting, and oversight requirements.

Maintenance of Source Documentation

Project ~~staff~~employees are responsible for collecting records that identify adequately the source and application of funds for all funded activities; on certain grants or contracts, project ~~staff~~employees may include the Executive Director or Deputy Director. The Executive Director and Deputy Director review records for adequacy. Once determined to be adequate, the Financial & Administrative Director is responsible for maintaining the records. These records contain information pertaining to local, state, and federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and are fully supported by source documentation. For these purposes, source documentation is defined as the original document that contains the details of a business transaction. Source documentation captures the key information about a transaction, such as the names of the parties involved, amounts paid, the date, and the substance of the transaction. Examples of source documents include invoices, receipts, check stubs, and bank statements.

Record Retention **Policy**

HVRC maintains and protects records in compliance with applicable laws, regulations, and contractual obligations to ensure accurate documentation of assets, liabilities, transactions, and program activities. The purpose of this policy is to:

- Safeguard HVRC's legal and financial interests.
- Ensure compliance with federal, state, and grantor requirements.
- Support transparency and accountability.
- Provide clear guidance on retention periods and secure disposal of records no longer required.

This policy applies to all HVRC employees, contractors, and sub-recipients who create, receive, or manage HVRC records in any format (paper or electronic). It covers financial, legal, programmatic, personnel, and administrative records.

Retention periods are based on statutory requirements, best practices, and operational needs. Certain records must be kept permanently, while others are retained for a defined period after their useful life or legal requirement ends. HVRC reviews this policy annually and updates it as necessary to reflect changes in law, funding requirements, and technology (including electronic storage standards).

Electronic storage is permitted for most records provided that the system meets IRS and regulatory requirements for accuracy, accessibility, and security. Once verified, paper originals may be securely destroyed.

The Financial & Administrative Director shall oversee ~~eees~~ implementation of this policy and ensures compliance. The Financial & Administrative Director maie maintains reconciliation records and supports compliance with financial retention requirements. Department managers Supervisors, managers, and directors should, must ensure staff employees follow retention guidelines for their areas.

Summary Retention Schedule

Record Type	Retention Period
Audit reports / annual financial statements	Permanently
General ledger & journals	Permanently
Bank statements & reconciliations	7 years
Accounts receivable/payable ledgers	7 years
Invoices (capital equipment)	7 years after disposition
Invoices (general purchases)	7 years
Quotes for procurement	7 years
Grant records	7 years after closeout
Contracts & leases (expired)	7 years after expiration
Personnel files (after termination)	4 years
Tax returns & supporting documents	Permanently

(See [Appendix B-2](#) for the full retention schedule.)

Indirect Cost Rates Procedure

HVRC submits Indirect Cost Proposals on an annual basis, following the applicable cognizant federal agency's guidelines, namely the US Department of Commerce Economic Development Administration. ISpecifically,

the Executive Director and Financial & Administrative Director prepare the proposal for submission to the cognizant federal agency.

System for Award Management

The System for Award Management (SAM) enables informed decisions about whether vendors and/or contractors will be engaged for work under the grant award. Registration in SAM enables non-federal entities to bid on federal contracts or other procurement opportunities. It also allows non-federal entities to apply for grants, loans, and other financial assistance programs. HVRC's Financial & Administrative Director ~~will~~ register~~s~~ and/or update~~s~~ organization information in the SAM portal once annually as required by federal grant agreements in order to maintain SAM compliance.

SAM Updating Procedure

~~The Financial and Administrative Director will submit financial information through the SAM.gov portal. This information is downloaded from QuickBooks and represents an up to date financial picture. SAM updates must be completed annually no later than one day prior to the current expiration date to receive federal grants. Reminders for annual SAM updates are created by the Executive Director, with invitations sent to the Deputy Director and Financial & Administrative Director. The update steps are outlined below.~~

- ~~● Step 1: Go to the homepage: www.sam.gov.~~
- ~~● Step 2: Login to the website for user verification before gaining access to the renewal functionality. Enter the username and password for the Entity Administrator associated with the entity registration, and then click the "Log In" button.~~
- ~~● Step 3: Select "Entity Registrations" on the left side.~~
- ~~● Step 4: Click "Existing Entity Registrations" to view the registrations to which you have access.~~
- ~~● Step 5: Select the entity record that you want to update from the Entity List box and click the "Update" button to begin the renewal.~~

Federal Funding Accountability & Transparency Act (FFATA) Subaward Reporting System (FSRS)

~~Prime Grant Recipients awarded a new federal grant greater than or equal to \$25,000 are subject to FFATA/FSRS subaward reporting requirements as outlined in the Office of Management and Budgets guidance. The Prime Grant Recipient is required to file a FFATA subaward report by the end of the month following the month in which the Prime Grant Recipient awards any subaward greater than or equal to \$25,000.~~

FSRS Procedures and Information for Prime Grant Recipients

The FSRS Reporting System is accessible at <https://www.fsrs.gov/>. The Awardee User Guide can be accessed at https://www.fsrs.gov/documents/FSRS_Awardee_User_Guide.pdf.

HVRC, when acting as a prime recipient of Federal funding, complies with the Federal Funding Accountability and Transparency Act (FFATA) subaward reporting requirements, as implemented through guidance issued by the Office of Management and Budget (OMB). Prime recipients awarded a new Federal grant greater than or equal to \$25,000 are subject to FFATA subaward reporting requirements.

The prime recipient is required to report any first-tier subaward greater than or equal to \$25,000 by the end of the month following the month in which the subaward is made. Subaward reporting includes required information regarding the subrecipient, subaward amount, and related data elements.

FFATA subaward reporting is completed through the System for Award Management (~~SAM.gov~~), which hosts the Federal Subaward Reporting System (FSRS) functionality. HVRC ~~staff~~employees responsible for subaward

[administration will ensure that required FFATA reporting is completed timely and accurately in SAM.gov in accordance with Federal requirements.](#)

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Corrective Action & Compliance

While HVRC's [Corrective Action & Compliance policy](#) applies to all areas of employee conduct, it ~~is holds~~ particularly ~~ly~~ important~~nce~~ in the realm of financial responsibilities. Financial compliance is essential to the integrity of HVRC's operations and its accountability to funders, auditors, and the public. Employees who handle financial data, manage grant funds, or participate in budgeting and reporting [must are expected to](#) follow all internal controls, financial procedures, and applicable policies without exception.

Corrective action ~~may will~~ be taken when an employee fails to meet these expectations. [Failure to meet expectations](#)~~This~~ includes, but is not limited to, neglecting financial duties such as maintaining accurate records or meeting reporting deadlines, misrepresenting financial information, violating grant tracking protocols, or breaching confidentiality related to financial data. In cases of dishonesty, fraud, or misuse of funds, the Executive Director may bypass progressive discipline and proceed directly to termination, depending on the severity of the infraction.

The Executive Director will aim to resolve financial compliance issues informally when possible, [through training and corrective actions](#)~~such as through coaching or retraining~~. However, formal corrective measures, including written warnings, suspension, or termination, may be necessary when informal efforts fail or when the issue poses a significant risk to HVRC's financial integrity. [Immediate serious action, including suspension or termination, may be taken when an employee's conduct constitutes serious misconduct—such as dishonesty, fraud, misuse of funds, harassment, threats or violence, severe insubordination, intentional regulatory violations, or any action that places HVRC, its employees, or its finances at significant risk.](#)—All corrective actions will be documented and administered fairly, with the goal of ensuring accountability and maintaining trust in HVRC's financial stewardship.

TRANSACTION CYCLES

Procurement

Background on Procurement

~~HVRC's programmatic efforts are principally funded by Federal and State grants. Local funds received, either through local governments contracts or from HVRC Board member county contributions, are typically tied to Federal and State awards.²~~

[HVRC applies a single, consistent procurement framework across all funding sources. The federal Uniform Guidance procurement standards \(2 CFR Part 200, Subpart D\) serve as HVRC's baseline framework. Where a state, municipal, or other funding source imposes procurement requirements that are more restrictive than the federal baseline, those more restrictive requirements are incorporated into and applied within HVRC's procurement framework for the affected award.](#)

² ~~As stated in 2 CFR 200.317, Procurements by States and Indian Tribes, states are required to follow their own state laws for procurements, but all other non-Federal entities like HVRC, including as a subrecipients of a Federally funded state grant, must follow the procurement requirements found in 2 CFR 200.318 thru 2 CFR 200.327.~~

When HVRC makes subawards or enters into subcontracts, HVRC will ensure that the procurement requirements applicable to the original funding source flow down and are followed by the subrecipient or contractor, as required by the award terms and applicable regulations.

For procurements using federal award funds, HVRC follows the methods, thresholds, and documentation requirements in 2 CFR §200.318–§200.327 (including §200.320 Procurement Methods). For procurements using New York State funds, HVRC follows applicable State requirements (e.g., NYS General Municipal Law §§103 and 104-b and current guidance from the NYS Office of the State Comptroller and Office of General Services) to the extent they are more restrictive than the federal baseline or are required by contract.

This approach parallels HVRC's Cost Principles: we use federal standards as the baseline for consistency and auditability, and we apply any more restrictive funder-specific requirements where they exist. Staff must review the specific award terms and any funder guidance during procurement planning to confirm applicable thresholds, methods, and approvals.

HVRC's procurement methods and procedures are governed by the methods and procedures of the principal governing funding entity. When funds are transferred from HVRC to other entities via subawards or subcontracts, HVRC will follow the procurement guidelines outlined by the principal governing funding entity. While much of the following language is taken directly or paraphrased from the relevant CFR or State document, staff employees are expected to review the source language as part of their procurement preparations.

Procurement of goods or services through a Federal award with Federal funds follow the procurement standards under the Uniform Guidance for Federal Awards (aka Uniform Grants Guidance), or 2 CFR § 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards. HVRC will follow bidding thresholds and procedures contained in 2 CFR § 200.320, Procurement Methods. (As background, 2 CFR refers to Title 2 of the Code of Federal Regulations, Grants and Agreements. 2 CFR definitions are found in 2 CFR § 200.1, distinct from the definitions associated with 48 CFR § 2.101, which refers to Title 48, Federal Acquisition Regulations System.)

Procurement of goods or services through a State award with State funds follow the procurement standards in documents available from the Office of General Services Procurement for Municipalities and Office of the New York State Comptroller Local Governments webpages, or as set forth in the contractual documents. HVRC will follow bidding thresholds and procedures discussed in NYS Comptroller publication, 2016 Local Government Management Guide – Seeking Competition in Procurement and found in NYS General Municipal Law Chapter 24, Article 5-A, Section 103, Advertising for Bids and Offers; Letting of Contracts; Criminal Conspiracies and Section 104-B, Procurement Policies and Procedures.

General Procurement Guidelines

HVRC will document the reason for the type of procurement used, the basis for contractor selection, a justification for lack of competition or sole-source procurement, and the basis for award cost and price. Procurement transactions shall maximize free and open competition.

- HVRC will maintain a contract administration system that ensures outside entities perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Reference 2 CFR 200.318(b) General Procurement Standards – Oversight of Contractors.
- HVRC procedures will provide for a review of proposed procurements to avoid purchase of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to

obtain a more economical purchase and to increase free and open competition. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. Reference [2 CFR 200.318\(d\) General Procurement Standards – Avoidance of Unnecessary or Duplicative Items](#).

- To foster greater economy and efficiency, HVRC will endeavor to enter into State and local intergovernmental agreements for procurement or use of common goods and services. Reference [2 CFR 200.318\(e\) General Procurement Standards – Procurement Arrangements Using Strategic Sourcing](#).
- HVRC will endeavor to use Federal and state excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs. [2 CFR 200.318\(f\) General Procurement Standards – Use of Excess and Surplus Federal Property](#).
- HVRC will make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. Reference [2 CFR 200.318\(h\) General Procurement Standards – Responsible Contractors](#).
- HVRC maintains records sufficient to detail the significant history of a procurement consistent with ~~theour~~ records retention policy. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. Federal and state agencies will be provided contract records upon request. Reference [2 CFR 200.318\(i\) General Procurement Standards – Procurement Records](#), and [2 CFR 200.324\(a\) Contract Cost and Price](#).
- HVRC ~~alone~~ will be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve HVRC of any contractual responsibilities under its contracts. The ~~F~~ederal or ~~S~~tate awarding agency will not substitute its judgement for that of HVRC unless the matter is primarily a ~~F~~ederal or ~~S~~tate concern. Reference [2 CFR 200.318\(k\) General Procurement Standards – Settlement of Contractual and Administrative Issues](#).
- HVRC ~~will have protest procedures~~ [has a Bid Protest Procedure](#) to handle and resolve disputes relating to contracts awarded, and shall, in all instances of such occurrences, disclose information regarding the protest to any funding agencies.
- HVRC will select, to the extent practicable and economically feasible, products and services that conserve natural resources, protect the environment, are energy efficient and use recovered materials in accordance with [2 CFR 200.323 Procurement of Recovered Materials](#). As noted in the NYS Comptroller publication, [NYS GML Section 104-A](#) "...sets forth an exception to the requirements of General Municipal Law, section 103 for the purchase of "recycled products." "Recycled product" is defined to mean any product manufactured from secondary materials (as defined in Economic Development Law, section 261), and meeting the requirements of Environmental Conservation Law, section 27-0717 (the State recycling emblem program) and any regulations of the Department of Environmental Conservation. If a "recycled product" meets specifications and the price is "reasonably competitive," the political subdivision may award the contract to the vendor of the recycled product, notwithstanding the provisions of General Municipal Law, section 103. "Reasonably competitive" is defined to mean a cost premium not to exceed 10 percent of the comparable non-recycled product or ~~15% percent~~ if at least ~~50% percent~~ of the secondary material utilized in making the recycled product is generated from the waste stream in New York State.

- HVRC will not enter into contracts with parties that have been debarred, suspended, or excluded from Federal or State assistance programs. Reference [2 CFR 200 Appendix II \(H\) Contract Provisions for Non-Federal Entity Contracts Under Federal Awards – Debarment and Suspension](#).
- HVRC will provide termination provisions in all contracts and agreements over \$15,000. Additionally, and call c contracts for projects over the Simplified Acquisition Threshold (\$350,000) will address administrative, contractual, or legal remedies when contractors violate or breach contract terms and provide for sanctions and penalties as appropriate. Reference 2 CFR 200 Appendix II (A) and (B), [Contract Provisions for Non-Federal Entity Contracts Under Federal Awards](#).
- HVRC will perform a cost or price analysis in connection with every procurement action, including contract modifications, ~~in excess of the Simplified Acquisition Threshold (\$350,000)~~. The method and degree of analysis is dependent upon the facts surrounding the procurement but, at a minimum, HVRC will make independent estimates before receiving bids or proposals. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability. Reference [2 CFR 200.324 Contract Cost and Price](#).

When procuring using federal funds HVRC will negotiate profit as a separate element of the price for each contract in which there is no price competition and, in all cases, where cost analysis is performed. To establish a fair and reasonable profit consideration will be given to the complexity of the work performed and industry profit rates in the surrounding geographic area for similar work. Reference [40 CFR 35.6585 Cost and Price Analysis – Profit Analysis](#)

Procurement Code of Conduct ~~and~~ Conflict of Interest Statement

~~The following shall constitute the HVRC Conflict of Interest Statement that is in keeping with both Federal requirements and State recommendations: No Board Officer, Board member, employee, or agent/representative of HVRC shall participate in selection, award, or administration of a contract supported by grant or contract funds or otherwise if a real, apparent, or potential conflict of interest exists. Such a conflict would arise when an officer, employee, agent, or any immediate family member thereof, business or personal partner, or an organization that previously or currently employs or is about to employ any of the parties indicated herein, has a personal benefit, or a financial or other interest in the firm selected for an award. Board Officers, Board Members, employees, and agents of HVRC shall neither solicit, nor accept, or offer gratuities, favors, or anything of monetary value from and/or to contractors, or parties to contracts and sub-agreements. However, Board Officers, Board Members, employees, and agents of the organization may offer or receive gratuities and/or gifts of appreciation for situations in which the financial interest is not substantial or the gratuity and/or gift is an unsolicited item of nominal value.~~

~~Additionally, HVRC maintains the following code of conduct governing the performance of their employees, Board Officers, Board Members, and all others engaged in the selection, award, and administration of contracts. Reference [2 CFR 200.318\(c\) General Procurement Standards – Conflicts of Interest](#).~~

- ~~Per 2 CFR §200.318(c)(1), no employee, officer, or representative of HVRC or its subgrantees shall participate in the selection, award, or administration of a contract supported by State or Federal funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when (1) the employee, officer, or representative, (2) any member of their immediate family, (3) their partner, or (4) an organization which employs or is about to employ any of (1) through (3) above, have a financial or other interest in the firm selected for the award.~~
- ~~Officers, employees, and representatives of both HVRC and HVRC's subgrantees will neither solicit nor accept gratuities, favors, or items of value (excluding calendars, pens, and other nominal items) from contractors, potential contractors, or parties to sub-agreements.~~

- A staff person who has an outside activity or interest that would appear to be or have a potential for being a conflict of interest with their duties at HVRC will disclose that activity or interest to the Executive Director. If the Executive Director determines that the outside activity or interest adversely affects or otherwise impairs the staff person's ability to perform their official duties, the staff person shall refrain from the outside activity during the term of their employment by HVRC.
- Should the Executive Director have an outside activity or interest that would appear to be or have a potential for being a conflict of interest with their duties at HVRC, he or she will disclose that activity or interest to the Board Officers / Board Officers. If the Board Officers / Board Officers determines that the outside activity or interest adversely affects or otherwise impairs the Executive Director's ability to perform their official duties, the Executive Director shall refrain from the outside activity during the term of their employment by HVRC.
- Should the officers, board members, or representatives of HVRC have outside employment, activities or interests that would appear to be or have a potential for being a conflict of interest with a particular decision at HVRC, he or she will recuse themselves of decision-making responsibilities for that particular instance.
- This Code of Conduct does not preclude staff, board members, officers, or representatives of HVRC from having outside activities as long as those activities do not impair the ability of the person to perform their duties without the appearance of or potential conflict of interest as defined above.
- Any Board Officer, Board Member, employee, or agent/representative of HVRC in violation of HVRC's Conflict of Interest Statement or Procurement Code of Conduct shall be subject to Corrective action and/or penalty that could ultimately result in removal from the Board or termination of employment. The Executive Director and/or Board of Directors reserve the right to take action, effective immediately, upon discovery of the incident and depending on the nature and severity of offense. 'HVRC adopts the NYS GML Section 805-A(1) Certain Action Prohibited limit for acceptance of gifts: "...No municipal officer or employee shall: a. directly or indirectly, solicit any gift, or accept or receive any gift having a value of seventy five dollars or more, whether in the form of money, service, loan, travel, entertainment, hospitality, thing or promise, or in any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence him, or could reasonably be expected to influence him, in the performance of his official duties or was intended as a reward for any official action on his part".
- Corrective actions shall be applied according to the steps contained within this document.

HVRC's procurement activities are governed by the organization-wide Code of Ethics and Conflict of Interest Policy adopted through the Personnel Policies and applied to financial and procurement activities through the Compliance and Ethics sections of these **Financial Policies & Procedures**.

In accordance with 2 CFR §200.318(c)(1), no employee, officer, Board member, agent, or representative of HVRC may participate in the selection, award, or administration of a contract supported by Federal or State funds if a real, potential, or perceived conflict of interest exists. This includes situations in which the individual, an immediate family member, a business or personal partner, or an affiliated organization has a financial or other interest in the entity under consideration. **These requirements are applied in a manner consistent HVRC complies with all** applicable New York State conflict of interest and gift restrictions, including **New York State General Municipal Law §805 A**.

All procurement-related conflicts of interest must be disclosed, reviewed, and managed in accordance with HVRC's Conflict of Interest (Financial & Procurement) policy, including applicable disclosure, recusal, and mitigation requirements. Employees and Board members involved in procurement are prohibited from

soliciting or accepting gratuities, favors, or items of value from contractors or potential contractors, except for unsolicited items of nominal value as permitted under the Personnel Policies and applicable law.

Violations of the Code of Ethics or Conflict of Interest requirements in the context of procurement may result in corrective action consistent with HVRC's Corrective Action Policy and applicable law.

Employees and Board members involved in procurement activities are subject to the training, disclosure, and acknowledgment requirements of HVRC's organization wide Code of Ethics and Conflict of Interest Policy. Each new employee of HVRC will be introduced to and trained on the HVRC Conflict of Interest Statement upon hire and shall be required to acknowledge receipt and understanding in writing of the HVRC Conflict of Interest Statement. All employees will be periodically trained on the Statement requirements thereafter.

Employees and Board members involved in procurement activities are subject to the training, disclosure, and acknowledgment requirements of HVRC's organization-wide Code of Ethics and Conflict of Interest Policy.

Competition

- All procurement transactions will be conducted in a manner providing full and open competition. Some of the situations considered to be restrictive of competition include, but are not limited to, the below list. Reference [2 CFR 200.319\(a\) & \(c\) Competition](#).
 - Placing unreasonable requirements on firms for them to qualify to do business.
 - Requiring unnecessary experience and excessive bonding.
 - Noncompetitive pricing practices between firms or between affiliated companies.
 - Noncompetitive contracts to consultants that are on retainer contracts, if that award is not for the property or services specified for delivery under the retainer contract.
 - Organizational conflicts of interest.
 - Specifying only a "brand name" product instead of allowing "an equivalent" product to be offered and describing the performance of other relevant requirements of the procurement.
 - Any arbitrary action in the procurement process.
- In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations to bid, or requests for proposals for HVRC will be excluded from competing for such procurements. Reference [2 CFR 200.319\(b\) Competition](#). When existing contractors are critical to the development of a comprehensive RFP, any information that could place contractors in an advantageous position will be included in the procurement documentation to ensure a competitive process.
- Solicitations for goods and services shall be based on a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features that unduly restrict competition. Detailed product specifications should be avoided whenever possible. "Brand name or equivalent" description may be used to define the performance or other salient requirements of a procurement. Reference [2 CFR 200.319\(d\) Competition](#).
- HVRC will take all necessary steps to ensure that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are considered, when possible, in procurement. Steps include placing eligible and qualified businesses on solicitation lists; dividing procurement transactions into separate procurements to permit maximum participation by these businesses; establishing delivery schedules that encourage participation by these business; referencing the Small Business Administration and the Minority Business Development Agency of the Department of Commerce to develop lists of eligible and qualified businesses; and requiring the prime

contractor, if subcontracts are to be let, to take the affirmative steps listed in this section. (The [Labor Surplus Area](#) determination is made by the US Department of Labor; Bronx, NY, is the only area identified in the [FY 2025 Labor Surplus Area List](#). Labor Surplus Areas are those with 6.0% or higher unemployment rate.) Reference [2 CFR 200.321 Contracting with Small Businesses, Minority Businesses, Women's Business Enterprises, Veteran-Owned Businesses, and Labor Surplus Area Firms](#).

- Where applicable, HVRC may incorporate a scoring mechanism that rewards [points to](#) bidders that commit to specific numbers and types of U.S. jobs, minimum compensation, benefits, on-the-job-training for employees making work products or providing services on a contract, and other worker protections. 2 CFR 200.319 does not prohibit recipients and subrecipients from making inquiries of bidders about these subjects and assessing the responses; additionally, any scoring mechanism must be consistent with the US Constitution, applicable Federal statutes and regulations, and the terms and conditions of the ~~F~~federal award.

Procurement Types & Requirements

Written solicitations will have: a clear scope of work, requirements and features prospective bidders must meet, a preference to conserving natural resources and the environment, and expand the solicitation process to business and firms noted in 2 CFR 200.321, [Contracting with Small Businesses, Minority Businesses, Women's Business Enterprises, Veteran-Owned Businesses, and Labor Surplus Area Firms](#).

Federal [procurement methods](#) include ~~two formal and~~ informal [approaches](#). ~~Informal procurement methods for small purchases —include micro-purchases and simplified acquisitions, —and two while formal procurement methods —include sealed bids and proposals.~~ Each of these ~~procurement~~ methods is associated with a dollar threshold. Noncompetitive procurement is also available to be used under specific circumstances. New York State procurement methods and ~~thresholds~~ are incorporated [below](#) in [Procurement Methods & Associated Thresholds](#). [Purchase Threshold Requirements](#).

As needed, the terms of a contract made to be paid for with federal funds shall be negotiated to ensure terms are acceptable to the grant or contract. The Deputy Director and Executive Director are authorized to negotiate the terms of a contract. Purchases made with federal funds shall be received and deemed acceptable by the [grant-project](#) manager [and Financial & Administrative Director](#) prior to payment being made.

Procurement ~~Methods & Associated~~ Thresholds

Federal and New York State Purchase Thresholds are noted below. Federal thresholds are in [48 CFR 2.101](#); requirements associated with the five Federal procurement methods are in [2 CFR 200.320, Procurement Methods](#). Recommended State thresholds and requirements are discussed in NYS Comptroller publication, [2016 Local Government Management Guide – Seeking Competition in Procurement](#) and found in NYS General Municipal Law Chapter 24, Article 5-A, [Section 103, Advertising for Bids and Offers; Letting of Contracts; Criminal Conspiracies](#) and [Section 104-B, Procurement Policies and Procedures](#).

- Federal Micro-Purchases Threshold: generally applies to supplies or services up to and including \$15,000. Exceptions are noted in [48 CFR 2.101](#). [Micro-purchases may be made without soliciting competitive quotations, provided the price is reasonable.](#)
- NYS Purchase Contracts Threshold: ~~up to and including \$0~~ [up to and including](#) \$20,000; applies to services other than those necessary for the completion of a public works contract governed by the prevailing wage requirements of [Article 8 of the Labor Law](#) (e.g., building construction). [NYS General Municipal Law §103 requires competitive bidding for purchase contracts of more than \\$20,000.](#)

- Federal Simplified Acquisition Threshold: ~~means up to and including \$15,001-~~ \$350,000 with exceptions that are noted in [48 CFR 2.101](#). [Informal competition is required, typically through obtaining price or rate quotations from an adequate number of qualified sources.](#)
- Federal Competitive Sealed Bids/Proposals Threshold: applies to supplies or purchases \$350,001 and over. [Formal competitive procurement required \(sealed bids or RFPs\).](#)
- Federal Noncompetitive Procurement Threshold: none provided. [2 CFR 200.320\(c\) outlines the specific circumstances in which the recipient or subrecipient may use a noncompetitive procurement method.](#)

Procurement Requirements & Procedures

Federal Micro-Purchases ([up to and including \\$15,000](#))

[and NYS Purchase Contracts of up to and including \\$20,000³](#)

[For procurements funded with federal award t](#)The aggregate amount of the procurement transaction must not exceed the micro-purchase threshold to follow the micro-purchase procedure. Competitive [price](#) quotations are not required if the prices are reasonable.

[Micro-purchase -s](#)***Selections are will be based on overall value, including the quality and cost and do not require formal competition, with every effort made to identify 3 (three) price quotes. Price quotes may be in the form of memoranda, written quotation forms, and telephone logs (for verbal quotes). To the extent practicable, purchases will be distributed equitably among qualified suppliers. Price quotes are to be obtained by the grant project manager or Financial & Administrative Director, and reviewed and approved by the Deputy Director prior to final review and approval by the Executive Director.***

[NYS Purchase Contracts of up to and including \\$20,000⁴](#)

[For procurements subject to New York State General Municipal Law § 103, competitive bidding is not required for purchase contracts up to and including \\$20,000, excluding public works contracts subject to Article 8 of the New York State Labor Law.](#)

[-HVRC will seek price quotes when practicable to ensure reasonableness and best value. Price quotes may be documented through written quotations, memoranda, email correspondence, or telephone logs for verbal](#)

³ The NYS Comptroller 2016 Local Government Management Guide states that per NYS GML Section 104-B for purchase contracts of \$20,000 or less and professional services and other procurements not required by law to be competitively bid, "goods and services not required to be competitively bid must be procured in a manner to assure the prudent and economical use of public moneys in the best interest of the taxpayers; to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost; and, to guard against favoritism, improvidence, extravagance, fraud and corruption.... The law generally requires that the procurement policy provide that alternative proposals or quotations be obtained by use of written requests for proposals (RFPs), written quotations, verbal quotations or any other method that furthers the purposes of the law."

⁴ The NYS Comptroller 2016 Local Government Management Guide states that per NYS GML Section 104-B for purchase contracts of \$20,000 or less and professional services and other procurements not required by law to be competitively bid, "goods and services not required to be competitively bid must be procured in a manner to assure the prudent and economical use of public moneys in the best interest of the taxpayers; to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost; and, to guard against favoritism, improvidence, extravagance, fraud and corruption.... The law generally requires that the procurement policy provide that alternative proposals or quotations be obtained by use of written requests for proposals (RFPs), written quotations, verbal quotations or any other method that furthers the purposes of the law."

quotes. Procurement decisions are based on price, quality, and suitability for the intended purpose. Purchase contracts are initiated by the Project Manager or Financial & Administrative Director and reviewed and approved by the Deputy Director prior to final review and approval by the Executive Director.

NYS Purchase Contracts greater than \$20,000

Federal Simplified Acquisition ~~of (\$15,001 – \$350,000)~~ and NYS Purchase Contracts of \$10,001–\$20,000

The simplified acquisition procedure is applicable to procurement transactions that singly or in the aggregate fall within the threshold. Price or rate quotations must be obtained from an adequate number of qualified sources. Unless specified by the Federal agency, the HVRC as the recipient or HVRC's subrecipient may exercise judgment in determining what number is adequate. HVRC will make every effort to obtain 3 (three) price quotations. Price quotes may be formal (i.e., a quote submitted to HVRC on vendor letterhead) or informal (i.e., phone call, email, or timestamped screenshot of web search). All quotes, including phone calls, timestamped screenshot of web searches, etc., will be documented and kept on file for 5 (five) years. The grant project manager must prepare and submit for approval by the Deputy Director, Financial & Administrative Director, and Executive Directors a written purchase request documenting the procurement method, quotes obtained, and basis for selection a Simplified Acquisition Procurement form, included as Appendix B-1, in advance of contractual document preparation by the Financial & Administrative Director.

NYS Purchase Competitive Bidding Contracts greater than (\$20,001 and greater)

For purchase contracts subject to New York State General Municipal Law § 103 with an estimated value greater than \$20,000, competitive bidding is required, unless a statutory exception applies. Public works contracts subject to Article 8 of the New York State Labor Law are governed separately and are not addressed in this section.

HVRC shall prepare and issue an Invitation for Bids (IFB) or other appropriate competitive solicitation that clearly defines the scope of work, specifications, and bid requirements. Solicitations shall be publicly advertised in accordance with applicable legal requirements and allow sufficient time for vendors to prepare and submit bids.

Contracts shall be awarded to the lowest responsible bidder, as defined by New York State law, taking into consideration price, responsiveness to the solicitation, and the bidder's responsibility and qualifications. Bid tabulations and award determinations shall be documented and retained in the procurement file.

Purchase contracts are initiated by the Project Manager or Financial & Administrative Director and reviewed by the Deputy Director prior to final review and approval by the Executive Director. All contracts shall be executed in writing and shall include required terms and conditions, including a termination clause.

Federal Competitive Sealed Bids/Proposals (\$350,001+) and NYS Purchase Contracts (\$20,001+)

Sealed bids / proposals are formal procurement methods that must be administered in a competitive manner and require public notice. Competitive procurement processes will be overseen by the Deputy Director and Financial & Administrative Director with input from the Grant project mManager and final approvals by the Executive Director.

Under [2 CFR 200.324\(a\) Contract Cost and Price](#), HVRC must perform a cost or price analysis in connection with competitive procurement methods, including contract modifications. Price analysis includes the comparison of price quotations submitted, market prices, bid prices for firm fixed-price contracts, or similar information. A price analysis is an examination of the price proposed and an assessment or evaluation as to whether it is fair and reasonable. Cost analysis is the review and evaluation of each element of cost to determine reasonableness. "[Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements](#)" may be ~~referenced~~ [references](#) for ~~analysis~~ [analyses](#) purposes. Price and cost analyses will be performed by the ~~grant project~~ manager and reviewed by the Deputy Director and Financial & Administrative Director prior to Executive Director approval to proceed with the purchase.

Competitive sealed bids are publicly solicited through an invitation. ~~the CFR notes that it is the preferred procurement method for procuring construction services.~~ A firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid conforms with all the material terms and conditions of the invitation and is the lowest in price. Sealed bidding will be used when the below-listed conditions are present. Reference [2 CFR 200.320\(b\)\(1\) Procurement Methods – Sealed Bids](#).

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders have been identified as willing and able to compete effectively for the business; and
- The procurement lends itself to a firm-fixed-price contract, and the selection of the successful bidder can be made principally based on price.

The below-listed requirements apply when sealed bids are used.

- Unless specified by the Federal agency, the HVRC or its subrecipient must solicit bids from a minimum of 3 (three) qualified sources. The invitation for bids must be publicly advertised. Not less than a 3 (three) week response time prior to the date set for opening the bids shall be considered sufficient.
- The invitation for bids must define the items or services with specific information, including any required specifications, for the bidder to properly respond.
- All bids will be opened publicly at the time and place prescribed in the invitation for bids.
- A firm-fixed-price contract will be awarded in writing to the lowest responsive bid and responsible bidder. When specified in the invitation for bids, factors such as discounts, transportation cost, and life-cycle costs must be considered in determining which bid is the lowest. Payment discounts must only be used to determine the low bid when HVRC or its subrecipient determines they are a valid factor based on prior experience.
- HVRC or its subrecipient must document and provide a justification for all bids it rejects.

Competitive proposals are used when conditions are not appropriate for using sealed bids. Proposals may result in either a fixed-price or cost-reimbursement contract. The below-listed requirements apply when proposals are used. Reference [2 CFR 200.320\(b\)\(2\) Procurement Methods – Proposals](#).

1. Requests for proposals (RFPs) will be publicly noticed as well as solicited from multiple qualified entities. All evaluation factors and their relative importance must be identified in the RFP, such as "...detailed information concerning the type of service to be provided including minimum requirements and, where applicable, the evaluation criteria that will govern the contract award. Potential service providers typically are supplied with copies of the RFP and are requested to submit proposals by a specified date. Proposals can be solicited via public advertisement, or a comprehensive list of potential vendors can be compiled with vendors contacted directly and provided with the RFP."⁵ To the

⁵ From the NYS Comptroller's 2016 Local Government Management Guide.

maximum extent practicable, HVRC will consider any proposals submitted in response to the public notice.

2. The conducting of technical evaluations and making of selections will be based on HVRC's or its subrecipient's written procedures specific to the professional service. As noted in the NYS Comptroller's publication, "The evaluation criteria can include factors in addition to price (e.g., experience, staff availability, work plan and methodology to achieve desired result and estimated completion times)." HVRC's written procedures are available in this document, section [Contractor Selection Process](#).
3. HVRC or its subrecipient will award contracts to the responsible offeror whose proposal is most advantageous to HVRC or its subrecipient considering price and other factors.
4. HVRC or its subrecipient may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby the offeror's qualifications are evaluated, and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where the price is not used as a selection factor, can only be used to procure architectural/engineering (A/E) professional services. The method may not be used to purchase other services provided by A/E firms that are a potential source to perform the proposed effort.
 - o The NYS Comptroller publication states that professional services are exempt from competitive procurement, such as those "...rendered by attorneys, engineers, and certain other services requiring specialized or technical skills, expertise or knowledge, the exercise of professional judgment, or a high degree of creativity. Insurance coverage (e.g., health, fire, liability, and workers' compensation) is also not subject to competitive {procurement} requirements." For professional services and insurance, HVRC will apply the procurement requirements and procedures for [competitive](#) proposal, applying the method where offeror's qualifications take precedence over price. HVRC will [limit procure](#) professional services [contract terms to for](#) no longer than [every](#) five years, [with option to renew for another five years](#).

Noncompetitive Procurement

Procurement shall be conducted competitively to the maximum extent possible. Procurement by non-competitive proposals must have prior approval from any/all federal funding sources. Procurement by non-competitive proposals may be used only when the award of a contract is not feasible using small purchase procedures, sealed bids, or competitive proposals and one of the below-listed circumstances applies.

Reference [2 CFR 200.320\(c\) Procurement Methods – Noncompetitive Procurement](#).

- The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold.
- The procurement transaction can only be fulfilled by a single source, based on a good faith review of available sources.
- The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation. Public exigency or emergency implies a situation that seriously threatens the public health, welfare, or safety, or endangers property, or would otherwise cause severe injury to the work to be performed, as may arise by reason of flood, earthquake, epidemic, riot, equipment failure, or similar event. In such cases, there must be an immediate and serious need for supplies, services, or construction such that the need cannot be met through any other procurement methods, and the emergency procurement shall be limited to those supplies, services, or construction necessary to alleviate the emergency.
- After soliciting several sources, competition is determined inadequate.

Written justifications for using such procedures shall support all procurements based on noncompetitive proposals, and shall be provided by the [grant project](#) manager. The Deputy Director shall review and approve

the justification in writing and provide the approved justification to the Executive Director, who will forward the approved justification to the Financial & Administrative Director for filing of hardcopy in the grant or contract file.

The reasonableness of the price for all procurement based on noncompetitive proposals shall be determined by performing price and cost analyses, as noted in "Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements".

Procurement by Time-and-Materials Type Contracts

HVRC will use time-and-material type contracts, as defined in 2 CFR §200.318(j), [General Procurement Standards – Time-and-Materials Type Contracts](#), only after a determination that no other contract is suitable, and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time-and-materials type contract means a contract where cost to a recipient or subrecipient is the sum of: (i) The actual cost of materials; and (ii) Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit. [Because this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the recipient or subrecipient awarding such a contract must assert a high degree of oversight to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls. Time-and-material contracts provide no incentive for cost control or labor efficiency.](#)

Procurement of Administrative Services, Supplies, Equipment, and Property

[HVRC capitalizes equipment purchases of \\$500 or greater. Capital purchases are generally approved through HVRC's annual budgeting process. Capital purchases are discussed further in the Capital Assets section of this guide. For purchases of service, supplies, equipment, or property the procedures outlined in previous sections of this policy shall be followed.](#)

Services of Outside Entities

For purposes of this policy, "outside entities" means organizations or individuals that are not employees of HVRC and are engaged to perform programmatic or administrative work under a State or Federal award or contract. HVRC will sometimes retain the services of outside entities in performing the work of a State or Federal award or contract.⁶ These services will fall under one of the following three types of procurements: General Procurements (Contracts), Consultants, or Subrecipient⁷ Agreements. Before entering into any agreement with any entity, HVRC will check the status of the entity on www.sam.gov to assure that the [entityy are-is](#) not subject to disbarment or suspension. Often a contractor or sub-recipient will be written into the grant proposal. In all cases, the contractor/sub-recipient must be approved by the granting agency.

⁶ [2 CFR 200.1 Definitions](#) defines [Federal Award](#) as "The Federal financial assistance that a recipient receives directly from a Federal agency or indirectly from a pass-through entity...; or The cost-reimbursement contract under the Federal Acquisition Regulation that a non-Federal entity receives directly from a Federal agency or indirectly from a pass-through entity...." A [Contract](#) is defined as, "...for the purpose of Federal financial assistance, a legal instrument by which a recipient or subrecipient conducts procurement transactions under a Federal award." Contractor is the entity receiving a contract.

⁷ [2 CFR 200.1 Definitions](#) defines [Subrecipient](#) as "...an entity that receives a subaward from a pass-through entity to carry out part of a Federal award." A [Subaward](#) is "...an award provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the project by carrying out part of a Federal award received by the pass-through entity."

If federal funds are to be transferred to other entities or ~~consultants~~~~consultant~~, a formal, written subaward, contract, or consulting agreement will be developed by the Deputy Director with input from the ~~grant-project~~ manager, reviewed by the Financial & Administrative Director, and approved by the Executive Director. HVRC will refer to [2 CFR 200.331 Subrecipient and Contractor Determinations](#) regarding distinctions between subawards and contracts, and will ensure any subawards comply with these standards and are not used to acquire commercial goods or services for the recipient.

General Procurements and Subrecipient Agreements

General Procurements (Contracts)

A procurement is considered a general procurement (Contract) if it is entered into with an entity that normally provides such goods and services to many organizations as part of its operations and if it operates in a competitive environment. This entity shall be known as a contractor. For general procurements, a contract or letter of agreement will be drawn up and signed by both parties. The contract or letter of agreement will clearly outline the services, materials, or supplies that will be performed or purchased, the total cost of such services or goods, and a clear delivery date of such services or materials. The contract or agreement will include a termination clause.

Subrecipient Agreements

~~The procurement of~~ [An organization providing](#) goods and services will be considered a subrecipient on a grant if that organization completes a significant and substantive part of the effort, if that ~~organization's~~~~organizations~~ work has its performance measured against whether the objectives of the program are met, if the organization has responsibility for programmatic decision making, and if the organization has responsibility for adherence to applicable program compliance requirements.

A subrecipient agreement will be drawn up and signed by both ~~organizations~~~~HVRC and the subrecipient~~. This agreement will include a description of the work to be performed, the period of performance for the work, the method by which the subrecipient will be monitored and evaluated on their efforts, and the total cost of the work to be performed. The agreement will contain all the regulatory requirements of the grant or award as well as the CFDA title and number, award name and number, award year, and the name of the State or Federal agency providing the funding. The subrecipient will be required to file progress reports and the frequency of the reports will be outlined in the agreement. Progress reports will include a comparison of actual accomplishments with the goals and objectives established for the period. For example, progress reports required quarterly would be submitted 30 days after the end of each quarter; yearly progress reports would be filed within 90 days of the end of the [calendar](#) year. Finally, a termination clause will be included in the subrecipient agreement.

Grantor Approval of Subrecipient Agreements

[Subrecipient agreements do not require prior approval from the state or federal grantor when the subrecipient's role, scope of work, and funding are described in the approved grant application or award. If a proposed subrecipient agreement represents new or changed work that was not included in the approved application or award, HVRC shall obtain prior written approval from the grantor in accordance with 2 CFR § 200.308 before executing the subrecipient agreement.](#)

Contractor/Subrecipient Monitoring

The HVRC ~~grant-project~~ manager will monitor the performance of subrecipients and contractors by ~~monthly~~~~regular~~ contact, ~~and~~ ~~or~~ site visits ~~as if~~ applicable, to provide a reasonable assurance the entity is administering the funds in compliance with the laws, regulations, and provisions of the grant and that the

performance goals are achieved. In addition, and as required by laws and regulations, a copy of the entities' most recent Uniform Guidance audit report (Single [a](#)Audit) will be requested by the grant manager and be kept on file by the Financial & Administrative Director for each subrecipient.

Any subrecipient or contractor receiving more than \$25,000 from a single award will be reported on the FFATA website by the Financial & Administrative Director. The report will be filed by the end of the month following the signing of the contract or subrecipient agreement.

General Contracting Guidelines

- Require entity to provide active Unique Entity Identifier (UEI) number and record of registration with SAM.gov before entering into an agreement;
- Confirm that a subrecipient is not suspended or debarred from receiving federal funds by searching the [SAM.gov Exclusions database \(https://sam.gov/content/exclusions\)](https://sam.gov/content/exclusions);
- ~~Excluded Parties List System (EPLS), which has been consolidated under SAM~~ [\(https://www.sam.gov/portal/public/SAM/\)](https://www.sam.gov/portal/public/SAM/);
- Ensure that proposed costs are necessary, reasonable, and allocable;
- Ensure that any subawards to 501(c)(4) organizations do not involve lobbying activities;
- Obtain funder consent before making a subaward to a foreign or international organization, or subaward to be performed in a foreign country;
- Obtain funder approval for any new subaward work that is **not** outlined in the approved work plan in accordance with [40 CFR Parts 30.25 and 31.30](#), as applicable;
- Establish agreements in writing;
- Incorporate provisions that ensure compliance with requirements of a federal grant as well as federal requirements of all procurements, regardless of source of funds; subrecipients must follow all guidelines of [the](#) federal grant ~~just as HVRC~~;
- Monitor the performance of their subrecipients and ensure that they comply with all applicable regulations, statutes, and terms and conditions which flow down in the subaward;
- Address reporting of subawards to FFATA Subaward Reporting System (fsrs.gov) for all obligating actions of \$25,000 or more in federal funds (not including Recovery Act funds);
- Include enforcement procedures for noncompliance including conditions under which termination may occur.

Consultants

HVRC may secure a contract with a consultant, defined as an individual with specialized skills who, although not on [the recipient's HVRC's](#) payroll as an employee, provides personal services to [the recipient HVRC](#) under an agreement that essentially establishes an employer-employee relationship between [HVRC the recipient](#) and the individual providing the services. Normally a consultant expense will be included in the budget proposal submitted to the Federal agency. A consulting agreement will be drawn up and signed by both the consultant and the HVRC.

The consulting agreement will contain a complete description of the services to be performed, the agreed upon price for such services, and the period of performance for the services. The consulting agreement must specify pay rates that include base rate, fringe benefits, and overhead. The agreement will also outline measures of performance that must be met by the consultant, the process for evaluation of performance, as well as all the regulations required by the grant agreement. Finally, the agreement will include a termination clause.

Consultant Rates

Federal funds may not reimburse recipients for compensation they pay to individual consultants on an hourly, daily, or other basis that has the effect of exceeding the amount paid to Federal employees at Level IV of the Executive Schedule. The cap on compensation for individual consultants is statutory, applies to all recipients including states, and may not be waived by federal agencies. The consultant fee cap only covers personal compensation. Reimbursements HVRC pays to consultants for overhead and travel costs are not subject to the consultant fee cap. ~~When consultant fee caps are proposed to be exceeded, the HVRC grantproject manager shall contact the federal granting entity program manager to obtain guidance. When the consultant fee caps apply often involve complex issues that are best resolved by federal granting entity program manager, the HVRC grant manager shall contact the program manager to obtain guidance. Note that internally HVRC uses the title project manager, but that on federal contracts they are referred to as grant managers.~~

Prior to entering into a consulting agreement, the HVRC ~~grantproject~~ manager shall calculate the maximum daily rate and the daily pay limitation using the US Office of Personnel Management's [Fact Sheet: How to Compute Rates of Pay](#) and [Fact Sheet: Expert and Consultant Pay](#). The calculations shall be reviewed and approved by the Financial & Administrative Director prior to final approval by the Executive Director. The maximum daily rate can be determined by following these steps:

- Divide the Level IV salary by 2087 to determine the hourly rate. Rates must be rounded to the nearest cent, counting one-half cent and over as the next higher cent (e.g., round \$18.845 to \$18.85).
- Multiply the hourly rate by 8 hours. The product is the maximum daily rate.

Exclusions from Consultant Compensation Limitations

Contracts or subcontracts with multi-employee firms for services are not affected by the consultant compensation limitation in [2 CFR 1500.10 General Procurement Standards](#) provided the contractor or subcontractor rather than the recipient selects, directs, and controls individual employees providing consulting services. Note that contracts with individual consultants or consulting firms are subject to the competitive procurement requirements in 2 CFR Part 200.

The consultant compensation limitation does not apply to fixed priced contracts, such as those structured as lump sum payments for completion of a study or design of a training course.

Professional Services Contractor Selection Process

The section below only applies when procuring professional services contracts.

~~For tasks that cannot be completed by HVRC staff due to workload or technical expertise HVRC may procure the services of contractors. When work cannot be performed by HVRC employees due to workload limitations or because specialized or technical expertise is required, HVRC may procure the services of contractors through its procurement process. Contractors are non-employees engaged to provide specific services and are distinct from part-time or temporary employees, who are hired as staffemployees and subject to HVRC personnel policies. Contractor engagements may be project-specific or time-limited, depending on programmatic and operational needs. HVRC's preferred method for procuring contractor services is a Competitive Bid/Proposal process, though a Simplified Acquisition or bid process may be used as noted earlier. HVRC will follow the procedures described below for procuring contractor services using a Competitive Bid/Proposal process. The section below only applies when procuring professional services contracts. Procurement of construction contracts over \$100,000 must follow procurement by Competitive Sealed Bids procedures.~~

HVRC may procure professional service contractors to perform discrete services that cannot be reasonably performed by HVRC employees due to workload limitations or the need for specialized or technical expertise.

Professional service contractors may include, but are not limited to, planners, engineers, evaluators, subject-matter experts, consultants, and other similar service providers. These contractors may be engaged on a project-specific, retainer, or time-limited basis, depending on programmatic and operational needs.

HVRC shall maintain a non-exclusive list of potential professional service contractors. The purpose of this list is to identify entities that may be qualified to provide services. ~~The list may that~~ include contractors who are currently working for HVRC, those who have previously worked for HVRC, and those who have expressed interest in working with HVRC. ~~The intention of this list is to contain all potentially qualified contractors.~~ Interested contractors will be added to the list upon request, however interested contractors seeking to become eligible to provide services to HVRC or its subrecipients must be prequalified by HVRC or be competitively procured directly by a subrecipient. HVRC will not preclude potential bidders from qualifying during the solicitation process. See 2 CFR 200.319(d) Competition.

Contractor Selection Roles and Responsibilities

To ensure transparency, competition, and appropriate internal controls, HVRC assigns responsibility for the competitive procurement process as follows. Specific individuals or titles may vary depending on the nature, size, and funding source of the procurement. Two competitive procurement options, Requests for Proposals and Requests for Qualifications, are defined below.

Development of RFPs and RFQs

The program manager or department lead initiating the procurement is responsible for developing the draft scope of work and programmatic requirements.

The Financial & Administrative Director reviews the solicitation for compliance with procurement standards, funding requirements, and internal controls.

Final solicitation documents are approved by the Executive Director or an authorized designee prior to issuance.

Issuance and Receipt of Proposals

RFPs and RFQs are issued by HVRC in accordance with this policy and applicable funding requirements. Proposals are received by HVRC through the method specified in the solicitation. The Financial & Administrative Director, or designee, is responsible for safeguarding proposals until the evaluation process begins.

Opening and Initial Review of Proposals

Proposals are opened by at least two HVRC staff members, one of whom shall be the Financial & Administrative Director or designee.

An initial review is conducted to determine responsiveness and completeness prior to evaluation.

Selection Committee Formation

A selection committee is established for each competitive procurement. Committee membership is determined based on the nature of the procurement and may include:

HVRC program staff

Finance or administrative staff

Representatives of affected communities

[Subject-matter experts or other qualified individuals](#)

[Committee composition may vary by procurement and is not required to be the same for all solicitations.](#)

[Proposal Evaluation and Selection](#)

[The selection committee evaluates proposals using the criteria stated in the RFP or RFQ.](#)

[Evaluations are documented and scored in accordance with the predetermined evaluation methodology.](#)

[The committee makes a recommendation for contractor selection.](#)

[Final contractor selection and contract award approval is made by the Executive Director or authorized signatory, subject to funding source requirements.](#)

- **Request for Proposal (RFP):** [For projects where When](#) the scope of work is well defined, HVRC may use an RFP process. For this process, HVRC ~~staffemployees~~ will solicit proposals from contractors listed on HVRC's contractor list. HVRC will at minimum post the RFP on the online [New York State Contract Reporter](#), and will place a notice on HVRC's website. For specialized services, other sources for distribution of the RFP may be used.
- **Request for Qualifications (RFQ):** For projects where the scope of work is not well defined, the anticipated contractor response is expected to be large, or where HVRC wishes to select Retainer contractors an RFQ process may be used. If an RFQ process is undertaken, HVRC ~~staffemployees~~ will solicit statements of qualification from contractors listed on HVRC's contractor list. HVRC will at minimum post the RFQ on the online [New York State Contract Reporter](#), and will place a notice on HVRC's website. For specialized services, other sources for distribution of the RFQ may be used. A short list of contractors deemed to be qualified to perform the project may be sent an RFP for final selection of a contractor. On certain occasions and as required by grant agreement, HVRC may also use an RFQ process to select qualified entities as potential subrecipients.
- **Retainer Contractors:** ~~To streamline procurement for work routinely bid out, HVRC may use the RFQ process to select Retainer contractors or entities to perform projects under task orders issued on an as-needed basis. When selecting Retainer contractors and entities, HVRC will follow the procedures outlined below. These procedures do not apply to procuring construction services.~~
 - ~~HVRC will develop an RFQ for the specific services to be covered by the Retainer contract. HVRC may develop and award multiple Retainer contracts if a diversity of project types are anticipated during the contract period.~~
 - ~~HVRC will strive to select at least three contractors for each Retainer contract. However, this requirement may be waived if there are fewer than three respondents to the RFQ that are deemed qualified by the selection committee.~~
 - ~~When preparing and evaluating RFQs for Retainer contracts HVRC will follow the Formats and Requirements and Evaluation procedures detailed below.~~
 - ~~Retainer contractors will be selected to perform the predefined tasks for a term of two years, with the option of extending the contract for up to three additional one-year terms.~~
 - ~~Each Retainer contractor will be issued a contract defining the specific services that are covered by the contract, the contract term, and the maximum limiting amount of the contract. For the one-year contract extensions, a new maximum limiting amount will be set for each additional year.~~
 - ~~Task Order assignments will be made by HVRC and project stakeholders following a review of the task order complexity, experience of the firm, capacity to complete the work within the desired timeframe, and availability of contractor staff. HVRC may request technical proposals from more than one firm for comparison if deemed appropriate.~~

- HVRC may not award task orders to contractors that have exceeded the maximum limiting amount of their contracts. If no qualified contractors are available with capacity within the maximum limiting amount to perform a task order, HVRC may re-advertise the Retainer RFQ or issue a separate RFP for the project.

- **RFP or RFQ Formats and Requirements:** The RFP or RFQ will contain adequate project descriptive information for contractors to understand the scope of the project. The RFP or RFQ will also detail the information required to be considered responsive to the RFP/RFQ and will outline the criteria that will be used for contractor selection. The contractors will be asked to provide the information listed below as well as other items deemed important to the proposed project.

- Name, address and brief history and description of the entity.
- Resumes of key personnel to be assigned to the project.
- Related projects/areas of expertise/experience.
- Description of budgeting, cost, and quality control procedures.
- DBE/WBE and Justice/Equity/Diversity/Inclusion procedures.
- A brief description of the firm's approach to the project.
- Additional information HVRC may think is useful.
- Documentation apprising HVRC of any record of debarment on the firm or organization.
- Certificate of Good Standing (aka [Certificate of Status](#)) provided by the New York State Department of State Division of Corporations. Any and all fees associated with obtaining the Certificate of Good Standing shall be borne by the contractor.

- **RFP/RFQ Evaluation:** The RFP/RFQ will be evaluated considering a predetermined system of criteria and by a predetermined selection committee likely consisting of representatives of the affected communities, HVRC ~~staff employees members~~, and others with expertise in the area of the proposal. Criteria may include, but not be limited to the following:

- Responsiveness to the scope of work.
- Knowledge of the project area.
- Quality and number of ~~staff employees~~ assigned to the project.
- Distribution of ~~staff employee~~ hours to tasks.
- Specific experience of the proposed ~~staff employees~~.
- Schedule.
- Creativity of methodological approach.
- Technical resources.
- Location of the key management and ~~staff employee~~ team in relation to the location of the project.
- Overall experience of the firm.
- Experience with similar projects
- Good faith effort soliciting DBE's. The recipient shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any contract or in the administration of its DBE program.

Once the proposal is discussed and ~~ranked~~ [evaluated](#), the cost proposal, ~~if required~~, will be reviewed for consistency with, and in light of, the evaluation of the technical proposal.

The HVRC reserves the right to seek clarification of any proposal submitted and to select the proposal considered to best promote the public interest or goals of the project as permitted by procurement policies.

All proposals become the property of HVRC upon submission. The cost of preparing, submitting, and presenting a proposal is the sole expense of the contractor. ~~HVRC reserves the right to reject any and all~~

~~proposals received as a result of any solicitation, to negotiate with any qualified source, to waive any formality and any technicalities, or to cancel a project in part or in its entirety if it is in the best interest of HVRC.~~ A solicitation of proposals in no way obligates HVRC to award a contract.

HVRC reserves the right at all times to accept or reject in their sole discretion, any or all responses and to waive any defects or technicalities or advertise for new RFP responses where the acceptance, rejection, waiving, or advertising of such would be in the best interest of HVRC. The RFP process may be terminated or modified without notice at any time. HVRC reserves the right to postpone or cancel this RFP, or reject all responses if, in its judgment, it deems such action to be in the best interest of HVRC.

HVRC reserves the right to reject any and all proposals received as a result of any solicitation, to negotiate with any qualified source, to waive any formality and any technicalities, or to cancel a project in part or in its entirety if it is in the best interest of HVRC.

Where permitted by applicable procurement standards, HVRC may enter into negotiations with the highest-ranked qualified proposer, and, if those negotiations do not result in a satisfactory agreement, may terminate negotiations and enter into negotiations with another qualified proposer

Bid Protest Procedure

~~HVRC, in accordance with good administrative practice and sound business judgment, will be responsible for the settlement of all contractual and administrative issues arising out of procurement. State or Federal awards' representatives will be informed of any relevant bid disputes. The Deputy Director, Financial & Administrative Director, grant manager, and a local representative as appropriate, will meet with the party filing a bid protest to hear the issues that are the subject of the protest, and to present the procurement procedures that were followed. The Executive Director will be included as needed. If the matter cannot be satisfactorily resolved, it will be referred to the Board Officers of HVRC, which shall meet as a "Disputes Committee" and is the final authority. State or Federal awards' representatives will be notified of the outcome.~~

This section establishes the procedures for handling bid protests and appeals. For simplicity, "bid" refers to both Invitations for Bids (IFBs) and Requests for Proposals (RFPs), and "bidder" refers to bidders and proposers.

Overview

HVRC provides bidders an opportunity to administratively resolve complaints related to bid solicitations or pending contract awards. HVRC encourages bidders to seek resolution through consultation with HVRC prior to filing a formal protest. All matters will receive impartial and timely consideration.

Informal Inquiries / Complaints

HVRC ~~staff~~employees should be receptive to questions and concerns and should attempt to resolve issues informally whenever possible. The project manager and Financial & Administrative Director will review information submitted by any interested party and respond as appropriate. ~~Staff~~Employees must document the subject matter and outcome of informal inquiries. If the matter is not resolved informally, ~~staff~~employees will inform the inquirer of the formal protest procedure below.

Formal Protests

A bidder may file a Formal Protest in writing regarding (1) the contents of a bid/RFP solicitation or (2) a pending contract award recommendation.

1) Submission of Protests

- Solicitation (pre-bid) protests. Protests concerning the drafting or issuance of bid/RFP documents must be received by HVRC at least ten (10) business days before the due date for responses. If the solicitation period is fewer than 10 business days, protests must be received no later than twenty-four (24) hours prior to the due date/time.
- Protests of pending award. Protests concerning a recommended award must be received within ten (10) business days after the protester knew or should have known the facts forming the basis of the protest (generally the date of the notice of intent to award or posting of award recommendation).
- Where to submit. Protests must be submitted by email (preferred), in person or by mail to HVRC's Financial & Administrative Director
- Required contents. A Formal Protest must include:
 - The solicitation number/title (or contract reference) and protester's legal name, address, and contact information;
 - A complete statement of all grounds for the protest, including specific facts and citations to solicitation provisions or procurement rules;
 - The relief requested (e.g., amendment, re-solicitation, disqualification, award reconsideration); and
 - Supporting documentation (e.g., bid pages, correspondence, affidavits, technical analyses).
 - Copy to funder (when applicable). Where a procurement involves federal or state funds, HVRC will notify the grantor representative that a protest has been filed and, upon request, provide a copy of the protest submission.

Effect on Procurement; Acceptable Activity Pending Decision

Upon receipt of a timely protest, HVRC will pause final award action until a written decision is issued, unless the Executive Director determines in writing that compelling circumstances require proceeding in the best interest of HVRC (e.g., critical schedule risk or public interest). Bid evaluation and internal review may continue during the pendency of the protest.

Review and Determination

- The Financial & Administrative Director will acknowledge receipt and assign the review. ~~An staff employee member~~ not involved in the original evaluation will conduct a record review and prepare a memorandum with findings and a recommended resolution. The Financial & Administrative Director will evaluate the recommendation, consider the protester's materials, consult the Executive Director and, as needed, HVRC ~~legal~~ ~~C~~counsel, and prepare a draft written decision.
- Meetings (optional). Either the protester or HVRC may request a meeting. HVRC may resolve protests through written correspondence or meeting(s).
- Decision timeline. HVRC will issue a written decision within thirty (30) business days of receiving a complete protest. If additional time is required due to complexity or the need for further information, HVRC will notify the protester in writing and provide an estimated decision date.
- The written decision will state the basis for the determination, the remedy (if any), and the process for appeal.

Remedies

If the protest is sustained in whole or in part, HVRC may implement an appropriate remedy, which may include: amendment or cancellation of the solicitation; re-solicitation; re-evaluation; correction of an error; or other action deemed in HVRC's best interest and consistent with applicable law and funding requirements.

Appeals

- A protester dissatisfied with the decision may file a written appeal to the Financial & Administrative Director within fifteen (15) business days from the date the decision was sent.
- The appeal must identify specific errors of fact or law in the decision and may not introduce new facts unless responding to issues raised for the first time in the decision.
- The Financial & Administrative Director may decide the appeal or designate a qualified HVRC official not previously involved to do so. The appeal decision will be issued within twenty (20) business days of receipt (or notice provided if additional time is required).
- The appeal decision is HVRC's final administrative determination. Where required by a funding agreement, HVRC will notify the grantor of the outcome.

Records Retention

All protest and appeal records (submittals, correspondence, analyses, decisions) shall be retained with the procurement file in accordance with HVRC's records retention policy (no less than five (5) years after final resolution, or longer if required by a funding agreement).

Contract Procedure/Forms

For individual contractors selected through an RFP process, the grant project manager shall complete the Contract Data Form, included in Appendix B-2, which gives all information necessary to prepare a contract, and present it to the Financial & Administrative Director, who will prepare the agreement contract and give it to the Executive Director for final approval. Contracts are numbered by fiscal year.

For Retainer contractors, the grant manager shall complete the Contract Data Form as discussed above and a Contract or Master Agreement will be presented to and prepared by the Financial & Administrative Director for one two-year term, with the possibility of three one-year extensions. The Contract will include the Maximum Limiting Amount (MLA) for the initial two-year term for contracts. The MLA for additional one-year terms will be processed as contract amendments. MLAs may or may not be established for Retainer agreements funded by other sources. For each Task Order awarded to each contractor, HVRC will prepare a Task Order Agreement (TOA), included in Appendix B-3, which is a one-page document describing the project assignment, cost information and duration. Each contractor Contract is given a contract number and each Task Order Agreement (TOA) is given a TOA number.

For regional projects funded by State or Federal awards requiring a local match, typically ranging from 50% to 50%, the match shall be paid using HVRC member county contributions. For local projects where State or Federal funds may not serve as a match, a municipal match may be required. If a municipal match is required, a separate agreement will be prepared and sent to the municipality to be signed by both the municipal administrator and the chief elected official committing to the match amount and form of the match, whether in-kind contribution or cash contribution.

Regional projects funded by state or federal awards requiring a local match shall be paid using HVRC member county contributions. When a project funded by a state or federal award benefits only a single member county, that county shall be responsible for providing the full required local match, if any. For local projects where state or federal funds may not serve as a match, a municipal match may be required. If a municipal match is required, a separate agreement will be prepared and sent to the municipality to be signed by both the municipal administrator and the chief elected official, committing to the match amount and form of the match, whether as an in-kind contribution or a cash contribution.

For contract amendments, the ~~grant project~~ manager shall send a project amendment ~~form information~~ to the ~~Deputy Director Financial & Administrative Director as required appropriate~~. The project amendment ~~form information~~ will ~~provide include~~ a description of the proposed change(s) and the reason for the change(s). The ~~Deputy Director Financial & Administrative Director~~ will review and approve the ~~amendment information~~ and ~~submit the form give it~~ to the Executive Director for final approval ~~and submission to the Financial & Administrative Director for preparation before preparing of at the~~ contract amendment.

Disadvantaged Business Enterprises (DBE) and Small Business Enterprises

It is the policy of HVRC to ensure that when applicable and feasible small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms Disadvantaged Business Enterprises (DBE) have an equal opportunity to receive and participate in contracts. It is also the practice of HVRC to ensure nondiscrimination in the award and administration of contracts; to create a level playing field on which small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms DBEs and small businesses can compete fairly for contracts; to ensure that the DBE program is narrowly tailored in accordance with applicable law; to ensure that only firms that fully meet eligibility standards are permitted to participate as DBEs; to help remove barriers to the participation of DBEs and small businesses in contracts; and to assist the development of firms that can compete successfully in the marketplace outside the DBE program.

Whenever possible, DBE and Small Business Enterprises (SBE) contractors and vendors shall be given procurement preference when multiple bids have been received that are equal in value and services to be provided. When services or goods related to capital projects are to be procured, ~~staff employees~~ shall comply with all SBE and DBE requirements outlined in the funding agreements. These and the below ~~g~~Good ~~f~~Faith ~~e~~Efforts are methods used by HVRC to ensure DBEs have the opportunity to compete for procurements funded by federal financial assistance dollars.

- a) Placing qualified DBE Vendors on solicitation lists;
- b) Soliciting DBE Vendors whenever they are potential sources;
- c) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by DBE Vendors;
- d) Establishing delivery schedules, where requirement permits, which encourage participation by DBE Vendors;
- e) Using services and assistance, as appropriate, of such organizations as Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- f) Requiring the prime contractor, if subcontracts are used, to take affirmative steps listed in paragraphs a) through e) of this section.

HVRC documents the methods used to adhere to the ~~g~~Good ~~f~~Faith ~~e~~Efforts and will retain the documentation in the records of the organization. Documentation will include, but is not limited to, email logs, phone logs, electronic searches and communication, handouts, flyers, or similar records. In addition, if one or more of the Good Faith Efforts cannot be performed, the circumstances that have prohibited the full execution of each step will be documented and retained.

Appendix A to 40 CFR Part 33 requires that each procurement contract signed by a federal financial assistance agreement recipient, namely HVRC, include the following term and condition:

The contractor shall not discriminate on the basis of race, color, national origin or sex in the performance of this contract. The contractor shall carry out applicable requirements of 40 CFR part 33 in the award and administration of contracts awarded under [federal] financial

assistance agreements. Failure by the contractor to carry out these requirements is a material breach of this contract which may result in the termination of this contract or other legally available remedies.

~~As applicable, HVRC will submit on an annual basis, or as requested by the grant entity program manager, the required MBE/WBE Utilization Form to applicable agencies. The Form shall be submitted for any assistance agreement where funds are budgeted for procuring construction, equipment, services, and supplies with a cumulative total that exceed the Simplified Acquisition Threshold (SAT), currently \$350,000, including amendments and/or modifications. Form submission will also be made for funds budgeted for direct procurement by the recipient or procurement under sub-awards, or loans in the "Other" category. Note: The threshold will be automatically revised whenever the SAT is adjusted; see 2 CFR Section 200.1.~~

EPA's ~~Office of~~ Small and Disadvantaged Business Utilization ~~Division~~ (OSDBU) provides ~~DBE~~ resources and ~~t~~Training at <https://www.epa.gov/resources-small-businesses>. HVRC must reference the competition requirements in "Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements".

Expenditures ~~and (Accounts Payable)~~

Overview

HVRC's expenditure process ensures that all organizational spending is properly authorized, documented, and compliant with federal, state, and internal requirements. This process applies to all purchases, including one-time, recurring, or contract-based. The process includes multiple layers of review and approval to safeguard resources and maintain financial integrity.

The expenditure lifecycle begins with an internal order process, including purchase requests and budget verification, followed by purchase order issuance, receipt of goods or services, invoice processing, and final review. Each step is designed to ensure accuracy, transparency, and compliance with grant and organizational guidelines. All payments, whether by check, ACH, EFT, or wire transfer, are subject to documented approval thresholds and segregation of duties.

Cost Principles & Allowable Cost

~~HVRC ensures that costs charged to grants are reasonable, allocable, allowable. Annual financial reports and reimbursement requests are generated as stipulated in grant/contract terms per the schedule noted in the grants/contracts (monthly or quarterly basis). This applies to both federal and non-federal grants, awards, and contracts. The organization follows the Cost Principles of Subpart E CFR §200.400 with allocation and allowability in subsections 403; 404; 405; 408; and 410.~~

HVRC applies a single, consistent set of cost-charging standards across all grants and contracts (federal, state, municipal, nonprofit, and private). HVRC uses the federal Uniform Guidance Cost Principles (2 CFR Part 200, Subpart E) as our baseline because they represent the most detailed and restrictive framework. Using one standard prevents inconsistent treatment of costs and reduces audit risk across funding sources. If a state or municipal contract is more restrictive than federal rules, the stricter rule applies.

A cost may be charged to a grant only if it meets all three standards: allowable, reasonable, and allocable. These rules apply to all expenditures, purchases, travel, reimbursements, payroll allocations, and contractor costs, whenever any portion is billed to a grant.

Allowable Costs (§ 200.403)

Except where otherwise authorized by statute, costs must meet the following general criteria to be allowable: ~~under federal awards:~~

- Be necessary and reasonable for the performance of the ~~federal award grant~~ and be allocable thereto under these principles.
- Conform to any limitations or exclusions set forth in these principles or in the ~~federal award grant~~ as to types or amount of cost items.
- Be consistent with policies and procedures that apply uniformly to ~~both federally financed and other all~~ activities of ~~the non-federal entity HVRC~~.
- Be accorded consistent treatment. A cost may not be assigned ~~to a federal award~~ as a direct cost if any other cost incurred for the same purpose in like circumstances has been ~~allocated to the federal award charged~~ as an indirect cost.
- Be determined in accordance with generally accepted accounting principles (GAAP)
- Not be included as a cost or used to meet cost sharing or matching requirements of any other ~~federally financed program grant~~ in either the current or a prior period. See also § 200.306(b).
- Be adequately documented. See also §§ 200.300 through 200.309 of this part.
- Cost must be incurred during the approved budget period. ~~The federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to~~ Unless the awarding agency authorizes a carryforward per § 200.308(e)(3).

Reasonable Costs (§ 200.404)

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration must be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for ~~the HVRC's operations of the non-Federal entity~~ or the proper and efficient performance of the ~~Federal award grant~~.
- The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining (do business independently, with no conflicting interests); Federal, state, local, tribal, and other laws, and regulations; and terms and conditions of the ~~Federal award grant~~.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to ~~the non-Federal entity HVRC~~, its employees, the public at large, and the ~~Federal Government awarding agency~~.
- Whether ~~the non-Federal entity HVRC~~ significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ~~Federal award's~~ cost.

Allocable Costs (§ 200.405)

A cost is allocable to a ~~particular Federal award grant or other cost objective~~ if the goods or services involved are chargeable or assignable to that ~~Federal award grant or cost objective~~ in accordance with relative benefits received. This standard is met if the cost:

- Is incurred specifically for the ~~Federal award grant~~.
- Benefits both the ~~Federal award grant~~ and other work of ~~the non-Federal entity HVRC~~ and can be distributed in proportions that may be approximated using reasonable methods; and
- Is necessary to the overall operation of the ~~non-Federal entity HVRC~~ and is assignable in part to the ~~Federal award grant~~ in accordance with the principles in this subpart.
- Any cost allocable to a particular ~~Federal award grant~~ under the principles provided for in this part may not be charged to other ~~Federal awards grants~~ to overcome fund deficiencies, to avoid restrictions

imposed by [Federal](#) statutes, regulations, or terms and conditions of the [Federal](#) awards, or for other reasons.

[This applies to all grants: federal, state, local, nonprofit, or private. HVRC applies the federal cost principles \(Uniform Guidance Subpart E\) to all funding sources, unless a specific funder is more restrictive.](#)

[This ensures:](#)

- [consistent treatment of similar costs across grants.](#)
- [clear audit trails.](#)
- [reduced risk of questioned costs, and](#)
- [accurate proportional allocation of ~~staff~~employee time and shared expenses.](#)

[If a state or municipal contract has additional or stricter rules, HVRC follows those requirements.](#)

Expenditure Tracking

HVRC tracks all expenditures using a combination of QuickBooks and supplemental Excel schedules to ensure accuracy, transparency, and compliance with grant requirements. Each transaction is coded to the appropriate expense account, class, and tag to reflect its funding source and programmatic purpose. This layered tracking system allows HVRC to monitor spending against budgets, generate reliable financial reports, and maintain audit-ready documentation. The Financial & Administrative Director oversees this process, ensuring that all expenses are properly categorized and reconciled, and that grant-specific reporting needs are met.

Internal Order Process

Cost Analysis

[Before any purchase is authorized, the requesting employee must conduct a cost analysis to ensure that the proposed purchase is reasonable, cost-effective, and consistent with programmatic needs. The cost analysis must include a comparison of available options and, where practicable, at least three price quotes or cost estimates. Documentation supporting the analysis, such as screenshots \(with timestamp\), written quotes, or vendor estimates, must be retained.](#)

[The requesting employee will evaluate options based on price, quality, and programmatic suitability. When the selected option is not the lowest-cost option, a written justification explaining the business or programmatic rationale for the selection is required and must be maintained with the procurement records.](#)

~~Before any purchase can be authorized, the requesting staff member must conduct market research and obtain at least three quotes or estimates to ensure cost effectiveness and compliance. A cost comparison must be prepared, including screenshots or documentation of each option. The staff member determines the best option based on price, quality, and programmatic needs. If the selected option is not the lowest cost, a written justification explaining the decision is required.~~

~~Once the research is complete, the staff member submits an Purchase Order Request to the Financial & Administrative Director. This request must include the cost comparison with supporting documentation, written justification, and relevant programmatic details.~~

~~The Financial & Administrative Director reviews the request for compliance and budget availability. If approved, Finance initiates the pPurchase oOrder process and ultimately places most orders. Staff do not make purchases directly unless explicitly authorized after pPurchase oOrder approval.~~

Purchase Order Process

A ~~p~~Purchase ~~o~~Order (PO) is the formal authorization for any purchase and must be fully approved before an order is placed. No purchase may occur without a signed PO.

~~Once approved, Finance will place most orders to ensure consistency and proper documentation. In limited cases, staff may place the order themselves, but only when explicitly authorized after PO approval.~~

POs are the first step in a structured approval process designed to ensure oversight and budget control. POs are required for all one-time purchases that are not covered by a recurring contract or formal agreement. This includes supplies, equipment, and other ad hoc purchases. Expenditures such as rent, utilities, contractor payments, insurance, and employee benefits are exempt from the PO process as they are governed by pre-approved contracts, agreements, or policy-level authorizations. Travel reimbursements are also excluded from the PO requirement.

POs are prepared and tracked in QuickBooks by the Financial & Administrative Director and must include a sequential PO number created by QuickBooks, date of creation, vendor name and relevant details, appropriate expense code, description of the items or services being purchased, full price being approved, and a [timestamped](#) screenshot of the price from the vendor's website. A copy of the contract or agreement must also be attached in QuickBooks when applicable. Once completed, the PO is saved as a PDF and combined with the screenshot, then uploaded to SharePoint. POs must be numbered sequentially and follow a standardized naming convention: PO####-expense account code-date-tobesigned, which is updated to signed once approved. For example: PO1001-6302.10&5007.20_2025-06-25_signed.

All ~~purchase orders~~ [POs](#) must be approved and signed by the Executive Director, ~~or in their absence, the Deputy Director.~~ [The Deputy Executive Director](#) ~~Deputy director~~ may approve POs when the Executive Director is on planned leave of more than three (3) days or when execution must occur during planned leave, or when the Executive Director is unreachable for more than two (2) business days after reasonable attempts by email and phone. Routine or momentary unavailability, such as being in a meeting, commuting, or temporarily unreachable, does not constitute extended absence and does not trigger delegation of PO approval. Approval is based on programmatic needs and budget constraints and typically occurs as part of the accounts payable approval process.

POs with missing or incomplete information are rejected and routed back to the Financial & Administrative Director for revision. ~~Any changes to an existing PO must also be submitted directly to the Financial & Administrative Director to ensure proper documentation and version control. Invoices that differ from the approved PO by no more than 10% or \$100 (whichever is less) do not require a revised PO; such variances are considered acceptable and may be approved for payment without re-issuance. This policy helps maintain flexibility while preserving oversight and accountability in the purchasing process.~~

[Once approved, the Financial & Administrative Director will place most orders to ensure consistency and proper documentation. In limited cases, employees may place the order themselves, but only when explicitly authorized after PO approval.](#)

[Any changes to an existing PO must also be submitted directly to the Financial & Administrative Director to ensure proper documentation and version control. Invoices that differ from the approved PO by no more than 10% or \\$100 \(whichever is less\) do not require a formally revised PO. However, such variances must not cause the total expenditure to exceed any procurement threshold that would otherwise require competitive quotes, bidding, or additional approval procedures; such variances are considered acceptable and may be approved for](#)

~~payment without re-issuance. Even when a revised PO is not required, the variance must be documented in writing and acknowledged by the requesting employee and the Financial & Administrative Director (email approval is acceptable). This policy helps maintain flexibility while ensures transparency, maintains proper audit trails and preserving oversight and accountability in the purchasing process. Without creating unnecessary administrative burden.~~

Receiving Goods or Services

Before any invoice is processed, ~~staff~~employees must verify that goods or services have been received in full and as expected. This verification is documented through a packing slip, email confirmation, or other relevant proof of delivery or completion. The Financial & Administrative Director relies on this documentation to confirm that the invoice aligns with the approved purchase order or agreement before proceeding with payment.

Invoices Received Before Delivery

If an invoice is received before goods or services are delivered, ~~Finance~~Financial & Administrative Director will record the invoice as pending and verify it against the approved Purchase Order. Payment will not be released until delivery is confirmed, except in cases where prepayment is required. Prepayment exceptions must be documented and approved by the Executive Director or Deputy Director prior to processing.

Invoice Receipt

Invoices are received either electronically or ~~physically by mail~~. If any ~~staff member~~employees receives an invoice directly, they must forward it immediately to the Financial & Administrative Director. Timely forwarding is essential to ensure accurate coding, proper grant tracking, and prompt payment.

Invoice Review and Recording

The Financial & Administrative Director reviews all invoices for completeness, including vendor details, invoice number, date, description of goods or services, and total amount due. The Financial & Administrative Director will verify that the invoice matches an approved ~~purchase order (PO)~~ or contract, confirm that the expense aligns with budgeted programmatic needs, that the expense is reasonable, allowable, allocable, and accurate and ensure that all required documentation is attached. Any discrepancies or missing information will be flagged and resolved before processing. Once verified, invoices are saved to SharePoint in the appropriate vendor folder. The Financial & Administrative Director records invoices in QuickBooks. The Financial & Administrative Director records the date on the invoice; the appropriate reference number (usually the invoice number); the proper expense account, class and tag if applicable. The Financial & Administrative Director attaches a digital copy of the invoice within QuickBooks. The Financial & Administrative Director enters invoice information into relevant supplemental Excel backup schedules and routes the invoice for approval and payment.

Comparison of ~~outlays~~ expenditures to budget amounts

All expenditures are regularly compared against approved budget allocations to ensure fiscal responsibility. This process helps prevent overspending in any category and supports adherence to grant ~~guidelines~~ and ~~organizational internal~~ financial ~~guidelines~~ policies and procedures. Each month the Financial & Administrative Director will generate a Budget vs. Actual ~~R~~report in QuickBooks and ~~will~~ review the report with the Executive Director to ensure ~~outlay~~expenditures are in line with budget amounts.

Payment Approval

The Financial and Administrative Director reviews the Accounts Payable Aging Report in QuickBooks weekly and marks items due for payment. Invoices with an approved PO and/or recurring monthly charges will be routed for payment disbursement. Ad hoc or one-time payments will be routed for approval by the Executive Director first.

All payments must follow HVRC's established approval hierarchy:

- Invoices tied to an approved PO are authorized for payment by the Financial & Administrative Director (FAD).
- Recurring monthly charges (e.g., utilities, subscriptions, rent) are authorized for payment by the Financial & Administrative Director once initially approved by the Executive Director (ED).
- One-time or non-PO invoices require approval by the Executive Director prior to disbursement.
- The Financial & Administrative Director reviews and schedules all approved items for payment as part of the weekly Accounts Payable Aging Report review.

This structure ensures that recurring and pre-approved expenditures flow efficiently, while non-recurring or unexpected expenses receive higher-level review.

Payment Disbursement

For all approved invoices the Financial & Administrative Director prepares paper checks or electronic payments to be signed according to the documented disbursement thresholds, signature policy. Paper checks are stored in a locked drawer with access restricted to the ~~Financial & Administrative Director, Deputy Director, and HVRC Executive Directors~~. As outlined in Signing Authorities, the Executive Director, Deputy Director, and appointed Board Officers are authorized signatories. Disbursements must follow the disbursement thresholds outlined in the Disbursements Thresholds section of ~~the Guide~~ these Policies & Procedures.

HVRC strives to maintain positive vendor relations ~~and therefore makes every best attempt to pay all obligated balances in a by ensuring~~ timely ~~manner~~ payment of all valid obligations. HVRC's standard payment terms are typically set at Net 30, meaning that payments are disbursed within 30 (thirty) days of receipt of a valid complete and accurate invoice. HVRC uses Net 30 terms whenever possible and will agree to alternative terms only when required by the vendor or by the terms of a contract.

Recurring Payments

Recurring payments ~~have been tacitly approved by the nature of their signed~~ are those tied to ongoing, pre-approved agreements, for example, such as utilities, health insurance, or insurance payments, subscriptions and employee benefits. These payments are considered approved through the execution of their underlying contracts and do not require new approval each month. They only need to be routed for payment.

~~Certain recurring~~ Some payments are already set up on automatic payment, Automatic payments ~~those need are required to~~ have a signed agreement as back-up documentation. The Financial & Administrative Director monitors the bank account for recurring automatic transactions. ~~The Financial & Administrative Director pulls down the electronic invoice from the vendor's website or SharePoint. The Financial & Administrative Director reviews recurring payments for accuracy and records the transactions in QuickBooks. There are two types of recurring payment:~~

1. Recurring payments requiring monthly processing

These invoices (e.g. utilities, insurance premiums) are manually processed each month. The Financial & Administrative Director:

- [Retrieves the electronic invoice from the vendor's website](#)
- [Verifies accuracy against the contract](#)
- [Schedules the payment](#)
- [Records the transaction in Quickbooks](#)

2. [Recurring Automatic Payments](#)

[Certain recurring payments are set up as automatic withdrawals or ACH payments. These payments must have a signed agreement or contract executed by an authorized organizational signatory on file as backup documentation. The FAD monitors the bank account weekly for these automatic transactions, verifies their accuracy, and records them in QuickBooks.](#)

[This distinction ensures recurring expenses move efficiently while maintaining proper verification, documentation, and financial oversight.](#)

Security

HVRC maintains these strict internal controls to safeguard against errors and fraud in the [accounts payable \(AP\) expenditure](#) process. All vendor platforms used for payments require two-factor authentication to ensure secure access. The [AP expenditures](#) workflow includes multiple layers of review and approval, with clearly defined authorization thresholds and required signatures. No single individual has complete control over the entire AP cycle, from invoice receipt to payment, ensuring proper segregation of duties. Where feasible, automated payments are utilized to reduce human error and enhance security. All transactions are documented and reviewed for accuracy and compliance with funding and procurement policies.

Authorization Summary

~~Executive Director: All payments.~~

~~Deputy Director: In Executive Director's absence.~~

~~Board Officers: Approval of payments above threshold.~~

~~Financial & Admin Director: Prepares but does not approve.~~

[Executive Director \(ED\)](#)

- [Must approve all budgeted expenditures within their spending authority. Questionable expenditures to be flagged as part of program manager's review of program expenses and raised with Financial & Administrative Director prior to Executive Director receipt.](#)
- [Must approve all non-PO or one-time invoices, unless approval authority is formally delegated.](#)
- [Is authorized to sign disbursements up to \\$20,000 \(single signature permitted\).](#)
- [Is required to serve as one of the two authorized signers for disbursements over \\$20,000.](#)

[Deputy Director](#)

- [Acts in place of the Executive Director when the Executive Director is on planned leave of more than three \(3\) days or when execution must occur during planned leave, or when the Executive Director is unreachable for more than two \(2\) business days after reasonable attempts by email and phone.](#)

[Board of Directors](#)

- [Must approve all non-budgeted expenditures over \\$5,000 before they are incurred.](#)
- [Has ultimate fiduciary responsibility for all organizational finances.](#)

[Executive Committee](#)

- [May review non-budgeted expenditures over \\$5,000.](#)
- [May make recommendations to the Board of Directors.](#)

- May not approve these expenditures.

Board Officers (Treasurer, Chair, etc.)

- Serve as authorized signers when dual signatures are required.
- For disbursements over \$50,000, the Board Treasurer must provide a signed payment approval confirming review of the contract, invoice, and supporting documentation.

Financial & Administrative Director (FAD)

- Reviews and schedules payments for processing.
- Ensures all required approvals are in place.
- Maintains the supporting documentation.
- Prepares but does not approve or authorize disbursements.

Travel Expenditures

HVRC staff are permitted to engage in travel for work performed under funded grants or contracts.

This policy governs all HVRC business travel, whether funded by grants or contracts, funded by organizational operating dollars, or reimbursed by outside parties.

HVRC ~~staff~~employees may travel for official business purposes including project meetings, conferences, trainings, partner engagement, professional development, or other activities that advance HVRC's mission program scope and organization intent as set forth in HVRC organizational documents.

Travel Authorization

Staff are required to obtain travel reimbursement authorizations and approvals prior to travel. All requests must be authorized in advance by appropriate management, even if no advance of funds is being requested.

Requests for travel are received by appropriate management as part of individual check-ins with staff, HVRC's weekly staff meetings, or via email request. Approvals are provided either verbally or via email on determination that travel costs are allowable, allocable, and reasonable, as outlined in the below bullets. All travel must be approved in advance by appropriate management, regardless of whether reimbursement is expected.

Travel requests may be made :
during weekly ~~staff~~team meetings,
during individual check-ins, or
via email.

Approvals may be made verbally (for small, routine items) or by email, depending on the nature of the request.

Approved travel is placed by the requesting staff on their calendar. (Staff's individual Outlook calendar is shared with all HVRC staff members.)

- Travel that will include a reimbursement request for mileage, parking, or tolls may be approved verbally at the time of the request, or via email if the original request is received via email. Mileage is verified as part of the Expense Reimbursement Forms approval process described in the Employee Reimbursement section of the guide.

Travel that will include a reimbursement request for lodging or air travel (or bus or train?) may only be approved via email once the appropriate back-up documentation with expected costs is received via email by management. This process is also to be applied for requests for advanced payments for travel, with the additional review of the Financial & Administrative Director required for final approval.

Approval Requirements:

- Mileage, parking, and tolls
 - Require prior approval from the employee's supervisor.
 - Approval may be given verbally at the time of the request or via email.
 - Mileage is verified later through the Employee Reimbursement process.
- Lodging, airfare, train or bus travel, or any travel requiring advance payment
 - Require prior email approval from the Financial & Administrative Director.
 - Employees must provide expected costs and any required supporting documentation before approval is granted.
- Advance payments for travel
 - Require prior email approval from the employee's supervisor.
 - Requests are reviewed by the Financial & Administrative Director.
 - Final approval is provided by the Executive Director.
- Out-of-state travel
 - Requires prior approval in the following order:
 - Employee's supervisor
 - Deputy Director
 - Executive Director

Allowable Travel Expenses

Employees must submit itemized receipts to support for all actual costs incurred. Receipts must be submitted after each trip. Receipts must be coded on Expense Reimbursement Forms, allowing to identify the specific funded project for which they were incurred correct grant or cost center. The review process for travel expenditures is found in this Guide in section Employee Reimbursement.

General Rules

- ~~Follow US General Service Administration (GSA) guidelines for allowable per diem and lodging rates~~
- ~~Travel expenses must be allocable to a funded project. Travel associated with a specific funded project will be billed to that grant only and reviewed to ensure that travel costs are allowable, allocable, and reasonable.~~
- ~~Travel for specific funded projects must be billed only to that award~~
- ~~Prior to staff's attendance of any grant or contract funded travel, staff employees must ensure that funds are available in the grant budget by confirming with appropriate management, Deputy Director, or Executive Director.~~
- ~~All out-of-state travel requires the advance approval of the employee's manager and Deputy Director prior to seeking in advance of Executive Director approval. Expenses for non-HVRC employees are not reimbursable.~~
- ~~It is the policy of HVRC to generally follow US General Service Administration (GSA) guidelines for allowable travel and per diem expenses so as to be in conformance with all applicable federal, state, and local grants.~~
- ~~Travel expenses must be allocable to a funded project. Travel associated with a specific funded project will be billed to that grant only and reviewed to ensure that travel costs are allowable, allocable, and reasonable.~~

Mileage:

- ~~Mileage shall be counted from the point of origin to end the destination.~~
- ~~On in-office days, the starting and/or ending point of mileage calculations shall be must begin or end at the HVRC's office. Exceptions include unless the trip is early morning, late afternoon, or evening meetings that require staff homes as the starting or ending point. Work travel~~

- On remote days mileage shall be reimbursed from staff's employee's home.
- ~~HVRC will not pay for travel expenses~~ Commuting to and from the office when program needs necessitate the remote worker to come into the office on a scheduled remote workday is not reimbursable. Every effort should be made to Mileage reimbursement for commuting to the office is not an eligible cost.
- ~~car pool when two or more employees are traveling to the same destination. Mileage reimbursement for commuting to the office is not an eligible cost.~~ Mileage is will be reimbursed at the prevailing IRS standard rate. The Financial & Administrative Director (FAD) will update the rate when the IRS changes it and communicate the effective date to staff employees.
- **Non-Taxable Reimbursement (Accountable Plan):** To ensure mileage reimbursements remain non-taxable, employees must maintain a contemporaneous mileage log and submit it with their Expense Reimbursement Form. Mileage without adequate substantiation may be treated as taxable wages and subject to payroll withholding and reporting. Employees must use HVRC's Expense Reimbursement Form with mileage screenshots as their mileage log. Forms must be submitted by the second business day of the month for the prior month's travel. Expense reimbursement forms must include: Required Mileage Log Fields
 - Each reimbursed trip must include:
 - Date of travel
 - Origin and destination (addresses or clear location names)
 - Business purpose (meeting/site visit/training; include project or grant if applicable)
 - Business miles (either odometer start/end or total business miles)
 - Funding code (grant/class/cost center)
 - Employee attestation (certifying accuracy and business purpose)

Acceptable formats:

- HVRC's electronic Expense Reimbursement Form (with Google Maps mileage screenshots attached), or
- An approved electronic log (e.g., spreadsheet/app) that captures all required fields and is attached to the monthly reimbursement submission.

Timing & Retention

Submission: Include the mileage log with the monthly Expense Reimbursement Form by the second business day of the month for the prior month's travel.

Retention: Mileage logs and supporting maps/receipts are retained with the reimbursement packet per HVRC's records policy and grant requirements.

Business vs. Commuting

Commuting to/from the regular office is not reimbursable.

On office days, mileage should begin/end at the office (exceptions: early morning, late afternoon, or evening meetings where a home start/end is more reasonable).

On remote days, business mileage may be calculated from home.

~~For mixed purpose trips (personal and business in one outing), only the incremental business miles beyond normal commuting are reimbursable.~~

- Carpooling
 - When two or more employees are traveling to the same destination, carpooling is encouraged. Only the driver may claim mileage.

Lodging

- Lodging will only be covered with grant or contract funds up to the current federally accepted reim-bursed up to the applicable GSA rate.
- As rates vary by location and date, staff must adhere to the current rates noted in: Employees must check GSA per diem rates at: <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
- Allowances for lodging exceeding the US Exceptions above GSA rates will be reimbursed if the employee can demonstrate that the additional charge is a will require documentation that the rate is requirement of a particular for a specific meeting or conference.
- Related reasonable gratuities shall be noted on the lodging receipt may be included and must be noted on the lodging receipt
- Every effort must be made to claim Employees must use NYS tax-exempt status when applicable and accepted.

Meals Costs:

For Costs incurred by employees conducting HVRC business for travel overnight travel, actual cost of or longer, whether in-state or out-of-state, will be meals reimbursed up at the per diem rate prescribed in the federal GSA per diem hyperlink GSA per diem rates.

Expenses for alcoholic beverages and expenses incurred by persons other than for non-HVRC staff employees are is not reimbursable.

Meal Allowances: Allowances are approved allowed for non-overnight travel on allowed a on as needed basis, for breakfast and dinner only. Requests for dinner reimbursement are allowable at the conclusion of a trip when the travel time to home occurs two hours after the end of their normal shift or workday. Breakfast reimbursements are allowable if the trip when departure time occurs is before 7:00am.

Dinner when return home is after 7:00pm.

- Air Travel: Coach of Economy Class only
- Must be pre approved by Supervisor. Financial & Administrative Director and Executive Director
Standard policy for airline travel will be coach fare except for international (exclusive of Canada and Mexico). First class air travel may be used only when there is no other alternative and with advance approval of the staff's direct supervisors, Financial & Administrative Director, and Executive Director. Lowest cost alternatives (government or corporate rates) always need to be pursued when making travel arrangements before committing to non-discounted rates and fares.
- Train Travel: Standard policy for train travel is coach or economy class fare. Business class or upgraded seating may be used only when coach is unavailable or when required for accessibility, and must be approved in advance by the staff's direct supervisors, Financial & Administrative Director, and Executive Director. Travelers should pursue the lowest available fare and book in advance when possible to secure discounted rates. Coach or economy class only
Business class permitted only when coach is unavailable or accessibility requires it
- Must be pre approved by Supervisor. Financial & Administrative Director and Executive Director
- Bus Travel:

- Only standard/economy class fares for the most direct route are reimbursable.
- Only coach or economy class fares for the most direct route are reimbursable.
- **Rental Cars:**
- The cost of rental cars is reimbursable when the use of a rental car is the most economical mode of transportation available.
- Requires Pre-approval by staff's direct supervisor, and Deputy Director, and prior to final approval by the Executive Director.
- Car rental insurance coverage, both Liability and collision insurance must be purchased at the time of rental from the rental agency.
- Fuel / Energy Reimbursement
- Gasoline: HVRC will reimburse the cost of fuel purchased for a rental vehicle when receipts are provided.
- Electric Vehicles (EVs): If a rented vehicle is electric or hybrid, HVRC will reimburse reasonable charging costs. Acceptable documentation includes:
 - receipts from public charging stations, or
 - itemized billing records from the rental company.
- HVRC does not reimburse optional "prepaid fuel packages" unless pre-approved and shown to be the most economical option.
- EV charging costs must reflect standard charging rates; premium or optional convenience fees (e.g., valet charging) require management approval.
- Internet Access
- Employees should use free Wi-Fi when possible available
- If unavailable, reasonable Wi-Fi charges may be reimbursed
- Connection: When an employee is traveling on HVRC business and needs an internet connection to conduct business, the employee should first investigate the availability of free internet connections. If free internet is not available, the employee is authorized to pay for an internet connection at the most economical and appropriate level.

Employee Travel Expense Reimbursement

HVRC ~~staff~~employees may use ~~their own personal~~ funds for ~~t~~Travel ~~e~~Expenditures and request reimbursement as part of the ~~monthly invoicing process~~ and, in some cases, approved purchases. In such cases, employees must complete an Expense Reimbursement Form to request reimbursement for incurred expenditures. The form needs to be completed on a submitted to monthly basis by the second day of the month and provided to the Financial & Administrative Director. As soon as possible upon return, no later than 5 business days, with all for review along with all back-up required documentation must be uploaded to the Team Invoicing folder in SharePoint. Employees must submit itemized receipts for all actual costs incurred, mileage documentation and any conference or booking confirmations. Receipts must be coded on Expense Reimbursement Forms to identify the correct grant or cost center.

Back-up documentation includes itemized receipts (tolls, meals, parking, lodging, meetings) and Mileage documentation (google maps showing departure and arrival points in alignment with travel points on the Expense Reimbursement Form). included in form Mileage documentation is incorporated into the Google Maps tab of the electronic Expense Reimbursement Form. The approval process is bulleted below.

Any conference or booking confirmations

Review and Approval Workflow:

- ~~The~~ Financial & Administrative Director reviews the Expense Reimbursement Forms to confirm ~~that reimbursement amounts are applied to the correct grant or contract, all back-up documentation has been provided, and expenses for which reimbursement is being requested are~~ reasonableness, allowability, allocability, and accuracy.
- ~~The~~ Financial & Administrative Director prints ~~a copy of~~ the Form and ~~provides it to~~ obtains the employee's ~~for their~~ signature.
- ~~Employee's~~ ~~The employee's direct~~ supervisor reviews, ~~approves,~~ and signs ~~the Expense Reimbursement Forms.~~
- ~~The~~ Financial & Administrative Director logs Expense Reimbursement information into the Invoice Tracking spreadsheet.
- ~~The~~ Executive Director reviews the Expense Reimbursement form and Invoice Tracking spreadsheet ~~to ensure all information is correct prior to approving the expense. For final approval.~~
- ~~The~~ Financial ~~and~~ Administrative Director prepares ~~an the~~ expense reimbursement check ~~that is then signed for signature~~ by an authorized signatory.

Non-Reimbursable Travel Expenses

HVRC only reimburses for essential travel expenses incurred by HVRC Staff. The following expenses are not reimbursible:

HVRC does not reimburse employees for any of the following: dry cleaning or, laundry, movies, or other entertainment or in room media, in-room service that exceeds the applicable per diem allowance, alcoholic beverages.

Expenses for family members or non-HVRC

Revenue and (Accounts Receivable)

Revenue Tracking

HVRC's financial management system tracks revenues separately for each grant award and agreement. Each funding source is identified and maintained with records that show obligations, unobligated balances, assets, income. Revenue data is recorded and monitored using QuickBooks, with supplemental tracking in Microsoft Excel for any information not captured in the accounting system.

Procedures for Drawing Funds and Advanced Payments

HVRC's procedures for drawing funds and receiving advanced payments identify who is authorized to request payment from any grant or contract source; what procedures are used to verify that the requests and payments are accurate; procedures for drawing funds and advanced payments and for tracking of payments received and deposited; what support documents are required for the draw of funds or for making payments and their processing; when drawdown of funds occur and how they are drawn; and how to minimize the time elapsed between receiving federal funds and their disbursement.

Advanced Federal Payments

~~Should a time come where HVRC requires advance funding, HVRC will first communicate the need to the Project Officer and then follow all applicable steps to complete the process in accordance with the grant terms & conditions. To eliminate the likelihood of earning interest on federal funds, the timing and amount of cash advances shall be as close as is administratively feasible to actual disbursements but will be expended within 5 (five) business days. Should it not be administratively feasible to expend advanced federal payments within this~~

~~timeframe, advanced federal payments will be deposited into a separate federally insured bank account within 10 (ten) business days at HVRC's current bank according to the Cash Management and Banking Controls.~~

Authorized Personnel

The ~~Executive Director, Deputy Director, and Financial & Administrative HVRC~~ Directors are authorized to request payment from any grant or contract source to draw down funds. The grants and contracts held by HVRC typically require ~~drawing down~~ down of funds on a reimbursement basis where funds are not drawn down until expenditures are incurred. Advanced payments are permitted in some contracts.

Advanced Federal Payments Drawdowns

~~HVRC will request advances only for immediate cash needs and will time drawdowns so disbursements are as close as is administratively feasible to actual payments. For EPA-funded federal awards, HVRC will disburse substantially all funds within 5 (five) business days of drawdown, consistent with EPA policy. -If HVRC cannot disburse within this timeframe, advanced federal funds will be held in an interest bearing account unless an exception in 2 CFR 200.305 applies (e.g., HVRC receives < \$250,000 in federal funds per year; the best available interest-bearing account would not reasonably be expected to earn more than \$500 in interest per year on federal balances; the required minimum balance is not feasible; foreign restrictions; or no readily accessible interest-bearing account). HVRC will track and remit interest earned on federal advances in excess of \$500 per year as required by the awarding agency's terms and conditions (e.g., via HHS PMS where applicable).~~

~~HVRC generally prefers to request funds on a reimbursement basis when allowable. However, certain federal awards permit or require advance drawdowns. In those cases, HVRC will follow federal requirements to minimize the time between drawdown and disbursement, including the EPA requirement to disburse substantially all advanced funds within five (5) business days of drawdown.~~

~~When an advance has been drawn, HVRC will not submit additional reimbursement-basis drawdowns until the advance has been fully expended, thereby returning the drawdown cycle to reimbursement for the remainder of the period.~~

Verifying that Requests & Payments are Accurate

As part of the contracting process, HVRC creates Grant Tracking Workbooks in Excel for each grant or contract to track grant or contract expenditures throughout the contract term. The Grant Tracking Workbooks show remaining funds as well as the average funds available per month for the remaining funds on the grant or contract. The Grant Tracking Workbooks include the individual grant contract number, the internal financial system contract name, the contract term, the granting agency, the total funds awarded and allowable for draw down for that grant or contract, the reimbursement requests by date requested, and the remaining funds available.

As part of the drawdown process, the Financial and Administrative Director enters that period's drawdown amount into the appropriate Grant Tracking Workbook to affirm that the contract is tracking as expected per approved budget, thereby providing a summary of funds drawn to date and an analysis/comparison of budget versus actual expenditures. The Executive Director reviews the entries for correctness and discusses with the Financial & Administrative Director any diversions from monthly/quarterly drawdown projections.

Grant or contract funds are received from each granting entity by either check, ACH, EFT or wire transfer. Drawdowns submitted to granting entity program managers via email are paid via check and received by mail. Drawdowns submitted via the granting entity's portal are received via [ACH, EFT, or wire transfer](#). ~~wire transfer~~.

Procedures for Drawing Funds & Advanced Payment for Grant Reimbursement Process & Tracking of Payments Funds Received & Deposited

The Financial & Administrative Director ~~prepares will prepare~~ reimbursement requests and supporting documentation in accordance with the ~~associated requirements of each~~ grant ~~and or~~ contract ~~requirements~~, ensuring that all expenses submitted for reimbursement are reasonable, allowable, allocable, and accurate. The Executive Director ~~will~~ reviews all reimbursement requests and ~~verifies that the requests are their~~ accuracy. Reimbursement requests ~~are will be~~ submitted by the Financial & Administrative Director ~~via~~ ~~through the appropriate~~ grant ~~appropriate specific~~ reimbursement ~~request~~ platform, as ~~noted outlined~~ in the section ~~Occurrence of Drawdown of Funds & How They are Drawn~~.

The Financial & Administrative Director, ~~will~~ creates PDF copies of all reimbursement requests and saves them to SharePoint. The Financial & Administrative Director ~~will~~ creates a receivable in QuickBooks for each reimbursement request, ~~with all and enter all relevant details, and attaches a copy of the PDF reimbursement request to the receivable in QuickBooks~~. The Financial & Administrative Director ~~records will track all reimbursement requests in to HVRC's internal schedule, the schedule the~~ Excel-based Receivables Tracker Spreadsheet. ~~The Receivables Tracker Spreadsheet indicates which includes the submission date, reimbursement requests are submitted, the payer, the internal contract name, the amount to be received requested, the expected payment date, payment is expected based on the grant or contract terms, the actual date received, and the internal transaction code and/or sub-code.~~

For detailed procedures on receiving, processing, and depositing funds, ~~including whether both~~ reimbursement ~~and~~ advance payments refer to the [Cash Handling and Deposits](#) section of this guide.

After ~~the drawdown request has been finalized, reimbursement funds are received~~ the Receivables Tracker Spreadsheet ~~is will be~~ used to ~~ensure the~~ correctly allocate ~~ation the funds of revenue~~ in QuickBooks to their respective grants or contracts when they arrive.

The allocation and recording of funds in QuickBooks ~~is will be~~ managed by the Financial & Administrative Director.

Supporting Documentation

Supporting documents are required for the draw of funds and for receiving payments. Supporting documentation for expenses ~~will~~ includes Employee Timesheets; Expense Reimbursement Forms with associated approvals; and vendor or consultant invoices. Preparation and approvals for supporting documentation are outlined in [Timesheets](#) and [Employee Reimbursement](#) sections of this guide. Supporting documentation must be stored and maintained according to HVRC's [Records Retention Policy](#).

Occurrence of Drawdown of Funds & How They are Drawn

HVRC draws down on grant or contract funds based on the schedule specific to the grant or contract. Funds are typically drawn down on a monthly or quarterly basis, unless the granting entity requires another timeframe for ~~accessing funds~~ ~~accessing of funds~~. ~~The method in which~~ How funds are drawn down is ~~also~~ specific to the granting entity. Some drawdowns are submitted via email to the granting entity program manager and others are submitted on the granting entity's online portal, such as the Automated Standard Application for Payments (ASAP). ~~Specific guidelines will be provided for each program~~.

Minimizing Time Elapsed Between Requesting Federal Funds & Disbursement of Funds

In practice, it is HVRC's preference to draw down on funds on a reimbursement basis. ~~In instances when HVRC has received advanced payments are requested,~~ subsequent drawdown of funds on a reimbursement basis are not submitted until advanced payments have been expended, thereby returning the drawdown procedure to a reimbursement basis. By operating in this manner HVRC complies with federal provisions for minimizing the time elapsing between the drawdown of funds and disbursement. ~~The exception to reimbursement basis drawdowns is for grants or contracts that permit advanced payments.~~

Written Procedures on Costs Charged to Grants

~~HVRC ensures that costs charged to grants are reasonable, allocable, allowable. Annual financial reports and reimbursement requests are generated as stipulated in grant/contract terms per the schedule noted in the grants/contracts (monthly or quarterly basis). This applies to both federal and non-federal grants, awards, and contracts. The organization follows the Cost Principles of Subpart E CFR §200.400 with allocation and allowability in subsections 403, 404, 405, 408, and 410.~~

Allowability of Costs (§ 200.403)

~~Except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under federal awards:~~

- ~~● Be necessary and reasonable for the performance of the federal award and be allocable thereto under these principles.~~
- ~~● Conform to any limitations or exclusions set forth in these principles or in the federal award as to types or amount of cost items.~~
- ~~● Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity.~~
- ~~● Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.~~
- ~~● Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.~~
- ~~● Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. See also § 200.306(b).~~
- ~~● Be adequately documented. See also §§ 200.300 through 200.309 of this part.~~
- ~~● Cost must be incurred during the approved budget period. The federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).~~

Reasonable Costs (§ 200.404)

~~A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally funded. In determining reasonableness of a given cost, consideration must be given to:~~

- ~~● Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.~~
- ~~● The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws, and regulations; and terms and conditions of the Federal award.~~

- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.
- Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

Allocable Costs (§ 200.405)

A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

- Is incurred specifically for the Federal award.
 - Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
 - Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.
- Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons.

Advanced Federal Payments

Should a time come where HVRC requires advance funding, HVRC will first communicate the need to the Project Officer and then follow all applicable steps to complete the process in accordance with the grant terms & conditions. To eliminate the likelihood of earning interest on federal funds, the timing and amount of cash advances shall be as close as is administratively feasible to actual disbursements but will be expended within 5 (five) business days. Should it not be administratively feasible to expend advanced federal payments within this timeframe, advanced federal payments will be deposited into a separate federally insured bank account within 10 (ten) business days at HVRC's current bank, JPMorgan Chase Bank, N.A. according to the Cash Management and Banking Controls.

Matching Funds

HVRC's required match on federal, state, or other financial assistance agreements is fulfilled in accordance with the guidelines established by each funding entity. Some grants require a cash match—typically expressed as a percentage of the total award. For example, a \$100,000 grant with a 5% match would require HVRC to contribute \$5,000, resulting in a total contract value of \$105,000. In other cases, match requirements may be satisfied through in-kind contributions, such as volunteer hours, valued at rates approved by the funding agency. HVRC meets its match obligations primarily through Member County Contributions, which are allocated to ensure compliance with these funding requirements.

HVRC's required match on federal, state, or other grants is fulfilled in accordance with the guidelines established by each funding entity. Match requirements may consist of a cash contribution, typically expressed as a percentage of the total award, or may be satisfied through allowable in-kind contributions, such as volunteer hours, valued at rates approved by the funding agency. For example, a \$100,000 grant with a 5 percent match requirement would require a \$5,000 match, resulting in a total contract value of \$105,000. For regional projects funded by state or federal awards that require a local match, HVRC meets its match obligations primarily through member county contributions, which are allocated to ensure compliance with

funding requirements. When a project funded by a state or federal award benefits only a single member county, that county shall be responsible for providing the full required local match, if any.

For local projects where state or federal funds may not serve as a match, a municipal match may be required. When a municipal match is required, a separate agreement shall be prepared and provided to the municipality for execution by both the municipal administrator and the chief elected official. The agreement shall specify the match amount and the form of the match, whether provided as a cash contribution or as an approved in-kind contribution.

Member County Contributions

Contributions (dues) from Participating HVRC member counties shall contribute annual (dues) to support the financial operations of the Hudson Valley Regional Council HVRC's mission-programmatic work in support of the member counties and fulfill required matching funds for externally funded programs.

Per HVRC By-Laws, participating counties shall contribute dues to the financial support of HVRC. Dues shall be fixed by the HVRC Board in AugustMay of the fiscal year preceding the commencement of the fiscal year in which dues become payable. Dues shall be paid to the attention of the Board Treasurer via either a mailed check to HVRC's office of record or electronic funds transfer of the Council no later than JanuaryFebruary 15 of in the that fiscal year in which the dues become payable.

Annual Timeline

- June–JulyMarch – April: StaffFinancial & Administrative Director prepares the dues calculation and county allocations using the approved methodology (Section C)described in County Contribution Calculation Methodology.
- AugustMay (Bylaw Requirement): The Board fixes total dues and each county's allocation for the upcoming fiscal year.
- By September+June: HVRC issues formal notices to each county (amount, calculation worksheet, and reminder of the JanuaryFebruary 15 due date).
- January-February 15 (Bylaw Requirement): Payment in full due in full to the Treasurer of the CouncilHVRC.

The amount of dues shall be approved by the HVRC Board each May, prior to the start of the upcoming county budget cycle. Dues are typically calculated based on the matching funds HVRC requires for the next fiscal year, with each county's share allocated proportionally according to each county's number of local governments.

DuesCounty Contribution Calculation Methodology

The annual dues requirement isshall be based on: (a) projected grant/contract match needs; (b) non-grant operating support; and (c) any Board-approved initiatives. Each county's share is proportional to its number of local governments (county, towns, cities, villages) using the most current official listing available at the time of calculation. The current official listing of record is available from the Office of the NYS Comptroller Local Government Data webpage, found in Access Local Government Data Sets.

Non-Payment

Successful delivery of HVRC's technical assistance to the member counties and their municipalities depends on HVRC's expects receipt of timely, full payment from all participating member counties. If unpaid after JanuaryFebruary 15, the Financial & Administrative Director shall issues a written reminder. If dues are remain unpaid as of FebruaryMarch 1, the member Ccounty isshall be designated delinquent in Quickbooks and notice is sent to the member county's county executive, /legislature chair, the appointees who represent them on the Board of Directors, other relevant member county contacts, and HVRC Board Chair.

The fFailure of a participating county to make its financial contribution to the HVRC, as determinedspecified byin the By-Laws (Article IX. Financial Accounting, B. Fiscal Support)-of the Bylaws, by the end of the fiscal year in which such contribution becomes payable, shall constitute a withdrawal by such county from the HVRC, as stated in the Articles of Agreement (Article X. Duration and Termination).

Communication & Transparency

Each SeptemberJune notice to counties will include :

Tthe formula and underlying data inputs,
Pprior-year vs. current-year dues and percent change,
Tthe JanuaryFebruary 15 due date and the non-payment process, and
Ccontact information for the Board Treasurer and HVRC HVRC Treasurer Executive Director and finance staffFinancial & Administrative Director.

Program Income

Program income is defined as being directly generated by an assistance agreement supported activity or earned only as a result of the agreement during the assistance agreement period (2 CFR 200.307). HVRC does not typically derive program income from financial assistance agreementsgrants. WhereWhere the generation of program income is derived during an assistance agreement period, HVRC shall comply with all program income requirements, including:

- Documenting how the program income is being-generated and reported.
- Reinvesting the program income in the project by deducting it from the total project costs, expanding the scope of work, or applying it towards match/cost share requirements.

Revenue Recognition

HVRC's government-wide financial statements use the accrual basis of accounting, under which revenues are recognized when earned, regardless of when cash is received. For non-exchange transactions (grants and donations), revenue is recognized in the fiscal year when all eligibility requirements have been satisfied.

In the governmental HVRC's fund financial statements, HVRC uses the modified accrual basis of accounting, where under which revenues are recognized when they are both measurable and available. Revenues are considered available when collectible within 90 days after the end of the fiscal year. While some revenues may be recorded when received, HVRC typically does not receive revenue types that qualify for immediate recognition under this method.

In practice, HVRC records grant receivables when reimbursement requests are processed, at which point the revenue is considered measurable. Revenue is deemed available if HVRC has fulfilled its obligations under the grant and the approved budget supports the reimbursement. Cash is recorded when received.

Payroll

Consistent Application of Salaries, Wages, and Benefits

HVRC applies salaries, wages, and benefits consistently to both federally and non-federally funded projects for the same labor categories. All HVRC salaries and wages charged to grants or contracts are supported by a system of internal controls as noted in this section. ~~Payroll~~ [Payroll](#), and ~~Supporting~~ [Supporting Documentation](#) approval procedures provide reasonable assurance that the personnel costs incurred are accurate, allowable, and properly allocated.

HVRC's systems of internal controls ensure that:

- total compensation paid to employees is reasonable according to the work performed on the grant or contract agreement.
- compensation is made in accordance with established policies for HVRC.
- compensation policies are consistently applied to both government and non-government activities.
- ~~staff~~ [employees](#) attest to their time at the end of each month, which may include one or more pay periods, through their signature on their timesheet.
- management verifies the accuracy of the time and approves the hours for the ~~staff~~ [employees](#) that report to them.

Time Tracking

HVRC requires all employees and interns to track their time spent working to ensure accurate allocation across grants and ~~organizational~~ [HVRC](#) functions. This practice helps verify that time charged to grants is appropriate and compliant with funding requirements. Time tracking also provides essential backup documentation for reimbursement requests and audits. In addition, time data supports internal planning by helping HVRC assess program needs and inform future budgeting decisions.

Timesheets

Employee timesheets are generated using an Excel-based time tracker workbook (i.e., [EmployeeNameYYYY-MM]-TimeTrackingvYYYY-MM-DD.xlsx) housed on HVRC's Teams platform. Time tracking workbooks ~~must be completed to~~ include all specific time spent on each grant or project, as well as a specific task/activity from an approved work plan, delineated by appropriate codes. All administrative work and paid time off hours (i.e., vacation, personal, sick, holiday, etc.) will also be recorded on time trackers and defined by appropriate codes. Management reviews time records of their ~~staff~~ [employees](#) for the reporting period for accuracy. Work completed remotely is indicated on timesheets, and tracked on an organizational remote calendar. Hours worked-off site while at meetings or conferences are indicated on ~~personal~~ [individual](#) calendars ~~and timesheets, which are shared organization-wide~~. (Additional information on completing timesheets is found in the [Attendance Records](#) section of ~~Part A: the HVRC~~ Personnel Policies & Procedures ~~Manual~~.)

Salaried Employees

All regular and temporary salaried ~~staff~~ [employees](#) on a ~~not less than~~ daily basis shall allocate their work hours on their respective Excel-based time tracker workbook to the appropriate grants or contracts, or administrative activities, for work performed, and paid time off taken. The time tracker workbook rolls up hours worked into a timesheet tab.

All hours are reviewed and reconciled by [staffemployees](#) by the second day of every month. Any changes made to timesheets after the second of the month must be communicated directly to the Financial & Administrative Director.

Timesheets are submitted on a monthly basis. The approval process for full-time salaried employee timesheets is also found in this section and in [the Attendance Records section of the HVRC Personnel Policies & Procedures](#)~~Attendance Records in Part A.~~

Part-Time Hourly Employees

Regular and temporary part-time employees are also required to allocate their work hours on a daily basis, although their time allocations are reviewed on a per pay period basis. For regular and temporary part-time hourly employees, [staffemployees](#) must sign their timesheets submitted at the end of each pay period. The management review process described for salaried [staffemployees](#) is similarly applied to part-time employees.

Approval of Timesheets

- The Financial & Administrative Director reviews timesheets for completeness and accuracy, then prints hard copies for both [staffemployees](#) and their managers to review and sign.
- For regular and temporary full-time and temporary part-time salaried employees, management verifies the accuracy of timesheets and signs all timesheets for [staffemployees](#) that report to them. Managers review timesheets for their respective [staffemployees](#), addressing any discrepancies found or questions identified before approving the timesheets with their signature.
- The Financial & Administrative Director uses the information from signed timesheets to complete the Invoicing_Tracking workbook.
- Upon completion of the Invoicing_Tracking workbook the Executive Director performs a final review, then approves and signs timesheets so they may be processed for invoicing.
- Fully approved timesheets are filed by the Financial & Administrative Director.

Bi-Weekly Payroll Process

HVRC processes payroll using QuickBooks-Online. ~~A, with all~~ employees [are](#) paid via direct deposit. Annual-salaried [staffemployees](#), part-time, hourly and temporary [personnel-employees](#) are paid bi-weekly, following a schedule provided by the Financial & Administrative Director, with a maximum of 26 pay periods per year. The first paycheck for a new employee follows this schedule and is outlined in the employee's offer letter.

The payroll process begins with the Financial & Administrative Director entering payroll information into QuickBooks. After entry, the Financial & Administrative Director downloads a payroll preview and emails it to the Deputy Director for review, copying the Executive Director on the email. When reviewing the payroll preview, the Deputy Director should confirm key elements, including pay period dates, total payroll amount, number of employees, part-time [staffemployees'](#) hours, deductions and benefits, new hires, and any salary adjustments. The Deputy Director reviews the preview and confirms approval via email, ~~also~~ copying the Executive Director.

Upon receipt of this approval, the Financial & Administrative Director processes payroll in QuickBooks. To maintain oversight, the Financial & Administrative Director provides a monthly payroll summary to the Executive Director for review and sign-off, and signed summaries are stored in SharePoint.

Payroll Taxes

At the time of hire, all employees are required to complete IRS Form W-4 and any applicable New York State withholding forms to establish their tax withholding preferences. These forms are securely maintained in the employee's personnel file and used to calculate appropriate payroll deductions.

HVRC complies with all applicable federal and New York State payroll laws, including mandatory deductions for income tax withholding, Social Security, and Medicare contributions. Voluntary deductions, such as health insurance premiums and retirement plan contributions, are processed in accordance with employee elections and applicable regulations.

As part of its payroll compliance, HVRC files:

- Form 941 quarterly with the IRS to report federal income tax withheld and employer/employee FICA contributions.
- Form NYS-45 quarterly with the New York State Department of Taxation and Finance, reporting wage and withholding information.
- Form W-2 for each employee by January 31, summarizing annual wages and tax withholdings.
- Form W-3 to transmit W-2s to the Social Security Administration.
- Form 1099-NEC for independent contractors paid \$600 or more during the calendar year, also due by January 31.

All federal tax deposits are made electronically via the Electronic Federal Tax Payment System (EFTPS). HVRC ensures timely and accurate submission of all required payroll filings and provides employees and contractors with appropriate year-end tax documents. Employees are responsible for reviewing their payroll records and reporting any discrepancies to the Financial & Administrative Director.

Payroll Errors

HVRC strives to maintain accurate payroll records and timely payments. In the event of a payroll error, such as an overpayment, underpayment, or employee classification issue, the following standard procedure is applied.

~~Payroll discrepancies will be investigated promptly upon discovery or notification by the Financial & Administrative Director. Corrections will be made in the next available payroll cycle unless immediate action is required. Overpayments may be recovered through payroll adjustments or direct repayment arrangements. Underpayments will be corrected and paid as soon as possible.~~

~~Affected employees are notified in writing of the nature of the error, the corrective action being taken, and the expected timeline for resolution. The Financial & Administrative Director manages all communications and processes corrections. The Executive Director is informed of any significant discrepancies at the next administrative meeting. The Financial & Administrative Director will provide an updated payroll report for the Executive Director to review, approve and sign.~~

1. Identification and Review

Payroll discrepancies are investigated promptly upon discovery or notification by the Financial & Administrative Director.

2. Employee Notification: Affected employees will be notified in writing of:
the nature of the error,
the corrective action being taken, and
the expected timeline for resolution.

3. Corrective Action:

Corrections are made in the next available payroll cycle unless immediate action is required.

Overpayments may be recovered through payroll adjustments or direct repayment arrangements.

Underpayments will be corrected and paid as soon as possible.

3. Employee Notification

Affected employees will be notified in writing of:

the nature of the error;

the corrective action being taken, and

the expected timeline for resolution.

4. Oversight and Documentation:

The Financial & Administrative Director manages all communications related to the discrepancy and processes the corrections.

The Executive Director is informed of any significant discrepancies at the next administrative meeting. The Financial & Administrative Director will also provide an updated payroll summary report from QuickBooks for the Executive Director to review, approve, and sign.

Fringe Benefits Statement

HVRC defines fringe benefits as allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. HVRC provides fringe benefits to its full-time salaried employees and part-time hourly employees working 30 (thirty) hours or more on average per week.

Fringe benefit costs are allowable to the extent that the benefits are reasonable and are required by law, and are an established policy of HVRC as a quasi-governmental unit. Fringe benefits are equitably charged and applied across all grants in line with each ~~employee's~~employees specific benefits package.

HVRC's current fringe benefits package includes paid time off (holidays, vacation, personal, sick), health insurance (paid at 80% employer contribution for medical and no employer contribution for dental and vision), family and medical leave, employer taxes (Medicare, social security, unemployment), and worker's compensation.

Benefits' Administration

HVRC administers employee benefits in accordance with applicable laws and ~~organizational~~HVRC policies. The Executive Director is the sole authorized signatory for agreements with benefits providers, including health, dental, vision, and retirement plans.

Employees elect their benefits at the time of hire or during the annual open enrollment period. Changes outside of open enrollment are permitted only in accordance with qualifying life events, as defined by the plan provider.

The Financial & Administrative Director calculates payroll deductions for health, dental, and vision insurance. These calculations are provided to the Executive Director no later than ~~103~~ business days prior to implementation. Calculations are reviewed by the Executive Director for accuracy prior to implementation.

Employees must complete all required enrollment forms and provide supporting documentation (e.g., dependent verification) as requested. HVRC maintains secure records of benefit elections and changes.

HVRC ensures compliance with federal and state regulations, including ACA requirements, COBRA administration, and annual reporting obligations, such as Form 1095-C, (if applicable).

Upon termination or change in employment status, benefit coverage is adjusted in accordance with plan rules. COBRA notices are issued as required.

COBRA Administration

~~HVRC follows HVRC complies with the Consolidated Omnibus Budget Reconciliation Act (COBRA), New York State continuation coverage requirements (Mini-COBRA) for fully insured plans, which requires small businesses under 20 employees to offer Mini-COBRA which allows~~ eligible employees and their covered dependents ~~to the option to~~ continue health insurance coverage ~~after following~~ a qualifying event that would otherwise result in loss of coverage, ~~for up to thirty-six (36) months, as applicable.~~

~~A q~~Qualifying event ~~is any one of the following events: (1) the death of the covered employee, (2) the termination (other than for reasons of gross misconduct) of a covered employee's employment, (3) a reduction in a covered employee's hours of employment, (4) the divorce or legal separation of a covered employee from the employee's spouse, (5) a covered employee becoming entitled to Medicare benefits, (6) a dependent child ceasing to be a dependent child of the covered employee under the terms of the group health plan, and (7) with respect to certain retirees and their dependents, bankruptcy proceedings of an employer under Title 11 of the U.S. Code, commencing on or after July 1, 1986. s~~include termination of employment (other than for gross misconduct), reduction in hours, divorce or legal separation, death of the covered employee, or a dependent child ceasing to be eligible.

~~For qualifying events not otherwise known to HVRC, including divorce, legal separation, or a dependent child's loss of eligibility, the employee or qualified beneficiary must notify HVRC within sixty (60) days of the qualifying event.~~

~~HVRC follows New York State continuation (Mini COBRA) for fully insured plans, which provides up to 36 months of continuation coverage, as applicable.~~

~~COBRA coverage is administered in coordination with HVRC's health insurance provider. The Financial & Administrative Director ensures timely notification and recordkeeping, while the Executive Director oversees compliance.~~

~~Upon the occurrence of a qualifying event, HVRC documents the event and the date coverage is lost, confirms continuation coverage eligibility with the health insurance provider, and prepares the Mini-COBRA election notice. The notice is issued to the eligible employee and any covered dependents within forty-four (44) days of the qualifying event or the date coverage is lost, whichever is later. Notices include information on coverage options, costs, and deadlines for enrollment.~~

~~HVRC provides COBRA notices to eligible employees and dependents within the required timeframe following a qualifying event. Notices include information on coverage options, costs, and deadlines for enrollment.~~

~~COBRA coverage is administered in coordination with HVRC's health insurance provider or third-party administrator. The Financial & Administrative Director ensures timely notification and recordkeeping, while the Executive Director oversees compliance.~~

Individuals electing ~~Mini~~-COBRA coverage are responsible for paying 102% of the applicable premium for that period (the full premium cost, ~~including all any and a 2% administrative fee~~s). Coverage is retroactive to the date coverage would otherwise have ended if Mini-COBRA coverage is elected within sixty (60) days of the date the election notice is provided or the date coverage is lost, whichever is later.
~~Coverage is retroactive to the date of the qualifying event if elected within the required timeframe.~~

Election responses and premium payments are handled in accordance with the instructions provided in the notice. All notices, elections, and related correspondence are retained in accordance with recordkeeping requirements.

Compliance Monitoring

HVRC conducts periodic reviews of its payroll practices to ensure ongoing compliance with applicable federal and state laws, including IRS and New York State Department of Labor regulations. These reviews include verification of payroll filings, tax deposits, employee classifications, and recordkeeping procedures.

The Financial & Administrative Director monitors regulatory updates and ensures that HVRC's payroll policies and procedures are revised as needed to reflect changes in law or guidance. The Executive Director is informed of such changes. Any significant updates are also communicated to relevant ~~staff~~employees and incorporated into the Finance Policies & Procedures Guide and Personnel ~~Manual~~Policies & Procedures.

REPORTING & PLANNING

Budgeting and Forecasting

Annual Budget Cycle

HVRC follows a structured annual budget development process to ensure financial planning aligns with programmatic goals, staffing needs, and available funding.

Budget Development Process & Timeline

In September of each year, the Financial & Administrative Director begins drafting the budget for the upcoming fiscal year, along with a draft 3-year cash flow projection. The drafts are based on:

- Actual revenue and expenditures from Q1–Q3 of the current year.
- Forecasted revenue and expenditures for Q4.
- Historical actuals from prior years.
- Staffing needs to achieve program outcomes.
- Available and anticipated grant budgets.
- Expected revenues and necessary expenditures to fulfill grant obligations.
- Allocation of personnel and expenses to appropriate grants.

The ~~D~~draft ~~B~~budget is formatted according to HVRC's presentation standards, ~~notes are including line-item ed detailing and notes what's contained in each line item~~. The Executive Director reviews the ~~d~~Draft ~~b~~Budget and provides input and strategic guidance. When the Executive Director has deemed the ~~d~~Draft ~~b~~Budget complete, it is ready for presentation to the ~~Board Officers~~Executive Committee.

In October of each year, the Financial & Administrative Director presents to the ~~Board Officers~~Executive Committee the Budget vs. Actuals for the current year; the proposed budget for the next fiscal year; and a three-year cash flow projection. The Board Officers provide feedback and questions. The Financial &

Administrative Director incorporates their feedback and issues digital copies of the ~~D~~raft for the ~~Board Officers-Executive Committee~~ to approve. ~~Board-Officer-Executive Committee~~ approval of the final draft must be received at least one week prior to the November Board ~~of Directors~~ meeting. At the November Board Meeting, the ~~full~~ Board ~~of Directors~~ reviews the budget for adoption ~~the budget~~ via formal resolution.

Budgeting Roles & Responsibilities

- Financial & Administrative Director: Leads budget development, prepares financial projections, and presents materials to leadership.
- Executive Director: Reviews and provides input on the draft budget, ensures alignment with strategic priorities.
- ~~Board Officers-Executive Committee~~: Review and approve the proposed budget prior to presentation to the HVRC full Board of Directors ~~-adoption-~~.
- HVRC Board of Directors ~~Full Board~~: Adopts the final budget via resolution.

For more information see the full table of [Roles & Responsibilities](#)

Mid-Year Revisions

~~At the end of the second quarter (June 30), HVRC may conduct a mid-year budget revision to reflect updated organizational needs and financial realities. This review may be prompted by actual financial performance, changes in staffing, or updates to grant funding. Any revised budgets resulting from this process are reviewed by the Executive Director before being submitted to the Board Officers for their review and approval.~~

At the end of the second quarter (June 30), HVRC may conduct a mid-year budget revision to reflect updated operational needs and financial conditions. This review may be prompted by material variances between budgeted and actual revenues or expenditures, changes in employee headcount or compensation, the addition or loss of grant funding, or other significant programmatic or organizational changes.

Mid-year revisions may include adjustments to expense line items, personnel allocations, program budgets, or funding sources, but do not authorize spending beyond approved funding limits. Any revised budgets resulting from this process are reviewed by the Executive Director before being submitted to the Executive Committee for review and ultimately to the ~~full~~ Board of Directors for approval.

Budget Authority

HVRC maintains clear guidelines regarding authority to expend funds against the approved budget and the monitoring of budget performance. Authority to approve expenditures is defined in the Roles & Responsibilities section of these ~~Financial~~ Policies & Procedures. Budget performance monitoring and variance analysis are addressed ~~below~~ in the Budget Monitoring ~~and~~ Variance Analysis section. HVRC maintains clear guidelines regarding who has the authority to spend against the approved budget and how budget performance is monitored.

Spending Authority

~~The following staff members have defined roles in managing and authorizing expenditures:~~

- ~~Executive Director: Has full authority to approve spending across all programs and departments, including strategic and discretionary expenditures.~~

- ~~Deputy Director: May authorize spending within assigned program areas, subject to Executive Director oversight.~~
- ~~Financial & Administrative Director: Oversees budget implementation, approves operational spending, and monitors financial performance.~~
- ~~Program Managers: Approve expenditures within their program budgets, provided they align with grant requirements and have prior approval from senior leadership.~~

Budget Monitoring & Variance Analysis

HVRC tracks budget performance using QuickBooks Online, with monthly reviews of budget vs. actuals. The Financial & Administrative Director conducts variance analysis to identify significant deviations and determine whether adjustments are needed. Variances are reviewed with the Executive Director, and corrective actions, ~~—such as reallocation or budget amendments,—are implemented as necessary.~~ are proposed to the Board for approval before any changes are made.

Budget transfers and amendments

HVRC maintains the below structured process for adjusting the approved budget to ensure transparency, accountability, and alignment with programmatic and financial needs.

Line Item Transfers

The Financial & Administrative Director may recommend moving funds between budget line items based on financial analysis and program needs. However, only the Executive Director has the authority to approve and execute such transfers. Line-item transfers may not alter the total Board-approved budget. Transfers are limited to reallocations within the existing overall budget and within the Board-approved total for the fiscal year. All approved transfers must be documented and reflected-recorded in the financial system.

The Executive Committee will be notified at the next scheduled meeting of any line-item transfers completed during the period to ensure transparency and oversight.

Transfers from ~~P~~ersonnel line items require heightened review due to their potential operational impact. Before any such transfer may occur, the Executive Director must notify the Executive Committee. The Executive Committee will determine whether the proposed transfer may proceed under Executive Director authority, or requires a ~~full~~ Board vote before action is taken.

~~C~~hanges must be documented and updated in HVRC's financial system and internal budget records.

Budget Amendments

~~If an increase to the overall budget is needed, the Executive Director may submit a formal request to the Board Officers. The Board Officers will determine whether the amendment requires full Board approval, based on the nature and size of the proposed change. HVRC will establish a threshold (e.g., a percentage or dollar amount) above which full Board approval is required for budget amendments. This threshold should be documented in the Financial Guide and reviewed annually.~~

Budget amendments that increase the total Board-approved budget require approval from the full Board of Directors. When the Executive Director determines that a budget amendment is necessary, whether due to

operational changes, program adjustments, updated grant awards, or other financial considerations, they prepare a formal request outlining the justification for the amendment, the anticipated financial impact, and the proposed revisions to the affected budget lines. The Executive Director submits this request to the Executive Committee for their review and placement on the agenda of the next scheduled Board meeting. The ~~full~~ Board reviews the request and must approve the amendment before any changes may take effect. Once approved, the Financial & Administrative Director updates the ~~organization's~~ official budget documents, records the amendment in the financial management system, and communicates any relevant changes to ~~staff~~employees whose programmatic or spending authority is affected.

Financial Reporting

Financial Performance Reports

HVRC monitors and provides project, program, and financial performance reports to the awarding agency. ~~HVRC Staff~~employees within the organization prepare and submit financial performance reports as are required. For federal ~~funding grants or contracts~~sources, the Financial & Administrative Director will prepare and submit an ~~this includes~~ Interim/Final Financial Status Reports (SF-425) as required and at least annually.

Federally funded projects require HVRC to prepare regular updates on the status of program implementation. Reporting requirements are typically found in the award's terms and conditions. The Financial & Administrative Director will review funder grant documentation to determine frequency and format of technical reports, incorporating reporting requirements into each grant's or contract's Grant Tracking Workbook. Once under contract, the Financial & Administrative Director creates Outlook calendar reminders for report due dates and one month prior, for the life of the grant or contract term.

To support timely and compliant submission of all required reports, HVRC maintains a centralized Outlook-based reporting calendar for the life of each grant or contract. The reporting calendar includes financial, programmatic, and other required reports, with reminders established for key deadlines, including advance reminders (typically one month prior) and final due dates.

Where grants or contracts require programmatic reports to include financial ~~statements~~statement of expenditures, these reports shall be prepared by the Financial & Administrative Director, with the support of the applicable ~~Grant Manager~~project manager and Deputy Director. ~~Outlook calendar reminders are also created by the Financial & Administrative Director for one month prior to the due date as well as the due date. Reporting deadlines for these combined programmatic and financial reports are also tracked through the Outlook reporting calendar. For federal grants or contracts, the Financial & Administrative Director will prepare and submit an Interim/Final Financial Status Report (SF-425) annually.~~

Comparison of Outlays-Expenditures to Budget Amounts

HVRC's financial management system reports and ~~allows a~~comparison of outlays-actual expenditures to budgeted amounts for each ~~assistance agreement award~~grant. The Financial & Administrative Director records grant receivables and income in QuickBooks and an Excel-based Grant Tracking Workbook as it is earned and billed during the grant year. The Financial & Administrative Director ~~provides reports to the Executive Director, who~~ is responsible for ensuring budget-to-actual expenditures throughout the grant year and provides reports to the Executive Director. Accounting-The Financial & Aadministrative Ddirector meets regularly with project managers regularly and program staff~~employees meet weekly and to~~ discuss grant fiscal results and any action needed to be taken as appropriate.

Reporting Frequency & Format

HVRC prepares financial reports according to the requirements of each grant, ~~which may be monthly, semi-annually, or annually.~~ Internally, the Financial & Administrative Director conducts monthly financial reviews with the Executive Director to monitor performance and ensure alignment with budgetary goals. On a quarterly basis, the Financial & Administrative Director prepares the Board Treasurer's Financial report, which includes a simplified Balance Sheet and Profit & Loss Statement are prepared for review and approval by the ~~HVRC Board~~ Treasurer ~~to be and~~ presented to the ~~HVRC Board of Directors full Board~~ during quarterly meetings. All internal financial reports follow a standardized format and ~~typically~~ include a Balance Sheet, Profit & Loss Statement, Cash Flow Statement, and a Grant Performance Summary. Reports are generated using QuickBooks and supplemented with Excel schedules for detailed grant tracking and reconciliation.

Period Closing

HVRC follows a structured process for month-end and year-end closing:

- Review and approve employee timesheets
- Enter timesheet data into invoicing and grant tracking spreadsheets
- Ensure all revenues and expenditures for the prior period are entered into QuickBooks
- Update grant tracking spreadsheets and Excel schedules
- Reconcile bank accounts
- Make necessary accruals and general ledger adjustments

Annual Audit Process

In accordance with Article IX. Financial Accounting, ~~S~~section A. Books, Accounts and Annual Reports, of HVRC's By-Laws, ~~the organization HVRC~~ shall maintain books of account which must be independently audited at least once each calendar year. The auditor's report, along with the annual report of activities, is provided to the HVRC Board of Directors and to the Clerk of the Legislature of each ~~participating member~~ county.

Timing and Scope

The annual audit covers HVRC's full fiscal year, which runs from January 1 to December 31. The audit process begins shortly after the fiscal year ends, with the goal of completing the audit and receiving final reports by June 30. This timeline ensures compliance with federal and state reporting requirements and allows for timely presentation of findings to the Board. The audit includes a comprehensive review of financial statements, internal controls, and compliance with grant and contractual obligations. Standard deliverables include audited financial statements, a management letter, and any findings or recommendations.

Auditor Selection

~~The HVRC Board of Directors is responsible for selecting and engaging an independent external auditing firm. This process may include issuing a request for proposals (RFP), evaluating qualifications, and formally approving the selected firm.~~

HVRC engages an independent external auditor in accordance with its By-Laws, Procurement Policies, and Board Resolution No. 2-2026 (Authorization for Selection of Independent Auditor for Audit Years 2025-2027 and Establishment of Ongoing Three-Year Audit Procurement Cycle). Audit services are classified as professional services and are procured in accordance with HVRC's Professional Services Contractor Selection Process~~Procurement of Professional Services~~requirements, including the use of a competitive Request for Proposals (RFP) process conducted every three years. The Executive Director, with oversight and input from the Executive Committee, is responsible for issuing the RFP, soliciting proposals, and evaluating responses based on qualifications, experience, independence, cost, and compliance with HVRC's Procurement of Professional

Services policy. Audit services must be performed by a licensed Certified Public Accountant (CPA) or CPA firm; individual CPAs may be eligible provided they meet independence, insurance, and professional practice requirements. Following the competitive evaluation, the Executive Director and Executive Committee jointly select the auditor on behalf of the Board, as authorized by Resolution No. 2–2026. The Executive Director is authorized to enter into a three--year contract with the selected auditor, covering three consecutive fiscal year audits. This competitive procurement and selection cycle will repeat every three years without requiring an additional Board resolution, unless the Board determines otherwise. The Board continues to receive the annual audited financial statements and related reports as required by the By Laws.

Roles and Responsibilities

The Financial & Administrative Director is responsible for preparing all audit documentation, including the Provided by Client (PBC) list. The Executive Director reviews the materials prior to submission. The Financial & Administrative Director serves as the primary liaison with the auditors and ensures timely delivery of all requested documents and information.

Audit Findings and Follow-Up

The external auditor presents the drafts of the audited financial statement and management letter to the Financial & Administrative Director for review. The Financial & Administrative Director reviews the drafts and discusses the findings with the Executive Director and Deputy Director. The Auditor presents the findings to the Board at one of the quarterly Board Meetings. While no formal resolution for approval is required, the Board reviews the findings and discusses any necessary follow-up actions.

The Financial & Administrative Director and Executive Director are responsible for addressing any recommendations or corrective actions identified in the audit.

For any recommendations, deficiencies, or corrective actions noted in the audit or management letter, the Financial & Administrative Director and Executive Director develop a written audit corrective action plan outlining the issue, required actions, responsible ~~staff~~employees, and expected timeline for completion. The Executive Director ensures that progress is monitored and that all corrective actions are implemented in a timely manner. The status of the corrective action plan is reported to the Executive Committee and shared with the ~~full~~Board of Directors as part of ongoing financial oversight.

FIXED CAPITAL ASSETS AND CAPITAL EXPENDITURES

Capital Assets

Capital assets are defined by 2 CFR § 200.1 Definitions as “~~t~~angible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP.” They include:

- “Land, buildings (facilities), equipment, and intellectual property (including software), whether acquired by purchase, construction, manufacture, exchange, or through a lease accounted for as financed purchase under Government Accounting Standards Board (GASB) standards or a finance lease under Financial Accounting Standards Board (FASB) standards; and
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).”

Equipment is defined by 2 CFR § 200.1 Definitions as “tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that *equals or*

exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or \$10,000.” The below subsections apply to equipment meeting this definition.

Supply is defined as “all tangible personal property other than those described in the equipment definition. A computing device is a supply if the acquisition cost is *below* the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or \$10,000, regardless of the length of its useful life.”

2 CFR § 200.1 Definitions should also be consulted for the following types of equipment: computing devices, general purpose equipment, information technology systems, and special purpose equipment.

Capital Assets and Property Management Capitalization

Capitalization means an asset is recorded on the balance sheet and depreciated over its useful life; this ensures HVRC accurately reflects the long-term value of significant property it owns. Items with an economic useful life of 12 months or less are expensed, regardless of cost.

HVRC capitalizes property and equipment in accordance with its established thresholds; for capitalization is \$500 for furniture & equipment and \$5,000 for land improvements. The Financial and Administrative Director records all capital assets at historical cost as of the date acquired. The acquisition cost includes all expenses necessary to make the asset operational, including installation charges and freight. All costs associated with making the asset serviceable are capitalized. Invoices substantiating the acquisition cost of each unit of property shall be retained for a minimum of three years.

Equipment with an economic useful life of 12 months or less are expensed for financial statement purposes, regardless of the acquisition or production cost. Equipment acquired/purchased with external support becomes the HVRC property of the organization unless restricted by the funding organization. HVRC will obtain prior approval from the awarding agency prior to purchasing capital equipment.

HVRC may also capitalize leasehold improvements, permanent improvements made to rented office space, when the cost exceeds the capitalization threshold and the improvement cannot be removed without damaging the property. Examples include permanent wall construction, wiring upgrades, HVAC modifications, or built-in fixtures. Leasehold improvements are depreciated over the shorter of their useful life or the remaining lease term. Routine repairs, temporary enhancements, painting, décor, and movable furnishings in rented space are not capitalized and are expensed when incurred. All invoices supporting capital acquisitions are retained for a minimum of three years to document historical cost.

Inventory and Maintenance

To ensure the proper receipt and tracking of equipment, HVRC maintains an Equipment Inventory of all HVRC owned equipment, including items that are capitalized and items that fall below the capitalization threshold but are still considered sensitive or essential for operations. The Financial and Administrative Director tags all equipment at the time of acquisition and performs a physical inventory of equipment purchased annually, to: HVRC verifies location, the existence and condition, and continued use of the equipment and the accuracy of records related to equipment. HVRC establishes also maintains maintenance procedures and records documenting of the operational condition of equipment to support responsible stewardship and inform repair or replacement decisions.

Each employee is responsible for the proper use and safekeeping of any equipment assigned to them. Staff Employees must report their damage, loss, malfunction or maintenance needs to their supervisor, who reviews and verifies the issue. Staff must inform their supervisor immediately if any equipment is damaged, lost or stolen. The Executive Director supervisor forwards verified reports to is notified by the Financial & Administrative Director who maintains the inventory records and determines whether the item should be repaired, replaced, or retired. Any equipment replacement, disposal, or transfer requiring approval is submitted by the Financial & Administrative Director to the Executive Director for final authorization. This flow ensures accurate tracking and internal control over all property, of condition, location, loss, or damage to equipment. Records are submitted by the Financial & Administrative Director to the Executive Director for review and approval. These procedures will be applied as well to computing devices and general purpose equipment with a per-unit cost of \$200 or more. Information technology systems will be inventoried through their procurement and renewal procedures.

Inventory requirements apply to all HVRC-owned equipment, regardless of funding source. When equipment is purchased using federal funds, HVRC also follows the additional Uniform Guidance requirements (2 CFR 200.313) related to documentation, tracking, and disposition.

Equipment is capitalized when it meets HVRC's capitalization thresholds (\$500 for equipment and \$5,000 for land improvements) and has an expected useful life greater than one year. Capitalization is based on original cost, not depreciated value; equipment may be capitalized even if its cost is below \$10,000, provided it meets HVRC's thresholds. Depreciation is recorded in accordance with standard accounting practices. HVRC's Financial and Administrative Director will notify the Executive Director when equipment items have depreciated below \$10,000. The Executive Director or Deputy Director will contact the federal awarding agency to have the item removed from the tracked inventory procedures.

Recordkeeping

HVRC maintains an Equipment Inventory tracking equipment, including acquisition date, cost, description, serial number (or similar identification number like a model number), source of funding (e.g., Federal Award Identification Number, or FAIN), percentage of federal participation in the cost of the equipment, title holder, location, status of equipment (i.e., use and condition), and disposition data. This information is maintained by the Financial & Administrative Director and reviewed by the Executive Director annually. If an item is purchased with federal grant funds, the funding source, award number, and percentage of federal participation will be included in the equipment tracking database.

GENERAL ASSET DISPOSITION

If an asset is determined to be obsolete or its useful life has expired, as determined by the Financial & Administrative Director, the Financial & Administrative Director will notify the Executive Director before retiring the asset. Upon approval from the Executive Director, the Financial & Administrative Director shall remove the asset from the depreciation table and HVRC's equipment inventory.

HVRC may sell retired assets based on the fair market value, calculated using a consistent method. If the calculated fair market value is less than \$25, the retired asset may be sold for a flat fee of \$25 to cover administrative handling; HVRC will not sell any retired asset for more than its fair market value.

Disposal of Federally Funded Equipment

If an item of equipment is determined to be obsolete, and the item's value exceeds \$10,000, disposition rules are followed. This may include requesting disposition instructions from the awarding agency. Disposition

practices require compensating the federal awarding agency for its proportion of the original cost applied to the fair market value. The Executive Director is notified by the Financial & Administrative Director prior to the disposal of an asset purchased with federal funds.

LaptopComputer Replacement and Disposition

HVRC maintains a standardized replacement cycle for HVRC-owned computers to ensure employees have reliable, secure, and up-to-date equipment. Computers are generally replaced every three to five years depending on performance and functional needs, with earlier replacement allowed when a computer can no longer reliably support job duties, cannot meet cybersecurity requirements, or when the estimated repair cost exceeds the device's remaining useful life. When a computer is replaced, the employee returns the device to their supervisor, who verifies its condition and submits it to the Financial & Administrative Director. The Financial & Administrative Director evaluates each returned computer and determines whether it should be reassigned, sold to the employee, donated, or recycled, with Executive Director approval required for final disposition. All computers are tagged upon acquisition, tracked in the inventory system, and securely wiped before any disposal.

HVRC may sell retired computers to employees only after the device has been removed from HVRC service and determined to be in functional condition suitable for personal, non-HVRC use. The sale price is based on the fair market value of the device, calculated using a consistent method such as the average of recent online resale values for the same or similar model. If the calculated fair market value is less than \$25, the computer may be sold for a flat fee of \$25 to cover administrative handling; HVRC will not sell any device for more than its fair market value. Employees may purchase no more than one computer per replacement cycle, and purchases are offered according to an order of priority based on the date the employee's device was replaced, not on position or seniority. Computers that cannot run current supported operating systems, cannot be securely wiped, or are no longer reliably functional are recycled rather than sold. All dispositions are documented in HVRC's asset records, and when computers were purchased with federal funds, HVRC complies with all applicable federal disposition requirements, including Uniform Guidance. HVRC's laptop replacement policy, outlined in the Personnel Manual, governs refresh cycles based on role and device performance. Devices are typically replaced every 3–5 years. When laptops are retired, the Financial & Administrative Director ensures secure data wiping and may repurpose, recycle, or sell devices to staff. Sales require submission of two market quotes and approval by the Executive Director. These procedures apply to computing devices tracked under the Equipment Inventory.

FUND BALANCE POLICY

Purpose

HVRC has adopted the fund balance policy in an effort to ensure financial security through the maintenance of a fiscally responsible unrestricted fund balance that guides the creation, maintenance, and use of resources for financial stabilization purposes. The policy language is drawn largely from Ulster County's fund balance policy.

HVRC's primary objective is to maintain a prudent level of financial resources to meet the obligations of funded programming (federal, state, and local) as well as their related HVRC member county contributions, to protect against reducing service levels through the proper compensation of HVRC's staff, and/or to protect against borrowing to meet cash flow needs due to revenue shortfalls or unanticipated one-time expenditures. HVRC also seeks to minimize all borrowing costs by maintaining the highest possible credit score, which is dependent, in part, on HVRC's maintenance of a fiscally sound fund balance.

Background

The Government Finance Officers Association (GFOA) issued a Best Practices Guide entitled "Fund Balance Guidelines for the General Fund" in September of 2015. The GFOA guide recommends "...at a minimum, that general purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures."

Fund balance is the difference between assets and liabilities reported in a governmental fund. Fund balance is not necessarily the cash balance of HVRC. Fund balances are classified into various components depending on the limitation placed on the use of the funds. The hierarchy indicates the extent to which HVRC is required to observe spending constraints that govern how it can use amounts reporting in the funds balance sheet.

The five categories of fund balance, defined below, fall into two sub-categories: restricted and unrestricted. In order of most restricted to least restricted in terms of use, the total restricted fund balances are comprised of non-spendable and restricted fund balances; the total unrestricted fund balances are comprised of committed, assigned, and unassigned fund balances. "Under New York State law, counties, villages, towns and fire districts may carry over "a reasonable amount" of unappropriated, unreserved fund balance from one budget year to the next. A municipality must follow proper procedures and legal requirements to transfer funds between these classifications."⁸

Fund Balance Definitions

Restricted Fund Balances:

- Non-spendable Fund Balance: Consists of assets that are inherently non-spendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, and financial assets held for resale.
- Restricted Fund Balance: Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or applicable laws and regulations.

Unrestricted Fund Balances:

- Committed Fund Balance: Consists of amounts that are subject to a purpose constraint imposed by a formal action of HVRC's Board of Directors before the end of the fiscal year, and that require the same level of formal action to remove the constraint.
- Assigned Fund Balance: Consists of amounts that are subject to a purpose constraint that represents an intended use established by HVRC's Board of Directors. The purpose of the assignment must be narrower than the purpose of the General Fund, and in funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.
- Unassigned Fund Balance: Represents the residual classification for the government's General Fund, and could report a surplus or a deficit. In funds other than the General Fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Policy Statement

The most current fund balance classifications promulgated by GASB shall be used in all financial statements filed on behalf of HVRC.

⁸ RBT CPAs, October 2020, [Best practices for developing municipal and county fund balance policy and plans in New York](#).

HVRC finances will be managed so as to maintain balances of the various funds at levels sufficient to mitigate current and future risks, such as revenue shortfalls, unanticipated expenditures, stabilization of fees, protection of the HVRC's creditworthiness, and to provide for adequate cash flow needs.

NYS law provides authority for the carryover of reasonable amounts of fund balance from one year to the next. Reasonable amount determinations include factors such as providing adequate cash flow to cover three months of operating expenditures thereby providing the liquidity necessary to accommodate HVRC's uneven cash flow, which is inherent in its receipt of federal, state, and local program reimbursements, as well as county contributions. Receipt of funds can range from 2 weeks on federal program reimbursements to over a year on state program reimbursements and member county contributions. Local program reimbursements are typically received within one month of request. Receipt of funds can range from 2 weeks on federal program reimbursements to over a year on state program reimbursements and member county contributions. Local program reimbursements are typically received within one month of request.

As permitted, HVRC shall have a target unrestricted fund balance within the General Fund of 15% 20% of current General Fund operating expenditures, as calculated below. HVRC will strive to maintain an unrestricted fund balance in this range for the General Fund at all times. The range of acceptable unrestricted fund balance is calculated as ~~22~~.

When revenues exceed the HVRC Board approved budget in any given fiscal year, the surplus shall be appropriated first to the unassigned fund balance. Upon unrestricted fund balance reaching the 20% ceiling target, HVRC's Financial & Administrative Director and Executive Director will present to the HVRC Board, no later than the fall quarterly meeting of the Board, options for utilizing the excess, including, but not limited to: the additional funding of any allowable restricted funds; the funding of accrued liabilities; the funding of debt; the funding of authorized and unissued debt; or covering one time expenditures. It is the intent of HVRC to limit the use of these fund balances to address unanticipated, non-recurring needs, or unanticipated future obligations. Fund balances should not be applied to recurring annual operating expenditures.

In the event the unrestricted fund balance is below the 15% floor target, the Executive Director and Financial & Administrative Director will work towards increasing the amount of budgetary surplus at the earliest appropriate time. If necessary, the ensuing Executive Director recommended budget shall be required to remedy the unrestricted fund balance to ensure compliance with the policy guidelines herein.

When resources are available from multiple classifications, HVRC will spend, as allowed and available, the most restricted dollars before less restricted in the following order:

- 1) ~~Non-spendable (if funds become spendable);~~
- 2) ~~Restricted;~~
- 3) ~~Committed;~~
- 4) ~~Assigned;~~
- 5) ~~Unassigned.~~

Delegation of Authority

The HVRC Board of Directors is HVRC's highest decision-making authority that can commit and assign fund balance pursuant to a duly adopted Board Resolution. The action to commit or assign fund balance must occur prior to the fiscal year end in order to report such commitments and/or assignments in the financial statements of the respective period. The commitment and/or assignment may only be modified by a resolution adopted by the HVRC Board of Directors.

The HVRC Board of Directors delegates the authority to determine and classify the proper ending fund balance amounts to the Executive Director and Financial & Administrative Director for those accounts that are already established, and require adjustment based on interest earned, and/or on the account's relationship with a specific revenue and/or expenditure.

This delegation of authority does not apply to the establishment of new fund balance accounts and does not supersede authorizations required by State statute or by Definitions Section III above. The HVRC Board of Directors does not designate its authority as HVRC's highest decision-making body that can commit and assign fund balance.

Upon submission of the Executive Director recommended budget, the Executive Director may request the use of committed and/or assigned fund balance. Such request must be clearly defined and disclosed. The disclosure of such recommended use shall be prepared by the Financial & Administrative Director and reviewed by the Board Treasurer, and must include a schedule detailing each affected fund balance account's beginning balance, the vendor name and a description of the recommended use, the value of the recommended use, and the account's budgeted ending balance should all recommendations be successfully authorized and executed.

Funding authorized through the budget process consistent with the terms set forth within this policy does not supersede New York State Law.

Reporting

The Financial & Administrative Director submits a report to the Board Officers each year. This report shall include the below listed information.

- all fund balance accounts and classifications and their beginning balances as of January 1st for the period;
- a description and value of each change to each of the fund balance accounts that took place during the period;
- the ending balance of all fund balance accounts and classifications; and
- the percentage of unrestricted fund balance within the general fund and any other established funds as of December 31st annually.

Fund Balance Policy Update

The Financial & Administrative Director and Executive Director shall be responsible for informing the Board of Directors of changes in fund balance definitions. The Executive Director and finances administrator shall then be responsible for reviewing and amending this policy as soon as is practicable. HVRC Board Officers shall be responsible for recommending future amendments to the full HVRC Board for approval.

Additionally, this policy will be reviewed annually on or before the last annual HVRC Board of Directors meeting and updated as deemed necessary by the HVRC Board of Directors.

FUND BALANCE & WORKING CAPITAL POLICY

HVRC operates almost entirely through reimbursement-based grant funding and maintains only a single General Fund. Because virtually all HVRC resources are restricted for specific grant purposes, HVRC does not accumulate an unrestricted fund balance. Instead, HVRC manages resources in accordance with the terms of each grant agreement and monitors its General Fund for cash-flow purposes.

HVRC maintains its accounts in accordance with governmental fund accounting principles. Financial activity is organized and reported on the basis of funds, which are used to demonstrate compliance with legal, contractual, and grant-related requirements. Consistent with its organizational structure and funding model, HVRC maintains a single General Fund, which serves as the primary operating fund and accounts for all financial transactions not required to be reported in another fund.

~~HVRC maintains its accounts in accordance with governmental fund accounting principles. Financial activity is organized and reported on the basis of funds, which are used to demonstrate compliance with legal, contractual, and grant-related requirements. Consistent with its organizational structure and funding model, HVRC maintains a single General Fund, which serves as the primary operating fund and accounts for all financial transactions not required to be reported in another fund.~~

Restricted fund balance consists of resources that must be spent on specific deliverables or programmatic purposes; for example, grant reimbursements limited to salaries and fringe, contractual costs, or specific program activities. HVRC currently maintains no unrestricted fund balance and therefore has no available operating reserve.

Although HVRC maintains no unrestricted fund balance, the organization does maintain a cash balance of working capital at any given time as a function of its reimbursement-based funding model. Because HVRC expends funds on grant-eligible activities prior to receiving reimbursement from grantors, a working capital balance accumulates in the General Fund in the normal course of operations. This balance is not discretionary; it represents program expenditures already incurred or committed under active grant agreements, and is classified as restricted fund balance consistent with the underlying restrictions. HVRC's goal is to maintain a sufficient working capital to cover approximately three months of operating expenditures to ensure uninterrupted program delivery between expenditure and reimbursement cycles.

HVRC's goal, when unrestricted resources become available in future years, is to maintain an Operating Reserve equal to up to three months of core operating costs, limited strictly to funds that are not restricted. Any such reserve would be established by Board designation within the General Fund and used only to stabilize cash flow, manage delays in grant reimbursements, or address short-term operational needs unrelated to restricted grant activities. Because HVRC presently has no unrestricted resources, this reserve is a long-term target rather than an actionable calculation.

At fiscal year-end, the Financial & Administrative Director reviews all grant agreements and financial activity to determine the proper classification of ending balances based on restrictions, allowable uses, and reporting obligations. In practice, this means verifying which resources must be carried forward for specific grant deliverables and confirming that no balances are available for discretionary or unrestricted use. The Executive Director reviews the classifications, and the Board is informed of any remaining restricted balances as part of the annual financial reporting process.

This policy ensures HVRC remains compliant with governmental accounting standards while recognizing the unique funding structure of a quasi-governmental regional planning council whose resources are almost entirely restricted by grant agreements.

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APPENDICES

Appendix B-1: Chart of Accounts

Account List

Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
2000.00	Payables	Accounts payable (A/P)	Accounts Payable (A/P)
2001.00	Payables:Accounts Payable	Accounts payable (A/P)	Accounts Payable (A/P)
1100.00	Accounts Receivable (A/R)	Accounts receivable (A/R)	Accounts Receivable (A/R)
1200.00	Revenues Receivable	Accounts receivable (A/R)	Accounts Receivable (A/R)
1201.00	Revenues Receivable:County Contributions Receivable	Accounts receivable (A/R)	Accounts Receivable (A/R)
1202.00	Revenues Receivable:Grants Receivable	Accounts receivable (A/R)	Accounts Receivable (A/R)
1000.00	Cash	Bank	Checking
1001.00	Cash:Cash In Bank	Bank	Checking
5000.00	Contractual	Cost of Goods Sold	Other Costs of Services - COS
5016.00	Contractual:GE City of Kingston	Cost of Goods Sold	Other Costs of Services - COS
5017.00	Contractual:GE County of Dutchess	Cost of Goods Sold	Other Costs of Services - COS
5018.00	Contractual:GE County of Westchester	Cost of Goods Sold	Other Costs of Services - COS
5015.00	Contractual:GE DOS Grants	Cost of Goods Sold	Other Costs of Services - COS
5015.10	Contractual:GE DOS Grants:GE Sullivan County Broadband	Cost of Goods Sold	Other Costs of Services - COS
5014.0	Contractual:GE HREP Grants	Cost of Goods Sold	Other Costs of Services - COS
5014.30	Contractual:GE HREP Grants:GE Adapation -- CAPIs	Cost of Goods Sold	Other Costs of Services - COS
5014.20	Contractual:GE HREP Grants:GE Brown's Pond	Cost of Goods Sold	Other Costs of Services - COS
5014.10	Contractual:GE HREP Grants:GE Sustainable Tributaries	Cost of Goods Sold	Other Costs of Services - COS
5019.00	Contractual:GE NYSDEC 604(b) WQP 11-15	Cost of Goods Sold	Other Costs of Services - COS
5008.00	Contractual:GE NYSDEC 604(b) WQP 15-19	Cost of Goods Sold	Other Costs of Services - COS
5008.10	Contractual:GE NYSDEC 604(b) WQP 15-19:GE 604(b) 18-19 -- FY4	Cost of Goods Sold	Other Costs of Services - COS
5009.00	Contractual:GE NYSDEC 604(b) WQP 19-23	Cost of Goods Sold	Other Costs of Services - COS
5009.10	Contractual:GE NYSDEC 604(b) WQP 19-23:GE 604(b) 19-20 -- FY1	Cost of Goods Sold	Other Costs of Services - COS
5009.20	Contractual:GE NYSDEC 604(b) WQP 19-23:GE 604(b) 20-21 -- FY2	Cost of Goods Sold	Other Costs of Services - COS
5009.30	Contractual:GE NYSDEC 604(b) WQP 19-23:GE 604(b) 21-22 -- FY3	Cost of Goods Sold	Other Costs of Services - COS
5009.40	Contractual:GE NYSDEC 604(b) WQP 19-23:GE 604(b) 22-23 -- FY4	Cost of Goods Sold	Other Costs of Services - COS
5010.00	Contractual:GE NYSDEC 604(b) WQP 23-28	Cost of Goods Sold	Other Costs of Services - COS
5010.10	Contractual:GE NYSDEC 604(b) WQP 23-28:GE 604(b) 23-24 -- FY1	Cost of Goods Sold	Other Costs of Services - COS
5010.20	Contractual:GE NYSDEC 604(b) WQP 23-28:GE 604(b) 24-25 -- FY2	Cost of Goods Sold	Other Costs of Services - COS
5010.30	Contractual:GE NYSDEC 604(b) WQP 23-28:GE 604(b) 25-26 -- FY3	Cost of Goods Sold	Other Costs of Services - COS
5010.40	Contractual:GE NYSDEC 604(b) WQP 23-28:GE 604(b) 26-27 -- FY4	Cost of Goods Sold	Other Costs of Services - COS
5010.50	Contractual:GE NYSDEC 604(b) WQP 23-28:GE 604(b) 27-28 -- FY5	Cost of Goods Sold	Other Costs of Services - COS
5013.00	Contractual:GE NYSDEC CLCS Grant	Cost of Goods Sold	Other Costs of Services - COS
5013.10	Contractual:GE NYSDEC CLCS Grant:GE CLCS 22-24	Cost of Goods Sold	Other Costs of Services - COS
5013.20	Contractual:GE NYSDEC CLCS Grant:GE CLCS 25-28	Cost of Goods Sold	Other Costs of Services - COS
5011.00	Contractual:GE NYSERDA CEC 16-20	Cost of Goods Sold	Other Costs of Services - COS
5012.00	Contractual:GE NYSERDA CEC 20-26	Cost of Goods Sold	Other Costs of Services - COS
5012.10	Contractual:GE NYSERDA CEC 20-26:GE CEC 20-22 -- Contract 1	Cost of Goods Sold	Other Costs of Services - COS
5012.20	Contractual:GE NYSERDA CEC 20-26:GE CEC 22-24 -- Contract 2	Cost of Goods Sold	Other Costs of Services - COS
5012.30	Contractual:GE NYSERDA CEC 20-26:Ge CEC 24-26 -- Contract 3	Cost of Goods Sold	Other Costs of Services - COS
5020.00	Contractual:GE Putnam CH&C	Cost of Goods Sold	Other Costs of Services - COS

Account List

Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
5006.00	Contractual:GE US DOC EDA CARES 20-22	Cost of Goods Sold	Other Costs of Services - COS
5001.00	Contractual:GE US DOC EDA PPA 16-19	Cost of Goods Sold	Other Costs of Services - COS
5001.10	Contractual:GE US DOC EDA PPA 16-19:GE PPA 18-19 -- FY3	Cost of Goods Sold	Other Costs of Services - COS
5002.00	Contractual:GE US DOC EDA PPA 19-22	Cost of Goods Sold	Other Costs of Services - COS
5002.10	Contractual:GE US DOC EDA PPA 19-22:GE PPA 19-20 -- FY1	Cost of Goods Sold	Other Costs of Services - COS
5002.20	Contractual:GE US DOC EDA PPA 19-22:GE PPA 20-21 -- FY2	Cost of Goods Sold	Other Costs of Services - COS
5002.30	Contractual:GE US DOC EDA PPA 19-22:GE PPA 21-22 -- FY3	Cost of Goods Sold	Other Costs of Services - COS
5003.00	Contractual:GE US DOC EDA PPA 22-25	Cost of Goods Sold	Other Costs of Services - COS
5003.10	Contractual:GE US DOC EDA PPA 22-25:GE PPA 22-23 -- FY1	Cost of Goods Sold	Other Costs of Services - COS
5003.20	Contractual:GE US DOC EDA PPA 22-25:GE PPA 23-24 -- FY2	Cost of Goods Sold	Other Costs of Services - COS
5003.30	Contractual:GE US DOC EDA PPA 22-25:GE PPA 24-25 -- FY3	Cost of Goods Sold	Other Costs of Services - COS
5004.00	Contractual:GE US DOC EDA PPA 25-28	Cost of Goods Sold	Other Costs of Services - COS
5005.00	Contractual:GE US DOC EDA PPA 28-31	Cost of Goods Sold	Other Costs of Services - COS
5007.00	Contractual:GE US EPA	Cost of Goods Sold	Other Costs of Services - COS
5007.20	Contractual:GE US EPA:GE LF 24-29	Cost of Goods Sold	Other Costs of Services - COS
5007.10	Contractual:GE US EPA:GE WW 23-27	Cost of Goods Sold	Other Costs of Services - COS
	Cost of Goods Sold	Cost of Goods Sold	Supplies & Materials - COGS
3000.00	Net Assets	Equity	Retained Earnings
	Opening Balance Equity	Equity	Opening Balance Equity
5200.00	Capital Outlay	Expenses	Other Business Expenses
6100.00	Employee Benefits	Expenses	Other Business Expenses
6103.00	Employee Benefits:Disability & PFL	Expenses	Other Business Expenses
6101.00	Employee Benefits:Medical Benefits	Expenses	Other Business Expenses
6102.00	Employee Benefits:Workers' Comp	Expenses	Other Business Expenses
6200.00	Equipment & Maintenance	Expenses	Other Business Expenses
6201.00	Equipment & Maintenance:Computers	Expenses	Other Business Expenses
6203.00	Equipment & Maintenance:Copier	Expenses	Other Business Expenses
6202.00	Equipment & Maintenance:IT Support	Expenses	Other Business Expenses
	Medical Benefits-1	Expenses	Payroll Expenses
6300.00	Operating Expenses	Expenses	Other Business Expenses
6303.00	Operating Expenses:Facility & Equipment Expenses	Expenses	Other Business Expenses
6303.40	Operating Expenses:Facility & Equipment Expenses:Furniture	Expenses	Other Business Expenses
6303.20	Operating Expenses:Facility & Equipment Expenses:Office Maintenance	Expenses	Other Business Expenses
6303.10	Operating Expenses:Facility & Equipment Expenses:Rent & Parking	Expenses	Other Business Expenses
6303.30	Operating Expenses:Facility & Equipment Expenses:Utilities	Expenses	Other Business Expenses
6302.00	Operating Expenses:Nonpersonnel Expenses	Expenses	Other Business Expenses
6302.80	Operating Expenses:Nonpersonnel Expenses:Depreciation Expense	Expenses	Other Business Expenses
6302.70	Operating Expenses:Nonpersonnel Expenses:In-House Publications	Expenses	Other Business Expenses
6302.10	Operating Expenses:Nonpersonnel Expenses:Office Supplies	Expenses	Other Business Expenses
6302.40	Operating Expenses:Nonpersonnel Expenses:Postage & Shipping	Expenses	Other Business Expenses
6302.50	Operating Expenses:Nonpersonnel Expenses:Printing & Copying	Expenses	Other Business Expenses
6302.90	Operating Expenses:Nonpersonnel Expenses:Reimbursements	Expenses	Other Business Expenses



Account List

Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
6302.30	Operating Expenses:Nonpersonnel Expenses:Software / Network	Expenses	Other Business Expenses
6302.60	Operating Expenses:Nonpersonnel Expenses:Subscriptions & Books	Expenses	Other Business Expenses
6302.20	Operating Expenses:Nonpersonnel Expenses:Telephone & Internet	Expenses	Other Business Expenses
6305.00	Operating Expenses:Other Expenses	Expenses	Other Business Expenses
6305.20	Operating Expenses:Other Expenses:Bank Charges	Expenses	Other Business Expenses
6305.21	Operating Expenses:Other Expenses:Bank Charges:Reconciliation Discrepancies	Expenses	Other Miscellaneous Service Cost
6305.70	Operating Expenses:Other Expenses:Hiring Expenses	Expenses	Other Business Expenses
6305.30	Operating Expenses:Other Expenses:Insurance	Expenses	Other Business Expenses
6305.10	Operating Expenses:Other Expenses:Interest Expense	Expenses	Other Business Expenses
6305.90	Operating Expenses:Other Expenses:Miscellaneous Expenses	Expenses	Other Business Expenses
	Operating Expenses:Other Expenses:Miscellaneous Expenses:Uncategorized Expense	Expenses	Other Miscellaneous Service Cost
6305.60	Operating Expenses:Other Expenses:Payroll Charges	Expenses	Other Business Expenses
6305.80	Operating Expenses:Other Expenses:Penalties & Fines	Expenses	Other Business Expenses
6305.40	Operating Expenses:Other Expenses:Professional Associations	Expenses	Other Business Expenses
6305.50	Operating Expenses:Other Expenses:Staff Development	Expenses	Other Business Expenses
6301.00	Operating Expenses:Professional Services Contracts	Expenses	Other Business Expenses
6301.10	Operating Expenses:Professional Services Contracts:Accounting / Bookkeeping	Expenses	Other Business Expenses
6301.30	Operating Expenses:Professional Services Contracts:Audit	Expenses	Other Business Expenses
6301.20	Operating Expenses:Professional Services Contracts:Legal Fees	Expenses	Other Business Expenses
6301.40	Operating Expenses:Professional Services Contracts:Website	Expenses	Other Business Expenses
6304.00	Operating Expenses:Travel & Meeting Expenses	Expenses	Other Business Expenses
6304.20	Operating Expenses:Travel & Meeting Expenses:Conferences & Trainings	Expenses	Other Business Expenses
6304.30	Operating Expenses:Travel & Meeting Expenses:Meetings	Expenses	Other Business Expenses
6304.10	Operating Expenses:Travel & Meeting Expenses:Travel	Expenses	Other Business Expenses
	Payroll Costs (header)	Expenses	Payroll Expenses
6000.00	Payroll Costs (header):Payroll Costs	Expenses	Payroll Expenses
6002.00	Payroll Costs (header):Payroll Costs:Payroll Taxes	Expenses	Payroll Expenses
6001.00	Payroll Costs (header):Payroll Costs:Salaries & Wages	Expenses	Payroll Expenses
	Payroll Expenses	Expenses	Payroll Expenses
	Payroll Expenses-1	Expenses	Payroll Expenses
	Payroll Expenses:Company Contributions	Expenses	Payroll Expenses
	Payroll Expenses:Company Contributions:Health Insurance	Expenses	Payroll Expenses
	Payroll Expenses QB System a/c	Expenses	Payroll Expenses
	Payroll Expenses:Taxes	Expenses	Payroll Expenses
	Payroll Expenses:Taxes:Federal Taxes (941/944)	Expenses	Payroll Expenses
	Payroll Expenses:Taxes:Federal Unemployment (940)	Expenses	Payroll Expenses
	Payroll Expenses:Taxes:NYS Employment Taxes	Expenses	Payroll Expenses
	Purchases	Expenses	Supplies & Materials
	Reimbursements-1	Expenses	Payroll Expenses
	Unapplied Cash Bill Payment Expense	Expenses	Unapplied Cash Bill Payment Expense
1400.00	Fixed Assets	Fixed Assets	Other fixed assets
1403.00	Fixed Assets:Accumulated Depreciation	Fixed Assets	Other fixed assets

Account List

Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
1401.00	Fixed Assets:Furniture, Fixtures, & Equipment	Fixed Assets	Other fixed assets
1402.00	Fixed Assets:Improvements	Fixed Assets	Other fixed assets
	Billable Expense Income	Income	Other Primary Income
4000.00	County Contributions	Income	Other Primary Income
4300.00	Earned Revenue	Income	Other Primary Income
4301.00	Earned Revenue:City of Kingston	Income	Other Primary Income
4303.00	Earned Revenue:County of Dutchess	Income	Other Primary Income
4304.00	Earned Revenue:County of Westchester	Income	Other Primary Income
4302.00	Earned Revenue:Putnam Clean Heating & Cooling	Income	Other Primary Income
4100.00	Federal Grants Income	Income	Other Primary Income
4104.00	Federal Grants Income:US DOC EDA CARES 20-22	Income	Other Primary Income
4101.00	Federal Grants Income:US DOC EDA PPA 16-19	Income	Other Primary Income
4101.30	Federal Grants Income:US DOC EDA PPA 16-19:PPA 18-19 -- FY3	Income	Other Primary Income
4102.00	Federal Grants Income:US DOC EDA PPA 19-22	Income	Other Primary Income
4102.10	Federal Grants Income:US DOC EDA PPA 19-22:PPA 19-20 -- FY1	Income	Other Primary Income
4102.20	Federal Grants Income:US DOC EDA PPA 19-22:PPA 20-21 -- FY2	Income	Other Primary Income
4102.30	Federal Grants Income:US DOC EDA PPA 19-22:PPA 21-22 -- FY3	Income	Other Primary Income
4103.00	Federal Grants Income:US DOC EDA PPA 22-25	Income	Other Primary Income
4103.10	Federal Grants Income:US DOC EDA PPA 22-25:PPA 22-23 -- FY1	Income	Other Primary Income
4103.20	Federal Grants Income:US DOC EDA PPA 22-25:PPA 23-24 -- FY2	Income	Other Primary Income
4103.30	Federal Grants Income:US DOC EDA PPA 22-25:PPA 24-25 -- FY3	Income	Other Primary Income
4106.00	Federal Grants Income:US DOC EDA PPA 25-28	Income	Other Primary Income
4105.00	Federal Grants Income:US EPA	Income	Other Primary Income
4105.20	Federal Grants Income:US EPA:LF 24-29	Income	Other Primary Income
4105.10	Federal Grants Income:US EPA:WW 23-27	Income	Other Primary Income
4400.00	Fiscal Sponsorships	Income	Other Primary Income
4401.00	Fiscal Sponsorships:Newburgh Clean Water Project	Income	Other Primary Income
7000.00	Other Income	Income	Other Primary Income
7003.00	Other Income:Conference Income	Income	Service/Fee Income
7001.00	Other Income:Interest Income	Income	Other Primary Income
7004.00	Other Income:Lease Proceeds	Income	Discounts/Refunds Given
7002.00	Other Income:Miscellaneous Income	Income	Other Primary Income
	Sales of Product Income	Income	Sales of Product Income
	Service/Fee Income	Income	Service/Fee Income
4200.00	State Grants	Income	Other Primary Income
4208.00	State Grants:DOS Grants	Income	Other Primary Income
4208.10	State Grants:DOS Grants:Sullivan County Broadband	Income	Other Primary Income
4207.00	State Grants:HREP Grants	Income	Other Primary Income
4207.30	State Grants:HREP Grants:Adaption -- CAPIs	Income	Other Primary Income
4207.20	State Grants:HREP Grants:Brown's Pond	Income	Other Primary Income
4200.10	State Grants:NYSDEC 604(b) WQP 11-15	Income	Other Primary Income
4201.00	State Grants:NYSDEC 604(b) WQP 15-19	Income	Other Primary Income



Account List

Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
4201.40	State Grants:NYSDEC 604(b) WQP 15-19:604(b) 18-19 -- FY4	Income	Other Primary Income
4202.00	State Grants:NYSDEC 604(b) WQP 19-23	Income	Other Primary Income
4202.10	State Grants:NYSDEC 604(b) WQP 19-23:604(b) 19-20 -- FY1	Income	Other Primary Income
4202.20	State Grants:NYSDEC 604(b) WQP 19-23:604(b) 20-21 -- FY2	Income	Other Primary Income
4202.30	State Grants:NYSDEC 604(b) WQP 19-23:604(b) 21-22 -- FY3	Income	Other Primary Income
4202.40	State Grants:NYSDEC 604(b) WQP 19-23:604(b) 22-23 -- FY4	Income	Other Primary Income
4203.00	State Grants:NYSDEC 604(b) WQP 23-28	Income	Other Primary Income
4203.10	State Grants:NYSDEC 604(b) WQP 23-28:604(b) 23-24 -- FY1	Income	Other Primary Income
4203.20	State Grants:NYSDEC 604(b) WQP 23-28:604(b) 24-25 -- FY2	Income	Other Primary Income
4203.30	State Grants:NYSDEC 604(b) WQP 23-28:604(b) 25-26 -- FY3	Income	Other Primary Income
4203.40	State Grants:NYSDEC 604(b) WQP 23-28:604(b) 26-27 -- FY4	Income	Other Primary Income
4203.50	State Grants:NYSDEC 604(b) WQP 23-28:604(b) 27-28 -- FY5	Income	Other Primary Income
4203.98	State Grants:NYSDEC 604(b) WQP 23-28:C304491 604b Income FY#2 ?	Income	Other Primary Income
4206.00	State Grants:NYSDEC CLCS Grant	Income	Other Primary Income
4206.10	State Grants:NYSDEC CLCS Grant:CLCS 22-24	Income	Other Primary Income
4206.20	State Grants:NYSDEC CLCS Grant:CLCS 25-28	Income	Other Primary Income
4204.00	State Grants:NYSERDA CEC 16-20	Income	Other Primary Income
4205.00	State Grants:NYSERDA CEC 20-26	Income	Other Primary Income
4205.10	State Grants:NYSERDA CEC 20-26:CEC 20-22 -- Contract 1	Income	Other Primary Income
4205.20	State Grants:NYSERDA CEC 20-26:CEC 22-24 -- Contract 2	Income	Other Primary Income
4205.30	State Grants:NYSERDA CEC 20-26:CEC 24-26 -- Contract 3	Income	Other Primary Income
	Unapplied Cash Payment Income	Income	Unapplied Cash Payment Income
	Uncategorized Income	Income	Other Primary Income
2500.00	Long-Term Notes & Loans Payable	Long Term Liabilities	Notes Payable
2501.00	Long-Term Notes & Loans Payable:US Bank Equipment Loan	Long Term Liabilities	Notes Payable
	E'ee Loan Repayment	Other Current Assets	Loans to Others
	Inventory Asset-1	Other Current Assets	Inventory
1300.00	Other Assets	Other Current Assets	Other Current Assets
1303.00	Other Assets:Inventory Asset	Other Current Assets	Other Current Assets
1301.00	Other Assets:Prepaid Expense	Other Current Assets	Other Current Assets
1302.00	Other Assets:Security Deposit	Other Current Assets	Other Current Assets
	QuickBooks Payroll Tax Impound	Other Current Assets	Other Current Assets
	QuickBooks Tax Holding Account	Other Current Assets	Other Current Assets
	Uncategorized Asset	Other Current Assets	Other Current Assets
1304.00	Undeposited Funds	Other Current Assets	Undeposited Funds
1305.00	US EPA Receivables	Other Current Assets	Other Current Assets
1305.10	US EPA Receivables:US EPA Wastewater 24-27	Other Current Assets	Other Current Assets
2100.00	Accrued Liabilities	Other Current Liabilities	Other Current Liabilities
2109.00	Accrued Liabilities:Accrued Expenses {liab.}	Other Current Liabilities	Other Current Liabilities
2102.00	Accrued Liabilities:Accrued Paid Leave	Other Current Liabilities	Other Current Liabilities
2101.00	Accrued Liabilities:Accrued Payroll	Other Current Liabilities	Other Current Liabilities
2108.00	Accrued Liabilities:DBL Payable	Other Current Liabilities	Other Current Liabilities

Account List

Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
2110.00	Accrued Liabilities:Direct Deposit Liabilities	Other Current Liabilities	Other Current Liabilities
2111.00	Accrued Liabilities:Direct Deposit Payable	Other Current Liabilities	Other Current Liabilities
	Accrued Liabilities:HVRC Dental	Other Current Liabilities	Other Current Liabilities
2103.00	Accrued Liabilities:HVRC Dental Insurance	Other Current Liabilities	Other Current Liabilities
	Accrued Liabilities:HVRC Health Ins.	Other Current Liabilities	Other Current Liabilities
2104.00	Accrued Liabilities:HVRC Health Insurance	Other Current Liabilities	Other Current Liabilities
2105.00	Accrued Liabilities:HVRC Vision Insurance	Other Current Liabilities	Other Current Liabilities
2106.00	Accrued Liabilities:NY MCTMT Employer Tax	Other Current Liabilities	Other Current Liabilities
2107.00	Accrued Liabilities:Payroll Taxes Payable	Other Current Liabilities	Other Current Liabilities
	Accrued Liabilities:Payroll Taxes Payable TEST	Other Current Liabilities	Other Current Liabilities
	DBL Payable-1	Other Current Liabilities	Payroll Tax Payable
	Direct Deposit Payable	Other Current Liabilities	Direct Deposit Payable
	Direct Deposit Payable-1	Other Current Liabilities	Direct Deposit Payable
	HVRC Dental-1	Other Current Liabilities	Payroll Tax Payable
	HVRC Health Ins.-1	Other Current Liabilities	Payroll Tax Payable
	HVRC Vision Insurance-1	Other Current Liabilities	Payroll Tax Payable
2300.00	NCWP Pass Thru	Other Current Liabilities	Other Current Liabilities
2301.00	NCWP Pass Thru:Money In - NCWP	Other Current Liabilities	Other Current Liabilities
2302.00	NCWP Pass Thru:Money Out - NCWP	Other Current Liabilities	Other Current Liabilities
	Net Payroll Clearing *****	Other Current Liabilities	Payroll Clearing
	Payroll Liabilities	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities-1	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities-1:NY MCTMT Employer Tax	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities {header}	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities {header}:HVRC Dental 2	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities {header}:NY MCTMT Employer Tax	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:HVRC Dental	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:HVRC Health Ins.	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:HVRC Vision Insurance	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:NY MCTMT Employer Tax	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:NY MCTMT Employer Tax-1	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:NY PFL	Other Current Liabilities	Payroll Tax Payable
	Payroll Taxes Payable-1	Other Current Liabilities	Payroll Tax Payable
2400.00	Short-Term Notes & Loans Payable	Other Current Liabilities	Other Current Liabilities
2401.00	Short-Term Notes & Loans Payable:Dell Business Credit Line	Other Current Liabilities	Other Current Liabilities
2402.00	Short-Term Notes & Loans Payable:Loan from Patricia Pomeroy	Other Current Liabilities	Other Current Liabilities
2200.00	Unearned/Deferred Revenue	Other Current Liabilities	Deferred Revenue
2202.00	Unearned/Deferred Revenue:604(b) WQP	Other Current Liabilities	Deferred Revenue
2201.00	Unearned/Deferred Revenue:EDA PPA	Other Current Liabilities	Deferred Revenue
2203.00	Unearned/Deferred Revenue:Westchester CAPI	Other Current Liabilities	Deferred Revenue
999	Ask Accountant / Find Out {Expense}	Other Expense	Amortization
	Reconciliation Discrepancies	Other Expense	Other Miscellaneous Expense



Account List
Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
	Reconciliation Discrepancies-1	Other Expense	Other Miscellaneous Expense
TOTAL			

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Appendix B-2: Records Retention Guidelines

This Records Retention Policy also appears as Appendix 8 in HVRC's Personnel Policies & Procedures.

ACCOUNTING RECORDS

- Auditors' report/Annual financial statements — Permanently
- Bank statements and deposit slips — 7 years
- Cancelled checks:
 - Fixed assets — Permanently
 - Taxes (payroll related) — 7 years
 - Taxes (income) — Permanently
 - General — 7 years
 - Payroll — 7 years
- Cash disbursements — Permanently
- Cash receipts journal — Permanently
- Chart of accounts — Permanently
- Deeds, mortgages, bills of sale — Permanently
- Electronic payment records — 7 years
- Employee expenses reports — 7 years
- Fixed asset record (invoices, cancelled checks, Depreciation schedules) — Permanently
- Freight bills and bills of lading — 7 years
- General journal — Permanently
- General ledger — Permanently
- Inventory listings and tags — 7 years
- Invoices: sales to customers/credit memos — 7 years
- Patent/trademark and related papers — Permanently
- Payroll journal — 7 years
- Production and sales reports — 7 years
- Purchases — 7 years
- Purchase journal — Permanently
- Purchase orders — 7 years
- Sales or work orders — 7 years
- Subsidiary ledgers (accounts receivable, accounts payable, equipment) — 7 years
- Time cards and daily time reports — 7 years
- Training manuals — Permanently
- Trial balance – year end — Permanently

**7 Years Following Disposition, Termination, or Pay Off*

EMPLOYEE BENEFIT PLAN RECORDS

- Actuarial reports — Permanently
- Allocation and compliance testing — 7 years
- Brokerage/Trustee statements supporting investments — 7 years
- Financial statements — Permanently
- General ledger and journals — Permanently
- Information returns (Form 5500) — Permanently
- Internal Revenue Service/Department of Labor Correspondence — Permanently
- Participant communications related to distribution, termination and beneficiaries — 7 years
- Plan and trust agreements — Permanently

INSURANCE RECORDS

- [Accident reports and settled claims — 6 years after settlement](#)
- [Fire inspection and safety reports — 7 years](#)
- [Insurance policies \(still in effect\) — Permanently](#)
- [Insurance policies \(expired\) — 7 years](#)

LEGAL DOCUMENTS

- [Articles of Incorporation and Bylaws — Permanently](#)
- [Buy-sell agreements — Permanently](#)
- [Contracts and leases \(still in effect\) — Permanently](#)
- [Contracts and leases \(expired\) — 7 years](#)
- [Employment agreements — 7 years](#)
- [Legal correspondence — Permanently](#)
- [Minutes — Permanently](#)
- [Partnership agreements — Permanently](#)
- [Stock certificates and ledgers — Permanently](#)

PERSONNEL RECORDS

- [Child labor certificates and notices — 3 years](#)
- [Employment application \(from date of termination\) — 2 years](#)
- [Employment eligibility verification \(I-9 Form\) — 3 years from date of hire, 1 year post termination](#)
- [Help wanted ads and job opening notices — 2 years](#)
- [Personnel files \(from date of termination\) — 4 years](#)
- [Records of job injuries causing loss of work — 5 years](#)
- [Safety: chemical and toxic exposure records — 30 years](#)
- [Union agreements and individual employee contracts \(from date of termination\) — 3 years](#)

TAX RECORDS

- [IRS adjustments — Permanently](#)
- [Payroll tax returns — 7 years](#)
- [Property basis records — Permanently](#)
- [Sales and use tax returns — Permanently](#)
- [Tax return and cancelled checks for tax payments — Permanently](#)

INDIVIDUAL – GENERAL RECORDS RETENTION

TYPE OF RECORD | TIME PERIOD TO RETAIN

- [401K/Keogh Statements — 7 years *](#)
- [Alimony, Custody or Prenuptial Agreements — Permanently](#)
- [Annuity Year End Statements — 7 years *](#)
- [Bank Statements — 3 years](#)
- [Birth and Death Certificates — Permanently](#)
- [Cancelled Checks — 3 years](#)
- [Certificates of Deposit Statements — 7 years](#)
- [Charitable Contributions — Keep with applicable tax return](#)
- [Credit Card Purchase Receipts — Discard after purchase appears on credit statement if needed for warranties, merchandise returns or taxes](#)
- [Detailed List of Financial Assets Held — Permanently](#)
- [Employee Business Expense Reports — Keep with applicable tax return](#)
- [Forms 1099 Received — 7 years](#)
- [Forms W2 Received — Permanently](#)

- House Records (cancelled checks for purchase of major improvements and maintenance) — Permanently
- Individual Retirement Account Records — Permanently
- IRA Statements (deductible & non-deductible) — 7 years to Permanently
- Insurance Policies – Life — Permanently
- Insurance Policies – Other — 7 years
- Loan Records/Forms 1098 — 7 years *
- Major Purchase Receipts — 7 years
- Medical Expenses — Keep with applicable tax return
- Medical Records — Permanently
- Military Records — Permanently
- Pay Stubs — One year. Discard all but final, cumulative pay stubs for the year
- Photos or Videotape of Valuables — Permanently
- Real Estate Documents — Keep 3-6 years after property has been disposed of and taxes have been paid
- Tax return and cancelled checks for tax payments — Permanently
- Investment/Sales of Stocks & Bonds — 7 years

*7 Years Following Disposition, Termination, or Pay Off

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Tab 3



Hudson Valley Regional Council

Personnel Policies & Procedures

Version: March 2026

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OVERVIEW

ORGANIZATION AND PURPOSE

The Hudson Valley Regional Council (HVRC) is a regional planning council established in 1978 as authorized under NYS General Municipal Law Chapter 24 Article 5-G. Regional planning councils are considered an agency of a political subdivision or municipality. HVRC is organized as an intergovernmental agency, whose membership comprises the following counties: Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, and Westchester. Each County has an equal representation. Major issues that HVRC considers are water resource management, regional economic development, environmental planning and sustainability, materials management, and marketing of the seven-county region.

POLICIES & PROCEDURES

BACKGROUND ON POLICIES & PROCEDURES

The HVRC Personnel Policies & Procedures (Policies & Procedures) provide a basis for efficient personnel management and office practice. Best practices, guidelines, and manuals from other regional councils were used in the development of these Personnel Policies & Procedures along with the review and input of the Personnel Policies Committee, a working group of the HVRC Board of Directors (HVRC Board or Board).

ACKNOWLEDGEMENT OF RECEIPT AND UNDERSTANDING OF PERSONNEL POLICIES & PROCEDURES

All portions of these Policies & Procedures, including all appendices, are part of the Personnel Policies & Procedures. All employees are required to review these Policies & Procedures in their entirety and bring any questions regarding their content to the Executive Director within the first week of employment. Employees are expected to acknowledge receipt and understanding of these Policies & Procedures no later than the fifth (5th) day of employment via the form found in [Appendix 1. Acknowledgement of Receipt and Understanding of Personnel Policies & Procedures](#).

PURPOSE OF POLICIES & PROCEDURES

These Personnel Policies & Procedures outline the current employment policies and practices that apply to all HVRC employees. As such, it highlights the programs developed to benefit employees and outlines employee responsibilities and opportunities. Please read these Policies & Procedures carefully. They supersede all previous handbooks, manuals, and policies.

No personnel manual can anticipate every circumstance or question about policies and practices. As we continue to grow and our business environment changes, we may change, eliminate, add to, or revise policies and benefits described herein. HVRC will share policy updates with employees. Any changes to policy or unresolved disputes will be referred to the Executive Committee. Language updates recommended by the Executive Committee shall be approved by the full Board prior to dissemination to employees. These Policies & Procedures shall not be construed to create a contract of employment or a warranty of benefits. These Policies & Procedures shall not be construed to create contractual rights or any type of promise or guarantee of specific treatment upon which any employee may rely. HVRC also reserves the right to waive or deviate from any policy in emergency situations. All employees are required to observe these administrative procedures while conducting HVRC business.

In implementing the provisions of these Personnel Policies & Procedures, the Executive Director may, from time to time, interpret the provisions contained herein in consultation with the HVRC Executive Committee¹ and HVRC employees, and shall post memoranda containing these interpretations for the information of employees.

These policies apply to all regular full-time, part-time, probationary, and temporary employees. Temporary employees and on-premises contractor employees are subject to the standards of conduct as outlined in these Policies & Procedures. It is the responsibility of the Executive Director to administer these Policies & Procedures with the support of the Financial & Administrative Director and Deputy Executive Director (Deputy Director).

INTERPRETATION AND INTENT OF POLICIES & PROCEDURES

As with any written word, different people may have different interpretations and assume different intentions. When reading these procedures, employees should assume a “reasonable person standard”, i.e., how a reasonable person would interpret the language in these procedures.

Questions regarding interpretation and intent should be directed to the Executive Director. The Executive Director’s determination regarding the interpretation or intent of these procedures shall be final.

The Executive Director is given authority to make a ruling, determination, or interpretation of any issue, problem, or policy not specifically covered in this document.

EMPLOYEE SUGGESTIONS

Suggestions for improving policies and procedures are continually sought, and any suggestions made by employees will be considered. Employee suggestions should be submitted in writing to the Financial & Administrative Director.

AMENDMENTS TO POLICIES & PROCEDURES AND EFFECTIVE DATE

The HVRC Personnel Policies & Procedures may be amended with the approval of the Board of Directors and shall be reviewed annually to ensure that these Policies & Procedures are in line with current practice and procedures. Changes to these Policies & Procedures will be provided to employees by the Executive Director after adoption by the Board of Directors. Upon approval by the Board of Directors, these policies supersede all others previously in effect for HVRC. Each employee will need to complete an Acknowledgement of Receipt and Understanding of Personnel Policies & Procedures upon receipt of the changes, found in [Appendix 1](#).

HVRC AND THE BOARD OF DIRECTORS

HVRC’s work and initiatives are accountable to and overseen by the HVRC Board of Directors. The Board holds regular quarterly meetings as adopted annually at the last Board meeting of the year as noted in HVRC’s By-Laws. The Board’s meetings are held to discuss, consider, and act on policy and program issues. The meetings of the Board and committees of the Board are held in ~~accordance~~ conformance with [New York State Open Meetings Law](#). Responsibilities of Board committees are outlined in either the HVRC By-Laws or resolutions that create non-standing committees. ~~As such, HVRC Board meetings are open to the public.~~

~~An Executive Committee is established within the board. The duties of the Executive Committee are to consider personnel and policy matters that may come before the Board; advise the Board on matters of importance to the Board; work on budget and program matters as related to the affairs of the board; establish policy, approve planning programs and approve contracts; act for the HVRC on matters arising between scheduled board meetings.~~

HVRC EMPLOYEES – ROLES & TITLES

For the purposes of these Policies & Procedures, the following titles and roles apply:

- Coordinator – Employee responsible for operational or programmatic coordination within a defined set of activities, often supporting Managers or Directors.
- Director – Refers to programmatic or departmental leaders responsible for strategic direction, employee oversight, and grant or initiative management. Includes the Financial & Administrative Director, Deputy Director, and Executive Director; when these Policies & Procedures collectively refer to all three, “Directors” shall be used to reference them.
- Manager / Management – Includes the employee’s Supervisor and Directors.
- Non-Management – Employees not classified as Manager/Management.
- Supervisor – The employee directly responsible for overseeing day-to-day work of other employees.

ORGANIZATIONAL PRINCIPLES

The listed principles below guide the implementation of HVRC’s work.

- Every member of HVRC is responsible for HVRC’s success.
- The best interests of HVRC are served when each HVRC member develops their individual talents.
- All members of HVRC shall treat each other with courtesy, consideration, and respect.
- The success of HVRC depends upon a commitment to excellence by all HVRC members, as well as a commitment to collaboration and open and transparent dialogue.
- Members of HVRC strive to exceed the expectations of our constituents and partners.
- Our work environment is safe, healthy, and productive.
- HVRC is committed to operating in full compliance with all applicable federal, state, and local laws, regulations, and statutes.
- All employees are treated in accordance with Equal Employment Opportunity principles, and these principles are continually reflected in the policies and procedures under which we operate.
- HVRC does not tolerate the harassment of any employee for any reason.

HVRC’S CONSTITUENTS

As a public agency, HVRC has a large, diverse group of governmental, not-for-profit, and for-profit sector constituents. HVRC’s primary constituent is our Board of Directors, consisting of the seven counties in the Mid-Hudson Region and the large, urbanized areas (city or town) with 25,000 or more residents, as well as the municipalities within the counties. Our work ultimately impacts the residents of the Mid-Hudson Region.

Our funding partners are an additional constituent group and include the state, regional government agencies, the federal government, and dues-contributing member counties. While our primary responsibility is to fulfill the contractual requirements for awarded grants, we develop strong working relationships with our funders that typically become long-term partnerships. HVRC employees are responsive to the deliverables outlined in grant-funded work as well as the occasional request for technical assistance outside of funded programmatic areas from our primary constituents.

GENERAL POLICIES

OPEN DOOR POLICY

An informal “open door policy” is maintained to encourage communication between employees and management. HVRC encourages employees to consult with management regarding personal or professional problems that may be affecting their ability to effectively perform their job. Management recognizes employees’ rights to appeal in matters affecting them without fear of reprisal. HVRC’s grievance process is outlined in the [Corrective Action & Grievance Procedure \(Corrective Action\)](#) section of these Policies & Procedures.

COLLABORATIVE & SHARED WORK ENVIRONMENT

HVRC maintains a collaborative and shared work environment as evidenced by our office practices. Full team meetings are held weekly in addition to program meetings held with supervisors and project meetings for group projects across programmatic areas.

HVRC’s current office is in a coworking space, shared with two other building tenants. HVRC’s office is a shared, open workspace that allows for a high level of collaboration and learning among all employees across HVRC’s various programmatic areas. Additional information can be found in the [Work Areas](#) section of these Policies & Procedures.

HVRC uses the Microsoft 365 suite of products.

- Microsoft Teams is used for communication and collaboration, including sharing and co-editing files within teams and projects.
- Each employee has access to their individual OneDrive for Business account for storing personal work files. For organizational continuity and data protection, all work-related files must be saved to either SharePoint team sites or Teams-connected document libraries, rather than being stored locally or only in personal OneDrive folders.
- Each employee at the start of employment shall be provided with a private personnel folder in SharePoint that will be accessible to the Directors.
- Microsoft Outlook is used for electronic communications and calendar scheduling. Work schedules are maintained in personal Outlook calendars, with personal calendars shared with the full team to ensure collaboration and smooth coordination among all employees. Two additional shared calendars are also employed with the same intent, Remote Days and Outreach Calendar. Shared personal calendars and the Remote Days calendar together support HVRC’s commitment to employee work schedule flexibility and collaboration. Additional information can be found in the [Outlook Calendars](#) section of these Policies & Procedures.

EQUAL EMPLOYMENT OPPORTUNITY

HVRC shall make available, upon request, to all present employees and applicants for employment, its Equal Employment Opportunity Policy. The Financial & Administrative Director shall periodically conduct an employee composition review and analysis to verify compliance with this policy regarding employee recruitment and hiring practices.

Title VI of the Civil Rights Act of 1964 protects people from discrimination based on race, color, and national origin in programs and activities receiving federal financial assistance. Discrimination of employment on the basis of race, color, religion, sex, age, natural origin, or disability is prohibited. HVRC is committed to equal

employment opportunity in all aspects of its employment practices, consistent with applicable federal, state, and local laws.

The phrase “An Equal Opportunity Employer” will be included in all advertisements for employees.

- HVRC is an equal employment opportunity employer. HVRC employs, retains, promotes, and otherwise treats all employees and job applicants on the basis of merit, qualifications, and competence. This policy shall be applied without regard to any individual's sex, race, color, religion, national origin, age, genetic predisposition, marital status, military status, sexual orientation, disability or status as a victim of domestic violence.
- HVRC shall not discriminate against any applicant or employee with sensory, physical, or mental impairment, unless the impairment cannot be reasonably accommodated and prevents proper performance of the essential duties and responsibilities of the job.
- Employees with physical or mental health conditions that may qualify as disabilities as defined by federal or state law should make HVRC aware of their need for an accommodation as soon as it arises. HVRC will work with each individual to define their job-related needs and to try to reasonably accommodate those needs.

Recruiting of employees through schools, universities, and professional channels shall take place on an open and merit-based basis. Recruitment of employees may be performed on a nationwide basis, with employees required to have Mid-Hudson Region residence within 90 days of hire. The Executive Director has the authority to extend the period to comply with HVRC’s residency requirement by no more than an additional 30 days from date of hire.

HVRC encourages referrals of qualified applicants for annual salaried positions from all sources, including community organizations, professional associations, and current employees.

IMMIGRATION LAW COMPLIANCE

HVRC is committed to employing persons who are authorized to work in the United States. In compliance with the Immigration Reform and Control Act of 1986, as amended, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form (I-9) and present documentation establishing identity and employment eligibility. HVRC shall maintain I-9 records in a manner that is audit-ready; the Financial & Administrative Director is the designated employee responsible for I-9 compliance, recordkeeping, and coordination with legal counsel in the event of a government inspection or site visit.

HVRC participates in the E-Verify program, a federal system that allows employers to confirm the employment eligibility of newly hired employees by electronically comparing information from the I-9 form with records maintained by the U.S. Department of Homeland Security and the Social Security Administration.

Former employees who are rehired must also complete the I-9 form if they have not completed an I-9 with HVRC within the past three years, or if their previous I-9 is no longer retained or valid, and complete the E-Verify process.

NON-DISCRIMINATORY PAY, OTHER COMPENSATION, PROMOTION, AND WORKING CONDITIONS

HVRC shall actively encourage all employees to increase their skills and job potential through participation in available training and education programs. It is the policy of HVRC to provide reimbursement for costs for such

programs as permitted by Board-approved annual budgets. Additional information on current reimbursement policies is found in the [Training and Professional Development](#) subsection of the [Employee Benefits](#) section of these Policies & Procedures.

The Financial & Administrative Director shall examine at regular intervals the rates of pay and fringe benefits for present employees with equivalent responsibilities and duties as well as work duties and working conditions for all employees. Additional information is found in the [Direct Compensation](#) section of these Policies & Procedures.

All promotions and salary adjustments of employees will be made based on employee education qualifications, experience, merit, and performance. HVRC shall comply with all applicable New York State and federal non-discriminatory policies.

WORKPLACE NON-VIOLENCE POLICY

HVRC expressly prohibits any form of physical assault, threatening behavior, or verbal abuse in a place where an employee performs a work-related duty. HVRC prohibits the bringing of weapons to the workplace. A weapon is defined as a gun, knife, explosive device, or any instrument used to threaten. Employees must immediately warn the Directors of any suspicious or problematic activity or individuals. All complaints will be promptly investigated, and confidentiality will be maintained throughout the investigation to the greatest extent practical and appropriate under the circumstances. If it is determined that unlawful activity has occurred, appropriate corrective action will be taken, up to and including discharge. See [Corrective Action](#).

No employee will be retaliated against for filing a complaint under this policy or for assisting in any investigation resulting from a complaint filed under this policy.

SEXUAL HARASSMENT POLICY

HVRC complies with all federal, state, and local laws prohibiting sexual harassment and workplace discrimination. HVRC's policy is based on the New York State Combating Sexual Harassment Model Policy, included in [Appendix 2. Sexual Harassment Policy](#). Definitions, responsibilities, and procedures are detailed in Appendix 2; the complaint form appears in [Appendix 3. Form for Reporting Sexual Harassment](#).

Sexual harassment is a form of workplace discrimination and is illegal under state and federal law. HVRC is committed to providing a workplace free from sexual harassment for all individuals performing work or services for HVRC. This policy applies to Board members, employees, applicants for employment, paid or unpaid interns, contractors, and people conducting business with HVRC, regardless of immigration status.

It is a violation of this policy for any covered individual to engage in sexual harassment. HVRC will treat all such conduct as employee misconduct, subject to corrective action. Retaliation against anyone who reports or participates in an investigation of sexual harassment is unlawful.

Employees have the right to report sexual harassment internally to the Executive Director, either orally or by using [Appendix 3. Form for Reporting Sexual Harassment](#). All supervisors and managers are required to promptly report any suspected or reported incident of sexual harassment to the Executive Director, regardless of how they become aware of the concern. Supervisors may not discourage, delay, or fail to relay a report.

Reports will be investigated promptly and confidentially to the extent possible, ensuring due process for all parties. Employees may also file complaints with external agencies or in court under federal, state, or local anti-discrimination laws. Information on these options is provided in [Appendix 2. Sexual Harassment Policy](#).

HANDLING OF DISCRIMINATION OR HARASSMENT COMPLAINTS

Any complaint made by an individual, agency, or program against an HVRC employee will be investigated promptly and confidentially by the Executive Director, in consultation with the HVRC Executive Committee or an appropriate committee, the complainant, and other relevant parties. Investigations will ensure due process for all involved.

Nothing will prohibit an employee or covered individual from reporting externally to a government agency or in court under federal, state, or local anti-discrimination laws. HVRC will not retaliate against anyone who reports or participates in an investigation. Information on external reporting options and procedures is provided in [Appendix 2. Sexual Harassment Policy](#). All parties will be informed of outcomes as required by law.

EMPLOYEE FRATERNIZATION POLICY

HVRC neither encourages nor discourages social relationships between employees. However, employees must be aware that personal relationships in the workplace can raise concerns regarding professionalism, conflicts of interest, perceptions of favoritism, and the application of HVRC's Sexual Harassment Policy. All employees are expected to maintain appropriate boundaries and conduct themselves in a manner that supports a respectful and productive work environment.

Supervisors and managers must take particular care in interpersonal relationships due to the inherent imbalance of authority. Romantic, intimate, or dating relationships between a supervisor and any employee whom they directly or indirectly supervise are strongly discouraged because they may compromise or appear to compromise the supervisor's ability to make objective employment decisions. Such relationships can raise concerns about coercion, favoritism, retaliation, or conflicts with performance evaluations and assignments. If a consensual relationship develops between a supervisor and an employee, both individuals must promptly disclose the relationship to the Executive Director so that HVRC may evaluate whether reassignment of supervisory duties or other adjustments are necessary to avoid conflicts of interest or inappropriate influence in the workplace. Failure to disclose such a relationship may result in corrective action.

Personal or romantic relationships between employees who do not have a supervisory relationship are not prohibited; however, employees are expected to always conduct themselves professionally. Relationships of this nature must not disrupt workplace operations, interfere with responsibilities, or create discomfort for coworkers. Public displays of affection and interpersonal conflict brought into the workplace are inappropriate and may be addressed through corrective action when they negatively impact HVRC operations. All employees should understand that any consensual relationship has the potential to become subject to HVRC's Sexual Harassment Policy if the conduct becomes unwelcome or if the relationship ends and inappropriate behavior continues. Romantic or personal relationships do not exempt employees from adherence to professional standards, and behavior that creates a hostile work environment will not be tolerated.

Employees must also avoid situations in which a personal relationship creates, or appears to create, a conflict of interest. Any relationship that influences or could reasonably be perceived to influence employment decisions, allocation of responsibilities, or access to professional opportunities should be disclosed to the Executive

Director. HVRC may implement reasonable steps to mitigate such conflicts, including reassignment of duties or changes in reporting structure.

Regardless of personal relationships, all employees are expected to uphold professional conduct, maintain boundaries appropriate to the workplace, and support HVRC's mission, values, and standards of behavior.

SMOKE-FREE WORKPLACE

Under the [New York State Clean Indoor Air Act](#), smoking and vaping are prohibited in the indoor workspace of HVRC. The smoking or carrying of lighted cigarettes, cigars, pipes, or any other tobacco-based products, or products that result in smoke is banned. Every indoor area of HVRC is covered under this policy.

TERMS OF EMPLOYMENT

RESIDENCY

All HVRC employees are required to reside within the seven-county Mid-Hudson Region. This requirement does not apply to consultants or contractors.

FLSA EMPLOYEE CLASSIFICATIONS

Employee classifications are determined by the Fair Labor Standards Act (FLSA). Those classifications most germane to HVRC are "exempt" and "nonexempt". HVRC will not classify an employee as "exempt" in any way that is not in accordance with all state and federal rules or laws.

"Exempt Employees" are those who are independently performing technical, professional or administrative functions, working the hours necessary to fulfill the requirements of their positions and to complete all assigned tasks, and who are not covered by the FLSA overtime pay provisions.

"Nonexempt Employees" are those whose duties are clerical, paraprofessional or support in nature and who are required by the FLSA to be paid overtime at a rate of one and one-half times their regular pay for all hours worked beyond the standard work week. In accordance with New York State Labor law, the positions of secretary / receptionist and administrative assistant are examples of nonexempt positions. Any overtime must be approved in advance by the direct supervisor and Executive Director. Every effort shall be made for assignment of workloads in such a way as to minimize the need for overtime.

PROBATIONARY PERIOD

Newly hired employees for Regular Full-Time, Regular Part-Time, or Temporary employment shall be considered probationary until they have successfully completed three months of work from the start date of employment. The probationary period is a trial period that gives the employee an opportunity to become accustomed to their job duties. It also gives the supervisor and the Executive Director an opportunity to observe the employee's job performance. During the three-month probationary period, an employee whose performance is unsatisfactory may be released without cause and may not appeal a decision by the Executive Director to terminate the employment.

When the Executive Director, or the employee's supervisor as appropriate, decides that the employee should continue beyond the probationary period, a Probationary Period Evaluation Form shall be completed at the end of the probationary period and shall be provided to the employee. The Executive Director, or supervisor, shall complete all fields in the Probationary Period Evaluation Form and shall rate the employee's overall

performance as excellent, very good, satisfactory, needs improvement, or unsatisfactory. Employees who receive a rating of excellent, very good, or satisfactory, have successfully completed the initial probationary period.

If, in the judgment of the Executive Director, a probationary period does not allow sufficient time to thoroughly evaluate an employee's performance, the probationary period may be extended by written notification for an additional period as needed for up to a maximum of one year.

Time-Off During Probationary Period

Employees will accrue time off during the probationary period. However, personal and vacation time are not available for use until successful completion of the probationary period. Sick time may be used during the probationary period as needed. Exceptions may be made for unpaid time off if a vacation was disclosed and included in the employee's offer letter at the time of hire.

Any time off taken during the probationary period, including pre-planned vacations, will not count as time worked toward the probationary period. The probationary period will be extended accordingly to ensure three full months of active work are completed.

Use of any time off during the probationary period requires prior approval from the Executive Director.

EMPLOYMENT STATUS CATEGORIES

Regular Full-Time

A "Regular Full-Time Employee" is one who has satisfactorily completed the probationary period, who is not classified as Temporary, and works the standard office hours of at least 40 (forty) hours per week. Regular Full-Time Employees shall be eligible to receive HVRC's currently available benefits package.

Regular Part-Time

A "Regular Part-Time Employee" is one who has satisfactorily completed the probationary period, who is not classified as Temporary, and who is regularly scheduled to work less than 30 hours per week. Regular Part-Time Employees are eligible for paid sick time, accrued at one hour for every thirty hours worked. They are also eligible for holiday pay only when a holiday falls on a day they are regularly scheduled to work and will receive holiday pay equivalent to the number of hours they would normally work on that day. For example, if a Regular Part-Time Employee usually works 4 hours on Mondays and a holiday falls on a Monday, then they receive 4 hours of holiday pay.

Temporary

A "Temporary Employee" is one who is hired as an interim replacement, a temporary supplement to the work force, or to assist in the completion of a specific project. A Temporary Employee may be either Full-Time or Part-Time. Assignments in this category are of a limited duration, usually less than a year, and continued employment beyond any initially stated period does not imply a change in employment status category. The benefits package for Temporary Employees shall be determined by the minimum number of hours worked per week and shall correspond with the benefits packages generally described in the above Regular Full-Time and Regular Part-Time sections as well as in the [Employee Benefits](#) section of these Policies & Procedures.

Interns

HVRC may engage individuals as interns for a variety of purposes, including gaining experience, supporting projects, or exploring career interests. Internships may be paid or unpaid.

Paid Interns

Paid interns are considered employees under federal and state law. They must be classified as nonexempt employees, must receive at least the applicable minimum wage, and must receive overtime pay when legally required. Paid internships do not need to be tied to an educational program.

Unpaid Interns

Unpaid internships are permitted only when the position does not constitute an employment relationship under applicable federal and state standards.

Unpaid interns must meet the federal “[primary beneficiary test](#)” under the Fair Labor Standards Act (FLSA), and the [New York State 11-factor test](#) under the Minimum Wage Act.

These standards consider factors such as:

- Whether training resembles an educational environment.
- Whether the intern primarily benefits from the experience.
- Whether the intern does not displace regular employees.
- Whether the intern works under close supervision.
- Whether the internship provides no immediate advantage to the employer.
- Whether the intern is not entitled to a job at the end.
- Whether the intern receives written notice that they will not be compensated and are not considered employees.

Unpaid internships at HVRC are allowed only if all federal and state criteria are satisfied. Interns must receive written notice before the internship begins stating that the internship is unpaid and does not constitute employment.

Duration of Internships

Internships, whether paid or unpaid, are typically limited in duration and tied to a specific project, season, or timeframe (e.g., one academic semester), but may vary depending on organizational needs.

APPOINTMENTS

Full-Time Appointments

HVRC employees are not under the civil service of New York State or any of HVRC’s member counties. HVRC employees serve at the pleasure of the Executive Director and are considered at-will employees per [New York State law](#). No manager, supervisor, or employee has the authority to enter into an agreement for employment other than at-will. Only the Executive Director has the authority to make any such agreement, and then only in writing.

The qualifications of a prospective employee shall be evaluated with regard to education, training, previous experience, and special skills as required to perform the duty of a particular position. References shall be checked. The Executive Director may make probationary appointments to annual-salaried positions.

Part-Time / Temporary Employee Appointments

Part-Time/Temporary employees, including interns, whose services are obtained by HVRC for particular tasks for a limited duration are treated in a manner consistent with established state and federal employment guidelines with regards to benefits. The term of engagement for interns shall be agreed upon prior to the commencement of their services.

Offer Letter

At the time of hire, HVRC shall retain each paid employee by written agreement that sets forth, at a minimum, the category of employment, job title, probationary status, and salary rate.

The written agreement also must incorporate by reference the HVRC Personnel Policies & Procedures that are in effect at the time of hire. The written agreement will require that the employee provide HVRC a signed original of the "Acknowledgement of Receipt and Understanding of Personnel Policies & Procedures " (see [Appendix 1](#)).

Moving Allowance

New staff relocating from outside of the seven-county Mid-Hudson Region may be reimbursed up to \$500 for eligible moving expenses upon successful completion of their first year of full-time employment.

Reimbursement is subject to the following conditions:

- Expenses must be deemed reasonably necessary by the Financial & Administrative Director.
- Approval must be provided in writing in the offer letter prior to incurring the expense.
- Eligible expenses may include packing supplies, transportation of household goods, rental of moving equipment, or temporary storage.
- Staff must complete an expense reimbursement request and include backup documentation (receipts or invoices) within 60 days of their move. Backup documentation must be stored in employee's individual personnel folder in SharePoint.

Anniversary Dates

The Employment Anniversary Date is the first day an employee commences employment with HVRC. Annual salary adjustments, vacation time increases, and performance evaluations will be based on the Employment Anniversary Date.

When employees are promoted to new titles on dates other than their Employment Anniversary Date, the effective date of the promotion, or Promotion Anniversary Date, becomes the basis for the new annual salary adjustment cycle and performance evaluations.

Vacation time increases will continue to be based on the Employment Anniversary Date.

AT-HIRE REQUIREMENTS

Full-Time and Temporary / Part-Time At-Hire Requirements

Employees must provide the documentation below as part of the hiring process and as requested throughout their employment. Within two weeks of the first day of employment, employees shall be provided with a private personnel folder in SharePoint that will contain all fully completed documentation.

- The documentation below must be provided no later than two weeks prior to the first day of work. The documentation can be provided via email to the Financial & Administrative Director and the Executive Director.
 - A signed offer letter. Any professional license or certification required for employment at HVRC shall be included in the offer letter. Employees are responsible for the maintenance of these credentials throughout their employment, unless otherwise stipulated in writing by the Executive Director.
 - A fully completed Employee Information form.
 - A fully completed Direct Deposit Authorization form.
- To be completed by employee and, if applicable, Financial & Administrative Director on the first day of work:
 - An Employment Eligibility Verification form (Form I-9). Eligible documentation as noted in Form I-9 must be presented on the first day of employment and is a condition of employment. Employees with temporary work documents must provide HVRC with updates at either expiration or anniversary dates, as required by their immigration status.
 - Federal Employee's Withholding Certificate (Form W-4). Payroll cannot be processed without this completed form.
 - NYS Department of Taxation and Finance Employee's Withholding Allowance Certificate (Form IT-2104). Payroll cannot be processed without this completed form.
 - Employees who are expected to drive for business purposes must provide a copy of their current New York State drivers' license. These employees are responsible for maintenance of a license throughout employment.
 - HVRC Property Receipt Form documenting the receipt and working condition of HVRC property, including, but not limited to, credit cards, headsets, keyboard, keys, laptop, bag, charger, mouse, policy manuals, etc. See [Appendix 6](#).

Work Authorization and Visa Sponsorship

HVRC hires only individuals who are legally authorized to work in the United States. HVRC does not sponsor employment-based visas or employment-based permanent residency. This applies to all positions and is administered consistently across the organization.

Background Checks

Successful completion of a background check is mandatory for finance-related positions and Director level positions.

Intern At-Engagement Requirements

Unpaid interns are required to provide a fully completed Intern Information Form at engagement. Within two weeks of the first day of engagement, a private personnel folder shall be established containing all fully completed documentation.

DRIVER'S LICENSE REQUIREMENTS

All employees must have access to reliable transportation for traveling to and from the office as well as attending workday and after-hours meetings. All positions at HVRC are anticipated to require driving on business. Employees driving on business must maintain an appropriate valid New York State driver's license and valid vehicle insurance. A license must be free from major infractions and acceptable to HVRC's insurance carrier.

Employees must immediately inform the appropriate administrative employee of any change of status to their driver's license or vehicle insurance that might impact their ability to be insured under HVRC policy. Reporting must occur, even when the action took place off the job. Employees are required to provide their driving record information if requested.

Loss of a driver's license or vehicle insurance, when necessary for employment or ability to be insured to drive for HVRC, could result in employment separation.

Any traffic or parking tickets obtained while driving for work are the responsibility of the employee.

ONBOARDING

The onboarding process for new employees shall be tailored to each employee. In addition to the documentation referenced in [Full-Time and Temporary / Part-Time At-Hire Requirements](#) above, on the first day of hire an onboarding checklist will be provided with additional onboarding requirements. The checklist shall be prepared by the employee's supervisor in conjunction with appropriate HVRC employees, as needed. The onboarding checklist shall indicate the responsible parties for all task areas; questions regarding the task areas can be directed to the responsible party.

PROMOTION

HVRC's policy is to promote from within its ranks, provided that qualified personnel are available. An employee may be promoted from a present job description to a different job description if a position becomes available. Promotion of current employees will be based on the following factors: experience, performance, and educational or skill advancement.

TERMINATION & SUSPENSION

Per New York State law, employment with HVRC is at-will, meaning that either the employee or HVRC may terminate the employment relationship at any time, with or without cause or notice, and for any lawful reason. Nothing in these Policies & Procedures shall be construed to alter the at-will nature of employment.

While HVRC is not required to provide a reason for termination, employees may be terminated or suspended for an indefinite period for actions which, in the judgment of the Executive Director, are detrimental to the integrity or effective operation of HVRC. Such actions may include, but are not limited to:

- Absence without leave
- Neglect of duties
- Incompetence or inefficiency
- Insubordination
- Conviction of a felony or misdemeanor
- Inability to perform duties

Additionally, HVRC may terminate employment due to changes in staffing requirements, organizational restructuring, or budgetary constraints. In such cases, HVRC will make reasonable efforts to provide at least one month's notice, when feasible.

All terminated employees are required to return HVRC property and complete the HVRC Property Return Form ([Appendix 7](#)) on or before their final day of employment.

RESIGNATION

All annual-salaried and part-time employees who resign voluntarily during or after their probationary period are requested as a professional courtesy to provide minimum one month's written notice. The written notice of resignation may be provided via email or letter and must be addressed to the employee's immediate supervisor, team manager, and Directors, and include the last date of employment. Employees are expected to follow the below-listed process.

- Be available to assist with the transitioning of assignments, including, but not limited to, training employees, preparing training materials, and managing trainings. The exact way transitioning will occur shall be determined collaboratively by the employee, their immediate supervisor, and any other relevant employees.
- Update HVRC's Master Contact List with all work-related contacts not already inputted.
- Within two business days after written notice of resignation:
 - Provide immediate supervisor with a written update, in Word or Excel format, on the status of all assigned work, including relevant contact names and emails, as well as immediate next steps and long-term goals.
 - Upload all relevant electronic work files to HVRC's Microsoft Teams and develop a location map for the files with a brief description of what will be found in the top tier folders.
- On the third day after the written notice of resignation, meet with immediate supervisor to identify the work to be completed prior to the last date of employment as well as the timing of internal and external notifications.
- On the fifth day after written notice of resignation:
 - Provide for their immediate supervisor's review and approval draft "out of office" and "resignation" notices as well as a listing in Excel of contacts to receive the resignation notices.
 - Complete all necessary paperwork related to termination of health insurance, if applicable. Paperwork shall be provided by the Financial & Administrative Director.
- Four days prior to the last date of employment, disseminate approved resignation notices via email to the agreed-upon list of contacts on the agreed-upon date.
- Three days prior to the last date of employment, provide in an Excel spreadsheet to their immediate supervisor all passwords for all work-related accounts, including, but not limited to: Facebook, HVRC's website, invoicing systems as required by any contracts, MailChimp, personal laptop, any state or federal grant websites, and Zoom.
- On the last date of employment, employee shall complete the following:
 - Return in person to their immediate supervisor all HVRC property in good working condition, including, but not limited to, credit cards, headsets, keyboard, keys, laptop, laptop bag, laptop charger, mouse, policy manuals, etc.
 - Return HVRC laptop with all work-related electronic files. Any personal electronic files on an HVRC laptop must be removed by 5:00pm on the last date of employment. Employees should not expect to receive personal electronic files left on an HVRC laptop after that time.
 - Shall complete with immediate supervisor the HVRC Property Return Form, included as [Appendix 7](#) in these Policies & Procedures. The immediate supervisor shall collect equipment and check for functionality during this process. The Property Return Form shall be signed by the immediate supervisor and employee; and then provided to the Deputy Director.

- The employee will verify their current address and telephone number and arrange for release of a final paycheck via the same manner as previous paychecks. If all requirements are not completed, the final paycheck will be held until this process is successfully completed.

EXIT INTERVIEW

An exit interview may be requested by HVRC. Exit interviews are intended to be informal conversations without any documentation required to be provided by either HVRC or the employee.

SEPARATION PAY

HVRC will provide employees with their final pay in accordance with applicable federal, state, and local laws. All accrued and/or vested benefits that are due and payable at termination will be paid in accordance with applicable federal, state, and local laws.

Upon resignation or retirement, the departing employee's final paycheck will reflect an amount equal to the actual days worked, should the employee leave prior to the end of the pay period. Employees who have worked a minimum of one full year (2080 hours) shall also be entitled to any earned, but unused, vacation leave as outlined in the [Vacation Time](#) section of these Policies & Procedures. Employees who have worked less than 2080 hours or who have been terminated for cause as outlined in the [Standards of Conduct](#) section of these Policies & Procedures shall not be entitled to earned, but unused, vacation leave. No employee is eligible for payment of unused sick or personal time regardless of separation status.

Employees separated from employment shall receive a statement of the closeout status of their benefits. Certain benefits, such as healthcare coverage, may continue at the employee's expense, if the employee elects to do so. The statement outlines instructions for continuation of insurance coverage as prescribed by law via COBRA and payment for unused vacation time, when eligible.

In the event of the death of an employee, any compensation and/or earned but unused vacation leave for which the deceased employee would have been eligible will be paid to the employee's estate.

Final paychecks shall be distributed in the same manner as previous paychecks.

It is the employee's responsibility to provide HVRC with their current address for timely provision of end of year tax information. HVRC is not responsible for locating individuals who have failed to provide this information.

Any questions regarding Separation Pay policy should be directed to HVRC's Financial & Administrative Director.

FORMER EMPLOYEES

Former employees who separate in good standing can seek employment again with HVRC. The basis for a hiring decision is past performance and current business needs. Employees will not be credited with any time served from prior employment for accrual of benefits, except to follow government retirement plan regulations.

STANDARDS OF CONDUCT

The Standards of Conduct establish HVRC's overarching expectations for ethical behavior, integrity, impartiality, professional judgment, and responsible stewardship of public resources. These Standards complement, and operate in addition to, the specific policies outlined elsewhere in these Policies & Procedures, including Workplace Violence Prevention, Sexual Harassment, Fraternization, Open Door Policy, Immigration Compliance, and other General Policies. The Standards of Conduct provide the broader ethical framework that guides employee behavior across all circumstances.

CODE OF ETHICS

The Code of Ethics establishes the ethical principles that guide the work of HVRC employees and reinforces the public trust placed in HVRC. This Code of Ethics is based upon the New York State [Public Officers Law](#) and [Procurement Lobbying Law](#). HVRC employees may also be subject to professional ethical standards set forth by the American Institute of Certified Planners (AICP).

These ethical principles provide a framework for responsible decision-making and professional conduct across all HVRC operations. Employees are expected to act with integrity, avoid conflicts of interest, safeguard confidential and sensitive information, use HVRC resources responsibly, maintain impartiality, and conduct themselves in a manner that preserves public confidence in HVRC's mission and work. The Executive Director serves as HVRC's Ethics Officer; the Executive Director may involve designees as appropriate. Under HVRC's Code of Ethics, employees must:

- 1) Refrain from engaging in or supporting any activity that would discredit HVRC.
- 2) Represent the interests of all parties served by HVRC and not favor special interests inside or outside HVRC.
- 3) Refrain from engaging in any activity that would prejudice the employee's ability, or that of others, to carry out duties ethically.
- 4) Pursue a course of conduct that will not raise suspicion among the public that they are likely to be engaged in acts that are in violation of their public trust.
- 5) Avoid giving the impression that they are improperly affected by the kinship, rank, position, or influence of any party or person.
- 6) Refrain from either actively or passively subverting the attainment of HVRC's legitimate and ethical objectives.
- 7) Not engage in outside activities, including other employment, which could impair independence of judgment, or prevent the proper exercise of one's official duties. See [Outside Employment](#) in these Policies & Procedures.
- 8) Not accept employment, business, or professional activity that makes use of confidential information obtained while working at HVRC.
- 9) Not disclose confidential information acquired in the course of their official duties nor use such information to further personal interests.
- 10) Preserve the integrity, completeness, and accuracy of all financial and other information and records of HVRC.
- 11) Cooperate fully and honestly in audits authorized by HVRC or otherwise required by law.
- 12) Not use or attempt to use their official position to secure gifts, unwarranted privileges, or exemptions for themselves or others.

- 13) Not accept gifts having more than a nominal value (i.e., small, token items such as inexpensive promotional materials, valued at approximately \$25 or less) from an individual or non-governmental entity that does business with HVRC.
- 14) Not do business with any contractor or vendor in which they have a direct or indirect financial interest that might reasonably tend to conflict with the proper discharge of their official duties.
- 15) Avoid any actions or relationships that create, or could reasonably be perceived to create, improper influence or favoritism toward any contractor in the performance of their official duties.
- 16) Not make personal investments with businesses or contractors that could reasonably taint HVRC decisions or processes, or create a conflict of interest with their duties at HVRC.
- 17) Not sell goods or services to any person, firm, corporation, or association which is licensed by or whose rates are fixed by HVRC.
- 18) Use HVRC property, including equipment, telephones, vehicles, computers, or other resources in the course of their official duties and in a manner consistent with New York State or local law, and any applicable policies of HVRC.
- 19) Refrain from utilizing any asset or resource of HVRC in pursuit of personal financial gain.
- 20) Report all contacts concerning HVRC procurements to the Executive Director.
- 21) Refrain from violating any criminal or civil law or regulation.
- 22) Report potentially unethical behavior by any HVRC employee to the Executive Director. Employees may file ethics complaints anonymously and are protected from retaliation by the policies adopted by HVRC.
- 23) Not engage in partisan political activities during work hours. See the [Political Activities](#) section in these Policies & Procedures.

CONFLICT OF INTEREST POLICY

A conflict of interest arises when an employee's personal, financial, or outside interests could interfere, or reasonably appear to interfere with their professional judgment or the best interests of HVRC. Employees must avoid conflicts whenever possible and must not participate in decisions or activities where a conflict exists without an approved mitigation plan.

Employees must promptly disclose any actual, potential, or perceived conflict of interest before participating in any related HVRC decision or activity. Conflicts may include financial interests in vendors or contractors, gifts or honoraria of more than nominal value; outside employment that overlaps with HVRC interests, close personal or family relationships that could influence professional judgment, or any situation that could reasonably raise concerns about impartiality.

The following activities require prior written approval from the Executive Director:

- Outside employment or other outside activities that may create a conflict of interest.
- Political activity where clarification is needed regarding permissibility under HVRC policy or law.
- Gifts or honoraria of more than nominal value, including speaking fees, travel reimbursement, or material goods offered in connection with HVRC work.
- Travel expense reimbursement from any external entity other than HVRC.

All disclosures are reviewed by the Executive Director, who determines whether a conflict exists and whether mitigation or recusal is necessary. If the disclosure involves the Executive Director, the Executive Committee will review and determine appropriate action. Employees must comply with any mitigation plan established.

Reporting & Disclosure

Employees must report conflicts of interest, gifts or honoraria, outside employment or business activities, and procurement-related contacts. Reports may be made confidentially and without fear of retaliation.

Employees must submit an [Annual Financial Disclosure Form \(Appendix 9\)](#) by the deadline set by the Executive Director, and they must also make event-driven disclosures whenever an actual, potential, or perceived conflict arises, or when a gift/honorarium, outside employment, or a procurement-related contact occurs.

Event-driven disclosures should be made using the [Event-Driven Disclosure Form \(Appendix 10\)](#) and submitted to the Executive Director. If the matter involves the Executive Director, submit the form to the Board Chair. Urgent matters may be raised verbally first, followed promptly by the completed form. Event-driven disclosures must be submitted within five (5) business days of becoming aware of the issue and always before participating in any related decision or activity. Annual disclosures are due by January 31. Employees must submit an updated disclosure promptly if circumstances change.

HVRC keeps ethics and conflict-of-interest records in Employee Personnel Files in accordance with HVRC's Records Retention Policy.

Employees will not be retaliated against for making a good-faith disclosure or inquiry.

Violations

Employees who knowingly or intentionally violate any provision of this policy may be subject to corrective action, up to and including termination, in addition to any remedies available under law.

PERSONAL AND HVRC VIEWS

Since employees are hired to implement HVRC's work, they shall support HVRC's policies. They must not represent their personal views as HVRC's. Employees found to be representing their personal views as HVRC's shall be subject to corrective action and potentially termination of employment. Employees must clearly distinguish their personal views from HVRC's when engaging in political activities or participating in civic organizations.

POLITICAL ACTIVITIES

Public sector planning, by its nature, is a political activity. Effective planning at the local and regional level is best done if it is non-partisan. Due to HVRC's use of federal, state, and local funds under various grant programs, employees' political activities during non-work hours might create a conflict of interest. To maintain the highest possible credibility, HVRC activity must be non-partisan.

Consistent with this policy and with all relevant state and federal laws, no partisan political activity will be allowed within HVRC's office. No posters, buttons, hats, clothing, or other partisan campaign paraphernalia is allowed. No overt partisan campaigning or fund solicitation is allowed. This does not mean, however, that HVRC employees are enjoined from engaging in partisan political activity on their own time, though provisions of the federal "Hatch Act" may limit such activity. If a position is covered by the Hatch Act, there are additional requirements, which are provided below.

Hatch Act & State Law

The [Hatch Act](#) and its [amendments](#) covers all state and local employees who are principally employed in connection with programs financed in whole or in part by loans or grants made by the federal government. Therefore, if a position is funded with any federal funds, the employee is subject to the Hatch Act. See Hatch Act USC § 1502 (a)(3). On hiring, the offer letter shall indicate if an employee's position is subject to the Hatch Act.

- Employees covered by the Hatch Act may:
 - Run for public office in nonpartisan elections.
 - Campaign for and hold office in political clubs and organizations.
 - Actively campaign for candidates for public office in partisan and non-partisan elections.
 - Contribute money to political organizations and attend political fundraising events.
- Employees covered by the Hatch Act may not:
 - Be candidates for public office in a partisan election.
 - Use official authority or influence to interfere with or effect the results of an election or nomination.
 - Directly or indirectly coerce contributions from subordinates in support of a political party or candidate.

Currently, HVRC employees are not subject to restrictions on political activities under [State law](#), namely Public Officers Law § 73 and § 74 as well as Civil Service Law § 107, due to current organizational status: HVRC is not an agency of the State or State legislature nor is HVRC in the civil service nor civil division.

OUTSIDE EMPLOYMENT

Regular or Temporary full-time employees may have an opportunity to do part-time work in addition to their full-time job with HVRC. In addition to Code of Ethics requirements, the below-listed requirements must be observed.

- a) The job must not interfere with employee's assigned duties at HVRC.
- b) The job is not to be performed during HVRC's regular working hours, unless charging to leave accruals with approval in advance.
- c) The job is not one with which HVRC may be directly or indirectly involved under its statutory functions.

CIVIC ORGANIZATIONS

Because of the special qualifications of many of HVRC's employees, there may be occasions when employees will be asked to accept appointments to the boards or committees of some governments or civic organizations. The guidelines set forth above in Outside Employment must also be observed in accepting such appointments. Membership in religious or fraternal organizations would not normally be considered as a conflict of interest and would not be subject to the provisions of Outside Employment.

HONORARIUMS

HVRC employees may be requested to serve on review committees or working groups that may offer an honorarium or stipend. The Executive Director must approve any such situation, including the determination of whether the honorarium or stipend should be forthcoming to HVRC or directly to the employee. For honorariums forthcoming to HVRC, employees must track hours to the work related to the honorarium.

PERSONAL APPEARANCE

Employees representing HVRC should dress appropriately for their position and are asked to use discretion and judgment in their choice of attire. HVRC standard of dress is business casual. Employees must be clean, neat in appearance, and free of any distractions that may impair health or safety in the workplace. Employees with questions about what is acceptable may contact the Financial & Administrative Director for guidance.

If an employee's supervisor or management believes that an employee has not met the dress code requirements, or if an outside complaint has been made that is deemed valid, the Financial & Administrative Director will discuss the complaint informally with the employee and the employee will be asked to maintain HVRC's personal appearance standard. Continued warnings or employee refusal to follow the standard after being notified of inappropriate appearance may face corrective action or can be terminated from employment. If an employee disagrees with the Financial & Administrative Director's judgment, the employee is entitled to pursue the grievance procedure as outlined in the [Corrective Action & Grievance Procedure](#) section of these Policies & Procedures.

HVRC PROPERTY

Use of HVRC Property

Property supplied by HVRC is to be used for business purposes only. Employees will be responsible for the repair and/or replacement of any HVRC-owned property that is damaged, lost, or stolen due to gross negligence. Upon termination of employment, all HVRC property will be returned to HVRC no later than the last day in office. All employees are required to safeguard HVRC property and any proprietary information kept at HVRC's office, at an alternate work site, or at remote work locations.

Care of HVRC Property

Office areas should be kept neat and orderly, and all HVRC property should be well maintained. Theft, misappropriation, or unauthorized removal, possession, or use of company property or equipment is expressly prohibited. Any action in contradiction to the guidelines set herein may result in corrective action, up to and including termination of employment.

Damage or Malfunction of HVRC Property

Any damage or malfunction of any property belonging to HVRC must be immediately reported to the Deputy Director. This ensures the safety of all employees and efficient performance of all jobs. Employees may receive corrective action when their carelessness causes damage to any HVRC property.

Disposal of HVRC Property

No property will be disposed of without the approval of the Executive Director. Specific guidelines for property disposal are available from the Financial & Administrative Director.

Theft of HVRC Property

Reporting the theft of HVRC property to the Directors must occur immediately. The Financial & Administrative Director is responsible for reporting the theft to the police. Employees should take precautions to prevent theft by following all security procedures and securing valuables.

WORK AT HOME AND OUTSIDE THE OFFICE

Significant care must be taken to protect the integrity and confidentiality of any documents and information temporarily removed from the office through physical and electronic means. Such removals can only be taken for work purposes and no such confidential information can be revealed to persons not authorized to have access to the information.

PERSONAL WORK DURING THE WORKDAY

Although personal business should be addressed during non-work hours, it may be necessary to address personal business during work hours. Employees are expected to make up any time used during the workday toward personal business by extending their workday to comply with HVRC's 8-hour workday.

PERSONAL COMMUNICATION

Personal communications while at work should be limited to those that are necessary. Spending time on personal telephone calls, texting, and accessing social media for personal use during the workday is distracting to all employees. Employees who spend excessive time during work hours making personal communications may be subject to corrective action, up to and including employment termination.

TELEPHONE USAGE

Telephone equipment and service at HVRC's office are intended for use related to official HVRC business. It is recognized that it may be necessary, on occasion, for an employee to make a personal call from the office. Incoming personal calls should be kept to a minimum duration when they are received and taken outside of the shared office space to not interfere with work activities of other employees. Employees needing to make international calls for business purposes must use zoom or other web-based platforms.

Smart Phone Policy

All employees may access HVRC's email system via their personal mobile device. The employee is responsible for all actions needed to access email from a personal mobile device and is responsible for all costs associated with the use of that device. HVRC reserves the right to access and archive work-related information stored on personal mobile devices. Access to HVRC's network drive is prohibited from a personal mobile device, except for Microsoft Teams files. Accessing HVRC content on a mobile device while driving is prohibited.

HVRC will not provide technical support for personal mobile devices other than assistance with first time setup. Users are responsible for all hardware/software upgrades, including associated costs, which may be necessary to access HVRC's email system.

In the event HVRC data contained on any personally owned mobile device is lost or stolen, the Financial & Administrative Director must be contacted immediately.

HVRC employees are encouraged to use the official HVRC Group Chat via their mobile device for brief work-related communications, such as office arrival delays, snow days, and notification for priority items.

INTERNET, EMAIL, AND SOCIAL MEDIA POLICY

HVRC provides a variety of electronic communications systems for use in carrying out its business, consisting of internet, electronic mail (email), and social media. All communication and information transmitted by, received

from, or stored in, these systems are the property of HVRC and, as such, are intended to be used for job-related purposes only.

Employees with access to internet, email, or work-related social media access must comply with HVRC's internet, email, and social media policy. Employees with Internet access are expressly prohibited from accessing, viewing, downloading, or printing pornographic or other sexually explicit materials. As with the use of the telephone, occasional use of HVRC 's internet access for personal purposes on personal time may be necessary and convenient. This does not violate the terms of internet use. However, individuals should take considerable care in personal use of HVRC's computers and internet and limit that use to avoid conflict with work duties and interference with other HVRC operations.

By accepting employment with HVRC, employees consent to the provisions and a binding commitment to comply with the following policies in exchange for internet, email, and social media access.

Updating of Electronic Communications Systems Policies

From time to time, as may be necessary, the Financial & Administrative Director, working with the appropriate employees, may review internet usage and recommend policies and procedures regarding its use and the use of email by employees. The Financial & Administrative Director will ensure that HVRC internet and email policies and procedures are known and understood by employees. The Executive Director will take appropriate action if these policies and procedures are not followed.

Monitoring

HVRC may access, review, and disclose data or messages stored on its systems or transmitted through its networks. Such information may be disclosed only to individuals or entities with a legitimate business or legal need, including:

- The Executive Director or designated supervisors in the course of their duties.
- IT personnel responsible for maintaining or securing HVRC systems.
- HVRC legal counsel, auditors, or Executive Committee when relevant to investigations or organizational needs.
- Law enforcement agencies, government entities, or courts when disclosure is required by law or legal process.

HVRC reserves the right to monitor communication and data at any time, with or without notice, and to disclose the contents of messages or files for any legitimate business purpose or as required by law.

Retrieval

Notwithstanding HVRC's right to retrieve and read any email messages, such messages should be treated as confidential by other employees and accessed only by the intended recipient. Employees are not authorized to retrieve or read any email messages that are not sent to them and cannot use a password, access a file, or retrieve any stored information unless authorized to do so.

Passwords

Initial passwords are assigned by the Financial & Administrative Director and should not be given to other employees or people outside the organization. Employees should change the passwords provided as soon as possible using the instructions provided. HVRC reserves the right to override any employee-selected passwords and/or codes. Employees are required to provide the Financial & Administrative Director with any such codes or

passwords to facilitate access as needed. Periodically, employees will be required to change their passwords. At no time should an HVRC employee allow a temporary, contractor, or other employee use of their login. In the case where an employee does provide another person access to their account, they will be responsible for the actions of the individual using their account and be subject to corrective action.

Passwords should not be stored in computer data files, on the network, or be displayed openly at any workstation. The only acceptable storage methods are a secure password management system installed on an HVRC issued work laptop, or encrypted files with access restricted exclusively to the Directors.

Electronic Communications Systems Content

HVRC's electronic communications systems are not to be used to solicit or proselytize for commercial ventures, religious or political causes, outside organizations, or other non-job-related solicitations. The systems are not to be used to create any offensive or disruptive messages. Among those that are considered offensive are any messages containing sexual implications, racial slurs, gender-specific comments, or any other comment that offensively addresses someone's age, sexual orientation, religious or political beliefs, national origin, or disability. HVRC's Personnel Policies & Procedures shall be considered the prevailing authority in the event of possible misconduct.

HVRC is not obligated to filter offensive material that may be encountered on the Internet, but at its discretion may install filtering software to limit the range of accessible sites. HVRC is not obligated to filter email, but at its discretion may filter incoming or outgoing email using HVRC accounts.

No emails directly related and pertinent to an HVRC project, which contain relevant information not otherwise readily available, shall be deleted. However, these emails may be printed and the hard copy retained in a manner consistent with any other document per HVRC's Record Retention Policies (see HVRC's Financial Policies & Procedures) and then deleted. Email that can be defined as transient in nature or personal email may be deleted at any time. Should there be any doubt whether an email is transient in nature or personal, do not delete it.

Employees should note that any data and information on the HVRC's electronic communications systems will not be deemed personal or private. In addition, the email system may not be used to send (upload) or receive (download) copyrighted materials, trade secrets, proprietary financial information, or similar materials without prior authorization.

Professional Electronic Communications Systems Etiquette

Appropriate professional electronic communications systems etiquette is required. The following are examples of appropriate practice, but not a comprehensive description of expected etiquette:

- HVRC electronic communications systems accounts are intended for HVRC use only. Treat HVRC electronic communications systems accounts as you would HVRC stationery – for appropriate business purposes only. Use a personal account on another device for personal business. Do not give an HVRC email account name for vendors to use in sending verifications of personal orders of online goods or services. Do not use an HVRC account to email an elected official or business with consumer complaints. Do not expose HVRC to unsolicited spam or incoming emails with viruses or other questionable content by using an HVRC account to correspond with individuals who have a practice of forwarding emails from undocumented sources.

- Be polite in all HVRC email correspondence and always use appropriate language. Elected officials should be referred to by their elected official title (Mayor, Supervisor, Deputy Supervisor, Trustee, Councilperson). Hello or Hi are acceptable professional salutations but not Hey unless a strong, quasi-personal relationship has developed. Recognize that what is contained in an email can be easily forwarded by recipients to others or may be subpoenaed in legal proceedings.
- Recognize that internet browsing activity and HVRC email is not private. HVRC retains access to all email, and messages or other records relating to or in support of illegal activities may be reported to the authorities.

Activities that constitute unacceptable use of HVRC's electronic communications systems when using agency computers as well as when conducting HVRC business on personal devices include the following:

- Illegal activity, including violation of copyright or other contracts, or transmitting any material in violation of any US or State regulation.
- Unauthorized access to or downloading of software, electronic files, email, or other data ("hacking").
- Invading the privacy of individuals.
- Unauthorized use of another individual's account or password.
- Posting anonymous messages.
- Accessing, submitting, posting, publishing, or displaying any defamatory, inaccurate, abusive, obscene, profane, sexually-oriented, threatening, racially-offensive, harassing, or illegal material.
- Forgery or falsification of email.
- Personal use that creates a direct cost for HVRC.
- Unauthorized enrolling in list serves, chat rooms, gambling, or game sites.
- Conducting unauthorized outside business activities through HVRC Internet access.

Software Usage

Employees are expected to use the standard software provided by HVRC or identify applications they need in the course of their work. Employees should not download applications, demos, or upgrades without the involvement of the Financial & Administrative Director. Employees will use the standard email system provided by HVRC for official email communications and shall not install their own email systems. Additionally, use of instant messaging programs, such as ICQ, AOL Instant Messenger, Microsoft Messenger, etc., is prohibited unless otherwise approved by the Executive Director and employee's direct supervisor.

Failure to comply with all components of this policy may result in corrective action up to and including termination of employment. Any employee who does not understand any part of the policy is responsible for obtaining clarification from the Financial & Administrative Director.

Artificial Intelligence (AI) Policy

HVRC supports the responsible use of artificial intelligence tools to enhance productivity and improve the quality of work performed by employees. Microsoft Copilot is the approved AI tool for HVRC business and is available on HVRC-issued devices. Employees may use Copilot to assist with drafting, summarizing, editing, brainstorming, analysis, or similar tasks, but they remain fully responsible for verifying the accuracy, appropriateness, and completeness of all AI-assisted content before it is used or shared. Employees must not upload confidential or sensitive information into any AI system other than Copilot, which operates within HVRC's secure Microsoft 365 environment.

Employees must clearly disclose when AI has been used to generate or substantially shape their work, as AI-assisted output should not be presented as solely original work without meaningful review and revision. AI tools may not be used to make final decisions on sensitive matters such as personnel, compliance, or legal interpretation, nor may they be used to generate inappropriate, discriminatory, or harassing content. All AI use must align with HVRC's data security and conduct policies. Employees with questions regarding permitted AI use should consult the Financial & Administrative Director.

FREEDOM OF INFORMATION REQUESTS

HVRC complies with New York State's Freedom of Information Law (FOIL), which requires agencies to grant access to records, deny access in writing, or acknowledge receipt of a request within five business days. When an acknowledgment is given, it must include an approximate date within twenty business days indicating when it can be anticipated that the request will be granted or denied. However, if it is known that circumstances prevent the agency from granting access within twenty business days, or if the agency cannot grant access by the approximate date given and needs more than twenty business days to grant access, it must provide a written explanation of its inability to do so and a specific date by which it will grant access. That date must be reasonable in consideration of the circumstances of the request.

HVRC's FOIL Officer is the Deputy Director. They are the only employee authorized to respond to FOIL requests.

Any employee who receives a FOIL request must immediately forward a copy of the request to the Deputy Director and Executive Director. The Deputy Director shall confer with the Executive Director on FOIL requests as needed. The Deputy Director will respond in writing unless the FOIL request requires involvement of HVRC's legal counsel.

Employees are prohibited from submitting a FOIL request in their role as an HVRC employee to another entity without prior discussion with the Deputy Director and approval from the Executive Director.

Legal Proceedings

Information sent by employees via HVRC or personal email systems as well as texts may be used in legal proceedings or FOILs. Such communications are considered written communications and are potentially the subject of subpoena in litigation or FOIL requests. HVRC may inspect the contents of such communications during an investigation or FOIL, will respond to the legal process, and will fulfill any legal obligations to third parties.

MEDIA

Posting to Official HVRC Social Media Accounts

Employees assigned to post to official HVRC social media accounts must coordinate with the Executive Director or Deputy Director prior to any content post or share. The same guidance that applies to email communication applies to social media. In addition, employees should not engage in debate on social media and must limit their engagement to factual statements or clarifications related to the post.

Media Requests

It is very important that the media receive accurate and consistent responses to their requests. To accomplish this, it is usually necessary to designate one primary media contact. Therefore, all requests for information from the media shall be directed to the Executive Director.

When an employee receives a media request, the following process must be taken:

1. Obtain as much information as possible from the reporter regarding their questions.
2. Use proper judgment. If the question is simple and factual, answer the question.
3. Since most questions are not simple and factual, contact the Executive Director.
4. If the Executive Director is not available immediately, ask the reporter for a telephone number at which they can be contacted. Inform the reporter that they will be contacted with a response shortly.

Press Releases

All press releases must be coordinated through the Deputy Director.

SOLICITATIONS AND DISTRIBUTIONS

HVRC property, facilities, and bulletin boards are generally not to be used for solicitation or distribution of materials unrelated to HVRC business. Solicitations of any kind during work hours or on HVRC premises are prohibited unless explicitly approved by the Financial & Administrative Director.

However, employees may occasionally request prior approval from the Financial & Administrative Director to solicit charitable contributions for causes they or their immediate family are personally involved in, such as school or sports fundraisers. These solicitations must be conducted in a respectful manner that does not pressure or discomfort colleagues.

PERSONNEL INFORMATION

PERSONAL INFORMATION

HVRC records must be up-to-date and contain the information necessary for normal human resource-related matters. This information is gathered at hire and listed in the [At-Hire Requirements](#) section of these Policies & Procedures. HVRC is also required to maintain accurate information for insurance enrollments and other offered benefits. Employees must complete relevant forms noting change of status when information changes occur. HVRC is not responsible for errors or consequences resulting from an employee's failure to update any information. All Employee information is accessible by the Directors. Information may be provided to the designated HVRC supervisor, as determined by the Financial & Administrative Director.

PERSONNEL RECORDS

Location and Access to Personnel File

A personnel file shall be kept for each employee and intern in the prescribed office location. Personnel files are confidential and are the property of HVRC. Access to files shall be limited to the Directors. The Executive Committee, or members of an appropriate committee as established by the HVRC Board of Directors, shall be provided with access to relevant information should they be reviewing an appeal of termination or suspension.

Certain personnel files shall also be made available to employees electronically in their personal and private Teams personnel folder. Those files readily available to employees electronically shall be identified as such in

these Policies & Procedures. Employees are encouraged to download all materials contained in their electronic personnel folder.

Contents of Personnel File

An employee's personnel file shall contain routine human resource materials, such as the employee's name, title and/or position held, job description, department or programmatic area to which the employee is assigned, application for employment and resume, copy of driver's license, any professional certification, tax withholding forms, insurance enrollment or declinations, Acknowledgement of Receipt of Personnel Policies & Procedures, salary, changes in employment status, training received, performance evaluations, personnel actions affecting the employee, including discipline, and other pertinent information. Only relevant documentation will be kept for interns.

The personnel file may also contain confidential medical information. The file may contain the result of substance testing, medical examinations, Workers' Compensation claims, disability claims, required return to work documents, and any other necessary medical information HVRC is required to retain.

HVRC shall retain employee's personnel files for four years following separation from employment per [Appendix 8 Records Retention Policy](#). HVRC will shred documents containing an employee's confidential information before being discarded.

Confidentiality of Personnel File

Personnel files shall be kept confidential to the maximum extent permitted by law. Employees may view their files by making an appointment with the Financial & Administrative Director. Except for routine verifications of employment or receipt of a court order, no information from an employee's personnel file shall be released to the public. HVRC denies access to personnel files by creditors, collections agencies, and other requestors unless an employee provides written consent for access or a court order is received.

Employees are given a copy of employment-related actions at the time they are initiated. Additional copies will not be made.

Employees with access to personnel files should never discuss confidential information of any kind outside of work. A breach of this policy is a very serious matter. Policy violation can result in employment separation. Specific examples of confidential information include:

- personnel files
- financial records
- employee evaluations
- payroll records

DIRECT COMPENSATION

EMPLOYEE COMPENSATION POLICY

It is HVRC's intent to provide opportunities for advancement within the organization whenever practical as well as to ensure that pay relationships among positions within HVRC are equitable, and that common criteria are applied uniformly to determine compensation levels for individual employees. HVRC's job descriptions and corresponding salary ranges are determined by the training and experience needed for positions as well as the

duties and responsibilities assigned to the m. New employees may be hired at any level as determined by the job descriptions and employees' education and professional experience.

STARTING SALARY

The starting salary of an annual-salaried employee is determined at the time of hire.

PAYCHECK SCHEDULE

Annual-salaried employees' salaries and wages of other temporary personnel on the payroll are paid by direct deposit every other week on a schedule provided by the Financial & Administrative Director with a maximum of 26 pay periods per year. The first check for a new employee shall be based on this schedule and outlined in a new employee's offer letter.

PAYCHECK DEDUCTIONS

HVRC makes deductions from employee pay only in circumstances permitted by applicable law. This includes, but is not limited to, mandatory deductions for income tax withholding and Social Security and Medicare contributions as well as voluntary deductions for health insurance premiums, retirement plans, and other related contributions. The Employee Benefits section of these Policies & Procedures outlines the health insurance deductions.

Employees have the responsibility for determining the accuracy of their employment status, payroll, and benefits records maintained by HVRC, and for reporting any discrepancies or errors to the Financial & Administrative Director immediately. The Executive Director shall be informed of any such discrepancies by the Financial & Administrative Director at the next administrative meeting of directors.

Social Security & Medicare

Social Security and Medicare benefits are available for retirement, survivor benefits, and medical costs under qualifying conditions determined by the federal government. The employee and the employer contribute equal amounts to the Social Security Fund. The program is mandatory, and individual retirement or disability benefits vary for each individual based upon government regulations.

REIMBURSEMENT FOR EXPENSES

Reimbursement for approved expenses shall be paid by check monthly no later than one month following the approval of a submitted HVRC Expenses Reimbursement Form. The policies and procedures for reimbursement of expenses are outlined in HVRC's Financial Policies & Procedures.

SALARY SCHEDULE ADJUSTMENTS

With the Financial & Administrative Director, the Executive Director shall assess HVRC's salary structure and salary ranges by position types approximately every five years to remain competitive in retention and recruitment. This analysis, which shall be referred to as HVRC's Salary Schedule, will be provided to the Executive Committee by the Executive Director. HVRC may annually upgrade the Salary Schedule to reflect changes in local salary ranges.

SALARY EVALUATIONS AND ADJUSTMENTS

All employee salaries and salary adjustments shall be approved by the Board of Directors through the annual budget adoption, with initial reviews and discussions conducted by the Executive Committee as stipulated in HVRC's By-Laws. As permitted by New York State Open Meetings Law, salary details by title and/or employee will only be made available during Executive Session of the Executive Committee or Board. The annual budget presented to the Board for adoption during public session shall be presented through the Salaries & Wages line. No salary or salary increase may be implemented unless it has been authorized in the Board-approved budget or in a subsequent budget amendment approved by the Board.

The Executive Director conducts annual performance evaluations, which may include recommended salary adjustments. Recommended salary adjustments must be approved by the Board via annual budget adoption prior to being implemented by the Financial & Administrative Director. Recommendations may consider employee performance, professional development, market competitiveness, and organizational needs.

Employees will receive an annual performance evaluation within 60 days of their Anniversary Date (Employment or Promotion). The evaluation may provide recommended salary adjustments, but any increases must appear in an adopted budget. Salary adjustments generally take effect on the employee's Anniversary Date (Employment or Promotion) unless otherwise specified in the Board-approved budget.

Any salary change that exceeds or deviates from the salary amounts authorized in the budget requires a budget amendment approved by the Board prior to implementation.

PERFORMANCE EVALUATION

Non-Management Employees

New employees receive their first formal evaluation within 60 days after their one-year anniversary. After that, all employees with at least one year of service are reviewed annually within 60 days of their Anniversary Date (Employment or Promotion).

The Executive Director establishes the evaluation process, which is carried out by the Financial & Administrative Director and the employee's supervisor.

Evaluations are in writing and completed jointly by the employee and supervisor. Two forms are used: the HVRC Employee Appraisal Form and the HVRC Employee Self-Appraisal Form, which contain identical criteria to allow for comparison. Questions about the forms may be directed to the Financial & Administrative Director.

The evaluation process aims to:

- Clarify job expectations.
- Support strong performance.
- Improve communication.
- Align individual and organizational goals
- Connect performance with potential adjustments in compensation, assignments, or professional development opportunities.
- Maintain consistency across programs.
- Identify employee training and professional development needs.
- Establish strategies for performance improvements.

Evaluation Meetings

Up to three meetings may be held in a private setting:

- 1) Required: Employee & Supervisor Meeting
 - a. The employee submits the signed self-appraisal to the Financial & Administrative Director at least three business days before the meeting.
 - b. The supervisor submits their completed appraisal form to the Financial & Administrative Director at least one business day before the meeting.
 - c. During the meeting, both parties may add comments. Both sign the supervisor's appraisal; the employee's signature indicates receipt, not agreement.
 - d. The Supervisor forwards all signed forms to the Financial & Administrative Director.
- 2) Required: Employee & Executive Director Meeting
 - a. The Executive Director reviews the evaluation, may add goals, and determines whether a salary adjustment or promotion recommendation is appropriate. Completed evaluations are placed in the employee's personnel file.
- 3) Optional: Deputy Director Meeting
 - a. If recommended by the supervisor, the Deputy Director may meet with the employee before the meeting with the Executive Director to discuss any outstanding items raised.

Management Employees

Performance reviews for management employees follow the same process as non-management employees with two distinctions:

- The Executive Director's reviews of management shall be conducted after the completion of non-management employees.
- Management, consisting of all employees at the supervisor level or above, shall have their performance reviews conducted by the Executive Director and Deputy Director.

The performance review of the Executive Director shall be conducted by the Board Chair on the same timeframe as non-management employees.

Annual Report on Performance Evaluations

An annual report of all evaluations shall be prepared by the Financial & Administrative Director and made available by the Executive Director to the Executive Committee, and shall be used to support the budget for the following year. After all reviews are completed and the budget has been adopted, the Executive Director will notify each employee of any salary modifications or other actions outside of the performance evaluation discussions.

EMPLOYEE BENEFITS

FRINGE BENEFITS

HVRC's fringe benefits statement appears in the Payroll section of HVRC's Financial Policies & Procedures.

LEAVE BENEFITS

HVRC offers vacation, sick, personal time, and paid holidays. Vacation, sick, and personal time may be taken in increments of no less than one quarter (0.25) hour. Vacation days are expected to be used for leave that is scheduled in advance. Personal time is expected to be used to cover unexpected absences, usually of a short duration.

Notification & Accounting of Approved Leave

HVRC employees use their Outlook calendar to inform other employees of time taken. HVRC employees document their time taken using the [EmployeeNameYYYY-MM]--TimeTrackingvYYYY-MM-DD.xlsx (time tracker) workbook. The Financial & Administrative Director confirms paid time off used and records it in each employee's PTO tracking [EmployeeName]-PTO-Tracker.xlsx (PTO tracker) workbook. Unless otherwise noted in the following sections, the procedures for notification and accounting of approved vacation, sick, and personal time off are as follows:

- For time less than a full day (eight hours), immediately upon approval the employee must block off the time on their personal calendar.
- For full days taken for vacation or personal time, immediately upon approval the employee must send a calendar invitation to all employees members marked as "free". Once sent, employees must modify the calendar block on their personal calendar as out of office.
- Immediately upon approval, employees must incorporate the approved time off into their time tracker and PTO tracker workbooks.

Legal Holidays

HVRC offers 14 (fourteen) paid holidays to regular and temporary full-time employees. All paid holidays are listed below. When a holiday falls on a weekend, HVRC will observe the holiday on the federally recognized observation day. For example, if a holiday such as New Year's Day falls on a Saturday, it is typically observed on the preceding Friday; if it falls on a Sunday, it is typically observed on the following Monday.

- New Year's Day
- Dr. Martin Luther King, Jr. Day
- Presidents' Day
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Explorers' Day
- Veterans' Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day
- New Year's Eve

Part-time employees shall be compensated for holidays according to their normal work schedule. If a part-time employee is normally scheduled to work on a Monday for three hours and a holiday falls on Monday, they shall be paid for the holiday based on the hours they would have worked – three hours in this example. If a part-time employee is scheduled to work Tuesdays, but the holiday falls on a Monday, they shall not be paid for that holiday.

Vacation Time

Vacation Accrual

Regular full-time employees shall be eligible for paid vacation time. Annually, employees shall have available from two (2) to a maximum of five (5) weeks of vacation time that can be taken in increments of no more than two consecutive weeks. Personal time should be fully expended before the end of the year or remaining time is forfeited.

Employees shall move to the next level of vacation time beginning with the fourth, sixth, and eighth years of service.

A sample vacation schedule is shown below.

- Two (2) weeks' vacation beginning with the first year of service.
- Three (3) weeks' vacation beginning with the fourth year of service.
- Four (4) weeks' vacation beginning with the sixth year of service.
- Five (5) weeks' vacation beginning with eighth year of service.

Regular and temporary full-time employees shall accrue vacation time per the below schedule, based on HVRC's 26 pay period paychecks.

- Two weeks' vacation accruing at 3.07692 hours per pay period paycheck.
- Three weeks' vacation accruing at 4.61538 hours per pay period paycheck.
- Four weeks' vacation accruing at 6.15385 hours per pay period paycheck.
- Five weeks' vacation accruing at 7.69231 hours per pay period paycheck.

Vacation Approval

An employee's request for vacation time shall be submitted in writing via email to the direct supervisor and Financial & Administrative Director, copying the Deputy Director and Executive Director. The employee shall receive formal approval from their direct supervisor, with others copied. Should an employee become sick during vacation, the sick portion of a vacation can be charged as sick time once the employee has received approval from their supervisor. Generally, employees may not substitute sick leave for vacation unless a written explanation is provided to and approved by the Financial & Administrative Director.

Vacation request timeframes are as follows:

- For two or fewer vacation days, the vacation request must be submitted no later than two (2) weeks prior to the date such vacation leave begins.
- For three or more vacation days, the request must be submitted no later than one (1) month prior.

Employees receiving vacation time approval are expected to comply with the following requirements:

- Employees must immediately follow the Outlook calendar conventions explained in [Notification & Accounting of Approved Leave](#).
- For any recurring internal meetings that fall during an employee's vacation, employees are responsible for adjusting those they control and requesting to change the date for those they do not.
- If an employee's vacation falls at the end of the month, they are responsible for completing invoicing with enough time for their supervisor's review and processing of any changes. Invoicing consists of completing time tracking and submitting printed timesheets and expense reports, along with any required expense back-up documentation.

- All work deliverables due prior to taking vacation time must be confirmed as completed prior to taking such time.
- Employees are expected to disconnect from work during vacation to support rest and recovery. Requests to work during vacation may be considered and must be submitted in writing to their supervisor at least two weeks in advance.

Vacation Time Carryover

While HVRC employees are encouraged to take adequate time off throughout the year, vacation time of up to forty (40) days (320 hours) may be accumulated. There will be no compensation in lieu of time off for vacation while an employee is still employed by HVRC. Upon resignation or retirement, employees who provide proper notice, leave in good standing, and return all HVRC equipment and property shall be paid for their accumulated, unused vacation time, up to a maximum of thirty (30) days (240 hours).

Sick Leave

Regular full-time employees accrue 10 days of paid sick leave per year to be used for absences related to the employee's own health needs or the health needs of eligible family members; sick leave is accrued at a rate of 3.07692 hours per pay period. Part time employees accrue sick leave at a rate of 1 hour for every 30 hours worked, consistent with applicable leave laws. Sick leave may be taken in increments of no less than one quarter (0.25) hours. Sick leave may be used for qualifying health-related absences as outlined below.

Employees may use sick leave for the following reasons:

- Personal illness or bodily injury.
- Illness of a member of the employee's immediate family, defined for the purposes of this section as spouse, domestic partner, children, and parents. The Financial & Administrative Director may include other individuals when deemed necessary and appropriate.
- Medical, dental or other health-related appointments for employees or immediate family member.
- Absence due to family care after an employee or an employee's spouse or domestic partner delivers a child, or for any period during which the employee is under a physician's order to remain away from work. A doctor's note may be required.

Advance Notice for Pre-Planned Appointments

Employees must provide advance notice for pre-scheduled doctor, dental, or medical appointments, consistent with operational needs. Employees should make every effort to schedule these appointments during remote workdays so as to not limit their presence in-office. The intent of this expectation is to maintain consistent in-office presence, support team collaboration, and minimize disruptions to onsite operations. Unplanned, urgent, or sudden medical needs should be reported as soon as practicable.

Personal or vacation leave should be used for prolonged absence not required for health reasons, etc. Personal and vacation leave may be used for all other absences related to pregnancy or delivery; see the [Family Medical Leave Act](#) and [Paid Family Leave](#) sections for additional information. Depending upon eligibility, disability insurance and Workers' Compensation are other programs to be used in the event of an extended illness or recuperation period; see the [Disability Benefits Law](#) and [Workers' Compensation](#) sections for additional information.

Medical Documentation

Although sick leave may be used for any of the above reasons, its abuse is prohibited. The Financial & Administrative Director and/or Executive Director will review any pattern of sick leave use demonstrated by an employee for possible abuse. If abuse is evident, corrective action will be taken as per the [Corrective Action & Grievance Procedure](#) section.

HVRC requires employees absent for more than five consecutive days to provide medical documentation for their absence. HVRC may also require employees who are absent frequently, at consistent times, or who present other cause, to provide medical documentation upon request.

Employees must provide medical documentation to return to work from any work-related injury or an absence for which they qualify under Workers' Compensation or Disability Insurance.

Sick Leave Approval

Employees should report their absence from work due to illness or injury to their supervisor as soon as practical. Once the absence is confirmed by their supervisor, employees should inform the HVRC team via text and block off the time taken on their personal Outlook calendar. The supervisor may proceed with the notification procedure if the employee is not physically able. Given the persistence of COVID, HVRC has instituted a policy of caution. Employees exhibiting symptoms of COVID, flu, or any type of contagious disease but are well enough to work are required to work from home and follow the [Remote Work Policy](#) section. If unable to work, sick time may be used.

Notification and accounting of sick leave should follow the procedures described in the [Notification & Accounting of Approved Leave](#) section.

Absences shall be reported by the start of a regularly scheduled workday and not later than 9:00am, if physically possible. Failure to report by 9:00am without extenuating circumstances can be considered justification for disallowing paid leave for that day. In the event of extenuating circumstances, the employee, family member, or other person should notify the Financial & Administrative Director as soon as possible.

For absences due to illness longer than five (5) consecutive days a doctor's note may be required before returning to work.

In consultation with the Financial & Administrative Director, the Executive Director may advance sick leave time to an employee absent due to illness who has exhausted their accumulated sick leave and vacation and personal leave. The outstanding unrepaid sick leave advanced to an employee under the provisions of this section shall not at any time exceed a total of five (5) days. Employees shall pay back any borrowed leave from new accruals when the employee returns to work. After five (5) days of sick time, employees are advised to review the [Reasonable Accommodations](#) section. Determination of additional leave due to disability or illness will be at the discretion of the Financial & Administrative Director with input from the Executive Director.

Sick Leave Carryover

While employed with HVRC, employees may accumulate up to a total of 180 days (1440 hours) of sick leave. Upon resignation, no compensation will be paid for accumulated, unused sick leave.

Personal Leave

Personal leave may be used for personal obligations that cannot be handled outside working hours. Regular and temporary full-time employees shall be eligible for up to five (5) days of personal leave, which shall accrue at a rate of 1.53846 hours per pay period paycheck. Regular or temporary part-time employees are not eligible for personal leave.

Personal leave may be taken in increments of no less than one quarter (0.25) hour. Approval for personal leave must be requested in advance from the direct supervisor if the need can be anticipated. The Directors are to be included in the request, although approval will be provided by the supervisor.

Personal leave may not be accumulated. Any unused personal leave is forfeited at the start of the calendar year when another five (5) days are granted to the employee. There is no compensation for unused personal leave upon termination of employment.

Compensatory Time

Compensatory time ("comp time") is available only to full-time, exempt HVRC employees. Part-time, temporary, and nonexempt employees are not eligible for compensatory time accrual.

Exempt employees may need to or may be required to work more than the standard eight-hour workday to fulfill work requirements on a timely basis. Employees must coordinate with their supervisor *in advance* before working additional hours intended for comp time accrual. This coordination should include discussing the projects or tasks to be completed during the extended work period and ensuring the additional work aligns with organizational priorities. Unplanned or uncoordinated extended hours do not qualify for comp time accrual.

Employees are encouraged to use compensatory leave within the same month it is accrued. Compensatory leave plus the month's total work hours must sum to the monthly minimum hourly requirement. The monthly minimum hourly requirement is defined as eight hours per workday times the number of workdays in a month (e.g., 8 hrs × 21 days = 168-hour work month).

When an employee's workload is especially burdensome over a period of more than one month so that the employee's ability to use compensatory time in a routine fashion is limited, employees may accrue, or bank, up to 80 (eighty) hours of compensatory time. Accrued compensatory time may be used at a time that will not interfere with the employee's assignments. The compensatory time bank cannot exceed 80 hours. The Financial & Administrative Director shall periodically notify employees of accrued comp time.

Employees must request permission from their supervisor to schedule the use of accrued compensatory time off, following HVRC's established policies and procedures, and mark their individual Outlook calendars accordingly. While employees have the right to request compensatory time off, management may deny requests if granting the time off would unduly disrupt operations. However, mere inconvenience is not a sufficient reason to deny a request.

Compensatory time is not converted to any other type of leave or cash equivalent. Any unused compensatory time is forfeited upon separation from HVRC.

Reasonable Accommodations

Disability

HVRC complies with the Americans with Disabilities Act and applicable state and local laws providing for nondiscrimination in employment opportunities for employees and job applicants with disabilities. HVRC provides reasonable accommodation to job applicants and employees with disabilities in accordance with applicable law, except where doing so would create an undue hardship for HVRC.

Pregnancy

HVRC also complies with all applicable laws regarding reasonable accommodations due to pregnancy, childbirth, and/or breastfeeding. Examples of such accommodations include, but are not limited to, providing more frequent bathroom breaks and rest breaks, assistance with manual labor or lifting items, changes to a work environment, light duty, leave, and breaks to express milk. If an employee takes leave as an accommodation, the leave is unpaid; however, employees may use accrued paid time off for this purpose. To the extent allowed by law, leave taken under this policy runs concurrently with leave provided under other relevant laws. Under the New York State Paid Family Leave, new parents also may be entitled to take paid leave. Upon expiration of leave taken under this policy, an employee will generally be reinstated to their position with equivalent seniority, benefits, pay and other terms and conditions of employment. Employees should notify Human Resources if they are pregnant or recovering from childbirth to discuss any necessary accommodations. Note: Employees may be entitled to a reasonable leave of absence for a disability resulting from pregnancy.

Religion

HVRC will also provide a reasonable accommodation for an employee's sincerely held religious belief if the accommodation would resolve a conflict between the individual's religious beliefs or practices and a work requirement (or as otherwise required by law), unless doing so would create an undue hardship.

Victim of Domestic Violence

Further, HVRC complies with New York State law (and any other applicable laws) which provide reasonable accommodations for individuals who are a victim of domestic violence, sex offenses, or stalking. In accordance with applicable law, HVRC will: (1) reasonably accommodate the needs of a victim of domestic violence, sex offenses, or stalking, unless doing so would create an undue hardship; and (2) comply with all applicable laws which require it to maintain the confidentiality of an employee's status as a victim of domestic violence, sex offenses, or stalking.

If an employee needs a reasonable accommodation for any of the reasons described in this policy, the employee must notify the Executive Director or their supervisor (and supervisors who receive such requests must immediately contact the Executive Director). The Executive Director will then engage in a cooperative dialogue with the employee to explore potential reasonable accommodations that might enable the employee to perform their essential job functions. Where applicable, HVRC may request verification of information from the employee's healthcare provider, in accordance with applicable law, relating to their need for an accommodation.

The reasonable accommodation process is voluntary and confidential. HVRC will comply with all legal obligations to keep confidential any medical information (or other protected personal information) obtained in connection with an individual's request for a reasonable accommodation.

HVRC will not engage in or tolerate any retaliation against any individual for requesting an accommodation under this policy.

Family Medical Leave Act

Provisions set forth in the [Family Medical Leave Act](#) (FMLA) are only mandatory for employers with 50 or more employees. Although HVRC is not legally required to comply with the FMLA, it chooses to offer the benefits defined in FMLA. The law contains provisions on employer coverage; employee eligibility for the law's benefits; entitlement to leave, maintenance of health benefits during leave and job restoration after leave; notice and certification of the need for FMLA leave; and protection for employees who request or take FMLA leave.

The FMLA entitles employees to take up to 12 (twelve) weeks of unpaid, job-protected leave in a 12-month period. Eligibility for FMLA-equivalent leave follows the federal service and hours requirements (12 months of employment and 1,250 hours worked in the prior 12 months). Because HVRC has fewer than 50 employees, the federal 50-employee worksite requirement does not apply, but HVRC chooses to provide comparable leave protection. Employees may use 12 workweeks of FMLA leave for:

- The birth of a child and to care for the newborn child within one year of birth.
- The placement with the employee of a child for adoption or foster care and to care for the newly placed child within one year of placement.
- To care for the employee's spouse, child, or parent who has a serious health condition.
- A serious health condition that makes the employee unable to perform the essential functions of their job.
- Any qualifying exigency arising out of the fact that the employee's spouse, child, or parent is a covered military member on "covered active duty".

Employees seeking to use FMLA are required to provide 30-day advance notice of the need to take FMLA leave when foreseeable. If eligible for Family Medical Leave Act, sick leave will be used concurrently. If the employee is not eligible for FMLA leave, they are only eligible for sick leave.

Paid Family Leave

Effective January 1, 2018, nearly all private employees in New York State became eligible for [Paid Family Leave](#) (PFL). PFL provides eligible employees job-protected, paid time off to bond with a newly born, adopted or fostered child; care for a family member with a serious health condition; or assist loved ones when a spouse, domestic partner, child or parent is deployed abroad on active military service. PFL may also be available in some situations when an employee or their minor, dependent child is under an order of quarantine or isolation due to COVID-19. PFL also provides for job protection, continued health insurance, and protection from discrimination or retaliation. Starting on January 1, 2025, workers who are pregnant may also have additional paid time off available to them for doctors' appointments, procedures, or other types of prenatal care. This paid prenatal personal leave is part of New York's paid sick leave program, which is separate from New York State PFL.

Relationship with other types of leave:

- PFL can be taken by employees who are eligible for time off under the provisions of the FMLA. PFL will run concurrently with designated FMLA leave when the reason for leave qualifies under both PFL and FMLA. Eligible employees must then apply for both PFL and FMLA.

- Employees may not receive short-term disability and PFL benefits at the same time. Employees may not take more than 26 combined weeks of short-term disability and PFL in a 52-week period.
- If an employee is unable to work and qualify for Workers' Compensation Benefits, they may not use PFL benefits at the same time as they are receiving Workers' Compensation benefits. If an employee is receiving reduced earnings, they may be eligible for PFL.
- Time spent on paid vacation, sick, or personal days can be counted toward an employee's eligibility determination.
- Employees may supplement PFL with accrued time in order to receive full pay during their absence.
- While on PFL, employees will not continue to accrue sick or vacation time.
- HVRC allows only one employee at a time to receive PFL to bond with the same child or care for the same family member.

With the adoption of these Policies & Procedures and as allowed by law, [PFL](#) shall be covered by employee payroll contributions. In 2026, the employee contribution is 0.432% of an employee's gross wages each pay period. The maximum annual contribution is \$411.91. Contribution changes shall be noted [here](#).

Disability Benefits Law

New York State [Disability Benefits Law](#) (DBL) "...requires employers to provide disability benefits coverage to employees for an off-the-job injury or illness. The Disability and Paid Family Leave Benefits Law (Article 9 of the WCL) provides weekly cash benefits to replace, in part, wages lost due to injuries or illnesses that do not arise out of or in the course of employment (WCL §204). If you get injured or become disabled while you are eligible for or are collecting unemployment benefits, and if your injury or disablement results in you being ineligible for unemployment benefits, you are eligible for disability benefits." HVRC's disability benefits are covered through [ShelterPoint](#), HVRC's disability benefits insurance carrier.

Currently, NYS DBL benefit levels are 50% of an employee's salary with a maximum benefit of \$170/week. Benefits are payable for a maximum of 26 weeks of disability, and there is a 7-day waiting period before benefits begin.

A Return to Work document must be provided before an employee can perform any work. Any restrictions must be specifically noted. An employee released to work must call HVRC immediately to state their return-to-work date.

With the adoption of these Policies & Procedures and as allowed by law, [DBL](#) shall be covered by employee payroll contributions. "Your contribution is calculated at the rate of one half of one percent of your wages, but no more than 60 cents a week (WCL §209)."

Filing a Disability Claim

Employees must file a claim with the Financial & Administrative Director, Deputy Director, or with HVRC's insurance carrier within 30 days after becoming disabled. Employees are subject to a 7-day waiting period before receiving benefits. It is the employee's responsibility to ensure their physician or health care provider has completed their portion of the claim form, and to process the form to the insurance carrier.

If an employee files a claim for disability benefits after 30 days, the employee will not be paid for any disability period more than two weeks before the claim is filed. Late filings may be excused, however, if the employee can show that it was not reasonably possible to file earlier.

An employee will not be entitled to any disability benefits if the employee files a claim more than 26 weeks after the disability begins.

The Financial & Administrative Director or ShelterPoint are available to respond to questions related to disability benefits.

Leave Benefits During Disability

An employee on disability leave does not accrue any leave benefits. However, during any period of disability, an employee's accumulated sick leave may be used to make up the difference between the disability payment and their weekly wage. Sick leave time will be reinstated to the employee based on the reimbursement to HVRC by the insurance carrier.

Maternity Leave / Paternity Leave

HVRC recognizes that employees may need leave for pregnancy, childbirth, adoption, or the care of a new child. "Maternity or Paternity Leave" includes two types of leave: medical leave related to pregnancy/childbirth and bonding leave available to either parent.

Medical Leave for Pregnancy or Childbirth Recovery (Employee's Own Condition)

Employees who are unable to work due to pregnancy, childbirth, or related medical conditions may use sick leave in accordance with HVRC's Sick Leave policy. Medical leave for pregnancy or childbirth recovery may also qualify for FMLA or short-term disability insurance, when applicable.

A pregnancy-related leave of absence may be extended for up to six (6) months without loss of seniority or service. Upon returning to work, the employee must provide medical clearance confirming they are able to perform the essential functions of their position.

Note: Paid Family Leave (PFL) cannot be used for the employee's own medical recovery.

Bonding Leave (PFL and/or FMLA)

Following the birth, adoption, or foster placement of a child, employees may take Paid Family Leave (PFL) to bond with their child. PFL provides job-protected, paid time off as outlined in the Paid Family Leave section. Bonding leave may also run concurrently with FMLA when the employee is eligible. Employees may take PFL after the conclusion of any medically certified recovery period.

Use of Accrued Leave

Employees may choose to use accrued sick, vacation, personal, or compensatory time during maternity or paternity leave. Accrued leave may also be used to "top up" pay while receiving PFL benefits, consistent with PFL rules.

See the [Paid Family Leave](#) section for details regarding eligibility, pay benefits, and coordination with other leave programs.

Extended Unpaid Leave Option

An employee may request extended unpaid leave for maternity/paternity reasons for up to six (6) months, without loss of seniority or service. This unpaid leave may occur after the employee has used or elected not to

use other paid or protected leave programs. Employees must submit a written request and receive approval from the Executive Director.

Upon returning to work, the employee must provide medical clearance confirming they are able to resume full duties.

Bereavement Leave

Employees shall be entitled to up to ~~three-four~~ (34) days paid leave per year for death in the immediate family, including "step" relations. Extension of bereavement leave(s) will be at the discretion of the Executive Director. Members of the immediate family include spouse, domestic partner, children, siblings, parents, grandparents, grandchildren, spouse's or domestic partner's immediate family, and any other person with whom the employee has developed an immediate family-like obligation due to past personal relationships. Bereavement leave shall not be cumulative nor liquidated by cash for unused leave at the time of separation.

Jury & Witness Leave

When a qualifying employee is called for jury duty or to testify as a witness in a trial, it is fully recognized and supported by HVRC. All provisions will make up the difference between an employee's regular hourly pay and monies received from the court system for service as a juror when such service is documented by court authorities. These benefits shall be available to regular full-time and regular part-time employees.

The following procedures will be undertaken:

1. Employee shall present the subpoena or other document that gives instructions to report for jury empanelment upon receipt. A copy shall be retained for the personnel file.
2. Upon selection for jury duty, the employee shall notify their direct supervisor and Directors in writing via email. Daily notification of jury service obligations shall be provided each day in writing via email to the same management personnel.
3. The employee shall report for jury duty as instructed by the court. At times the employee may be released from jury service during normal working hours. When this is the case, the employee shall be required to return to work, when practical.
4. At the end of jury service and upon receipt of the check for such service, the employee shall provide a copy of either the check or check stub to the Financial & Administrative Director and Deputy Director.
5. HVRC shall compute the gross amount the employee would have received for work performed while on jury duty. HVRC shall then deduct the amount received from court and draw a check on the adjusted gross less appropriate taxes on the adjusted gross for the employee.

While serving as a juror is a civic duty, there may be cases where an employee's extended absence would detrimentally affect the operating efficiency of HVRC. In such instances, if the Executive Director deems it necessary to request that an employee be excused from jury duty, the Executive Director will write a letter with the employee's consent, to the presiding judge or court clerk requesting that the employee be excused from jury duty or that their assignment be postponed.

Military Leave

HVRC grants employees unpaid time off for service, training and other obligations in the uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA) and any other applicable state law.

All employees requesting time off for military service must provide advance notice to their immediate supervisor, unless military necessity prevents such notice or it is otherwise impracticable. Continuation of health insurance benefits is available during military leave subject to the terms and conditions of the group health plan and applicable law.

Employees are eligible for reemployment for up to five years from the date their military leave began. The period an individual has to apply for reemployment or report back to work after military service is based on time spent on military duty and on applicable law. Application for reinstatement must be made within 90 days from the date military service is terminated. An employee must report to work or apply for re-employment within:

- 14 days of completion for periods of military service between 31 and 180 days.
- 90 days of completion for period of military service greater than 181 days.

Employees who qualify for reemployment will return to work at a pay level and status equal to that which they would have attained had they not taken military leave. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service.

HVRC complies with all rights and protections under all applicable state laws granting time off for service, training and other obligations in the uniformed services. This includes, but is not limited to, benefits entitlement and continuation, notice and recertification requirements, and reemployment application requirements.

Questions regarding this policy should be directed to the Financial & Administrative Director.

Leave of absence for military spouses

The spouse of a member of the armed forces of the United States, national guard or reserves who has been deployed during a period of military conflict, to a combat theater or combat zone of operations shall be allowed up to ten (10) days unpaid leave by their employer. Such leave shall only be used when such person's spouse is on leave from the armed forces of the United States, national guard or reserves while deployed during a period of military conflict to a combat theater or combat zone of operation. This leave is provided in accordance with New York Labor Law §202-i, as amended.

Employees can elect to use paid vacation or personal time during this period but are not required to do so. A request for this time off must be forwarded to the Executive Director, providing as much notice as possible of the requested time off. All benefits shall continue as if the employee is reporting to work. Employees electing unpaid time must make up any benefit contributions in subsequent paychecks.

Leave Without Pay

Certain unpaid leave options are specific to particular circumstances and are described in their corresponding sections. For example, employees may request extended unpaid maternity/paternity leave (up to six months) as outlined in [Maternity Leave / Paternity Leave](#). The Leave Without Pay provisions in this section apply to all other unpaid leave requests not covered by more specific leave policies.

Leave of Absence

An annual salaried employee may, at the discretion of the Executive Director, be granted a leave of absence from the position, without pay. Leaves of absence must be requested in writing to the Executive Director,

copying the employee's supervisor and Financial & Administrative Director. No benefits will accrue during leave without pay.

Unpaid Time Off for Probationary Employee

Probationary employees may request unpaid time off for personal reasons, including vacation, during their probationary period. Approval is discretionary and subject to operational needs, and requests should be submitted in writing to the employee's supervisor and the Executive Director. Unpaid time taken during probation does not extend the length of the probationary period unless explicitly stated in the approval.

INSURANCE BENEFITS

Medical Insurance

All HVRC regular full-time employees are eligible for medical insurance. Temporary or part-time employees are not eligible for HVRC's medical insurance benefits. Information regarding HVRC's insurance offerings is distributed annually. HVRC's current contribution to the premium is 80% for all plan types; employees contribute 20% via deductions from their pay period paychecks. The contribution amount is subject to change without notice.

Employees are eligible to participate on the first day of hire. Coverage is effective on the first day of the month following the date of hire. Employees can only modify enrollment within 30 days of [Qualifying Life Event \(QLE\)](#), a change in an employee's situation, like getting married, having a baby, or losing health coverage, that can make employees eligible for a Special Enrollment Period, allowing them to enroll in health insurance outside the yearly Open Enrollment Period. Employees who do not enroll themselves or their dependents at the time of hire may be required to serve a waiting period or may be subject to coverage restrictions applied by the carrier.

Employees are encouraged to read the insurance carrier's booklet containing coverage, deductibles, and other information and familiarize themselves with the provisions requiring pre-certification and other requirements to receive full benefit of this benefit. The Financial & Administrative can put employees in contact with HVRC's insurance broker for answers to specific coverage and related questions. It is important that employees follow the insurance carrier's policies to ensure coverage is provided.

Medical Insurance Opt-Out

Upon provision of documentation that adequate coverage is in place through a spouse or other means, an employee may decline HVRC-offered medical insurance coverage and instead receive a cash payment in lieu of individual or family coverage. The opt-out amounts are listed below and subject to change annually based on Board of Directors' approval.

Individual: \$1,500 per year

Family: \$3,000 per year

Employees may request to begin or terminate the opt-out opportunity during the open enrollment period for HVRC insurance plans. For employees who are eligible by the insurer to enroll or change their insurance outside of the open enrollment period, such as new employees or those with eligible life events, the size of the opt-out amount will be pro-rated. Opt-out amounts shall be paid at the end of the medical insurance calendar year,

currently February. Should an employee leave employment before or after February, the employee will be eligible for a prorated opt-out amount.

Dental & Vision Insurance

All HVRC regular and temporary part-time employees working a minimum of 20 hours per week are eligible for dental and vision insurance. Information regarding HVRC's insurance offerings is distributed annually. Employees contribute 100% toward premiums via deductions from their pay period paychecks.

Employees are eligible to participate on the first day of hire. Coverage is effective on the first day of the month following the date of hire. Employees can only change enrollment within 30 days when a lifestyle change is experienced, including the birth or adoption of a child, marriage, divorce, death of an enrolled participant, and loss of coverage under a spouse's plan. Employees who do not enroll themselves or their dependents at the time of hire may be required to serve a waiting period or may be subject to coverage restrictions applied by the carrier.

Employees are encouraged to read the insurance carrier's booklet containing coverage, deductibles, and other information and familiarize themselves with the provisions requiring pre-certification and other requirements to receive full benefit of this benefit. The Financial & Administrative Director can put employees in contact with HVRC's insurance broker for answers to specific coverage and related questions. It is important that employees follow the insurance carrier's policies to ensure coverage is provided.

Unemployment Insurance

Unemployment Insurance (UI) benefits are administered by the New York State Department of Labor for individuals deemed eligible. New York employees do not contribute to UI through payroll deductions. HVRC funds this coverage entirely through mandatory employer unemployment insurance contributions to the state UI system. Claimants must satisfy the state's required waiting period before receiving benefits.

TRAINING & PROFESSIONAL DEVELOPMENT

Employee Training

HVRC will conduct regular periodic training on the following topics:

- Discrimination/Harassment.
- Welcoming Workplace Culture.
- Fraud Detection/Prevention/Reporting.
- Other topics as necessary and/or beneficial.

Professional Development Activities

It is HVRC's policy not only to encourage employee participation in activities that improve professional development, attitudes, conduct, competence, and enhance career development, but also to consider such activity in annual performance evaluations. Only employees in good standing are eligible for the below-outlined benefits. Additional employee eligibility information is in the subsections below. Only professional development activities directly related to HVRC's programmatic areas shall be eligible for reimbursement. All requests shall be submitted in writing to the employee's direct supervisor, Financial & Administrative Director, and Executive Director, copying the Deputy Director.

Membership in professional organizations concerned with planning, local government and its administration, economic development, water resources, and sustainability / clean energy will therefore be encouraged. Participation in, for example, workshops, training sessions, and seminars are encouraged and expected as long as they do not negatively impact the employee's work responsibilities and/or deliverables. HVRC commits to including reasonable funding within the Board-approved annual budget for such activities, except during times of financial distress.

Should employees be sent to a training program or conference because of the activity's benefit and employee's interest, employees will not be required to use leave accruals to make up for the absence from work. Compensatory time may be accrued during professional development activities required by HVRC when professional development activities exceed the eight-hour workday or 40-hour workweek. Compensatory time will not be accrued for professional development activities not required by HVRC.

Membership Organization Annual Dues

Annual dues for membership organizations paid by employees may be reimbursable upon approval by the employee's direct supervisor and Financial & Administrative Director in advance of Executive Director's approval; reimbursement is subject to the employee's active participation and is subject to funding availability. Employees are expected to provide information validating a professional organization's legitimacy. Membership organizations include, but are not limited to, the American Planning Association and its Chapters and Sections, New York Planning Federation, National Association of Regional Councils, National Association of Development Organizations, International Economic Development Council, and NYS Economic Development Council. Active participation includes, but is not limited to, attending local, state, regional or national meetings and/or educational opportunities provided by the membership organization. The per-employee reimbursement amount for dues will be based on a Board-approved budget. Certification Maintenance (CM) credits required for planners certified by the American Institute of Certified Planners (AICP) and related annual fees are eligible for reimbursement. Only regular full-time and part-time employees successfully completing the probationary period are eligible for reimbursement; reimbursement proportions shall differ between regular full-time and part-time employees.

Registration Fees

All HVRC employees are eligible for HVRC's payment of registration fees and related costs for participation in relevant workshops, training sessions, seminars, and regular meetings. Registration fees must be approved in advance by the employee's direct supervisor and Financial & Administrative Director in advance of Executive Director's approval and are subject to funding availability. It is expected that the employee will prepare brief written and/or oral reports for the edification of other employees.

Significant Professional Development

Employees may request time away from work for professional development opportunities that require significant investment but are not for credit at a higher learning institution, and to have costs covered. These requests will be considered by the Executive Director on a case-by-case basis. The cost of the professional development opportunity may be shared by the employee as deemed appropriate. The Executive Director may grant up to 100% of the time spent on the professional development opportunity to be paid time with no drawdown on paid time off. Only regular full-time and part-time employees successfully completing the probationary period are eligible for reimbursement; reimbursement proportions shall differ between regular full-time and part-time employees.

ATTENDANCE

OUTLOOK CALENDARS

HVRC uses Microsoft Outlook for electronic communications and calendar scheduling. All HVRC employees must maintain their work schedules in their personal Outlook calendar. Personal calendars are shared with the full team to ensure collaboration and smooth coordination among all employees, and employees are expected to keep their Outlook calendars up to date to facilitate. All employees are expected to maintain a minimum permission level of “can view all details”. Private personal meetings can be marked private on set up, thereby preventing any employee from viewing any details, including titles and locations. Additional information on the practices for marking time off is found in [Notification & Accounting of Approved Leave](#).

HVRC also maintains two additional shared calendars that employees are expected to maintain updated: Remote Days and Outreach.

- The Remote Days calendar is intended for employee’s remote workdays schedule, set up as an annual recurring event. Employees are expected to update this calendar when their remote day shifts.
- The Outreach calendar is used for coordination of HVRC planned events and public outreach materials. Webinars, in-person conferences and meetings, distribution of HVRC e-publications, for example, must all be logged in this calendar to avoid detracting from other team members’ programmatic efforts.

WORK WEEK & WORK HOURS

Work Week

The work week for Regular Full-Time and Temporary Full-Time Employees is 40 (forty) hours. The schedule of Regular Part-Time and Temporary Part-Time Employees is based on prior agreement per employees’ offer letter or updated by employee’s supervisor, with the prior approval of the Executive Director. Intern hours are set by the program director and or direct supervisor; the Deputy Director must be informed of approximate hours per week Intern shall be contributing.

Work Hours

HVRC’s work-week schedule for Regular Full-Time and Temporary Full-Time Employees is eight (8) hours per day, Monday through Friday, from 9:00am to 5:00pm.

Regardless of in-office or remote workday, employees are expected to be regular in attendance. When emergencies arise that make it impossible for an employee to arrive at work by 9:15am, the employee must notify their supervisor and Directors prior to 9:00am.

Most HVRC positions require that employees attend morning, evening, or, on rare occasion, weekend meetings. HVRC offers flexible work schedules to accommodate work outside of the normal workday. Employees must inform their supervisor of their modified schedule in writing via email and receive approval via email; the supervisor’s approval will not be withheld without justification. Once approved, the employee must immediately note the schedule change on their personal work calendar, which is shared with the HVRC team.

Out-of-office appointments and meetings during the workday hours should be posted on personal calendars.

Remote Work Policy

Overview

HVRC implemented a full remote work policy during the COVID-19 pandemic, which transitioned to a hybrid work schedule in 2022. Remote work is defined as working during HVRC work hours anywhere outside of HVRC's office located at 105 Ann Street, Newburgh, NY. Employees working remotely are referred to as remote workers. Remote work may not be suitable for all employees and/or positions. See [Rescinding of Remote Work Schedule](#) section for additional information.

HVRC's Remote Work Policy has the below noted intent.

- a) Supports maintenance of employee performance and productivity on days when an open, shared office may not support undistracted work.
- b) Enhances the spirit, morale, and welfare of employees.
- c) Reduces commuting mileage, thereby contributing to HVRC's conservation efforts in support of clean air objectives.
- d) Reduces employee turnover and absenteeism.
- e) Improves HVRC's ability to attract and retain qualified personnel.

Applicability

Regular Full-Time and Temporary Full-Time Employees are automatically eligible from the first day of employment for a hybrid work schedule as outlined below. During the probationary period additional days in office may be required. Employees may remain on a hybrid schedule if they prove to be trustworthy, disciplined, self-motivated, and capable of effectively and efficiently conducting work responsibilities suited for remote work.

In-Office Requirements

All employees are required to work at HVRC's office a minimum of three days per week. Exceptions may be requested in writing on a case-by-case basis and granted with prior approval from employee's supervisor and Executive Director. HVRC maintains designated in-office and remote-work days to support collaboration and programmatic needs. However, employees may work onsite more frequently as needed to support their work. Directors are expected to work onsite an additional day each week to ensure leadership presence and operational support.

Remote Work Schedule

Short-term deviations from the In-Office Requirements are permitted on a temporary basis. Any short-term deviations for incoming employees must be incorporated into the employee's offer letter on approval from the employee's supervisor, Financial & Administrative Director, and Executive Director.

Short-term deviations requests from current employees must be submitted via email of the employee's supervisor, Financial & Administrative Director, and Executive Director. The supervisor shall inform the employee of the decision regarding their request.

Occasional remote work requests must be emailed by the employee to their supervisor with a brief explanation. On approval, supervisors will notify the Directors. Employees should make every effort to notify their supervisor as soon as possible of their need to work remotely on in-office days.

All employees must include their remote work schedule in HVRC's shared Remote Days calendar on approval.

Availability

Employees are expected to be available during normal work hours (see [Work Hours](#)) when working remotely. Employees must be available via video conferencing, Microsoft Office Teams, email, and cell phone, and be responsive within one (1) hour unless in meetings or have a previously approved absence. Employees must set business calls to be forwarded to their cell phone on remote workdays. Employees must communicate with their supervisor at least once each workday and complete their daily timesheets. Employees are not expected to be available outside of the workday unless by prior agreement.

Employees are responsible for ensuring HVRC's full team and their specific department are updated regarding their remote work schedule. Employees must ensure all are updated by:

- 1) Notifying their supervisor and team of any modifications to their remote work schedule the prior week during the weekly team meeting.
- 2) Adjusting their remote workdays on HVRC's shared Remote Days calendar.
- 3) Marking their personal HVRC calendar if they will be unavailable via email and/or cell phone to work on a project that requires no distraction.

Remote work must not interfere with employee's ability to fulfill work responsibilities. Work responsibilities that require significant personal contact with other employees shall not be conducted outside HVRC's normal business hours nor outside HVRC's office. Specifically:

- Remote work must not interfere with attending meetings, whether remotely or in-person. If the employee is working from home, they are required to attend via video conferencing. If video conferencing is not available, employees may call in via phone as a secondary option. If an employee is unable to attend a given meeting for reasons remote or otherwise, they must notify their supervisor or the person hosting the meeting. Repeatedly missing meetings when working remotely will be cause for corrective action or termination of employment.
- Remote work must not interfere with interactions with other HVRC employees, contact with public agencies, partners, and the public, attendance at in-person or virtual meetings, and other duties.
- Employees are expected to maintain their professionalism when working remotely. They must dress appropriately (see [Personal Appearance](#)) during virtual meetings, minimizing interruptions from people or pets at all times, taking virtual meetings from a suitable space or using virtual background features as needed, and ensuring that external sounds do not interfere with virtual meetings.

Treatment of HVRC Property While Working Remotely

Regardless of remote work location, employees are required to maintain a separate, designated work area, clean and free of obstacles and free of any hazardous materials. On remote workdays, employees are expected to use their company laptop and accompanying accessories while connected to the Wi-Fi available in their remote location and must set business calls to be forwarded to their cell phone. Only equipment owned by HVRC and on loan to employees is covered by HVRC's insurer. All other equipment is to be covered by the employee's personal insurance provider.

HVRC Liability While Working Remotely

Employees are advised to choose a safe and secure location to work from and to maintain high levels of safety. HVRC is liable for injuries suffered in the pre-defined workspace during work hours only. If an employee incurs a work-related injury in the designated work area while working remotely, worker's compensation laws and

rules apply just as they would if such an injury occurred at the main office if the injury arises out of and in the course of employment. Employees must notify their supervisors immediately and complete all necessary documents regarding the injury. HVRC may deny or rescind an employee's right to work remotely if the remote work location presents actual or potential safety or health hazards or is otherwise deemed unsuitable for performing work responsibilities.

Remote Work Expenses

HVRC generally will not reimburse costs associated with copying work-related materials, fax charges, etc., completed outside of the office. Employees participating in remote work should complete these duties in the office, using HVRC equipment, services, and materials.

HVRC will not pay for general operating expenses in a home office, such as an Internet Service Provider, taxes, homeowner/renter insurance, utilities, privately owned equipment, and incidental items and supplies.

When employees use their home office for remote work, HVRC is not responsible for substantiating a remote worker's claim of tax deductions for operation of a home office. Employees should seek advice from a tax advisor concerning home office deductions.

Work travel on remote days shall be reimbursed from employee's home. HVRC will not pay for travel expenses to and from the office when program needs necessitate the remote worker to come into the office on a scheduled remote workday. Remote workers are responsible for their own means of getting to and from the office for regularly scheduled days in the office or if they are called into the office on a remote workday.

Work-from-Home Equipment

HVRC may provide employees with equipment to support approved remote work arrangements. This equipment may include items such as keyboards, mice, monitors, or other peripherals necessary for performing job duties effectively from home.

All requests for work-from-home equipment must be submitted to the Financial & Administrative Director for review and approval. Approval will be based on operational need, equipment availability, and budgetary constraints.

Any equipment issued for home use remains the property of HVRC and must be returned upon request or at the end of employment. All distributed equipment will be tracked using HVRC's equipment inventory tracker, and employees are responsible for the proper care and use of any items assigned to them.

Employees must report any damage, loss, or technical issues to the Financial & Administrative Director promptly

Rescinding of Remote Work Schedule

Employees will be assessed periodically to affirm that remote work is not negatively impacting performance, work quality, and productivity. If management determines that an individual's productivity has suffered from remote work, or that the employee's total productivity has suffered, or if their work assignments have changed, or for any other reason as determined by management, the Executive Director may limit or terminate an individual's use of a remote work schedule. Appropriate management will discuss concerns with employees

prior to Executive Director's final determination. Employees may also request a decrease in the number of days worked remotely.

Meals & Breaks

Employees may take unpaid meal breaks at any point during the workday, making up the time taken by extending their workday. Employees are also welcome to work through lunch without any impact on the 8-hour workday. Employees inadvertently working less than an eight-hour day must account for hours not worked as paid time off or receive approval from their supervisor to make up the hours at another agreed-upon time. All employees are encouraged to have lunch.

Employees may take short breaks as needed throughout the day, but excessive breaks are not acceptable.

Breastfeeding in the Workplace

Employees may take 30-minute paid break time to pump breast milk at work for up to three years following the birth of a child. This covers milk that is expressed only; babies cannot be brought to the workplace on a regular basis.

HVRC is not responsible for the safe storage of expressed milk. Employees expressing milk are responsible for its storage, cleaning the area used, and removal of breast milk at the end of the workday.

ATTENDANCE RECORDS

In addition to the policies noted in this section, additional information regarding attendance records, or timesheets, is found in the Timesheets section of HVRC's Financial Policies & Procedures.

As noted in these sections, employee timesheets are generated using an Excel-based workbook housed on HVRC's SharePoint platform (i.e., [EmployeeNameYYYY-MM]--TimeTrackingvYYYY-MM-DD.xlsx). Each employee has their own folder that houses the time tracking workbooks by year, as well as expense reimbursement requests and expense back-up documentation. The time tracking workbook is used to track all grant or project time, whether conducted in-office or remotely, as well as paid time off, and must be coded appropriately. The time tracking completion schedule for full-time and part-time employees is also outlined in these sections and bulleted below. Both employees and their direct supervisors are responsible for reviewing and reconciling their time trackers in addition to the final reviews conducted by the Financial & Administrative Director and Deputy Director or Executive Director.

- Both regular and temporary full-time and part-time employees are required to allocate their work hours on a daily basis to the relevant grants, projects, and/or administrative lines.
- Regular and temporary full-time employees' time allocations are reviewed and reconciled on a monthly basis, three days after the end of the prior calendar month.
- Regular and temporary part-time employees' time allocations are reviewed and reconciled on a per pay period basis.

Purpose of Attendance Records

HVRC timesheets provide the ability to record time for each project and administrative activity in 15-minute (.25 hour) increments. Time must be recorded and allocated to the appropriate project and administrative activity based on the work performed. Timesheet records form the basis of project cost tracking for employee time. Costs will be assigned to projects consistently, and according to binding agreements, with no agreement

overriding requirements set forth in 2 CFR Part 225, as it relates to documentation for personnel compensated from federal awards.

Time Tracking Workbook

Each employee's time tracking workbook contains the following tabs: Timesheet, MMMYYYY, Categories, Pay Periods, SForceCheatSheet, and Dropdowns. The purpose of each tab is explained below.

- Timesheet: This tab is the roll-up of all hours entered in the MMMYYYY tab and represents the formal records of employee's work activities and paid time off. Note instructions in the Timesheet tab.
- MMMYYYY: Employees detail their work activities in this tab, selecting for the grant or project (Contract), the grant/project work area (Descrip-1), and more detailed work area scope (Descrip-2). A high-level explanation of the work activity completed is included in the Activity Description section. Hours are entered on the days completed and indication of work location (C = conference; I-O = in office; R = remote) is also completed. This tab name must be updated every month with the current information, e.g., Jul2024.
- Categories: This tab provides a crosswalk and additional information for the correct selections under Descrip-1 and Descrip-2.
- PayPeriods: This tab includes the pay period end dates, which fall on Tuesdays, and the paycheck direct deposit dates, which fall on Fridays.
- SForceCheatSheet: This tab serves as a crosswalk for HVRC's NYSERDA Clean Energy Communities Coordinators, helping them translate entries in HVRC time tracking workbook into NYSERDA's time tracking system, Salesforce.
- Drop Downs: This tab contains all the dropdown listings used in the Timesheet and MMMYYYY tabs.

Timesheet Entry Guidelines

In all cases, time used shall be recorded in increments of not less than 0.25 hours. Timesheets are completed to include all specific time spent on each grant or project, as well as a specific task/activity from an approved work plan, delineated by appropriate codes (see MMMYYYY above). All administrative work and paid time off hours (i.e., vacation, personal, sick, holiday, etc.) will also be recorded and defined by the correct codes. HVRC applies salaries, wages, and benefits consistently to both federally and non-federally funded projects for the same labor categories.

Timesheet Approval Process

All employees attest to the accuracy of the time tracking record once saved. Employees affirm the time tracking record's accuracy by printing and signing the Timesheet tab. The timesheet print-out is reviewed by the employee's supervisor and Directors, with approval signified by their signature or initials. If corrections or alterations are required, the person who makes the correction must notify the Financial & Administrative Director, who will inform the Executive Director as needed. The Financial & Administrative Director and the Executive Director are the only people authorized to make timesheet corrections after the close of each reporting period.

GENERAL WORKPLACE CONDITIONS & POLICIES

WORK AREAS

Co-Working Space

HVRC's current office is in a coworking space. HVRC's office is a shared, open workspace. The common areas of the building provide other work areas when needed. Employees coordinate the location for holding virtual

meetings to reduce meeting overlap within the office. Employees are encouraged to use headphones if doing so will improve concentration and productivity during another team member's meeting. Use of headphones does not preclude the expectation that employees be attuned as much as reasonable to their colleagues' work.

Common Work Area Facilities and Appearance

Common workspaces should be as clean and orderly as possible. It is expected that all employees will respect and clean the common/shared work areas such as the kitchen and gallery. Employees should wash dishes they use or place them in the dishwasher.

Work Areas

Employees should keep work areas neat, clean, and free from hazards. Because the nature of our work involves paper records, forms, and other important documents, keeping desks free from clutter is necessary. Employees should not have excessive food and beverages at their desks. Radios can be on in work areas to give background music with agreement from all employees in the area and supervisor. Items displayed on employees' desks or work areas must follow personal appearance standards.

Pets at Work

Employees may bring well-behaved pets to the office at the Executive Director's discretion. While in the office pets cannot create distractions nor cause discomfort to any employee or visitor. Pets that create incidents in the office with employees or visitors may be barred from returning. Pets that are involved in any incident in HVRC's office resulting in an injury will be immediately barred from the office and will not be permitted to return. The employee assumes all responsibility for and liability arising from their pet's actions while the pet is HVRC's office or building common areas.

COMPANY SUPPLIES

Only authorized employees may purchase supplies in the name of HVRC, consisting of the Directors. No employee whose regular duties do not include purchasing shall incur any expense on behalf of HVRC nor bind HVRC by any promise or representation without express written approval by any of the Directors.

REFERENCE CHECKS

Only the Deputy Director or Executive Director can give reference information for a current or former employee, with guidance from the employee's supervisor. HVRC's policy is to verify dates of employment, the position held. Requests for rate of pay will only be honored with employee's written approval. Requests for this information must be received in writing via email or mail.

When an individual requesting a reference for a current or former employee contacts any employee, the call must be referred to the Deputy Director or Executive Director. Employees shall not provide employment references or verification of information for any current or former HVRC employee without prior approval from the Executive Director.

Any comments made as part of a reference check in violation of this policy by any HVRC employee are solely the comments of the employee and not the comments of HVRC.

RELEASE OF INFORMATION

No personal or financial information should be given to any caller. All such calls should be directed to the Financial & Administrative Director.

SAFETY & SECURITY

It is a policy of HVRC to encourage a healthy and safe work environment. The active cooperation of all employees is necessary to provide a safe and healthy work environment. To accomplish this, safety precautions must be observed. It is expected that employees will respect their work areas and that of fellow employees. If there are any concerns or questions about the safety of the office environment or individual work area, please see the Deputy Director for necessary corrections or accommodation.

SAFE WORK HABITS

HVRC is committed to maintaining a safe and healthy workplace by adhering to all relevant federal Occupational Safety and Health Administration (OSHA) safety programs for the protection of employees. This includes compliance with OSHA regulations and standards. Any questions regarding OSHA compliance should be directed to the Financial & Administrative Director.

All employees are expected to take reasonable precautions and follow practices of safe work habits in both office and field environments, including the following:

- Employees must immediately report to the Financial & Administrative Director or Deputy Director any serious illness or any work-related injury, accident, or hazardous situation.
- Any work-related injuries or accidents must be reported in writing by all employees and provided to the Financial & Administrative Director for filing as soon as possible after receiving care. The following information must be included: date of event, location of event, nature of event, and a description of how it is a work-related event.
- A call for emergency services/ambulance should be made immediately when a serious emergency occurs.
- Before using any equipment, employees must make sure they have read the instructions and received proper training to operate the equipment.
- Employees who detect hazardous conditions, practices, or behaviors should immediately report these conditions to the Directors.
- Employees are encouraged to bring recommendations for safety equipment, practices, or procedures to the attention of the Financial & Administrative Director.
- Help promote an environment of "Safety Awareness" in the office and in the field.
- Field work requires the use of appropriate personal protective equipment (PPE) and adherence to all site-specific safety protocols. Employees must ensure they understand and comply with these requirements before beginning any field activities.

Risk Reduction Measures

HVRC will take reasonable measures to conduct background investigations, review candidates' backgrounds, and reduce the risk of hiring individuals with a history of violent behavior, in accordance with all relevant laws.

The Financial & Administrative Director or designated employee will conduct annual inspections of the premises to evaluate and determine any vulnerabilities to workplace violence or hazards. Any necessary corrective action will be taken to reduce all risks.

Employees are not expected to diagnose or identify dangerous individuals. However, employees are expected to use sound judgment and promptly notify the Executive Director if they observe behavior that may indicate a potentially dangerous or escalating situation.

To support a safe workplace, HVRC strictly prohibits employees, contractors, and visitors from possessing or bringing firearms or other weapons onto HVRC property or while conducting HVRC business, regardless of permit status.

Behaviors that may signal a potentially dangerous situation include, but are not limited to:

- Possessing or bringing any type of weapon into the workplace, in violation of HVRC policy.
- Displaying extreme stress, resentment, hostility, or anger.
- Making threatening, intimidating, or aggressive remarks.
- Experiencing sudden or significant decline in work performance.
- Exhibiting irrational, erratic, or otherwise inappropriate behavior.

The Financial & Administrative Director will identify and maintain a list of employees who have been determined to be at risk of becoming victims of violence because of the nature of their job or because they are subject to harassment, violence, or threats from a non-employee including family members. The Executive Director will design a plan with at-risk employees to prepare for any possible emergency situations.

Dangerous / Emergency Situations

If employees encounter an armed or dangerous individual, their priority is to protect their own life and the safety of others. Follow these steps:

- **Evacuate if possible:** If there is a safe escape route, leave the area immediately. Do not stop to collect belongings. Help others escape if it's possible to do so safely, and prevent anyone from entering danger zones. Once safe, call 911.
- **Hide if evacuation is not possible:** Find a secure location out of the individual's view. Lock and barricade doors, silence phones, and remain quiet. Stay hidden until law enforcement arrives.
- **Fight only as a last resort:** If an employee's life is in imminent danger and no other options exist, they should act aggressively to incapacitate the individual using improvised weapons and full commitment.

If employees can safely notify the Directors or dial 911 without endangering themselves or others, do so. Follow instructions from law enforcement when they arrive.

The Federal Bureau of Investigation's [Run. Hide. Fight. video](#) is a useful reference.

Enforcement

Threats, threatening conduct, or any other acts of aggression or violence in the workplace will not be tolerated. Non-employees engaged in violent acts on HVRC premises will be reported to the proper authorities and fully prosecuted.

EMERGENCY CLOSING

The Deputy Director has the authority to close HVRC's office during an emergency, severe adverse weather conditions, and other extenuating circumstances.

Weather-related events may prevent HVRC's office from opening. On such days, employees are expected to work remotely. The following process will be followed to determine office closure or inability to work in person during a weather-related event. Employees are encouraged to keep an updated copy of the employee roster at home in the event they need to contact other members employees for instructions.

- HVRC's office will not open for business if all schools in the [Newburgh Enlarged City School District](#) are closed.
- If Newburgh Schools operate on a delay, then HVRC's office will open on a delay as well. This does not preclude the 8-hour workday, nor does it include travel time to and from HVRC office.
- Notification will be provided via text by the Deputy Director.
- Given the size of the Mid-Hudson Region, weather-related events may differ within the Region. If weather-related events result in closure of an employee's home school district, employees must inform the team via the team text and include a screenshot of the official closure notification from their school district's webpage.

Employees are not required to leave when the office closes due to adverse weather conditions; it is each employee's option to do so. When roads are officially closed, employees must follow directions issued by law enforcement agencies.

FIRE EMERGENCIES/FIRE EXTINGUISHERS

Report all fire emergencies immediately by calling 911. If an alarm is sounded, employees must evacuate the building through the nearest unimpeded exit, either the office exit, building gallery exit, or principal building exit. Upon exiting, all employees must gather in the parking lot for a head count. The most senior employee present is responsible for taking a head count outside the building once the building is evacuated.

Evacuation of the building for a fire or fire drill is mandatory and must be done quickly. Do not re-enter the building until given authorization by building management or the Fire Department.

Fire extinguishers are located in the office next to Studio 2 entry door and kitchen area. First aid kits are located on top of the filing cabinet in Studio 1. All employees should familiarize themselves with the location of the kits.

TRAVEL

All employees are expected to use extreme caution when traveling for business purposes. This policy requires employees to adhere to all state and federal motor vehicle regulations, including those that apply to the use of a cellular phone when operating a motor vehicle. Employees are expected to avoid operating a motor vehicle during periods of severe weather conditions when unsafe road conditions exist.

REPORTING ACCIDENTS / VEHICLE ACCIDENTS

All work-related injuries, illnesses, and accidents must be reported immediately to the Executive Director, Financial & Administrative Director and, in turn, to HVRC's Workers Compensation carrier. This includes any vehicular accidents that occur while conducting business on behalf of HVRC during normal business hours or when required to attend work-related meetings before or after normal business hours. A written report providing the information noted in the Safe Work Habits section of these Policies & Procedures is required. Employees who suffer an injury or occupational disease arising out of, and in the course of, employment may be entitled to payment of medical services for treatment for that injury or illness, in accordance with applicable state laws.

It is preferred that first aid be administered by authorized personnel only. If injured on the job, HVRC will use the best means possible to provide transportation to the hospital.

Employees who are involved in a vehicular accident involving a personal vehicle while performing job duties outside of HVRC premises (not including normal commuting to and from work) must obtain the names, addresses, and telephone numbers of all people involved, including witnesses. Any damage should be reported to the Financial & Administrative Director.

Workers' Compensation

HVRC maintains Workers' Compensation coverage as required by New York State Law. To expedite the receipt of benefits, employees must immediately report any absences or work-related injuries, illnesses, and accidents. Proper paperwork must be completed to process a claim. Employees must contact the Financial & Administrative Director for guidance on reporting procedures and proper documentation.

VISITORS IN THE WORKPLACE

HVRC provides services to the public and, as a public body subject to New York Open Meetings Law (OML), allows public access to Board meetings and any other meetings required to be open to the public. Outside of these publicly noticed meetings and events, HVRC's office premises are not open for unrestricted public entry.

To ensure the safety and security of HVRC and its employees, visitors, and property, only authorized visitors may enter the office areas outside of OML-required public meetings. Employees should limit the number and duration of personal visitors. All visitors must be greeted at the entrance and remain accompanied by an HVRC employee at all times. Employees must ensure the external office door remains locked when visitors enter or exit.

Visitor Incidents

If a visitor to HVRC experiences harm to themselves or their property while in HVRC's office space or common areas, the first concern should be for the physical well-being of the visitor. If an injury has occurred, appropriate medical actions must be taken.

Following an incident, a written report of the incident must be prepared by the employee most closely related to the incident and submitted to the Financial & Administrative Director; in turn they will inform the remaining Directors. The report should be submitted no later than three (3) business days following the incident and after attending to the health and well-being of the visitor as needed. The incident report must contain the date of incident, location and time of incident, a detailed description of the incident, and any other factual and relevant information to the incident. If possible, the visitor experiencing the incident should be allowed to have input into the report. The visitor will be furnished with a copy of the report upon request. Appropriate next steps will be taken depending on the circumstances of the incident.

SECURITY

All employees are issued external and interior office door keys on their first day in office. Unauthorized use of keys is prohibited, including, but not limited to, the copying or loaning of keys to anyone. Employees must report the loss or damage of keys immediately to the Deputy Director.

Employees who have a specific business need to be in the office after hours should take every precaution for their safety. Employees should not allow entrance to anyone not employed by or known to the employee. The last employee leaving the office is responsible for locking the in-office window door, shutting off all lights, and locking the office and main doors. Common area lights should also be shut off if no other tenants appear to be present.

PERSONAL PROPERTY

HVRC is not responsible for the loss, theft, or damage of an employee's belongings from the office or a work-related location. Employees are urged to leave their valuables at home.

INFORMATION TECHNOLOGY

ACCESS TO ORGANIZATION COMPUTERS

HVRC will provide computer accounts to all employees. External people who are determined to be strategically important to HVRC, such as temporary employees, volunteers, or contractors, will also be provided accounts as appropriate, on a case-by-case basis. The employee managing the temporary employee or contractor assumes responsibility for the identification of access requirements and use of the account. Accounts will be revoked on request of the user or manager, or when the user separates from HVRC.

NETWORK SECURITY

IT will monitor network security on a regular basis. Adequate information concerning network traffic and activity will be logged to ensure that breaches in network security can be detected. IT will also implement and maintain procedures to provide adequate protection from intrusion into HVRC's computer systems from external sources. No computer that is connected to the network can have stored on its disk(s) or in its memory information that would permit access to other parts of the network. Employees should not store personal, business, member or other credit card/account information, or passwords within word processing or other data documents.

PERSONAL COMPUTER SECURITY

Only legally licensed software will be installed on HVRC's computers. Users are expected to read, understand, and conform to the license requirements of any software product(s) they use or install. Software cannot be copied or installed without the permission or involvement of the IT system administrator. IT will configure all workstations with virus protection software, which should not be removed or disabled. Each employee is responsible for protecting their computer against virus attack by following IT guidelines for scanning all incoming communications and media, and by not disabling the anti-virus application installed on their workstation. All employees will log out of the network and turn their computers off before ending their workday, whether at the office or their remote place of work.

Backup Procedures

HVRC has multiple backup procedures to safeguard its data. Shared files are maintained using Microsoft SharePoint Online, while emails are stored in Microsoft cloud via Exchange Server Sync. Local files are linked to individual OneDrive accounts.

Microsoft provides a built-in solution for backing up SharePoint Online, OneDrive and Exchange Mailboxes, ensuring that HVRC's data is protected and easily recoverable. If HVRC's files are deleted, Microsoft can recover them for up to 30 days, or 90 days for deleted users. After these timeframes, files are no longer

recoverable by Microsoft. To maintain adequate document retention safeguards HVRC utilizes a Network Attached Storage (NAS) that is housed in the office. However, data stored on local PC drives may not be routinely backed up if disconnected from SharePoint. As a result, important data and applications should not be stored locally on individual machines. Employees working on especially crucial information are encouraged to backup these projects from their personal OneDrive to SharePoint. Users will be responsible for ensuring that the data stored on their local machines is backed up to SharePoint.

It is important to note that documents stored in a user's OneDrive are tied to that user's Office 365 license. If a user retires or their license is deactivated, their personal OneDrive documents will be lost unless previously backed up. In contrast, documents stored in HVRC's SharePoint remain accessible as long as the organization maintains an active Microsoft tenant.

HVRC may choose to locate the backup server, and perform the corresponding procedures, offsite. The backup schedule will be at least as rigorous as described in this section above. Arrangements shall be made with the offsite host to ensure the security and integrity of the data. Remuneration and/or other compensation may be provided to the offsite host as necessary and appropriate.

Replacement Policy

The Financial & Administrative Director maintains a schedule of organization computers and IT related equipment called Equipment Inventory. The Equipment Inventory includes date of purchase, relevant product information, date of replacement, and disposal method.

To ensure all employees are equipped with reliable, high-performing technology that supports productivity, efficiency, and a seamless onboarding experience, HVRC maintains a structured laptop replacement policy. New hires are issued new laptops upon onboarding to support immediate access to organizational systems and tools. For existing employees, HVRC follows a staggered refresh cycle based on departmental needs and role requirements. Employees become eligible for refresh after three years, but no later than five years, depending on role and device functionality.

Employees in roles requiring high processing power, specialized software, or consistent peak performance, including the Directors, are eligible for a three-year replacement cycle. All other employees follow a five-year cycle, balancing functionality with cost-effectiveness for standard computing needs. While HVRC aims to extend the life of its devices to reduce environmental impact, laptops may be replaced earlier than scheduled if performance issues arise, subject to approval by the Financial & Administrative Director.

The Financial & Administrative Director tracks laptop age through HVRC's Equipment Inventory and notifies employees and their managers as refresh dates approach. When devices are retired, the Financial & Administrative Director ensures all data is securely wiped before the equipment is either repurposed for temporary use, held as spares, recycled, or sold based on condition and organizational needs. Employees may request to purchase a retired laptop by submitting two market quotes for similar devices. The Deputy Director will determine sale approval based on organizational priorities and device condition.

CORRECTIVE ACTION & GRIEVANCE PROCEDURE

CORRECTIVE ACTION

The Executive Director has the responsibility and authority to carry out all corrective action, including termination. Corrective action shall be taken to notify an employee of conduct that has been improper as

outlined in these Policies & Procedures, with a goal of ending such conduct and continuing their employment, to inform an employee that they are performing at an unsatisfactory level of service, to warn or deter other employees who may be considering similar conduct, and/ or to terminate employment when it becomes necessary to do so in the best interest of HVRC. Certain types of employee behavior may be serious enough to justify termination of employment, without observing other corrective action first. Corrective action shall be administered by the Executive Director in a fair and impartial manner.

Whenever possible, the Executive Director will not resort to formal corrective measures until informal attempts to correct the problem have failed. This will depend, in part, on the seriousness of the problem as well as other considerations.

Reasons for Corrective Action

Corrective action may be taken for reasons that include, but are not limited to the following:

- Performance and Duties
 - Incompetence, inefficiency, neglect of duty.
 - Failure to meet performance standards or carry out assigned responsibilities.
- Conduct and Behavior
 - Insubordination.
 - Refusal to perform a job assignment.
 - Interference with the work of others.
 - Discourteous conduct toward coworkers, visitors or others.
 - Disobedience of proper and reasonable instruction from a supervisor.
 - Dishonesty or other deceptive behavior.
 - Generally unacceptable conduct that disrupts operations, undermines workplace safety, or adversely affects HVRC's functioning.
- Integrity and Property
 - Stealing, misusing, or destroying HVRC property.
- Impairment/Substance Use
 - Reporting to work or working while impaired, including:
 - Intoxication from alcohol.
 - Being under the influence of drugs, whether illegal substances or the misuse of prescription/over-the-counter medications.
 - Observable impairment that affects safety, judgement, or job performance.
- Attendance
 - Unauthorized or excessive tardiness, absence or abuse of sick leave.
- Confidentiality
 - Divulging HVRC business practices or any other confidential information.
- Improper Influence
 - Using, threatening to use, or attempting to use political influence or exerting pressure on any HVRC employee or official in securing promotion, pay increases, or special treatment.
- Representation of HVRC
 - Misrepresentation of HVRC to HVRC's constituency, the general public, or other employees. Policy and Legal Issues
 - Violations of any written HVRC policies and procedures.
 - Conviction of a felony or any criminal conviction that may negatively affect job performance or bring HVRC into disrepute, depending on the nature of the conviction and the employee's role.
- General

- Any other act of misfeasance, malfeasance, or nonfeasance, or other conduct inconsistent with HVRC's expectations, including behavior not specifically listed above

Corrective Action Procedure

HVRC will observe the following procedure when taking corrective action against an employee. Generally, the principle of progressive corrective action will be followed through a sequence of oral reprimand, written reprimand, suspension with or without pay, and termination of employment. However, a combination of various corrective actions against an employee, an act of serious nature, or repeated acts, may prompt the Executive Director to consider and bypass one or more of the corrective steps. HVRC reserves the right to terminate an employee for commission of serious infractions, regardless of progressive discipline guidelines or counseling.

Documentation of Corrective Action

Documentation of both oral and written warnings will be signed by the Executive Director and the employee and kept in the employee's hardcopy personnel file. The employee's signature only indicates receipt of the document, not necessarily their agreement with the contents of the document. This document will include the date of the warning, whether the warning was oral or written, description of the violation, date(s) of the violation, indication steps toward necessary improvement, and information concerning further corrective action that may result from failure to show improvement.

GRIEVANCE PROCEDURE

HVRC encourages employees to resolve concerns promptly and informally whenever possible. When informal resolution is not successful or appropriate, employees may use this Grievance Procedure. This is an internal workplace process, it is not a legal proceeding.

Scope

This section applies only to significant concerns that may warrant review by the Executive Committee if not resolved by the Executive Director. Grounds for grievances may include one or more of the following:

- Illegal discrimination or harassment; retaliation for protected activity.
- Unsafe or unhealthy working conditions.
- Workplace violence or bullying.
- Significant violations of law or policy.
- Denial of legally protected leave or accommodations.

Matters that are generally handled and finalized by the Executive Director include: routine scheduling or PTO disputes, minor interpersonal conflicts (not harassment), performance feedback, routine supervisory decisions, and day-to-day operational issues. (HVRC may, at its discretion, elevate any matters to the Executive Committee when warranted.)

Timeliness

To be considered, a grievance should be submitted within 30 working days of the event or when the employee reasonably became aware of it.

Informal Resolution Procedure

Employees are encouraged to speak with their supervisor or the Executive Director to resolve issues promptly. The Executive Director may arrange for informal facilitation/ mediation between the parties when appropriate.

If the grievance is not resolved or is inappropriate for informal handling, then the employee may proceed to the formal process below.

Formal Resolution Procedure

Submission

The employee shall submit a written grievance to the Executive Director with any relevant documents. If another employee is implicated, the Executive Director will notify that employee.

If the employee's grievance involves the Executive Director they should submit a written grievance to the Board Chair.

Fact Finding

The Executive Director will conduct focused fact-finding (review documents, request written statements, and if needed meet with parties involved). This is not a formal hearing.

Timeline

The Executive Director will acknowledge receipt within 5 working days and issue a written decision within 15 working days of receipt. The Executive Director may extend once, up to an additional 10 working days, by notifying the employee in writing and explaining the reason.

Outcome

The Executive Director's written response will summarize the issue, key findings, and any actions to be taken.

Executive Committee Appeal

Eligibility to Appeal

If the matter falls within this Procedures Scope and the employee is not satisfied with the Executive Director's decision, the employee may appeal in writing to the HVRC Board Chair within ten (10) working days of the Executive Director's decision, copying the Executive Director. The appeal should state what aspect of the Executive Director decision is being challenged and the desired outcome.

Process ownership

The Executive Committee acts as the Grievance Committee.

Timeline

- Begin the investigation within ten (10) working days of the appeal
- Conclude fact finding within thirty (30) working days of the appeal.
- Hold a meeting of the Grievance Committee within forty-five (45) working days of the appeal
- Issue a written decision within ten (10) working days after the Grievance Committee meeting.

Procedure

The Committee may: review documents, request written statements, and meet with the employee, the Executive Director, and others as needed. The Board Chair determines the format of any meeting. This is an internal process, formal rules of evidence do not apply.

Decision

The Grievance Committee issues a written decision to the employee, copied to the Executive Director and any implicated parties. If the Committee's vote is not unanimous, the Chair may note a minority view. The Executive Director is responsible for implementing the decision.

If the vote of the Grievance Committee is not unanimous, the Board Chair may note a minority.

The Executive Director is responsible for implementing the decision.

Finality

The Grievance Committee's decision is final within HVRC's internal process.

Representation & Participants

This is an internal process. To keep it practical and non-adversarial:

The employee may be accompanied by one support person who is an HVRC employee who is not involved in the matter.

Outside representatives, including attorneys, are not permitted to participate in internal meetings. If a party chooses to involve legal counsel externally, the internal process may be paused or concluded at HVRC's discretion.

Confidentiality & Non-Retaliation

HVRC will handle grievances as confidentially as practicable while conducting a fair review. Retaliation against anyone who raises a good-faith grievance or participates in the process is strictly prohibited and may lead to corrective action.

Administrative Notes

- **Missed Deadlines:** If the employee does not advance the grievance by a deadline, the grievance is considered withdrawn. If the Executive Director or Executive Committee miss a deadline, the matter automatically advances to the next step; the Board Chair sets a prompt meeting date if already at the Board step.
- **Records:** The Executive Director, or the Board Chair if the grievance concerns the Executive Director, maintains a confidential file of the grievance, findings, and decisions.
- **Alternate Channels:** Nothing in this policy limits an employee's right to use legally available external agencies or remedies.

APPENDICES

[Appendix 1: Acknowledgement of Receipt and Understanding of Personnel Policies & Procedures](#)

[Appendix 2: Sexual Harassment Policy](#)

[Appendix 3: Form for Reporting Sexual Harassment](#)

[Appendix 4: Drug Free Workplace Policy](#)

[Appendix 5: Discrimination or Harassment Complaint Form](#)

[Appendix 6: HVRC Property Receipt Form](#)

[Appendix 7: HVRC Property Return Form](#)

[Appendix 8: Records Retention Guidelines](#)

[Appendix 9: Annual Financial Disclosure Form](#)

[Appendix 10: Event-Driven Disclosure Form](#)

APPENDIX 1: ACKNOWLEDGEMENT OF RECEIPT AND UNDERSTANDING OF PERSONNEL POLICIES & PROCEDURES

By my signature below, I acknowledge, understand, and agree that the statements contained in the Hudson Valley Regional Council's Personnel Policies & Procedures (Policies & Procedures) are intended to serve as general information regarding HVRC and its existing policies, procedures, and practices of employment and employee benefits.

I further acknowledge that nothing contained in the Personnel Policies & Procedures is intended to create, nor should be construed as creating, a contract of employment (express or implied) or to guarantee employment for a definite or indefinite term. I understand that, from time to time, HVRC may need to clarify, amend, modify, and/or change the information contained in the Personnel Policies & Procedures and that HVRC will inform me when such changes occur.

I have received a copy of the Personnel Policies & Procedures, have read and understand the information outlined in the Policies & Procedures, and have asked any questions that I may have regarding its contents. By my signature below, I further agree to abide by the policies and procedures contained in the Personnel Policies & Procedures.

Personnel Policies & Procedures, Version: _____

Employee Signature

Date

Financial & Administrative Director's Signature

Date

APPENDIX 2: SEXUAL HARASSMENT POLICY

This Sexual Harassment Policy is based on the [Model Policy](#) provided by New York State to comply with New York State Labor Law requirements.

Purpose and Goals

HVRC is committed to maintaining a workplace free from harassment and discrimination. Sexual harassment is a form of workplace discrimination that subjects an employee to inferior conditions of employment due to their gender, gender identity, gender expression (perceived or actual), and/or sexual orientation. Sexual harassment is often viewed simply as a form of gender-based discrimination, but HVRC recognizes that discrimination can be related to or affected by other identities beyond gender. Under the New York State Human Rights Law, it is illegal to discriminate based on sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or status as a victim of domestic violence. Our different identities impact our understanding of the world and how others perceive us. For example, an individual's race, ability, or immigration status may impact their experience with gender discrimination in the workplace. While this policy is focused on sexual harassment and gender discrimination, the methods for reporting and investigating discrimination based on other protected identities are the same. The purpose of this policy is to teach employees to recognize discrimination, including discrimination due to an individual's intersecting identities, and provide the tools to take action when it occurs. All employees, managers, and supervisors are required to work in a manner designed to prevent sexual harassment and discrimination in the workplace. This policy is one component of HVRC's commitment to a discrimination-free work environment.

Goals of this Policy

Sexual harassment and discrimination are against the law. After reading this policy, employees will understand their right to a workplace free from harassment. Employees will also learn what harassment and discrimination look like, what actions they can take to prevent and report harassment, and how they are protected from retaliation after taking action. The policy will also explain the investigation process into any claims of harassment. Employees are encouraged to report sexual harassment or discrimination by filing a complaint internally with HVRC. Employees can also file a complaint with a government agency or in court under federal, state, or local anti-discrimination laws. To file an employment complaint with the New York State Division of Human Rights, please visit <https://dhr.ny.gov/complaint>. To file a complaint with the United States Equal Employment Opportunity Commission, please visit <https://www.eeoc.gov/filing-charge-discrimination>.

Sexual Harassment and Discrimination Prevention Policy

- 1) HVRC's policy applies to all employees, applicants for employment, and interns, whether paid or unpaid. The policy also applies to additional covered individuals. It applies to anyone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in our workplace. These individuals include persons commonly referred to as independent contractors, gig workers, and temporary workers. Also included are persons providing equipment repair, cleaning services, or any other services through a contract with HVRC. For the remainder of this policy, we will use the term "covered individual" to refer to these individuals who are not direct employees of the company.
- 2) Sexual harassment is unacceptable. Any employee or covered individual who engages in sexual harassment, discrimination, or retaliation will be subject to action, including appropriate discipline for employees. In New York, harassment does not need to be severe or pervasive to be illegal. Employees

and covered individuals should not feel discouraged from reporting harassment because they do not believe it is bad enough, or conversely because they do not want to see a colleague fired over less severe behavior. Just as harassment can happen in different degrees, potential discipline for engaging in sexual harassment will depend on the degree of harassment and might include education and counseling. It may lead to suspension or termination when appropriate.

- 3) Retaliation is prohibited. Any employee or covered individual that reports an incident of sexual harassment or discrimination, provides information, or otherwise assists in any investigation of a sexual harassment or discrimination complaint is protected from retaliation. No one should fear reporting sexual harassment if they believe it has occurred. As long as a person reasonably believes that they have witnessed or experienced such behavior, they are protected from retaliation. Any employee of HVRC who retaliates against anyone involved in a sexual harassment or discrimination investigation will face disciplinary action, up to and including termination. All employees and covered individuals working in the workplace who believe they have been subject to such retaliation should inform a supervisor or manager, and the Executive Director; the Board Chair should be informed when the Executive Director may have engaged in retaliation. All employees and covered individuals who believe they have been a target of such retaliation may also seek relief from government agencies, as explained below in the section on Legal Protections.
- 4) Discrimination of any kind, including sexual harassment, is a violation of HVRC's policies, is unlawful, and may subject HVRC to liability for the harm experienced by targets of discrimination. Harassers may also be individually subject to liability and employers or supervisors who fail to report or act on harassment may be liable for aiding and abetting such behavior. Employees at every level who engage in harassment or discrimination, including managers and supervisors who engage in harassment or discrimination or who allow such behavior to continue, will be subject to corrective action for such misconduct.
- 5) HVRC will conduct a prompt and thorough investigation that is fair to all parties. An investigation will happen whenever management receives a complaint about discrimination or sexual harassment, or when HVRC otherwise knows of possible discrimination or sexual harassment occurring. HVRC will keep the investigation confidential to the extent possible. If an investigation ends with the finding that discrimination or sexual harassment occurred, HVRC will act as required. In addition to any required corrective action, HVRC will also take steps to ensure a safe work environment for the employee(s) who experienced the discrimination or harassment. All employees, including managers and supervisors, are required to cooperate with any internal investigation of discrimination or sexual harassment.
- 6) All employees and covered individuals are encouraged to report any harassment or behaviors that violate this policy. All employees will have access to a complaint form to report harassment and file complaints. Use of this form is not required. For anyone who would rather make a complaint verbally, or by email, these complaints will be treated with equal priority. An employee or covered individual who prefers not to report harassment to their manager or employer may instead report harassment to the New York State Division of Human Rights and/or the United States Equal Employment Opportunity Commission. Complaints may be made to both the employer and a government agency. Managers and supervisors are required to report any complaint that they receive, or any harassment that they observe or become aware of, to the Executive Director.
- 7) This policy applies to all employees and covered individuals, such as contractors, subcontractors, vendors, consultants, or anyone providing services in the workplace, and all must follow and uphold this policy. This policy must be provided to all employees in person or digitally through email upon hiring and will be posted prominently in all work locations. In addition to sending the policy through email, it will also be available on the organization's shared network.

What Is Sexual Harassment?

Sexual harassment is a form of gender-based discrimination that is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender. Sexual harassment is not limited to sexual contact, touching, or expressions of a sexually suggestive nature. Sexual harassment includes all forms of gender discrimination including gender role stereotyping and treating employees differently because of their gender.

Understanding gender diversity is essential to recognizing sexual harassment because discrimination based on sex stereotypes, gender expression and perceived identity are all forms of sexual harassment. The gender spectrum is nuanced, but the three most common ways people identify are cisgender, transgender, and non-binary. A cisgender person is someone whose gender aligns with the sex they were assigned at birth. Generally, this gender will align with the binary of male or female. A transgender person is someone whose gender is different than the sex they were assigned at birth. A non-binary person does not identify exclusively as a man or a woman. They might identify as both, somewhere in between, or completely outside the gender binary. Some may identify as transgender, but not all do. Respecting an individual's gender identity is a necessary first step in establishing a safe workplace.

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment does not need to be severe or pervasive to be illegal. It can be any harassing behavior that rises above petty slights or trivial inconveniences. Every instance of harassment is unique to those experiencing it, and there is no single boundary between petty slights and harassing behavior.

However, the Human Rights Law specifies that whether harassing conduct is considered petty or trivial is to be viewed from the standpoint of a reasonable victim of discrimination with the same protected characteristics. Generally, any behavior in which an employee or covered individual is treated worse because of their gender (perceived or actual), sexual orientation, or gender expression is considered a violation of HVRC policy. The intent of the behavior, for example, making a joke, does not neutralize a harassment claim. Not intending to harass is not a defense. The impact of the behavior on a person is what counts. Sexual harassment includes any unwelcome conduct which is either directed at an individual because of that individual's gender identity or expression (perceived or actual), or is of a sexual nature when:

- The purpose or effect of this behavior unreasonably interferes with an individual's work performance or creates an intimidating, hostile or offensive work environment. The impacted person does not need to be the intended target of the sexual harassment;
- Employment depends implicitly or explicitly on accepting such unwelcome behavior; or
- Decisions regarding an individual's employment are based on an individual's acceptance to or rejection of such behavior. Such decisions can include what shifts and how many hours an employee might work, project assignments, as well as salary and promotion decisions.

There are two main types of sexual harassment:

- Behaviors that contribute to a hostile work environment include, but are not limited to, words, signs, jokes, pranks, intimidation, or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex, gender identity, or gender expression. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory, or discriminatory statements which an employee finds offensive or objectionable, causes an employee discomfort or humiliation, or interferes with the employee's job performance.

- Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions, or privileges of employment. This is also called quid pro quo harassment.

Any employee or covered individual who feels harassed is encouraged to report the behavior so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be discrimination and is covered by this policy.

Examples of Sexual Harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited. This list is just a sample of behaviors and should not be considered exhaustive. Any employee who believes they have experienced sexual harassment, even if it does not appear on this list, should feel encouraged to report it:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body, or poking another employee's body; or
 - Rape, sexual battery, molestation, or attempts to commit these assaults, which may be considered criminal conduct outside the scope of this policy (employees should contact local law enforcement if they wish to pursue criminal charges).
- Unwanted sexual comments, advances, or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion, or other job benefits;
 - This can include sexual advances/pressure placed on a service industry employee by customers or clients, especially those industries where hospitality and tips are essential to the customer/employee relationship;
 - Subtle or obvious pressure for unwelcome sexual activities; or
 - Repeated requests for dates or romantic gestures, including gift-giving.
- Sexually oriented gestures, noises, remarks or jokes, or questions and comments about a person's sexuality, sexual experience, or romantic history which create a hostile work environment. This is not limited to interactions in person. Remarks made over virtual platforms and in messaging apps when employees are working remotely can create a similarly hostile work environment.
- Sex stereotyping, which occurs when someone's conduct or personality traits are judged based on other people's ideas or perceptions about how individuals of a particular sex should act or look:
 - Remarks regarding an employee's gender expression, such as wearing a garment typically associated with a different gender identity; or
 - Asking employees to take on traditionally gendered roles, such as asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace;
 - This also extends to the virtual or remote workspace and can include having such materials visible in the background of one's home during a virtual meeting.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, or gender expression, such as:

- Interfering with, destroying, or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
- Sabotaging an individual's work;
- Bullying, yelling, or name-calling;
- Intentional misuse of an individual's preferred pronouns; or
- Creating different expectations for individuals based on their perceived identities:
 - Dress codes that place more emphasis on women's attire;
 - Leaving parents/caregivers out of meetings.

Who Can be a Target of Sexual Harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. Harassment does not have to be between members of the opposite sex or gender. New York Law protects employees and all covered individuals described earlier in the policy. Harassers can be anyone in the workplace. A supervisor, a supervisee, or a coworker can all be harassers. Anyone else in the workplace can also be harassers including an independent contractor, contract worker, vendor, client, customer, patient, constituent, or visitor.

Sexual harassment does not happen in a vacuum and discrimination experienced by an employee can be impacted by biases and identities beyond an individual's gender. For example:

- Placing different demands or expectations on black women employees than white women employees can be both racial and gender discrimination;
- An individual's immigration status may lead to perceptions of vulnerability and increased concerns around illegal retaliation for reporting sexual harassment; or
- Past experiences as a survivor of domestic or sexual violence may lead an individual to feel re-traumatized by someone's behaviors in the workplace.

Individuals bring personal history with them to the workplace that might impact how they interact with certain behavior. It is especially important for all employees to be aware of how words or actions might impact someone with a different experience than their own in the interest of creating a safe and equitable workplace.

Where Can Sexual Harassment Occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer or industry sponsored events or parties. Calls, texts, emails, and social media usage by employees or covered individuals can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices, or during non-work hours.

Sexual harassment can occur when employees are working remotely from home as well. Any behaviors outlined above that leave an employee feeling uncomfortable, humiliated, or unable to meet their job requirements constitute harassment even if the employee or covered individual is at home when the harassment occurs. Harassment can happen on virtual meeting platforms, in messaging apps, and after working hours between personal cell phones.

Retaliation

Retaliation is unlawful and is any action by an employer or supervisor that punishes an individual upon learning of a harassment claim, that seeks to discourage a worker or covered individual from making a formal complaint or supporting a sexual harassment or discrimination claim, or that punishes those who have come forward. These actions need not be job-related or occur in the workplace to constitute unlawful retaliation. For example,

threats of physical violence outside of work hours or disparaging someone on social media would be covered as retaliation under this policy.

Examples of retaliation may include, but are not limited to:

- Demotion, termination, denying accommodations, reduced hours, or the assignment of less desirable shifts;
- Publicly releasing personnel files;
- Refusing to provide a reference or providing an unwarranted negative reference;
- Labeling an employee as “difficult” and excluding them from projects to avoid “drama”;
- Undermining an individual’s immigration status; or
- Reducing work responsibilities, passing over for a promotion, or moving an individual’s desk to a less desirable office location.

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in “protected activity.” Protected activity occurs when a person has:

- Made a complaint of sexual harassment or discrimination, either internally or with any government agency;
- Testified or assisted in a proceeding involving sexual harassment or discrimination under the Human Rights Law or any other anti-discrimination law;
- Opposed sexual harassment or discrimination by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of suspected harassment;
- Reported that another employee has been sexually harassed or discriminated against; or
- Encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Everyone must work toward preventing sexual harassment, but leadership matters. Supervisors and managers have a special responsibility to make sure employees feel safe at work and that workplaces are free from harassment and discrimination. Any employee or covered individual is encouraged to report harassing or discriminatory behavior to a supervisor, manager or the Executive Director. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager, or the Executive Director.

Reports of sexual harassment may be made verbally or in writing. A written complaint form is attached to this policy if an employee would like to use it, but the complaint form is not required. Employees who are reporting sexual harassment on behalf of other employees may use the complaint form and should note that it is on another employee’s behalf. A verbal or otherwise written complaint (such as an email) on behalf of oneself or another employee is also acceptable.

Employees and covered individuals who believe they have been a target of sexual harassment may at any time seek assistance in additional available forums, as explained below in the section on [Legal Protections and External Remedies](#).

Supervisory Responsibilities

Supervisors and managers have a responsibility to prevent sexual harassment and discrimination. All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing or discriminatory behavior, or for any reason suspect that sexual harassment or discrimination is occurring, are required to report such suspected sexual harassment to the Executive Director. Managers and supervisors should not be passive and wait for an employee to make a claim of harassment. If they observe such behavior, they must act.

Supervisors and managers can be disciplined if they engage in sexually harassing or discriminatory behavior themselves. Supervisors and managers can also be disciplined for failing to report suspected sexual harassment or allowing sexual harassment to continue after they know about it.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

While supervisors and managers have a responsibility to report harassment and discrimination, supervisors and managers must be mindful of the impact that harassment and a subsequent investigation has on victims. Being identified as a possible victim of harassment and questioned about harassment and discrimination can be intimidating, uncomfortable and re-traumatizing for individuals. Supervisors and managers must accommodate the needs of individuals who have experienced harassment to ensure the workplace is safe, supportive, and free from retaliation for them during and after any investigation.

Bystander Intervention

Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it. There are five standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

- 1) A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
 - 2) A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
 - 3) A bystander can record or take notes on the harassment incident to benefit a future investigation;
 - 4) A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not ok; and
 - 5) If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate.
- When confronting harassment, physically assaulting an individual is never an appropriate response.

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing harassment in the workplace. Any employee witnessing harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to harassment is required to report it.

Complaints and Investigations of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. An investigation of any complaint, information, or knowledge of suspected sexual harassment will be prompt, thorough, and started and completed as soon as possible. The investigation will be kept confidential to the extent possible. All individuals involved, including those making a harassment claim, witnesses, and alleged harassers deserve a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. HVRC will take disciplinary action against anyone engaging in retaliation against employees who file complaints, support another's complaint, or participate in harassment investigations.

HVRC recognizes that participating in a harassment investigation can be uncomfortable and has the potential to retraumatize an employee. Those receiving claims and leading investigations will handle complaints and questions with sensitivity toward those participating

While the process may vary from case to case, investigations will be done in accordance with the following steps. Upon receipt of a complaint, the Executive Director:

- 1) Will conduct a prompt review of the allegations, assess the appropriate scope of the investigation, and take any interim actions (for example, instructing the individual(s) about whom the complaint was made to refrain from communications with the individual(s) who reported the harassment), as appropriate. If complaint is verbal, request that the individual completes the complaint form in writing. If the person reporting prefers not to fill out the form, the Executive Director will prepare a complaint form or equivalent documentation based on the verbal reporting;
- 2) Will take steps to obtain, review, and preserve documents sufficient to assess the allegations, including documents, emails or phone records that may be relevant to the investigation. [Person or office delegated] will consider and implement appropriate document request, review, and preservation measures, including for electronic communications;
- 3) Will seek to interview all parties involved, including any relevant witnesses;
- 4) Will create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - a. A list of all documents reviewed, along with a detailed summary of relevant documents;
 - b. A list of names of those interviewed, along with a detailed summary of their statements;
 - c. A timeline of events;
 - d. A summary of any prior relevant incidents disclosed in the investigation, reported or unreported; and
 - e. The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- 5) Will keep the written documentation and associated documents in a secure and confidential location;
- 6) Will promptly notify the individual(s) who reported the harassment and the individual(s) about whom the complaint was made that the investigation has been completed and implement any corrective actions identified in the written document; and
- 7) Will inform the individual(s) who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections and External Remedies

Sexual harassment is not only prohibited by HVRC, but it is also prohibited by state, federal, and, where applicable, local law.

The internal process outlined in the policy above is one way for employees to report sexual harassment. Employees and covered individuals may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may also seek the legal advice of an attorney.

New York State Division of Human Rights:

The New York State Human Rights Law (HRL), N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State and protects employees and covered individuals, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the New York State Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints of sexual harassment filed with DHR may be submitted any time within three years of the harassment. If an individual does not file a complaint with DHR, they can bring a lawsuit directly in state court under the Human Rights Law, within three years of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to HVRC does not extend your time to file with DHR or in court. The three years are counted from the date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases receive a public hearing before an administrative law judge. If sexual harassment is found at the hearing, DHR has the power to award relief. Relief varies but it may include requiring your employer to take action to stop the harassment, or repair the damage caused by the harassment, including paying of monetary damages, punitive damages, attorney's fees, and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: www.dhr.ny.gov.

Go to dhr.ny.gov/complaint for more information about filing a complaint with DHR. The website has a digital complaint process that can be completed on your computer or mobile device from start to finish. The website has a complaint form that can be downloaded, filled out, and mailed to DHR as well as a form that can be submitted online. The website also contains contact information for DHR's regional offices across New York State.

Call the DHR sexual harassment hotline at 1(800) HARASS3 for more information about filing a sexual harassment complaint. This hotline can also provide you with a referral to a volunteer attorney experienced in sexual harassment matters who can provide you with limited free assistance and counsel over the phone.

The United States Equal Employment Opportunity Commission:

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act, 42 U.S.C. § 2000e et seq. An individual can file a complaint with the EEOC anytime within 300 days from the most recent incident of harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination has occurred. If the EEOC determines that the law may have been violated, the EEOC will try to reach a voluntary settlement with the employer. If the EEOC cannot reach a settlement, the EEOC (or the Department of Justice in certain cases) will decide whether to file a lawsuit. The EEOC will issue a Notice of Right to Sue permitting workers to file a lawsuit in federal court if the EEOC closes the charge, is unable to determine if federal employment discrimination laws may have been violated, or believes that unlawful discrimination occurred but does not file a lawsuit.

Individuals may obtain relief in mediation, settlement or conciliation. In addition, federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a “Charge of Discrimination.” The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with the New York State Division of Human Rights, DHR will automatically file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment or discrimination with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime. Those wishing to pursue criminal charges are encouraged to contact their local police department.

Conclusion

The policy outlined above is aimed at providing employees at HVRC and covered individuals an understanding of their right to a discrimination and harassment free workplace. All employees should feel safe at work. Though the focus of this policy is on sexual harassment and gender discrimination, the New York State Human Rights law protects against discrimination in several protected classes including sex, sexual orientation, gender identity or expression, age, race, creed, color, national origin, military status, disability, pre-disposing genetic characteristics, familial status, marital status, criminal history, or domestic violence survivor status. The prevention policies outlined above should be considered applicable to all protected classes.

APPENDIX 3: FORM FOR REPORTING SEXUAL HARASSMENT

New York State Labor Law requires all employers to adopt a sexual harassment prevention policy that includes a complaint form to report alleged incidents of sexual harassment.

If you believe that you have been subjected to sexual harassment, you are encouraged to complete this form and submit it either via email or as hard copy to Executive Director, the Deputy Executive Director, or the Board of Directors Chairperson. You will not be retaliated against for filing a complaint.

If you are more comfortable reporting verbally or in another manner, your employer should complete this form, provide you with a copy, and follow its sexual harassment prevention policy by investigating the claims as outlined at the end of this form.

For additional resources, visit: www.ny.gov/programs/combating-sexual-harassment-workplace.

Complainant Information

_____ Name	_____ Title

Work Address

_____ Work Phone	_____ Email

Select Preferred Communication Method:

☐ Email ☐ Phone ☐ In Person

Supervisory Information

_____ Name	_____ Title

Work Address

_____ Work Phone	_____ Email

Complaint Information

1. Your complaint of sexual harassment is made about:

Name

Title

Work Address

Work Phone

Email

Relationship to you:

☐ Supervisor

☐ Subordinate

☐ Co-Worker

☐ Other

2. Please describe what happened and how it is affecting you and your work. Please use additional sheets of paper if necessary and attach any relevant documents or evidence.

3. Date(s) sexual harassment occurred: _____

Is sexual harassment continuing?

Yes

No

4. Please list the name and contact information of any witnesses or individuals who may have information related to your complaint:

5. Have you previously complained or provided information (verbal or written) about related incidents? If yes, when and to whom did you complain or provide information? (The last question is optional but may help the investigation.)

If you have retained legal counsel and would like us to work with them, please provide their contact information.

Signatures

Complainant

Date

If prepared by Executive Director, Complainant's signature above indicates agreement with the reporting of the complaint as described by Complainant to Executive Director. No Executive Director signature indicates that this Form was prepared solely by Complainant.

Executive Director

Date

APPENDIX 4: DRUG & ALCOHOL USE POLICY

HVRC is committed to maintaining a workplace free of substance abuse. No employee or individual who performs work for HVRC is allowed to consume, possess, sell, purchase, or be impaired by alcohol or illegal drugs, as defined under federal and/or state law, on any property owned by or leased on behalf of HVRC, or in any vehicle owned or leased on behalf of HVRC or while on Company business.

The use of over-the-counter drugs and legally prescribed drugs is permitted as long as they are used in the manner for which they were prescribed and provided that such use does not hinder an employee's ability to safely perform their job. Employees should inform their supervisor if they believe their medication will impair their job performance, safety or the safety of others, or if they believe they need a reasonable accommodation when using such medication.

HVRC will not tolerate employees who report for duty while impaired by the use of alcohol or drugs. All employees should report evidence of alcohol or drug abuse to their supervisor or Human Resources immediately. In cases in which the use of alcohol or drugs creates an imminent threat to the safety of persons or property, employees are required to report the violation. Failure to do so may result in disciplinary action, up to and including termination of employment.

As a condition of your employment with HVRC, employees must comply with this Drug & Alcohol Use Policy. Be advised that no part of the Drug & Alcohol Use Policy shall be construed to alter or amend the at-will employment relationship between HVRC and its employees.

Employees found in violation of this policy may be subject to disciplinary action, up to and including termination of employment

APPENDIX 5: DISCRIMINATION OR HARASSMENT COMPLAINT FORM

Complainant Information

Name	Title

Work Address

Work Phone	Email

Select Preferred Communication Method:

☐ Email ☐ Phone ☐ In Person

Supervisory Information

Name	Title

Work Address

Work Phone	Email

Complaint Information

1. Your complaint of discrimination or sexual harassment is made about:

Name	Title

Work Address

Work Phone	Email

Relationship to you:

☐ Supervisor ☐ Subordinate ☐ Co-Worker ☐ Other

2. Please describe what happened and how it is affecting you and your work. Please use additional sheets of paper if necessary and attach any relevant documents or evidence.

3. Date(s) discrimination or harassment occurred: _____

Is discrimination or harassment continuing?

Yes

No

4. Please list the name and contact information of any witnesses or individuals who may have information related to your complaint:

5. Have you previously complained or provided information (verbal or written) about related incidents? If yes, when and to whom did you complain or provide information? (The last question is optional but may help the investigation.)

If you have retained legal counsel and would like us to work with them, please provide their contact information.

Signatures

Complainant

Date

APPENDIX 6: HVRC PROPERTY RECEIPT FORM

On the first day of in-office employment with HVRC, employees shall be provided with HVRC property in good working condition necessary for successful conducting of employee's position responsibilities. The Financial & Administrative Director shall be responsible for distributing HVRC property. The Financial & Administrative Director shall provide to the Deputy Director a signed original of the HVRC Property Receipt Form and shall upload to employee's electronic personnel folder.

Employee Receiving Property

Name

Title

Work Email

Employee Distributing Property

Name

Title

Work Email

HVRC Property Distributed

To be completed by employee distributing property.

Property Returned:

Condition (note condition, details, or n/a if inapplicable):

- ☐ Laptop
- ☐ Laptop charger
- ☐ Laptop bag
- ☐ Screen(s):
- ☐ Keyboard
- ☐ Headset
- ☐ Mouse
- ☐ Credit card(s):
- ☐ Keys
- ☐ Personnel Policies & Procedures
- ☐ Other:

Signatures

Employee Receiving Property

Employee Distributing Property

Date Property Distributed

APPENDIX 7: HVRC PROPERTY RETURN FORM

At the end of their employment with HVRC, employees are expected to return in person to the Financial & Administrative Director all HVRC property in good working condition. The Financial & Administrative Director shall provide to the Deputy Director all property returned along with a signed original of the HVRC Property Return Form. The former employee shall be provided with a signed original of this form for their records.

Former Employee Returning Property

Name	Former Title
Cell Phone	Personal Email

Employee Receiving Property

Name	Title
Work Email	

HVRC Property Returned

To be completed by employee receiving property.

Property Returned:	Condition (note condition, details, or n/a if inapplicable):
☐ Laptop	
☐ Laptop charger	
☐ Laptop bag	
☐ Screen(s):	
☐ Keyboard	
☐ Headset	
☐ Mouse	
☐ Credit card(s):	
☐ Keys	
☐ Personnel Policies & Procedures	
☐ Other:	

Signatures

Former Employee Returning Property

Employee Receiving Property

Date Property Received

APPENDIX 8: RECORDS RETENTION POLICY

This Records Retention Policy also appears as Appendix 2 in the HVRC Financial Policies & Procedures.

Accounting Records

- Auditors' report/Annual financial statements — Permanently
- Bank statements and deposit slips — 7 years
- Cancelled checks:
 - Fixed assets — Permanently
 - Taxes (payroll related) — 7 years
 - Taxes (income) — Permanently
 - General — 7 years
 - Payroll — 7 years
- Cash disbursements — Permanently
- Cash receipts journal — Permanently
- Chart of accounts — Permanently
- Deeds, mortgages, bills of sale — Permanently
- Electronic payment records — 7 years
- Employee expenses reports — 7 years
- Fixed asset record (invoices, cancelled checks, Depreciation schedules) — Permanently
- Freight bills and bills of lading — 7 years
- General journal — Permanently
- General ledger — Permanently
- Inventory listings and tags — 7 years
- Invoices: sales to customers/credit memos — 7 years
- Patent/trademark and related papers — Permanently
- Payroll journal — 7 years
- Production and sales reports — 7 years
- Purchases — 7 years
- Purchase journal — Permanently
- Purchase orders — 7 years
- Sales or work orders — 7 years
- Subsidiary ledgers (accounts receivable, accounts payable, equipment) — 7 years
- Time cards and daily time reports — 7 years
- Training manuals — Permanently
- Trial balance – year end — Permanently

**7 Years Following Disposition, Termination, or Pay Off*

Employee Benefit Plan Records

- Actuarial reports — Permanently
- Allocation and compliance testing — 7 years
- Brokerage/Trustee statements supporting investments — 7 years
- Financial statements — Permanently
- General ledger and journals — Permanently
- Information returns (Form 5500) — Permanently
- Internal Revenue Service/Department of Labor Correspondence — Permanently
- Participant communications related to distribution, termination and beneficiaries — 7 years

- Plan and trust agreements — Permanently

Insurance Records

- Accident reports and settled claims — 6 years after settlement
- Fire inspection and safety reports — 7 years
- Insurance policies (still in effect) — Permanently
- Insurance policies (expired) — 7 years

Legal Documents

- Articles of Incorporation and Bylaws — Permanently
- Buy-sell agreements — Permanently
- Contracts and leases (still in effect) — Permanently
- Contracts and leases (expired) — 7 years
- Employment agreements — 7 years
- Legal correspondence — Permanently
- Minutes — Permanently
- Partnership agreements — Permanently
- Stock certificates and ledgers — Permanently

Personnel Records

- Child labor certificates and notices — 3 years
- Employment application (from date of termination) — 2 years
- Employment eligibility verification (I-9 Form) — 3 years from date of hire, 1 year post termination
- Help wanted ads and job opening notices — 2 years
- Personnel files (from date of termination) — 4 years
- Records of job injuries causing loss of work — 5 years
- Safety: chemical and toxic exposure records — 30 years
- Union agreements and individual employee contracts (from date of termination) — 3 years

Tax Records

- IRS adjustments — Permanently
- Payroll tax returns — 7 years
- Property basis records — Permanently
- Sales and use tax returns — Permanently
- Tax return and cancelled checks for tax payments — Permanently

Individual – General Records Retention

- 401K/Keogh Statements — 7 years *
- Alimony, Custody or Prenuptial Agreements — Permanently
- Annuity Year End Statements — 7 years *
- Bank Statements — 3 years
- Birth and Death Certificates — Permanently
- Cancelled Checks — 3 years
- Certificates of Deposit Statements — 7 years
- Charitable Contributions — Keep with applicable tax return

- Credit Card Purchase Receipts — Discard after purchase appears on credit statement if needed for warranties, merchandise returns or taxes
- Detailed List of Financial Assets Held — Permanently
- Employee Business Expense Reports — Keep with applicable tax return
- Forms 1099 Received — 7 years
- Forms W2 Received — Permanently
- House Records (cancelled checks for purchase of major improvements and maintenance) — Permanently
- Individual Retirement Account Records — Permanently
- IRA Statements (deductible & non-deductible) — 7 years to Permanently
- Insurance Policies – Life — Permanently
- Insurance Policies – Other — 7 years
- Loan Records/Forms 1098 — 7 years *
- Major Purchase Receipts — 7 years
- Medical Expenses — Keep with applicable tax return
- Medical Records — Permanently
- Military Records — Permanently
- Pay Stubs — One year. Discard all but final, cumulative pay stubs for the year
- Photos or Videotape of Valuables — Permanently
- Real Estate Documents — Keep 3-6 years after property has been disposed of and taxes have been paid
- Tax return and cancelled checks for tax payments — Permanently
- Investment/Sales of Stocks & Bonds — 7 years

**7 Years Following Disposition, Termination, or Pay Off*

APPENDIX 9: ANNUAL FINANCIAL DISCLOSURE FORM

Employee Name

Position/Title

Department/Program: _____

Date: _____

To support transparency and compliance with HVRC's Conflict of Interest Policy, employees must disclose financial interests, relationships, or activities that may present an actual, potential, or perceived conflict of interest. This form must be completed annually by January 15 and updated during the year if circumstances change.

1. Outside Employment or Business Activities

Do you engage in any outside employment, consulting, self employment, or business activity that may relate to HVRC's work or could present a conflict of interest?

☐ Yes

☐ No

If yes, describe:

2. Financial Interests in Vendors, Contractors, or Partners

Do you or an immediate family member hold a direct or indirect financial interest (ownership, investment, compensation, or other benefit) in any organization that does business with HVRC or may seek to do business with HVRC?

☐ Yes

☐ No

If yes, list the organization and the nature of the interest:

3. Gifts, Honoraria, or Benefits

Have you received any gifts, honoraria, travel benefits, or items of more than nominal value from a vendor, contractor, partner, applicant, or external party connected to HVRC?

☐ Yes

☐ No

If yes, describe:

4. Personal or Family Relationships

Do you have a close personal or immediate family relationship with an individual employed by, or significantly involved with, a current or potential HVRC vendor, contractor, or partner?

☐ Yes

☐ No

If yes, describe:

5. Other Potential Conflicts

Is there any other situation or activity that could reasonably be perceived as creating a conflict of interest with your HVRC responsibilities?

☐ Yes

☐ No

If yes, describe:

Certification

I certify that the information provided is complete and accurate to the best of my knowledge. I agree to update this disclosure if my circumstances change during the year.

Employee Signature

Date

Reviewed by Executive Director

Date

(If the disclosure involves the Executive Director, review is completed by the Executive Committee.)

APPENDIX 10: EVENT-DRIVEN DISCLOSURE FORM

To disclose conflicts, gifts/honoraria, outside activities, procurement contacts. Event-driven disclosures must be submitted **within five (5) business days** of becoming aware of the issue and **before** participating in any related decision or activity.

Employee Name

Position/Title

Department/Program: _____

Date Submitted: _____

1. Type of Disclosure (check all that apply)

- ☐ Actual conflict of interest
- ☐ Potential conflict of interest
- ☐ Perceived conflict of interest
- ☐ Gift or honorarium
- ☐ Outside employment or outside business activity
- ☐ Procurement-related contact
- ☐ Other (explain below)

2. Description of the Situation

Provide all relevant facts, including dates, parties involved, nature of the relationship or contact, and any related HVRC decisions or activities.

3. Your Role

Describe your involvement or potential involvement in any related HVRC work, decision, activity, procurement, or recommendation.

4. Gift or Benefit (if applicable)

Type of gift/honorarium: _____

Estimated value: \$ _____

Provided by: _____

Date offered/received: _____

5. Outside Employment or Activity (if applicable)

Describe the outside job/activity and how it relates to HVRC's work:

6. Proposed Mitigation (if applicable)

☐ Recusal from decisions

☐ Decline/return gift

☐ Limit involvement

☐ Reassignment

☐ Not sure — need guidance

☐ Other: _____

7. Certification

I certify that this is a complete and accurate description of the matter, and I am submitting it in accordance with HVRC's Conflict of Interest Policy.

Employee Signature

Date

For Reviewer Use (Executive Director or Executive Committee)

Review Name / Title: _____

Date Reviewed: _____

Determination:

- ☐ Conflict exists
- ☐ Potential conflict
- ☐ Perceived conflict
- ☐ No conflict

Mitigation Required (if any):

Review Signature

Date

Records retained per HVRC Records Retention Policy.



Hudson Valley Regional Council

Financial Policies & Procedures

Version: March 2026

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INTRODUCTION

The Hudson Valley Regional Council's (HVRC) Financial Policies & Procedures (Policies & Procedures) establishes HVRC's financial management framework, documenting internal procedures and key components of fiscal governance, including internal controls, transaction cycles, procurement, capital expenditures, contractor engagement, sub-award administration, financial reporting, planning, and fund balance management.

While HVRC aligns with generally accepted accounting principles (GAAP) where applicable, its financial practices are tailored to meet the operational and grant-related requirements of a regional planning council. HVRC's fund financial statements are prepared using the modified accrual basis of accounting, which is a comprehensive basis of accounting other than GAAP.

The Financial Policies & Procedures have been developed in accordance with [2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#), and incorporate best practices from the New York State Office of General Services Procurement for Municipalities and the Office of the State Comptroller for Local Governments.

HVRC employees and all selected contractors are required to observe and comply with all relevant federal, state, and municipal laws, by-laws, ordinances, and regulations. In the event of any conflict between these Policies & Procedures and applicable law or regulation, the law or regulation shall prevail, and the conflicting provision shall be deemed amended to achieve compliance.

HVRC's financial management practices are guided by principles of transparency, accountability, cost reasonableness, and segregation of duties. All financial transactions must be properly authorized, documented, and auditable. Procurement actions follow standards established by federal or state regulations, and expenditures must be necessary, reasonable, and allocable to the funding source. No individual shall have sole authority over an entire transaction cycle, from initiation to approval and payment.

The Policies & Procedures also establish approval thresholds and documentation requirements for procurement and contracting, including purchase requests and justifications, conflict of interest disclosures, bid or quote records, contract agreements, and sub-recipient monitoring plans. The Policies & Procedures further define HVRC's internal control framework, financial reporting standards, and planning processes to ensure accurate, timely, and compliant financial management across all programs and funding sources.

GENERAL ACCOUNTING POLICIES

ORGANIZATION AND PURPOSE

HVRC is a regional planning council established in 1978 as authorized under NYS General Municipal Law Chapter 24 Articles ~~5-12-B and~~ 5-G. ~~Regional planning councils are considered an agency of a political subdivision or municipality.~~ HVRC is organized as an intergovernmental agency, whose membership is comprised of the following counties: Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, and Westchester. Each County has an equal representation.

Tax Status

As determined by HVRC's legal counsel in 2014, HVRC is a New York not-for-profit corporation, a membership organization, and a non-charitable/"Type A" organization that is exempt from federal income tax by qualifying under IRC §115(a). HVRC is exempt from IRS tax-exemption application (i.e., IRS form 1023/1024) and reporting

requirements (i.e., IRS Form 990) as well as NYS income, sales, and use taxes. HVRC is exempt from NYS registration and reporting requirements (i.e., annual CHAR 500).

Measurement Focus and Basis of Accounting

The fund financial statements of HVRC are prepared on a modified accrual basis, which is a comprehensive basis of accounting different from generally accepted accounting principles. This basis of presentation differs from accounting principles generally accepted in the United States of America (GAAP) in that certain revenues are recognized when received rather than earned and certain expenses are recognized when paid rather than when the obligation is incurred.

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which HVRC gives or receives value without directly receiving or giving equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. HVRC considers all revenues reported in the governmental funds to be available if the revenues are collected within 90 days after the end of the fiscal year.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

CHART OF ACCOUNTS

HVRC employs a standardized Chart of Accounts to ensure consistency, transparency, and accuracy in financial reporting. Each account is assigned a unique code and description to support the proper categorization of transactions across programs and funding sources.

When HVRC is awarded a new grant or contract, the Executive Director coordinates with the Financial & Administrative Director to establish the appropriate internal code. HVRC uses a class-based accounting structure in QuickBooks. QuickBooks classes are used to categorize transactions for reporting and analysis purposes. Under this system:

- Incomes are recorded by source (e.g., State, Federal, Municipal).
- Expenses are recorded using standard expense accounts (e.g., Equipment, Travel, Supplies).
- Classes are assigned to each grant or contract to track revenues and expenditures by funding sources.

This approach allows HVRC to run reports by class, providing a clearer picture of financial activity for each grant.

HVRC also utilizes tags in QuickBooks to support additional tracking dimensions, such as program areas, events, or strategic initiatives.

Supplemental Excel backup schedules are used to provide an audit trail and a way to validate QuickBooks reports.

For a full listing of account codes, refer to [Appendix 1: Chart of Accounts](#).

FISCAL YEAR

HVRC's fiscal year is the calendar year and runs from January 1 through December 31. All financial reporting, budgeting, and audit activities are aligned with this annual cycle.

DEFINITIONS

A select number of terms are defined below to facilitate the reading and understanding of these Policies & Procedures.

- **Bills Paid Tracker**: Supplemental Excel Backup Schedule that HVRC maintained for internal use by the Financial & Administrative Director, Deputy Executive Director (Deputy Director), and Executive Director as a way to validate QuickBooks reports and ensure timely and accurate vendor payments. (When these Policies & Procedures collectively refer to all three, "HVRC Directors" shall be used to reference them.)
- **Contract**: Contract shall be used to refer to agreements entered into between HVRC and an outside party to provide a service to that party, typically a local government or government agency.
- **Direct Costs**: Those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as direct or indirect costs. See CFR [§200.405](#).
- **Expense Reimbursement Form**: An internal form prepared by HVRC employees for reimbursement of expenses incurred in the execution of funded work under grants or contracts.
- **General Fund**: HVRC's primary operating fund. It accounts for all financial transactions that are not required to be accounted for in another fund.
- **General Ledger**: Record of all past transactions organized by accounts.
- **Generally Accepted Accounting Principles (GAAP)**: Set the criteria for preparing, presenting, and reporting financial statements in the U.S.
- **(GL) Account**: Primary component of a general ledger. A GL account records all transactions for that account.
- **Governmental Accounting Standards Board (GASB)**: Establishes accounting and financial reporting standards for U.S., state, and local governments that follow generally accepted accounting principles (GAAP).
- **Grant**: Here defined as an award of financial assistance, usually from a governmental agency or foundation, primarily for carrying out a public purpose of support or stimulation (i.e., encouraging or advancing a public initiative).
- **Grant Tracking Workbook**: A supplemental Excel Backup Schedule for internal use by the HVRC Directors that tracks grant or contract revenue and expenses.
- **Indirect Costs**: It is not always possible to specify the types of costs that may be classified as indirect costs due to the diversity of their accounting practices. The association of a cost with a federal award is the determining factor in distinguishing direct from indirect costs. However, typical examples of indirect cost may include depreciation on buildings and equipment, the costs of operating and maintaining facilities, and general administration and general expenses, such as the salaries and expenses of executive staff, personnel administration, and accounting.

- Invoice: Requests for payment submitted by consultants or sub-contractors with an approved agreement for completion of a scope of work approved under an HVRC grant or contract.
- Provided by Client (PBC) List: An audit request list or list of items an auditor needs to, well, execute an audit. Fulfillment of the list is the direct responsibility of the Financial & Administrative Director.
- QuickBooks Online: HVRC's financial management system.
- Receivables Tracker Tab: Supplemental Excel Backup Schedule that HVRC maintains for internal use by the HVRC Directors as a way to validate QuickBooks reports and to ensure timely receipt of reimbursements on grants or contracts due to HVRC.
- Reimbursement Requests: Requests for payment submitted to grantors for funded work.
- Simplified Acquisition Threshold: The dollar threshold established in [48 CFR §2.101](#) that distinguishes informal procurement methods from formal competitive procurement methods under federal awards. As of October 1, 2025, the Simplified Acquisition Threshold is \$350,000.
- Single Audit: An organization-wide audit required under [2 CFR Part 200, Subpart F](#) when a non-federal entity expends \$1,000,000 or more in federal awards during its fiscal year. The Single Audit (or, if eligible and elected, a program-specific audit) must be performed in accordance with [2 CFR §200.514](#) and covers the entity's financial statements and Schedule of Expenditures of Federal Awards (SEFA), internal controls over federal programs, and compliance with applicable federal award requirements; entities below the \$1,000,000 threshold are exempt from the federal audit requirement for that year but remain subject to review by awarding and oversight officials.
- Uniform Guidance: [2 CFR Part 200, Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#).

INTERNAL CONTROLS

This section establishes the framework and rules that govern all financial activity at HVRC and is the foundation for safeguarding HVRC's assets. Internal controls are interwoven into all financial operations of HVRC. Segregation of duties, multi-step approval processes, layers of oversight, and other proven controls have been built into HVRC daily operations. These policies ensure accountability, safeguard assets, and support compliance with financial and administrative standards.

HVRC takes a zero-tolerance approach to fraud or any financial malfeasance at any level. HVRC is committed to proactively training employees and Board Members to recognize, prevent, disrupt, and mitigate fraud, theft, and abuse. HVRC develops, implements, monitors, and enforces policies that prevent fraud and abuse and uphold the standards of HVRC.

Employees are responsible for undertaking and performing internal controls during daily operations, with direct oversight by the Financial & Administrative Director, and, ultimately, the Executive Director. Policy and Executive Director oversight is the responsibility of the HVRC Board of Directors (Board). Annual audits by outside CPA firms serve as another layer of policy oversight and enforcement.

The full set of accounting and internal control procedures are outlined in these Policies & Procedures.

The design and effectiveness of all internal control policies outlined in this section are subject to annual review by an independent auditor.

ORGANIZATIONAL CHART

HVRC's organizational chart outlines relationships and functional roles across the agency. It serves as a visual reference for understanding how responsibilities are distributed, how teams collaborate, and who to contact for

specific areas of oversight or support. This structure supports transparency, accountability, and efficient decision-making throughout HVRC.

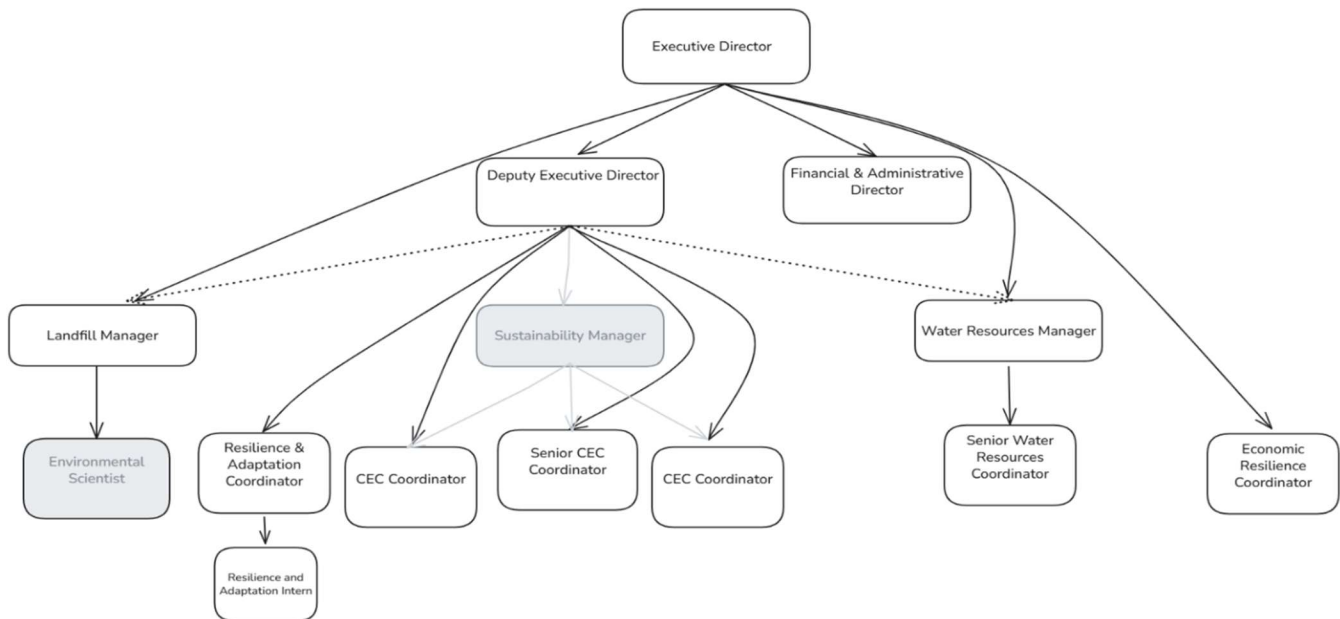


Chart description: White boxes with black text indicate filled positions. Greyed boxes indicate vacant positions. Solid black lines represent direct reporting relationships. Dotted lines represent oversight or supervisory relationships. Grey lines indicate direct reporting relationships associated with positions that are currently vacant.

ROLES & RESPONSIBILITIES

Clear delineation of roles and responsibilities is essential to maintaining strong internal controls and operational integrity. The Board of Directors serves as HVRC’s highest decision-making authority. The business of HVRC is overseen by the Board of Directors. Policy development and preliminary financial review may be carried out by the Executive Committee, but final financial oversight rests with the Board of Directors. The Executive Committee also serve as HVRC’s Audit Committee, overseeing the audit process and ensuring the independence of the external auditors.

The Executive Committee is responsible for considering personnel and policy matters, as well as working on budget and program activities. The Executive Director, appointed by the HVRC Board of Directors, holds operational authority over HVRC employees and is responsible for implementing Board directives and managing day-to-day operations.

SEPARATION OF DUTIES

Separation of duties is critical to maintain financial integrity and prevent fraud. HVRC has implemented practices to ensure that no single individual has control over all aspects of any financial transaction. This structure helps safeguard funds, prevent errors, and ensure that resources are used only for allowable costs.

Responsibilities are intentionally divided across roles to create checks and balances within financial operations. These divisions are designed to reduce risk, enhance transparency, and support compliance with HVRC’s financial policies.

The following sections further detail how duties are separated across key financial functions, including cash handling, bank account management, signing authorities, and the administration of awards and agreements.

The Division of Responsibilities table identifies the responsibilities for the Board of Directors, Executive Committee, and HVRC Directors. Capitalized "X" in parentheses, "(X)", represents duties to be performed by the Deputy Director in the Executive Director's absence. Lower case "x" indicates participation or lower-level responsibility. Where Executive Committee approval is noted, the relevant sections of the Policies & Procedures will indicate whether Executive Committee approval is required or only that of the Board Treasurer.

Table 1. Division of Responsibilities

Responsibility	Board of Directors	Executive Committee	Executive Director	Deputy Director	Financial & Administrative Director
Budgets:					
Adopts annual organization budget.	X				
Reviews annual organization budget materials.	X	X	X		
Develops an appropriate organization budget annually, including program budgets.			x	x	X
Reviews Executive Director's performance annually and establishes salary.		X with Board Chair			
Monitors program budgets.			X	X	X
Financial Statements:					
Reviews annual audited financial statements.	X	X	X		X
Reviews financial statements materials.	X	X	X	(X)	X
Prepares financial statements materials, including cash flow projections.					X
Signatories & Check Signing Authority:					
Appoints Board Officers.	X				
Authorized signers on all bank accounts.		Officers	X	X	
Grant Applications:					
Informed of all grant applications (grant overview and budget).	X	X			
Prepares grant application background (overview and budget).			x		X
Reviews all grant applications (grant overview and budget).		X			
Reviews and approves all grant applications, including scope and budgets.			X	X	
Develops and/or reviews all grant application budgets.			x	x	X
Approves contract execution for awarded grants.	X				

Responsibility	Board of Directors	Executive Committee	Executive Director	Deputy Director	Financial & Administrative Director
Contracts:					
Reviews and approves all contracts (e.g., consultant / contractor, professional services).			X	(X)	
Prepares / reviews all contracts.					X
Approves all budgeted program / project expenditures.			X		
Establishes contracts in QuickBooks.					X
Expenditures & Reimbursements:					
Reviews and approves all non-budgeted expenditures over \$5,000.		X	X	(X)	
Mails checks					X
Reviews and signs all issued checks and approves check preparation procedures.			X	(X)	
Prepares checks for signature.					X
Processes invoices.					X
Reviews all incoming and outgoing invoices.			X		X
Prepares county contribution and thank you letter acknowledgements.			X		X
Processes all reimbursements and fund requests.					X
Reviews and approves all reimbursements and fund requests.			X	X	
Prepares all reimbursements and fund requests.					X
Internal Controls:					
Reviews internal controls and accounting policies and procedures.		X			
Oversees the adherence to all internal controls.			X	(X)	X
Reviews, revises, and maintains internal accounting controls and procedures.			X		X
Day-to-Day Financial Operations:					
Manages personnel files.					X
Reviews and approves inter-account bank transfers.			X		
Processes inter-account bank transfers.					X
Reviews all bank statements and completed monthly bank reconciliations.			X		
Reviews bank statements for irregularities, reporting to Executive Director.					X
Makes bank deposits.				X	

Responsibility	Board of Directors	Executive Committee	Executive Director	Deputy Director	Financial & Administrative Director
Day-to-Day Financial Operations, cont.:					
Processes bi-monthly payroll.					X
Reviews all payroll.			X	X	
Prepares bi-monthly payroll.					X
Reviews cashflow.			X		
Manages cashflow.					X
Manages petty cash fund.					X
Maintains general ledger.					X
Reconciles all bank accounts.					X
Receives and opens all incoming accounting mail.					X
Monitors and manages all expenses to ensure most effective use of assets.			X		X
Oversees expense allocations.			X		X
Monitors grant reporting and appropriate release of funds.			X	X	X
Manages Accounts Receivable.					X
Approves asset retirement and replacement schedules.			X	(X)	
Monitors and makes recommendations for asset retirement and replacement.					X
Reviews data entry into accounting system and integrity of accounting system data.			X		
Enters data into QuickBooks accounting system and assures integrity of accounting system data.					X

CASH MANAGEMENT & BANKING

Bank Account Management

HVRC's bank accounts are managed using strict internal controls to ensure financial integrity and accountability. The Executive Director is the only individual authorized to open or close bank accounts or update account signers. However, any such changes require formal approval through a resolution passed by the HVRC Board of Directors.

Authorized signers on HVRC's bank accounts are the Executive Director, Deputy Director, and Board Officers, all of whom are approved by Board resolution to be signatories. Check signing authority shall remain with the Executive Director and Deputy Director until otherwise amended by the Board of Directors. The Board Officers are authorized annually at the first calendar meeting of the Board of Directors.

Other Financial Matters

Lines of credit, loans, and certificates of deposit require prior Board approval. After approval, two authorized signatures are required to execute, per Resolutions 2023-04 Authorized Signatures, Check Signing and 2024-02 Authorization for Business Line of Credit.

Cash Handling & Deposits

HVRC maintains strict procedures for receiving, recording, and depositing cash and checks to ensure financial accuracy, physical security, and compliance with internal controls. The specific procedures are outlined in the steps below.

Petty Cash

HVRC maintains a petty cash fund to cover minor, incidental expenses that cannot be easily paid through standard procurement or reimbursement processes. The maximum petty cash balance is \$200, and the fund is managed by the Financial & Administrative Director.

All petty cash disbursements must be approved in advance by the Financial & Administrative Director and the Executive Director. Each transaction must be recorded in a paper ledger and QuickBooks, and must be supported by a receipt.

The petty cash fund is replenished as needed, following a full reconciliation of cash on hand, receipts, and ledger entries. Once approved by the Executive Director, replenishment is completed by one of HVRC's authorized bank signers withdrawing the necessary cash from the bank and returning it to the secure petty cash location.

Receiving Funds

Funds may be received via check, ACH, EFT, cash, or wire transfer. All incoming accounting mail, including checks, is received and opened by the Financial & Administrative Director.

For physical checks received by mail, the receipt date is noted on the envelope by the Financial & Administrative Director. The Financial & Administrative Director shall endorse the check "for deposit only" immediately upon receipt. The check and envelope shall be scanned and saved to SharePoint. Physical checks must be stored securely in a locked drawer until deposited. Physical check paystubs must be attached to the relevant hardcopy grant / contract reimbursement request.

For electronic payments, the Financial & Administrative Director shall monitor HVRC's online banking platform to identify incoming deposits and ensure they are processed promptly. Proof of payment is downloaded and saved in SharePoint and QuickBooks.

Recording Funds

The Financial & Administrative Director shall record all received funds, whether physical or electronic, in QuickBooks, and relevant Excel backup schedules, including the Receivables Tracker tab within the Bills Paid Tracker Workbook. Each transaction shall include all relevant documentation, such as scanned checks, deposit receipts, and proof of electronic payment. This ensures that all incoming funds are accurately reflected in HVRC's financial system and reconciled against the Receivables Tracker. The Executive Director is responsible for reviewing the Receivables Tracker as part of their monthly financial review process.

Depositing Funds

Bank deposits of physical cash and checks must be made within 24 hours of receipt. The Deputy Director is responsible for transporting and depositing these funds at the bank. A copy of the deposit receipt is provided

to the Financial & Administrative Director, who scans and attaches the receipt to the corresponding transaction in QuickBooks for documentation and audit purposes.

Reconciliation and Oversight

HVRC requires monthly reconciliation of all bank accounts and significant general ledger (GL) accounts. These reconciliations are performed by the Financial & Administrative Director and reviewed by the Executive Director. This process helps identify discrepancies, ensures proper documentation of transactions, and supports the integrity of HVRC's financial reporting. At year-end, HVRC's auditors conduct a thorough review of receivables to verify completeness and compliance with financial reporting standards.

SIGNING AUTHORITIES

HVRC maintains formal signing authority protocols to ensure financial accountability, transparency, and compliance with board-approved policies. These protocols define specific dollar thresholds and designate authorized individuals for approving contracts, purchase orders, checks, digital disbursements, and other financial instruments.

Signing Authorities for Awarded Grant Contracts

The Executive Director is authorized to review and execute awarded grant contracts that have been authorized for execution by the Board of Directors. The Deputy Director may execute when the Executive Director is on planned leave of more than three (3) days or when execution must occur during planned leave, or when the Executive Director is unreachable for more than two (2) business days after reasonable attempts by email and phone.

In planned leave, the Executive Director emails the Deputy Director and Financial & Administrative Director confirming unavailability and that the scope and budget are approved. When written notice is not feasible and timing is critical, the Deputy Director may sign after dual confirmation from two Board Officers (preferably Chair and Treasurer), with documentation and Board of Directors approval at the next meeting.

If both Executive Director and Deputy Director are unavailable, the Board Chair (or Board Treasurer) may sign solely to preserve the award.

Routine or momentary unavailability, such as being in a meeting, commuting, or temporarily unreachable, does not constitute extended absence and does not trigger delegation of signing authority.

Signing Authorities for Consultant / Subcontractor Contracts

The Executive Director is authorized to review and execute consultant and subcontractor contracts associated with approved budgets in awarded grant contracts as well as professional services contracts. The Executive Director is authorized to execute such contracts following Board of Directors' authorization. The Deputy Director may execute consultant contracts when the Executive Director is on planned leave of more than three (3) days or when execution must occur during planned leave, or when the Executive Director is unreachable for more than two (2) business days after reasonable attempts by email and phone.

In cases of planned leave, the Executive Director emails the Deputy Director and the Financial & Administrative Director (F&AD) confirming their unavailability and affirming that the contract's scope of work and budget have been reviewed and approved.

- For consultant contracts totaling **\$10,000 or less**, the Financial & Administrative Director reviews the contract documentation and provides written confirmation to the Deputy Director, who may then execute the contract.
- For consultant contracts totaling **\$10,001 or more**, the Financial & Administrative Director forwards the contract documentation to the Board Chair, who reviews the materials and, if in agreement, provides written approval.
- Upon receiving this approval, the Financial & Administrative Director forwards the documentation to the Deputy Director, who may then execute the contract.

When written notice from the Executive Director is not feasible and timing is critical due to unexpected incapacity, the Deputy Director may sign after obtaining dual confirmation from two Board Officers, preferably the Chair and Treasurer, with documentation maintained by the Financial & Administrative Director.

If both the Executive Director and Deputy Director are unavailable, the Board Chair, or if unavailable the Board Treasurer, may execute the consultant contract solely to prevent loss of the opportunity.

Routine or momentary unavailability, such as being in a meeting, commuting, or temporarily unreachable, does not constitute extended absence and does not trigger delegation of signing authority.

Signing Authorities for Purchase Orders

A Purchase Order (PO) is required for most purchases. Purchase Orders are prepared in QuickBooks by the Financial & Administrative Director and must be approved and signed by the Executive Director. In the event the Executive Director is on planned leave of more than three (3) days or when execution must occur during planned leave, or when the Executive Director is unreachable for more than two (2) business days after reasonable attempts by email and phone, not merely temporarily unavailable, the Deputy Director may approve and sign POs. More information about POs can be found in [Purchase Order Process](#) section of these Policies & Procedures.

Disbursement Thresholds

Non-budgeted expenditures over **\$5,000** require prior approval by the Board of Directors. The Executive Committee may review such requests and make recommendations but may not approve them. Routine reallocations within the approved budget and use of any Board-approved contingency line are permitted and consistent with the Procurement Policy and do not constitute non-budgeted expenditures.

Disbursements over **\$20,000** whether by check or digital payment, require two authorized signatures. For digital disbursements, both signers must provide written approval.

Disbursements over **\$50,000** require two authorized signatures and a signed payment approval from the Board Treasurer, confirming review of the related contract and/or invoice, and any relevant scope of work or memo prepared by HVRC employees.

AWARDS & AGREEMENTS

Overview

HVRC pursues external funding for its various programmatic areas from Local, State, and Federal governments and from private, nonprofit, and philanthropic funding sources.

Table 1. Oversight and Approval of Awards and Contracts below provides a snapshot of the employees responsible for activities associated with the oversight and approval of awards and agreements.

Table 2. Oversight and Approval of Awards and Contracts

Action	Responsible Party
Approve execution of grant contracts.	Board of Directors
Review, approve, and sign grant applications, awards, contracts, and amendments.	Executive Director (primary); Deputy Director (per delegation protocol)
Prepare grant and contract budgets, verify funding compliance, and process reimbursement and reporting documentation.	Financial & Administrative Director
Monitor and oversee grants.	Executive Director (monitoring); Deputy Director (oversight)
Administer assigned grants.	Project Manager

Programmatic teams are responsible for preparing proposals for projects that the team intends to pursue. All proposals shall be reviewed and approved by the Executive Director and Deputy Director via HVRC's internal review process to ensure the program goals are appropriate and the proposed budget includes all appropriate costs. All appropriate costs include each funding source being charged its proportionate share of HVRC's administrative, management, and other costs as determined by the approved cost allocation methodology.

For each grant, an employee responsible for administering the grant will be designated as the project manager.

When a grant is awarded or renewed, a copy of the executed or amended grant agreement must be forwarded to the Financial & Administrative Director. The Financial & Administrative Director will set up a permanent electronic and, where needed, paper file for the grant and maintain the contract along with other financial correspondence regarding the grant. The grant file will document major actions from the award of the grant through to closeout (i.e., award documents; all fiscal information including, but not limited to, Federal Financial Reports, procurement documentation, payment requests; pre-award documentation including, but not limited to, application, contracting process, intergovernmental review; post-award documentation including deliverables, progress reports, and correspondence with funders; and closeout documents).

Each grant project manager shall participate in project management training prior to assuming responsibilities for a new grant, or as early in the process as practical. This training is provided by the Financial & Administrative Director and supplemented by funding-agency training when applicable and available. Project managers are responsible for the programmatic administration of their assigned grants, while the Financial & Administrative Director oversees the financial and compliance components. All grant project managers, along with the HVRC Directors, shall attend refresher or updated grant-management training as needed.

MONITORING & REVIEW OF CONTROLS

Monitoring and review of internal controls at HVRC is a multi-layered process designed to ensure ongoing compliance, accuracy, and accountability. On a day-to-day basis, the Financial & Administrative Director serves as the primary source for monitoring and reviewing financial controls, with the Executive Director providing a second layer of oversight. Annually, the Financial & Administrative Director shall review the Policies &

Procedures and recommend any necessary updates to reflect changes in practice, policy, or regulatory requirements.

HVRC's external auditors consider internal controls over financial reporting as a basis for designing their audit procedures, but do not express an opinion on the effectiveness of HVRC's internal controls. The auditors may identify deficiencies, significant deficiencies, or material weaknesses. However, their consideration of internal control is limited to what is necessary for forming an opinion on the financial statements. The HVRC Board of Directors holds the ultimate responsibility for reviewing and approving HVRC's internal control framework and ensuring that governance standards are maintained.

SYSTEM ACCESS & SECURITY CONTROLS

HVRC enforces strict access and security controls to protect sensitive financial data and maintain the integrity of its systems. Access to the financial sections of HVRC's SharePoint and QuickBooks is limited to the HVRC Directors, ensuring that only authorized personnel can view or modify financial records. QuickBooks is secured with two-factor authentication (2FA), and the system maintains audit trails to track changes and user activity.

All Excel-based financial tracking documents that are accessible to employees are password-protected. Hard copy records are stored in locked file cabinets to prevent unauthorized access. HVRC also conducts regular reviews of user access permissions to ensure that access remains appropriate and aligned with employees' roles and responsibilities.

For data protection and continuity, HVRC follows established data backup protocols, which are detailed in the Backup Procedures section of the Personnel Policies & Procedures.

COMPLIANCE & ETHICS

REGULATORY COMPLIANCE

HVRC is committed to maintaining full compliance with all applicable federal, state, and local laws and regulations, particularly those governing financial management, payroll, and reporting. This includes adherence to payroll tax regulations, such as accurate classification of employees; timely withholding and remittance of federal, state, and local payroll taxes; and compliance with laws like the Fair Labor Standards Act (FLSA), Federal Insurance Contributions Act (FICA), and the Federal Unemployment Tax Act (FUTA).

At the state level, HVRC complies with New York's Governmental Accounting Standards Board (GASB) reporting requirements. HVRC also adheres to required reporting protocols established by the New York State Comptroller's Office, including the Annual Financial Report (AFR) and other statutory filings relevant to regional planning councils and local government entities.

Compliance is an ongoing responsibility, and HVRC regularly monitors changes in laws and regulations to ensure continued compliance. These efforts help safeguard HVRC's legal standing, support ethical financial management, and reinforce public trust in HVRC's operations.

CODE OF ETHICS

HVRC is committed to maintaining the highest standards of ethical conduct, transparency, and accountability in all operations. These Policies & Procedures adopt HVRC's organization-wide Code of Ethics, as contained in the Personnel Policies & Procedures, as the standard that applies to all employees. Together, these policies establish expectations for professional behavior; protection of HVRC resources and confidential information;

accurate financial and grant records; compliance with applicable laws, regulations, and funder requirements; and the avoidance, disclosure, and management of conflicts of interest.

The Executive Director serves as HVRC's Ethics Officer and may involve designees as appropriate.

All employees must comply with the Code of Ethics, complete required training, annual disclosures, and report concerns in good faith. Reports may be submitted anonymously and are protected from retaliation under [HVRC's Whistleblower Policy](#). Employees with professional credentials (e.g., The American Institute of Certified Planners) are also expected to meet their profession's ethical standards.

CONFLICT OF INTEREST

These Policies & Procedures adopt and apply the organization-wide Conflict of Interest Policy from the Personnel Policies & Procedures to all financial and procurement activities. A conflict of interest arises when an employee's personal, financial, or outside interests could interfere, or reasonably appear to interfere, with the employee's professional judgment or the best interests of HVRC. Employees must avoid conflicts whenever possible and must not participate in decisions or activities where a conflict exists without an approved mitigation plan.

Employees must promptly disclose any actual, potential, or perceived conflict of interest before participating in any related HVRC decision or activity. Annual and event-driven disclosures are required. Employees must submit an Annual Financial Disclosure Form by the deadline noted in the forms. Employees must also submit an Event-Driven Disclosure Form within five (5) business days of becoming aware of a conflict, or receiving a gift, honorarium, or external compensation offer, and always before taking any related action. Updated disclosures must be filed whenever circumstances change. Urgent matters may be raised verbally first, followed promptly by the written form. Disclosures are submitted to the Executive Director, or to the Board Chair if the disclosure involves the Executive Director. (Both Disclosure forms appear in the Personnel Policies & Procedures as Appendices 9 and 10.)

Conflicts may include financial interests in vendors or contractors; gifts or honoraria of more than nominal value; outside employment that overlaps with HVRC activities; close personal or family relationships that could influence professional judgment; or any other circumstance that could reasonably raise concerns about impartiality. All disclosures are reviewed by the Executive Director, who determines whether a conflict exists and whether mitigation or recusal is required. If the conflict involves the Executive Director, the Executive Committee reviews the matter and determines appropriate action. Employees must comply with any mitigation or recusal procedures that are established.

For procurements and vendor selections, no employee, Board Officer/Member, agent, or representative may participate in the selection, award, or administration of a contract where an actual, potential, or perceived conflict exists. For example, if an employee's parent or immediate family member works for or owns a proposing firm, the employee must disclose the relationship as soon as it becomes known and must recuse from all related actions, including drafting specifications, creating vendor lists, evaluating proposals, conducting interviews, negotiating terms, approving awards or amendments, and authorizing invoices or payments. The Financial & Administrative Director retains the disclosure and recusal documentation in the procurement file. When a Board Member is involved, the minutes will reflect the disclosure and abstention. If the conflicted party is the Executive Director, the disclosure is submitted to the Board Chair and reviewed by the Executive Committee.

Certain outside activities must be disclosed only when they create or could reasonably create a conflict of interest with HVRC duties. These include outside employment or services that overlap with HVRC programs, vendors, contractors, or regulated partners; political or advocacy activities that could raise questions about impartiality in HVRC decision-making; gifts or honoraria of more than nominal value offered in connection with HVRC work; and any travel reimbursement or compensation offered by an external entity related to HVRC activities. Disclosure ensures transparency and allows HVRC to assess whether mitigation or recusal is necessary. If the disclosure involves the Executive Director, it is submitted to the Board Chair for review by the Executive Committee. HVRC does not regulate employees' lawful conduct.

Supervisor–subordinate personal relationships are restricted. Employees who are in close personal relationships, including spouses, partners, or immediate family, may not supervise one another or participate in hiring, evaluation, compensation, promotion, discipline, procurement, or other decisions affecting the related person. Such relationships must be disclosed promptly so reporting lines and decision authority can be adjusted consistently with the Personnel Policies & Procedures.

HVRC maintains ethics and conflict-of-interest records in accordance with the [Records Retention Policy](#). Employees will not be retaliated against for making a good-faith disclosure or inquiry. Employees who knowingly or intentionally violate this policy may be subject to corrective action, up to and including termination, in addition to any remedies available under law.

Note: This section is intended to operate consistently with applicable grant and procurement requirements, including [2 CFR §200.318\(c\)\(1\)](#), while using the same definitions, processes, and forms as the Personnel Policies & Procedures.

Training and Acknowledgment

All employees are required to receive training on HVRC's Code of Ethics and Conflict of Interest Policy upon hire and periodically thereafter, as provided in the Personnel Policies & Procedures. Employees must acknowledge receipt and understanding of these policies in writing, and must complete required annual and event-driven disclosures in accordance with established procedures.

WHISTLEBLOWER POLICY

This Whistleblower Policy encourages good faith reporting of suspected misconduct, fraud, or violations of law or HVRC policy and protects those who report from retaliation.

Scope of Protection

This Policy applies to Board Officers and Members, employees, contractors, interns, and volunteers. Protected activity includes, in good faith, reporting suspected violations; cooperating with or providing information to investigators, regulators, or auditors; and raising concerns about retaliation. Good-faith reports are those made with an honest belief, based on facts known to the reporter, that a violation may have occurred.

Reporting Channels

Reports should be made to the Executive Director. If the complaint involves the Executive Director, the report should be directed to the Board Chair. If the report concerns the Board Chair, it should be directed to the Board Treasurer. Reports may be made in writing by email or letter, or orally. When reports are oral, the recipient shall promptly create a written summary for the file and confirm the summary with the reporter when possible.

Anonymous reports will be accepted. However, anonymity may limit HVRC's ability to investigate or provide follow-up. Contact information for these reporting channels will be published with this policy and kept current.

Acknowledgment and Initial Assessment

The recipient of a report must acknowledge receipt to the reporter within five (5) business days when contact information is available. The recipient must complete an initial assessment within ten (10) business days to determine whether the allegation, if true, would violate law or HVRC policy and whether the report contains sufficient specific information to warrant an investigation. A report is deemed credible when it (a) provides concrete facts or examples (e.g., dates, documents, transactions, witnesses), (b) indicates potential violation(s) of law or HVRC policy, and (c) is reasonably reliable based on the information available at intake.

Investigation and Oversight

Upon determining that a report is credible, the Executive Director (or if the report concerns the Executive Director, the Board Chair) shall immediately inform the Executive Committee that an investigation will proceed, summarizing the scope and planned approach. Reports that are not deemed credible after initial assessment will be documented with the rationale and, where appropriate, referred to an alternate process (e.g., HR concern, policy clarification) or closed with no further action.

The Executive Director will assign a qualified investigator appropriate to the matter (e.g., the Financial & Administrative Director for financial process issues, HR or outside counsel for workplace matters, or an external forensic/accounting specialist for suspected fraud). When the report involves the Executive Director, the Board Chair will retain and oversee an independent investigator. Board Officers and Members do not personally conduct investigations; their role is to ensure independence, adequate scope, and timely completion. The investigation may include preservation of records, interviews, document review, and other fact-finding necessary to reach findings and recommend corrective actions.

Recordkeeping and Confidentiality

HVRC will maintain the confidentiality of reports, identities, and investigation records to the extent practicable and consistent with the need to conduct a thorough investigation and meet legal and contractual obligations. Records of whistleblower reports, assessments, investigative workpapers, findings, and outcomes will be maintained by the Executive Director or the Board of Directors' designee, as applicable, in accordance with HVRC's [Records Retention Policy](#) and any applicable grant or legal requirements.

Non-Retaliation

Retaliation against any individual who, in good faith, reports a concern, participates in an investigation, or refuses to participate in suspected misconduct is strictly prohibited. Retaliation includes adverse employment actions, threats, harassment, or any conduct that would deter a reasonable person from reporting or participating. Allegations of retaliation shall be investigated, and disciplinary action shall be taken against any employee or contractor who engages in retaliatory behavior. Knowingly false or malicious reports are not protected by this Policy and shall result in appropriate disciplinary measures.

ANNUAL AUDIT OF FINANCIAL STATEMENTS

HVRC engages an independent external auditor each year to obtain reasonable assurance that its financial statements are free of material misstatement and to meet funder, legal, and governance requirements. The annual audit supports HVRC's compliance framework by providing an independent opinion on the financial statements and by communicating any control-related matters identified during the audit (such as deficiencies,

significant deficiencies, or material weaknesses) to management and the Board of Directors for appropriate action. Additional details on timing, responsibilities, and deliverables appear in [Annual Audit Process](#).

To ensure an orderly process, all auditor requests for information, documents, or employees' access are coordinated through the Executive Director and the Financial & Administrative Director, who serve as HVRC's points of contact.

DOCUMENTATION & RECORD RETENTION

HVRC is committed to maintaining complete and accurate documentation for all financial transactions and program activities. Proper recordkeeping is essential for transparency, accountability, and compliance with applicable federal, state, and local laws, as well as contractual obligations. Every transaction must be supported by clear documentation, and all financial records are retained in accordance with legally compliant retention schedules. These practices ensure that HVRC can reliably demonstrate the integrity of its financial operations and fulfill audit, reporting, and oversight requirements.

Maintenance of Source Documentation

Project employees are responsible for collecting records that identify adequately the source and application of funds for all funded activities; on certain grants or contracts, project employees may include the Executive Director or Deputy Director. The Executive Director and Deputy Director review records for adequacy. Once determined to be adequate, the Financial & Administrative Director is responsible for maintaining the records. These records contain information pertaining to local, state, and federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest, and are fully supported by source documentation. For these purposes, source documentation is defined as the original document that contains the details of a business transaction. Source documentation captures the key information about a transaction, such as the names of the parties involved, amounts paid, the date, and the substance of the transaction. Examples of source documents include invoices, receipts, check stubs, and bank statements.

Record Retention Policy

HVRC maintains and protects records in compliance with applicable laws, regulations, and contractual obligations to ensure accurate documentation of assets, liabilities, transactions, and program activities. The purpose of this policy is to:

- Safeguard HVRC's legal and financial interests.
- Ensure compliance with federal, state, and grantor requirements.
- Support transparency and accountability.
- Provide clear guidance on retention periods and secure disposal of records no longer required.

This policy applies to all HVRC employees, contractors, and sub-recipients who create, receive, or manage HVRC records in any format (paper or electronic). It covers financial, legal, programmatic, personnel, and administrative records.

Retention periods are based on statutory requirements, best practices, and operational needs. Certain records must be kept permanently, while others are retained for a defined period after their useful life or legal requirement ends. HVRC reviews this policy annually and updates it as necessary to reflect changes in law, funding requirements, and technology (including electronic storage standards).

Electronic storage is permitted for most records provided that the system meets IRS and regulatory requirements for accuracy, accessibility, and security. Once verified, paper originals may be securely destroyed.

The Financial & Administrative Director shall oversee implementation of this policy and ensure compliance. The Financial & Administrative Director maintains reconciliation records and supports compliance with financial retention requirements. Supervisors, managers, and directors must ensure employees follow retention guidelines for their areas.

Summary Retention Schedule

Record Type	Retention Period
Audit reports / annual financial statements	Permanently
General ledger & journals	Permanently
Bank statements & reconciliations	7 years
Accounts receivable/payable ledgers	7 years
Invoices (capital equipment)	7 years after disposition
Invoices (general purchases)	7 years
Quotes for procurement	7 years
Grant records	7 years after closeout
Contracts & leases (expired)	7 years after expiration
Personnel files (after termination)	4 years
Tax returns & supporting documents	Permanently

(See [Appendix 2](#) for the full retention schedule.)

INDIRECT COST RATES PROCEDURE

HVRC submits Indirect Cost Proposals on an annual basis, following the applicable cognizant federal agency's guidelines. The Executive Director and Financial & Administrative Director prepare the proposal for submission to the cognizant federal agency.

SYSTEM FOR AWARD MANAGEMENT

The System for Award Management ([SAM.gov](#)) enables informed decisions about whether vendors and/or contractors will be engaged for work under the grant award. Registration in SAM enables non-federal entities to bid on federal contracts or other procurement opportunities. It also allows non-federal entities to apply for grants, loans, and other financial assistance programs. HVRC's Financial & Administrative Director registers and/or updates HVRC's information in the SAM portal once annually as required by federal grant agreements in order to maintain SAM compliance.

FEDERAL FUNDING ACCOUNTABILITY & TRANSPARENCY ACT (FFATA) SUBAWARD REPORTING

HVRC, when acting as a prime recipient of federal funding, complies with the Federal Funding Accountability and Transparency Act (FFATA) subaward reporting requirements, as implemented through guidance issued by the Office of Management and Budget (OMB). Prime recipients awarded a new federal grant greater than or equal to \$25,000 are subject to FFATA subaward reporting requirements.

The prime recipient is required to report any first-tier subaward greater than or equal to \$25,000 by the end of the month following the month in which the subaward is made. Subaward reporting includes required information regarding the subrecipient, subaward amount, and related data elements.

FFATA subaward reporting is completed through the System for Award Management, which hosts the Federal Subaward Reporting System (FSRS) functionality. HVRC employees responsible for subaward administration will ensure that required FFATA reporting is completed timely and accurately in [SAM.gov](https://sam.gov) in accordance with federal requirements.

CORRECTIVE ACTION & COMPLIANCE

While HVRC's Corrective Action & Compliance Policy applies to all areas of employee conduct, it is particularly important in the realm of financial responsibilities. Financial compliance is essential to the integrity of HVRC's operations and its accountability to funders, auditors, and the public. Employees who handle financial data, manage grant funds, or participate in budgeting and reporting must follow all internal controls, financial procedures, and applicable policies without exception.

Corrective action shall be taken when an employee fails to meet these expectations. Failure to meet expectations includes, but is not limited to, neglecting financial duties such as maintaining accurate records or meeting reporting deadlines, misrepresenting financial information, violating grant tracking protocols, or breaching confidentiality related to financial data. In cases of dishonesty, fraud, or misuse of funds, the Executive Director may bypass progressive discipline and proceed directly to termination, depending on the severity of the infraction.

The Executive Director shall aim to resolve financial compliance issues informally, when possible, through training and corrective action. However, formal corrective measures, including written warnings, suspension, or termination, may be necessary when informal efforts fail or when the issue poses a significant risk to HVRC's financial integrity. Immediate serious action, including suspension or termination, may be taken when an employee's conduct constitutes serious misconduct—such as dishonesty, fraud, misuse of funds, harassment, threats or violence, severe insubordination, intentional regulatory violations, or any action that places HVRC, its employees, or its finances at significant risk. All corrective actions will be documented and administered fairly, with the goal of ensuring accountability and maintaining trust in HVRC's financial stewardship.

TRANSACTION CYCLES

PROCUREMENT

Background on Procurement

HVRC's procurement methods and procedures are governed by the methods and procedures of the principal governing funding entity. When funds are transferred from HVRC to other entities via subawards or subcontracts, HVRC will follow the procurement guidelines outlined by the principal governing funding entity. While much of the following language is taken directly or paraphrased from the relevant CFR or New York State document, employees are expected to review the source language as part of their procurement preparations.

Procurement of goods or services through a federal award with federal funds follow the procurement standards under the Uniform Guidance for Federal Awards (aka Uniform Grants Guidance), or [2 CFR § 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards](#). HVRC will follow bidding thresholds and procedures contained in [2 CFR § 200.320, Procurement Methods](#). (As background, 2 CFR refers to Title 2 of the Code of Federal Regulations, Grants and Agreements. 2 CFR definitions are found in

[2 CFR § 200.1](#), distinct from the definitions associated with [48 CFR § 2.101](#), which refers to Title 48, Federal Acquisition Regulations System.)

Procurement of goods or services through a state award with state funds follow the procurement standards in documents available from the [Office of General Services Procurement for Municipalities](#) and [Office of the New York State Comptroller Local Governments](#) webpages, or as set forth in the contractual documents. HVRC will follow bidding thresholds and procedures discussed in NYS Comptroller publication, [2016 Local Government Management Guide – Seeking Competition in Procurement](#) and found in NYS General Municipal Law Chapter 24, Article 5-A, [Section 103, Advertising for Bids and Offers; Letting of Contracts; Criminal Conspiracies](#) and [Section 104-B, Procurement Policies and Procedures](#).

General Procurement Guidelines

HVRC will document the reason for the type of procurement used, the basis for contractor selection, a justification for lack of competition or sole-source procurement, and the basis for award cost and price. Procurement transactions shall maximize free and open competition.

- HVRC maintains a contract administration system that ensures outside entities perform in accordance with the terms, conditions, and specifications of their contracts or POs. Reference [2 CFR 200.318\(b\) General Procurement Standards – Oversight of Contractors](#).
- HVRC procedures provide for a review of proposed procurements to avoid purchase of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase and to increase free and open competition. Where appropriate, an analysis shall be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. Reference [2 CFR 200.318\(d\) General Procurement Standards – Avoidance of Unnecessary or Duplicative Items](#).
- To foster greater economy and efficiency, HVRC will endeavor to enter into state and local intergovernmental agreements for procurement or use of common goods and services. Reference [2 CFR 200.318\(e\) General Procurement Standards – Procurement Arrangements Using Strategic Sourcing](#).
- HVRC will endeavor to use federal and state excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs. [2 CFR 200.318\(f\) General Procurement Standards – Use of Excess and Surplus Federal Property](#).
- HVRC will make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. Reference [2 CFR 200.318\(h\) General Procurement Standards – Responsible Contractors](#).
- HVRC maintains records sufficient to detail the significant history of a procurement consistent with the records retention policy. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. Federal and state agencies will be provided contract records upon request. Reference [2 CFR 200.318\(i\) General Procurement Standards – Procurement Records](#), and [2 CFR 200.324\(a\) Contract Cost and Price](#).
- HVRC shall be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve HVRC of any contractual responsibilities under its contracts. The federal or state awarding agency will not substitute its judgement for that of HVRC unless the matter is primarily

a federal or state concern. Reference [2 CFR 200.318\(k\) General Procurement Standards – Settlement of Contractual and Administrative Issues](#).

- HVRC has a [Bid Protest Procedure](#) to handle and resolve disputes relating to contracts awarded, and shall, in all instances of such occurrences, disclose information regarding the protest to any funding agencies.
- HVRC will select, to the extent practicable and economically feasible, products and services that conserve natural resources, protect the environment, are energy efficient and use recovered materials in accordance with [2 CFR 200.323 Procurement of Recovered Materials](#). As noted in the NYS Comptroller publication, [NYS GML Section 104-A](#) "...sets forth an exception to the requirements of General Municipal Law, section 103 for the purchase of "recycled products." "Recycled product" is defined to mean any product manufactured from secondary materials (as defined in Economic Development Law, section 261), and meeting the requirements of Environmental Conservation Law, section 27-0717 (the state recycling emblem program) and any regulations of the Department of Environmental Conservation. If a "recycled product" meets specifications and the price is "reasonably competitive," the political subdivision may award the contract to the vendor of the recycled product, notwithstanding the provisions of General Municipal Law, section 103. "Reasonably competitive" is defined to mean a cost premium not to exceed 10 percent of the comparable non-recycled product or 15% if at least 50% of the secondary material utilized in making the recycled product is generated from the waste stream in New York State.
- HVRC will not enter into contracts with parties that have been debarred, suspended, or excluded from federal or state assistance programs. Reference [2 CFR 200 Appendix II \(H\) Contract Provisions for Non-Federal Entity Contracts Under Federal Awards – Debarment and Suspension](#).
- HVRC will provide termination provisions in all contracts and agreements over \$15,000. Additionally, all contracts for projects over the Simplified Acquisition Threshold (\$350,000) will address administrative, contractual, or legal remedies when contractors violate or breach contract terms and provide for sanctions and penalties as appropriate. Reference 2 CFR 200 Appendix II (A) and (B), [Contract Provisions for Non-Federal Entity Contracts Under Federal Awards](#).
- HVRC will perform a cost or price analysis in connection with every procurement action, including contract modifications. The method and degree of analysis is dependent upon the facts surrounding the procurement but, at a minimum, HVRC will make independent estimates before receiving bids or proposals. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability. Reference [2 CFR 200.324 Contract Cost and Price](#).

When procuring using federal funds HVRC will negotiate profit as a separate element of the price for each contract in which there is no price competition and, in all cases, where cost analysis is performed. To establish a fair and reasonable profit consideration will be given to the complexity of the work performed and industry profit rates in the surrounding geographic area for similar work. Reference [40 CFR 35.6585 Cost and Price Analysis – Profit Analysis](#)

Procurement Code of Ethics and Conflict of Interest

HVRC's procurement activities are governed by the organization-wide Code of Ethics and Conflict of Interest Policy adopted through the Personnel Policies & Procedures and applied to financial and procurement activities through the Compliance and Ethics sections of these Policies & Procedures.

In accordance with [2 CFR §200.318\(c\)\(1\)](#), no employee, officer, Board Member, agent, or representative of HVRC may participate in the selection, award, or administration of a contract supported by federal or state funds if a real, potential, or perceived conflict of interest exists. This includes situations in which the individual,

an immediate family member, a business or personal partner, or an affiliated organization has a financial or other interest in the entity under consideration. These requirements are applied in a manner consistent with all applicable New York State conflict of interest and gift restrictions, including New York State General Municipal Law § 805-a.

All procurement-related conflicts of interest must be disclosed, reviewed, and managed in accordance with HVRC's Conflict of Interest (Financial & Procurement) policy, including applicable disclosure, recusal, and mitigation requirements. Employees and Board Members involved in procurement are prohibited from soliciting or accepting gratuities, favors, or items of value from contractors or potential contractors, except for unsolicited items of nominal value as permitted under the Personnel Policies and applicable law.

Violations of the Code of Ethics or Conflict of Interest requirements in the context of procurement may result in corrective action consistent with HVRC's [Corrective Action & Compliance](#) policy and applicable law.

Employees and Board Members involved in procurement activities are subject to the training, disclosure, and acknowledgment requirements of HVRC's organization-wide Code of Ethics and Conflict of Interest Policy.

Competition

- All procurement transactions will be conducted in a manner providing full and open competition. Some of the situations considered to be restrictive of competition include, but are not limited to, the below list. Reference [2 CFR 200.319\(a\) & \(c\) Competition](#).
 - Placing unreasonable requirements on firms for them to qualify to do business.
 - Requiring unnecessary experience and excessive bonding.
 - Noncompetitive pricing practices between firms or between affiliated companies.
 - Noncompetitive contracts to consultants that are on retainer contracts, if that award is not for the property or services specified for delivery under the retainer contract.
 - Organizational conflicts of interest.
 - Specifying only a "brand name" product instead of allowing "an equivalent" product to be offered and describing the performance of other relevant requirements of the procurement.
 - Any arbitrary action in the procurement process.
- In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations to bid, or requests for proposals for HVRC will be excluded from competing for such procurements. Reference [2 CFR 200.319\(b\) Competition](#). When existing contractors are critical to the development of a comprehensive RFP, any information that could place contractors in an advantageous position will be included in the procurement documentation to ensure a competitive process.
- Solicitations for goods and services shall be based on a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features that unduly restrict competition. Detailed product specifications should be avoided whenever possible. "Brand name or equivalent" description may be used to define the performance or other salient requirements of a procurement. Reference [2 CFR 200.319\(d\) Competition](#).
- HVRC will take all necessary steps to ensure that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are considered, when possible, in procurement. Steps include placing eligible and qualified businesses on solicitation lists; dividing procurement transactions into separate procurements to permit maximum participation by these businesses; establishing delivery schedules that encourage participation by these business;

referencing the Small Business Administration and the Minority Business Development Agency of the Department of Commerce to develop lists of eligible and qualified businesses; and requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in this section. (The [Labor Surplus Area](#) determination is made by the U.S. Department of Labor; Bronx, NY, is the only area identified in the [FY 2026 Labor Surplus Area List](#). Labor Surplus Areas are those with 6.0% or higher unemployment rate.) Reference [2 CFR 200.321 Contracting with Small Businesses, Minority Businesses, Women's Business Enterprises, Veteran-Owned Businesses, and Labor Surplus Area Firms](#).

- Where applicable, HVRC may incorporate a scoring mechanism that rewards points to bidders that commit to specific numbers and types of U.S. jobs, minimum compensation, benefits, on-the-job-training for employees making work products or providing services on a contract, and other worker protections. [2 CFR 200.319](#) does not prohibit recipients and subrecipients from making inquiries of bidders about these subjects and assessing the responses; additionally, any scoring mechanism must be consistent with the U.S. Constitution, applicable federal statutes and regulations, and the terms and conditions of the federal award.

Procurement Types & Requirements

Written solicitations will have: a clear scope of work, requirements and features prospective bidders must meet, a preference to conserving natural resources and the environment, and expand the solicitation process to business and firms noted in [2 CFR 200.321, Contracting with Small Businesses, Minority Businesses, Women's Business Enterprises, Veteran-Owned Businesses, and Labor Surplus Area Firms](#).

Federal [procurement methods](#) include formal and informal approaches. Informal methods for small purchases include micro-purchases and simplified acquisitions, while formal methods include sealed bids and proposals. Each procurement method is associated with a dollar threshold. Noncompetitive procurement is also available to be used under specific circumstances. New York State procurement methods and thresholds are incorporated below in Procurement Thresholds.

As needed, the terms of a contract made to be paid for with federal funds shall be negotiated to ensure terms are acceptable to the grant or contract. The Deputy Director and Executive Director are authorized to negotiate the terms of a contract. Purchases made with federal funds shall be received and deemed acceptable by the project manager and Financial & Administrative Director prior to payment being made.

Procurement Thresholds

Federal and New York State Purchase thresholds are noted below. Federal thresholds are in [48 CFR 2.101](#); requirements associated with the five federal procurement methods are in [2 CFR 200.320, Procurement Methods](#). Recommended state thresholds and requirements are discussed in NYS Comptroller publication, [2016 Local Government Management Guide – Seeking Competition in Procurement](#) and found in NYS General Municipal Law Chapter 24, Article 5-A, [Section 103, Advertising for Bids and Offers; Letting of Contracts; Criminal Conspiracies](#) and [Section 104-B, Procurement Policies and Procedures](#).

- **Federal Micro-Purchases Threshold:** generally applies to supplies or services up to and including \$15,000. Exceptions are noted in [48 CFR 2.101](#). Micro-purchases may be made without soliciting competitive quotations, provided the price is reasonable.
- **NYS Purchase Contracts Threshold:** up to and including \$20,000; applies to services other than those necessary for the completion of a public works contract governed by the prevailing wage requirements of [Article 8 of the Labor Law](#) (e.g., building construction). Competitive bidding is not required for purchase contracts up to and including \$20,000. NYS General Municipal Law §103 requires competitive bidding for purchase contracts of more than \$20,000.

- **Federal Simplified Acquisitions:** \$15,001-\$350,000 with exceptions that are noted in [48 CFR 2.101](#). Informal competition is required, typically through obtaining price or rate quotations from an adequate number of qualified sources.
- **Federal Competitive Sealed Bids/Proposals Threshold:** applies to supplies or purchases \$350,001 and over. Formal competitive procurement required (sealed bids or RFPs).
- **Federal Noncompetitive Procurement Threshold:** none provided. [2 CFR 200.320\(c\)](#) outlines the specific circumstances in which the recipient or subrecipient may use a noncompetitive procurement method.

Procurement Requirements & Procedures

Federal Micro-Purchases (up to and including \$15,000)

For procurements funded with federal awards the aggregate amount of the procurement transaction must not exceed the micro-purchase threshold to follow the micro-purchase procedure. Competitive price quotations are not required if the prices are reasonable.

Micro-purchase selections are based on overall value, including quality and cost and do not require formal competition. Price quotes may be in the form of memoranda, written quotation forms, and telephone logs (for verbal quotes). To the extent practicable, purchases will be distributed equitably among qualified suppliers. Price quotes are to be obtained by the project manager or Financial & Administrative Director and reviewed and approved by the Deputy Director prior to final review and approval by the Executive Director.

NYS Purchase Contracts (up to and including \$20,000)¹

For procurements subject to New York State General Municipal Law § 103, competitive bidding is not required for purchase contracts up to and including \$20,000, excluding public works contracts subject to Article 8 of the New York State Labor Law.

HVRC will seek price quotes when practicable to ensure reasonableness and best value. Price quotes may be documented through written quotations, memoranda, email correspondence, or telephone logs for verbal quotes. Procurement decisions are based on price, quality, and suitability for the intended purpose. Purchase contracts are initiated by the project manager or Financial & Administrative Director and reviewed and approved by the Deputy Director prior to final review and approval by the Executive Director.

Federal Simplified Acquisitions (\$15,001 – \$350,000)

The simplified acquisition procedure is applicable to procurement transactions that singly or in the aggregate fall within the threshold. Price or rate quotations must be obtained from an adequate number of qualified sources. Unless specified by the federal agency, the HVRC as the recipient or HVRC's subrecipient may exercise judgment in determining what number is adequate. HVRC will make every effort to obtain 3 (three) price quotations. Price quotes may be formal (i.e., a quote submitted to HVRC on vendor letterhead) or informal (i.e., phone call, email or timestamped screenshot of web search). All quotes, including phone calls, emails, timestamped screenshot of web searches, etc., will be documented and kept on file for 5 (five) years. The

¹ The [NYS Comptroller 2016 Local Government Management Guide](#) states that per NYS GML Section 104-B for purchase contracts of \$20,000 or less and professional services and other procurements not required by law to be competitively bid, "goods and services not required to be competitively bid must be procured in a manner to assure the prudent and economical use of public moneys in the best interest of the taxpayers; to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost; and, to guard against favoritism, improvidence, extravagance, fraud and corruption....The law generally requires that the procurement policy provide that alternative proposals or quotations be obtained by use of written requests for proposals (RFPs), written quotations, verbal quotations or any other method that furthers the purposes of the law."

project manager must prepare and submit for approval by the HVRC Directors a written purchase request documenting the procurement method, quotes obtained, and basis for selection in advance of contractual document preparation by the Financial & Administrative Director.

NYS Competitive Bidding Contracts (\$20,001 and greater)

For purchase contracts subject to New York State General Municipal Law § 103 with an estimated value greater than \$20,000, competitive bidding is required, unless a statutory exception applies. Public works contracts subject to Article 8 of the New York State Labor Law are governed separately and are not addressed in this section.

HVRC shall prepare and issue an Invitation for Bids (IFB) or other appropriate competitive solicitation that clearly defines the scope of work, specifications, and bid requirements. Solicitations shall be publicly advertised in accordance with applicable legal requirements and allow sufficient time for vendors to prepare and submit bids.

Contracts shall be awarded to the lowest responsible bidder, as defined by New York State law, taking into consideration price, responsiveness to the solicitation, and the bidder's responsibility and qualifications. Bid tabulations and award determinations shall be documented and retained in the procurement file.

Purchase contracts are initiated by the project manager or Financial & Administrative Director and reviewed by the Deputy Director prior to final review and approval by the Executive Director. All contracts shall be executed in writing and shall include required terms and conditions, including a termination clause.

Federal Competitive Sealed Bids/Proposals (\$350,001+)

Sealed bids / proposals are formal procurement methods that must be administered in a competitive manner and require public notice. Competitive procurement processes will be overseen by the Deputy Director and Financial & Administrative Director with input from the project manager and final approvals by the Executive Director.

Under [2 CFR 200.324\(a\) Contract Cost and Price](#), HVRC must perform a cost or price analysis in connection with competitive procurement methods, including contract modifications. Price analysis includes the comparison of price quotations submitted, market prices, bid prices for firm fixed-price contracts, or similar information. A price analysis is an examination of the price proposed and an assessment or evaluation as to whether it is fair and reasonable. Cost analysis is the review and evaluation of each element of cost to determine reasonableness. "[Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements](#)" may be referenced for analysis purposes. Price and cost analyses will be performed by the project manager and reviewed by the Deputy Director and Financial & Administrative Director prior to Executive Director approval to proceed with the purchase.

Competitive Sealed Bids

Competitive sealed bids are publicly solicited through an invitation. A firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid conforms with all the material terms and conditions of the invitation and is the lowest in price. Sealed bidding will be used when the below-listed conditions are present. Reference [2 CFR 200.320\(b\)\(1\) Procurement Methods – Sealed Bids](#).

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders have been identified as willing and able to compete effectively for the business; and

- The procurement lends itself to a firm-fixed-price contract, and the selection of the successful bidder can be made principally based on price.

The below-listed requirements apply when sealed bids are used.

- Unless specified by the federal agency, the HVRC or its subrecipient must solicit bids from a minimum of 3 (three) qualified sources. The invitation for bids must be publicly advertised. Not less than a 3 (three) week response time prior to the date set for opening the bids shall be considered sufficient.
- The invitation for bids must define the items or services with specific information, including any required specifications, for the bidder to properly respond.
- All bids will be opened publicly at the time and place prescribed in the invitation for bids.
- A firm-fixed-price contract will be awarded in writing to the lowest responsive bid and responsible bidder. When specified in the invitation for bids, factors such as discounts, transportation cost, and life-cycle costs must be considered in determining which bid is the lowest. Payment discounts must only be used to determine the low bid when HVRC or its subrecipient determines they are a valid factor based on prior experience.
- HVRC or its subrecipient must document and provide a justification for all bids it rejects.

Competitive Proposals

Competitive proposals are used when conditions are not appropriate for using sealed bids. Proposals may result in either a fixed-price or cost-reimbursement contract. The below-listed requirements apply when proposals are used. Reference [2 CFR 200.320\(b\)\(2\) Procurement Methods – Proposals](#).

- 1) Requests for proposals (RFPs) will be publicly noticed as well as solicited from multiple qualified entities. All evaluation factors and their relative importance must be identified in the RFP, such as "...detailed information concerning the type of service to be provided including minimum requirements and, where applicable, the evaluation criteria that will govern the contract award. Potential service providers typically are supplied with copies of the RFP and are requested to submit proposals by a specified date. Proposals can be solicited via public advertisement, or a comprehensive list of potential vendors can be compiled with vendors contacted directly and provided with the RFP."² To the maximum extent practicable, HVRC will consider any proposals submitted in response to the public notice.
- 2) The conducting of technical evaluations and making of selections will be based on HVRC's or its subrecipient's written procedures specific to the professional service. As noted in the NYS Comptroller's publication, "The evaluation criteria can include factors in addition to price (e.g., experience, employee availability, work plan and methodology to achieve desired result and estimated completion times)." HVRC's written procedures are available in this document, section [Professional Services Contractor Selection Process](#).
- 3) HVRC or its subrecipient will award contracts to the responsible offeror whose proposal is most advantageous to HVRC or its subrecipient considering price and other factors.
- 4) HVRC or its subrecipient may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby the offeror's qualifications are evaluated, and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where the price is not used as a selection factor, can only be used to procure architectural/engineering (A/E) professional services. The method may not be used to purchase other services provided by A/E firms that are a potential source to perform the proposed effort.

² From the NYS Comptroller's 2016 Local Government Management Guide.

- a) The NYS Comptroller publication states that professional services are exempt from competitive procurement, such as those "...rendered by attorneys, engineers, and certain other services requiring specialized or technical skills, expertise or knowledge, the exercise of professional judgment, or a high degree of creativity. Insurance coverage (e.g., health, fire, liability, and workers' compensation) is also not subject to competitive {procurement} requirements." For professional services and insurance, HVRC will apply the procurement requirements and procedures for competitive proposal, applying the method where offeror's qualifications take precedence over price. HVRC will limit professional services contract terms to no longer than five years, with option to renew for another five years.

Noncompetitive Procurement

Procurement shall be conducted competitively to the maximum extent possible. Procurement by non-competitive proposals must have prior approval from any/all federal funding sources. Procurement by non-competitive proposals may be used only when the award of a contract is not feasible using small purchase procedures, sealed bids, or competitive proposals and one of the below-listed circumstances applies.

Reference [2 CFR 200.320\(c\) Procurement Methods – Noncompetitive Procurement](#).

- The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold.
- The procurement transaction can only be fulfilled by a single source, based on a good faith review of available sources.
- The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation. Public exigency or emergency implies a situation that seriously threatens the public health, welfare, or safety, or endangers property, or would otherwise cause severe injury to the work to be performed, as may arise by reason of flood, earthquake, epidemic, riot, equipment failure, or similar event. In such cases, there must be an immediate and serious need for supplies, services, or construction such that the need cannot be met through any other procurement methods, and the emergency procurement shall be limited to those supplies, services, or construction necessary to alleviate the emergency.
- After soliciting several sources, competition is determined inadequate.

Written justifications for using such procedures shall support all procurements based on noncompetitive proposals, and shall be provided by the project manager. The Deputy Director shall review and approve the justification in writing and provide the approved justification to the Executive Director, who will forward the approved justification to the Financial & Administrative Director for filing of hardcopy in the grant or contract file.

The reasonableness of the price for all procurement based on noncompetitive proposals shall be determined by performing price and cost analyses, as noted in "Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements".

Procurement by Time-and-Materials Type Contracts

HVRC will use time-and-material type contracts, as defined in [2 CFR §200.318\(j\), General Procurement Standards – Time-and-Materials Type Contracts](#), only after a determination that no other contract is suitable, and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time-and-materials type contract means a contract where cost to a recipient or subrecipient is the sum of: (i) The actual cost of materials; and (ii) Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit. Because this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore,

each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the recipient or subrecipient awarding such a contract must assert a high degree of oversight to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Services of Outside Entities

For purposes of this policy, outside entities means organizations or individuals that are not employees of HVRC and are engaged to perform programmatic or administrative work under a state or federal award or contract. HVRC will sometimes retain the services of outside entities in performing the work of a state or federal award or contract.³ These services will fall under one of the following three types of procurements: General Procurements (Contracts), Consultants, or Subrecipient⁴ Agreements. Before entering into any agreement with any entity, HVRC will check the status of the entity on www.sam.gov to assure that the entity is not subject to disbarment or suspension. Often a contractor or sub-recipient will be written into the grant proposal. In all cases, the contractor/sub-recipient must be approved by the granting agency.

If federal funds are to be transferred to other entities or consultants, a formal, written subaward, contract, or consulting agreement will be developed by the Deputy Director with input from the project manager, reviewed by the Financial & Administrative Director, and approved by the Executive Director. HVRC will refer to [2 CFR 200.331 Subrecipient and Contractor Determinations](#) regarding distinctions between subawards and contracts, and will ensure any subawards comply with these standards and are not used to acquire commercial goods or services for the recipient.

General Procurements and Subrecipient Agreements

General Procurements (Contracts)

A procurement is considered a general procurement (Contract) if it is entered into with an entity that normally provides such goods and services to many organizations as part of its operations and if it operates in a competitive environment. This entity shall be known as a contractor. For general procurements, a contract or letter of agreement will be drawn up and signed by both parties. The contract or letter of agreement will clearly outline the services, materials, or supplies that will be performed or purchased, the total cost of such services or goods, and a clear delivery date of such services or materials. The contract or agreement will include a termination clause.

Subrecipient Agreements

An organization providing goods and services will be considered a subrecipient on a grant if that organization completes a significant and substantive part of the effort, if that organization's work has its performance measured against whether the objectives of the program are met, if the organization has responsibility for programmatic decision making, and if the organization has responsibility for adherence to applicable program compliance requirements.

³ [2 CFR 200.1 Definitions](#) defines [Federal Award](#) as "The Federal financial assistance that a recipient receives directly from a Federal agency or indirectly from a pass-through entity...; or The cost-reimbursement contract under the Federal Acquisition Regulation that a non-Federal entity receives directly from a Federal agency or indirectly from a pass-through entity...." A [Contract](#) is defined as, "...for the purpose of Federal financial assistance, a legal instrument by which a recipient or subrecipient conducts procurement transactions under a Federal award." Contractor is the entity receiving a contract.

⁴ [2 CFR 200.1 Definitions](#) defines [Subrecipient](#) as "...an entity that receives a subaward from a pass-through entity to carry out part of a Federal award." A [Subaward](#) is "...an award provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the project by carrying out part of a Federal award received by the pass-through entity."

A subrecipient agreement will be drawn up and signed by both HVRC and the subrecipient. This agreement will include a description of the work to be performed, the period of performance for the work, the method by which the subrecipient will be monitored and evaluated on their efforts, and the total cost of the work to be performed. The agreement will contain all the regulatory requirements of the grant or award as well as the CFDA title and number, award name and number, award year, and the name of the state or federal agency providing the funding. The subrecipient will be required to file progress reports and the frequency of the reports will be outlined in the agreement. Progress reports will include a comparison of actual accomplishments with the goals and objectives established for the period. For example, progress reports required quarterly would be submitted 30 days after the end of each quarter; yearly progress reports would be filed within 90 days of the end of the calendar year. Finally, a termination clause will be included in the subrecipient agreement.

Grantor Approval of Subrecipient Agreements

Subrecipient agreements do not require prior approval from the state or federal grantor when the subrecipient's role, scope of work, and funding are described in the approved grant application or award. If a proposed subrecipient agreement represents new or changed work that was not included in the approved application or award, HVRC shall obtain prior written approval from the grantor in accordance with [2 CFR § 200.308](#) before executing the subrecipient agreement.

Contractor/Subrecipient Monitoring

The HVRC project manager will monitor the performance of subrecipients and contractors by regular contact, and site visits as applicable, to provide a reasonable assurance the entity is administering the funds in compliance with the laws, regulations, and provisions of the grant and that the performance goals are achieved. In addition, and as required by laws and regulations, a copy of the entities' most recent Uniform Guidance audit report (Single audit) will be requested by the project manager and be kept on file by the Financial & Administrative Director for each subrecipient.

Any subrecipient or contractor receiving more than \$25,000 from a single award will be reported on the FFATA website by the Financial & Administrative Director. The report will be filed by the end of the month following the signing of the contract or subrecipient agreement.

General Contracting Guidelines

- Require entity to provide active Unique Entity Identifier (UEI) number and record of registration with SAM.gov before entering into an agreement;
- Confirm that a subrecipient is not suspended or debarred from receiving federal funds by searching the SAM.gov Exclusions database (<https://sam.gov/content/exclusions>);
- Ensure that proposed costs are necessary, reasonable, and allocable;
- Ensure that any subawards to 501(c)(4) organizations do not involve lobbying activities;
- Obtain funder consent before making a subaward to a foreign or international organization, or subaward to be performed in a foreign country;
- Obtain funder approval for any new subaward work that is **not** outlined in the approved work plan in accordance with [40 CFR Parts 30.25 and 31.30](#), as applicable;
- Establish agreements in writing;
- Incorporate provisions that ensure compliance with requirements of a federal grant as well as federal requirements of all procurements, regardless of source of funds; subrecipients must follow all guidelines of the federal grant;

- Monitor the performance of their subrecipients and ensure that they comply with all applicable regulations, statutes, and terms and conditions which flow down in the subaward;
- Address reporting of subawards to FFATA Subaward Reporting System (fsrs.gov) for all obligating actions of \$25,000 or more in federal funds (not including Recovery Act funds);
- Include enforcement procedures for noncompliance including conditions under which termination may occur.

Consultants

HVRC may secure a contract with a consultant, defined as an individual with specialized skills who, although not on HVRC's payroll as an employee, provides personal services to HVRC under an agreement that essentially establishes an employer-employee relationship between HVRC and the individual providing the services. Normally a consultant expense will be included in the budget proposal submitted to the federal agency. A consulting agreement will be drawn up and signed by both the consultant and the HVRC.

The consulting agreement will contain a complete description of the services to be performed, the agreed upon price for such services, and the period of performance for the services. The consulting agreement must specify pay rates that include base rate, fringe benefits, and overhead. The agreement will also outline measures of performance that must be met by the consultant, the process for evaluation of performance, as well as all the regulations required by the grant agreement. Finally, the agreement will include a termination clause.

Consultant Rates

Federal funds may not reimburse recipients for compensation they pay to individual consultants on an hourly, daily, or other basis that has the effect of exceeding the amount paid to federal employees at Level IV of the Executive Schedule. The cap on compensation for individual consultants is statutory, applies to all recipients including states, and may not be waived by federal agencies. The consultant fee cap only covers personal compensation. Reimbursements HVRC pays to consultants for overhead and travel costs are not subject to the consultant fee cap. When consultant fee caps are proposed to be exceeded, the HVRC project manager shall contact the federal granting entity program manager to obtain guidance. Note that internally HVRC uses the title project manager, but on federal contracts they are referred to as grant managers.

Prior to entering into a consulting agreement, the HVRC project manager shall calculate the maximum daily rate and the daily pay limitation using the U.S. Office of Personnel Management's [Fact Sheet: How to Compute Rates of Pay](#) and [Fact Sheet: Expert and Consultant Pay](#). The calculations shall be reviewed and approved by the Financial & Administrative Director prior to final approval by the Executive Director. The maximum daily rate can be determined by following these steps:

- Divide the Level IV salary by 2087 to determine the hourly rate. Rates must be rounded to the nearest cent, counting one-half cent and over as the next higher cent (e.g., round \$18.845 to \$18.85).
- Multiply the hourly rate by 8 hours. The product is the maximum daily rate.

Exclusions from Consultant Compensation Limitations

Contracts or subcontracts with multi-employee firms for services are not affected by the consultant compensation limitation in [2 CFR 1500.10 General Procurement Standards](#) provided the contractor or subcontractor rather than the recipient selects, directs, and controls individual employees providing consulting services. Note that contracts with individual consultants or consulting firms are subject to the competitive procurement requirements in [2 CFR Part 200](#).

The consultant compensation limitation does not apply to fixed priced contracts, such as those structured as lump sum payments for completion of a study or design of a training course.

Professional Services Contractor Selection Process

The section below only applies when procuring professional services contracts. When work cannot be performed by HVRC employees due to workload limitations or because specialized or technical expertise is required, HVRC may procure the services of contractors through its procurement process. Contractors are non-employees engaged to provide specific services and are distinct from part-time or temporary employees, who are hired as employees and subject to HVRC personnel policies. Contractor engagements may be project-specific or time-limited, depending on programmatic and operational needs. HVRC's preferred method for procuring contractor services is a [Federal Competitive Sealed Bids/Proposals](#), though a [Federal Simplified Acquisitions](#) or bid process may be used as noted earlier. HVRC will follow the procedures described below for procuring contractor services using a [Federal Competitive Sealed Bids/Proposals](#).

HVRC may procure professional service contractors to perform discrete services that cannot be reasonably performed by HVRC employees due to workload limitations or the need for specialized or technical expertise. Professional service contractors may include, but are not limited to, planners, engineers, evaluators, subject-matter experts, consultants, and other similar service providers. These contractors may be engaged on a project-specific, retainer, or time-limited basis, depending on programmatic and operational needs.

HVRC shall maintain a non-exclusive list of potential professional service contractors. The purpose of this list is to identify entities that may be qualified to provide services. The list may include contractors who are currently working for HVRC, those who have previously worked for HVRC, and those who have expressed interest in working with HVRC. Interested contractors will be added to the list upon request, however interested contractors seeking to become eligible to provide services to HVRC or its subrecipients must be prequalified by HVRC or be competitively procured directly by a subrecipient. HVRC will not preclude potential bidders from qualifying during the solicitation process. [See 2 CFR 200.319\(d\) Competition](#).

Contractor Selection Roles and Responsibilities

To ensure transparency, competition, and appropriate internal controls, HVRC assigns responsibility for the competitive procurement process as follows. Specific individuals or titles may vary depending on the nature, size, and funding source of the procurement. Two competitive procurement options, Requests for Proposals and Requests for Qualifications, are defined below.

- **Request for Proposal (RFP):** When the scope of work is well defined and evaluation will be based on both technical merit and cost, HVRC may use an RFP process in accordance with the roles and procedures described above. RFPs may be distributed to contractors on HVRC's contractor list and will, at a minimum, be publicly posted on the [New York State Contract Reporter](#) and HVRC's website. For specialized services, additional distribution methods may be used to ensure adequate competition.
- **Request for Qualifications (RFQ):** When the scope of work is not well defined, when a large number of responses is anticipated, or when HVRC seeks to establish a pool or retainer of qualified contractors, an RFQ process may be used. RFQs may be distributed to contractors on HVRC's contractor list and will, at a minimum, be publicly posted on the [New York State Contract Reporter](#) and HVRC's website.
 - The RFQ process may result in a short list of qualified contractors. When appropriate, HVRC may issue a subsequent RFP to one or more qualified contractors for final selection. On certain occasions, and as required by the terms and conditions of a grant agreement, HVRC may also use an RFQ process to identify qualified entities as potential subrecipients.

Development of RFPs and RFQs

- The project manager or department lead initiating the procurement is responsible for developing the draft scope of work and programmatic requirements. RFP or RFQ formats and requirements are noted below.
 - The RFP or RFQ will contain adequate project descriptive information for contractors to understand the scope of the project. The RFP or RFQ will also detail the information required to be considered responsive to the RFP/RFQ and will outline the criteria that will be used for contractor selection. The contractors will be asked to provide the information listed below as well as other items deemed important to the proposed project.
 - Name, address and brief history and description of the entity.
 - Resumes of key personnel to be assigned to the project.
 - Related projects/areas of expertise/experience.
 - Description of budgeting, cost, and quality control procedures.
 - DBE/WBE procedures.
 - A brief description of the firm's approach to the project.
 - Additional information HVRC may think is useful.
 - Documentation apprising HVRC of any record of debarment on the firm or organization.
 - Certificate of Good Standing (aka [Certificate of Status](#)) provided by the New York State Department of State Division of Corporations. Any and all fees associated with obtaining the Certificate of Good Standing shall be borne by the contractor.
 - Additional language for inclusion in RFPs or RFQs for safeguarding of HVRC's procurement process is provided below.
 - Once the proposal is discussed and evaluated, the cost proposal will be reviewed for consistency with, and in light of, the evaluation of the technical proposal.
 - The HVRC reserves the right to seek clarification of any proposal submitted and to select the proposal considered to best promote the public interest or goals of the project as permitted by procurement policies.
 - All proposals become the property of HVRC upon submission. The cost of preparing, submitting, and presenting a proposal is the sole expense of the contractor. A solicitation of proposals in no way obligates HVRC to award a contract.
 - HVRC reserves the right at all times to accept or reject in their sole discretion, any or all responses and to waive any defects or technicalities or advertise for new RFP responses where the acceptance, rejection, waiving, or advertising of such would be in the best interest of HVRC. The RFP process may be terminated or modified without notice at any time. HVRC reserves the right to postpone or cancel this RFP, or reject all responses if, in its judgment, it deems such action to be in the best interest of HVRC.
 - Where permitted by applicable procurement standards, HVRC may enter into negotiations with the highest-ranked qualified proposer, and, if those negotiations do not result in a satisfactory agreement, may terminate negotiations and enter into negotiations with another qualified proposer.
- The Financial & Administrative Director reviews the solicitation for compliance with procurement standards, funding requirements, and internal controls.
- Final solicitation documents are approved by the Executive Director or an authorized designee prior to issuance.

Issuance and Receipt of Proposals

- RFPs and RFQs are issued by HVRC in accordance with this policy and applicable funding requirements.
- Proposals are received by HVRC through the method specified in the solicitation.
- The Financial & Administrative Director, or designee, is responsible for safeguarding proposals until the evaluation process begins.

Opening and Initial Review of Proposals

- Proposals are opened by at least two HVRC staff members, one of whom shall be the Financial & Administrative Director or designee.
- An initial review is conducted to determine responsiveness and completeness prior to evaluation.

Selection Committee Formation

- A selection committee is established for each competitive procurement.
- Committee membership is determined based on the nature of the procurement and may include:
 - HVRC program staff
 - Finance or administrative staff
 - Representatives of affected communities
 - Subject-matter experts or other qualified individuals
- Committee composition may vary by procurement and is not required to be the same for all solicitations.

Proposal Evaluation and Selection

- The selection committee evaluates proposals using the criteria stated in the RFP or RFQ. RFP / RFQ evaluation guidelines are provided below.
 - Proposals received in response to an RFP or RFQ will be evaluated by a selection committee established in accordance with the Contractor Selection Roles and Responsibilities section of this policy. Evaluation will be conducted using the criteria and methodology stated in the solicitation. Criteria may include, but not be limited to the following:
 - Responsiveness to the scope of work.
 - Knowledge of the project area.
 - Quality and number of staff assigned to the project.
 - Distribution of staff hours to tasks.
 - Specific experience of the proposed staff.
 - Schedule.
 - Creativity of methodological approach.
 - Technical resources.
 - Location of the key management and staff team in relation to the location of the project.
 - Overall experience of the firm.
 - Experience with similar projects
 - Good faith effort soliciting DBE's. The recipient shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any contract or in the administration of its DBE program.
- Evaluations are documented and scored in accordance with the predetermined evaluation methodology.
- The committee makes a recommendation for contractor selection.

- Final contractor selection and contract award approval is made by the Executive Director or authorized signatory, subject to funding source requirements.

Bid Protest Procedure

This section establishes the procedures for handling bid protests and appeals. For simplicity, “bid” refers to both Invitations for Bids (IFBs) and Requests for Proposals (RFPs), and “bidder” refers to bidders and proposers.

Overview

HVRC provides bidders an opportunity to administratively resolve complaints related to bid solicitations or pending contract awards. HVRC encourages bidders to seek resolution through consultation with HVRC prior to filing a formal protest. All matters will receive impartial and timely consideration.

Informal Inquiries / Complaints

HVRC employees should be receptive to questions and concerns and should attempt to resolve issues informally whenever possible. The project manager and Financial & Administrative Director will review information submitted by any interested party and respond as appropriate. Employees must document the subject matter and outcome of informal inquiries. If the matter is not resolved informally, employees will inform the inquirer of the formal protest procedure below.

Formal Protests

A bidder may file a Formal Protest in writing regarding (1) the contents of a bid/RFP solicitation or (2) a pending contract award recommendation.

Submission of Protests:

- Solicitation (pre-bid) protests. Protests concerning the drafting or issuance of bid/RFP documents must be received by HVRC at least ten (10) business days before the due date for responses. If the solicitation period is fewer than 10 business days, protests must be received no later than twenty-four (24) hours prior to the due date/time.
- Protests of pending award. Protests concerning a recommended award must be received within ten (10) business days after the protester knew or should have known the facts forming the basis of the protest (generally the date of the notice of intent to award or posting of award recommendation).
- Where to submit. Protests must be submitted by email (preferred), in person or by mail to HVRC’s Financial & Administrative Director

A Formal Protest must include the following required content:

- The solicitation number/title (or contract reference) and protester’s legal name, address, and contact information;
- A complete statement of all grounds for the protest, including specific facts and citations to solicitation provisions or procurement rules;
- The relief requested (e.g., amendment, re-solicitation, disqualification, award reconsideration); and
- Supporting documentation (e.g., bid pages, correspondence, affidavits, technical analyses).

Copy to funder (when applicable): Where a procurement involves federal or state funds, HVRC will notify the grantor representative that a protest has been filed and, upon request, provide a copy of the protest submission.

Effect on Procurement; Acceptable Activity Pending Decision

Upon receipt of a timely protest, HVRC will pause final award action until a written decision is issued, unless the Executive Director determines in writing that compelling circumstances require proceeding in the best interest of HVRC (e.g., critical schedule risk or public interest). Bid evaluation and internal review may continue during the pendency of the protest.

Review and Determination

- The Financial & Administrative Director will acknowledge receipt and assign the review. An employee not involved in the original evaluation will conduct a record review and prepare a memorandum with findings and a recommended resolution. The Financial & Administrative Director will evaluate the recommendation, consider the protester's materials, consult the Executive Director and, as needed, HVRC legal counsel, and prepare a draft written decision.
- Meetings (optional): Either the protester or HVRC may request a meeting. HVRC may resolve protests through written correspondence or meeting(s).
- Decision timeline: HVRC will issue a written decision within thirty (30) business days of receiving a complete protest. If additional time is required due to complexity or the need for further information, HVRC will notify the protester in writing and provide an estimated decision date.
- The written decision will state the basis for the determination, the remedy (if any), and the process for appeal.

Remedies

If the protest is sustained in whole or in part, HVRC may implement an appropriate remedy, which may include: amendment or cancellation of the solicitation; re-solicitation; re-evaluation; correction of an error; or other action deemed in HVRC's best interest and consistent with applicable law and funding requirements.

Appeals

- A protester dissatisfied with the decision may file a written appeal to the Financial & Administrative Director within fifteen (15) business days from the date the decision was sent.
- The appeal must identify specific errors of fact or law in the decision and may not introduce new facts unless responding to issues raised for the first time in the decision.
- The Financial & Administrative Director may decide the appeal or designate a qualified HVRC official not previously involved to do so. The appeal decision will be issued within twenty (20) business days of receipt (or notice provided if additional time is required).
- The appeal decision is HVRC's final administrative determination. Where required by a funding agreement, HVRC will notify the grantor of the outcome.

Records Retention

All protest and appeal records (submittals, correspondence, analyses, decisions) shall be retained with the procurement file in accordance with HVRC's records retention policy (no less than five (5) years after final resolution, or longer if required by a funding agreement).

Disadvantaged Business Enterprises and Small Business Enterprises

It is the policy of HVRC to ensure that when applicable and feasible small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms have an equal opportunity to receive and participate in contracts. It is also the practice of HVRC to ensure nondiscrimination

in the award and administration of contracts; to create a level playing field on which small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms can compete fairly for contracts; to ensure that the program is narrowly tailored in accordance with applicable law; to ensure that only firms that fully meet eligibility standards are permitted to participate as DBEs; to help remove barriers to the participation of DBEs and small businesses in contracts; and to assist the development of firms that can compete successfully in the marketplace outside the DBE program.

Whenever possible, DBE and Small Business Enterprises (SBE) contractors and vendors shall be given procurement preference when multiple bids have been received that are equal in value and services to be provided. When services or goods related to capital projects are to be procured, employees shall comply with all SBE and DBE requirements outlined in the funding agreements. These and the below good faith efforts are methods used by HVRC to ensure DBEs have the opportunity to compete for procurements funded by federal financial assistance dollars.

- a) Placing qualified DBE Vendors on solicitation lists;
- b) Soliciting DBE Vendors whenever they are potential sources;
- c) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by DBE Vendors;
- d) Establishing delivery schedules, where requirement permits, which encourage participation by DBE Vendors;
- e) Using services and assistance, as appropriate, of such organizations as Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- f) Requiring the prime contractor, if subcontracts are used, to take affirmative steps listed in paragraphs a) through e) of this section.

HVRC documents the methods used to adhere to the good faith efforts and will retain the documentation in the records of the organization. Documentation will include, but is not limited to, email logs, phone logs, electronic searches and communication, handouts, flyers, or similar records. In addition, if one or more of the Good Faith Efforts cannot be performed, the circumstances that have prohibited the full execution of each step will be documented and retained.

[Appendix A to 40 CFR Part 33](#) requires that each procurement contract signed by a federal financial assistance agreement recipient, namely HVRC, include the following term and condition:

The contractor shall not discriminate on the basis of race, color, national origin or sex in the performance of this contract. The contractor shall carry out applicable requirements of [40 CFR part 33](#) in the award and administration of contracts awarded under [federal] financial assistance agreements. Failure by the contractor to carry out these requirements is a material breach of this contract which may result in the termination of this contract or other legally available remedies.

EPA's Small and Disadvantaged Business Utilization Division (SDBD) provides resources and training at <https://www.epa.gov/resources-small-businesses>. HVRC must reference the competition requirements in "Best Practice Guide for Procuring Services, Supplies, and Equipment Under EPA Assistance Agreements".

CONTRACT PROCEDURE

For individual contractors selected through an RFP process, the project manager shall give all information necessary to prepare a contract to the Financial & Administrative Director, who will prepare the contract and give it to the Executive Director for final approval. Contracts are numbered by fiscal year.

Regional projects funded by state or federal awards requiring a local match shall be paid using HVRC member county contributions. When a project funded by a state or federal award benefits only a single member county, that county shall be responsible for providing the full required local match, if any. For local projects where state or federal funds may not serve as a match, a municipal match may be required. If a municipal match is required, a separate agreement will be prepared and sent to the municipality to be signed by both the municipal administrator and the chief elected official, committing to the match amount and form of the match, whether as an in-kind contribution or a cash contribution.

For contract amendments, the project manager shall send project amendment information to the Financial & Administrative Director. The project amendment information will include a description of the proposed change(s) and the reason for the change(s). The Financial & Administrative Director will review and approve the information and give it to the Executive Director for final approval before preparing the contract amendment.

EXPENDITURES AND ACCOUNTS PAYABLE

Overview

HVRC's expenditure process ensures that all organizational spending is properly authorized, documented, and compliant with federal, state, and internal requirements. This process applies to all purchases, including one-time, recurring, or contract based. The process includes multiple layers of review and approval to safeguard resources and maintain financial integrity.

The expenditure lifecycle begins with an internal order process, including purchase requests and budget verification, followed by PO issuance, receipt of goods or services, invoice processing, and final review. Each step is designed to ensure accuracy, transparency, and compliance with grant and organizational guidelines. All payments, whether by check, ACH, EFT, or wire transfer, are subject to documented approval thresholds and segregation of duties.

Cost Principles & Allowable Cost

HVRC applies a single, consistent set of cost-charging standards across all grants and contracts (federal, state, municipal, nonprofit, and private). HVRC uses the federal Uniform Guidance Cost Principles ([2 CFR Part 200, Subpart E](#)) as our baseline because they represent the most detailed and restrictive framework. Using one standard prevents inconsistent treatment of costs and reduces audit risk across funding sources. If a state or municipal contract is more restrictive than federal rules, the stricter rule applies.

A cost may be charged to a grant only if it meets all three standards: allowable, reasonable, and allocable. These rules apply to all expenditures, purchases, travel, reimbursements, payroll allocations, and contractor costs, whenever any portion is billed to a grant.

***Allowable Costs* ([§ 200.403](#))**

Except where otherwise authorized by statute, costs must meet the following general criteria to be allowable:

- Be necessary and reasonable for the performance of the grant and be allocable thereto under these principles.
- Conform to any limitations or exclusions set forth in these principles or in the grant as to types or amount of cost items.
- Be consistent with policies and procedures that apply uniformly to all activities of HVRC.

- Be accorded consistent treatment. A cost may not be assigned as a direct cost if any other cost incurred for the same purpose in like circumstances has been charged as an indirect cost.
- Be determined in accordance with generally accepted accounting principles (GAAP)
- Not be included as a cost or used to meet cost sharing or matching requirements of any other grant in either the current or a prior period. See also [§200.306\(b\)](#).
- Be adequately documented. See also §§ [200.300](#) through [200.309](#) of this part.
- Cost must be incurred during the approved budget period. Unless the awarding agency authorizes a carryforward per [§200.308\(e\)\(3\)](#).

Reasonable Costs ([§ 200.404](#))

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration must be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for HVRC's operations or the proper and efficient performance of the grant.
- The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining (conduct business independently, with no conflicting interests); federal, state, local, tribal, and other laws, and regulations; and terms and conditions of the grant.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to HVRC, its employees, the public at large, and the awarding agency.
- Whether HVRC significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the award's cost.

Allocable Costs ([§ 200.405](#))

A cost is allocable to a grant if the goods or services involved are chargeable or assignable to that grant in accordance with relative benefits received. This standard is met if the cost:

- Is incurred specifically for the grant.
- Benefits both the grant and other work of HVRC and can be distributed in proportions that may be approximated using reasonable methods; and
- Is necessary to the overall operation of the HVRC and is assignable in part to the grant in accordance with the principles in this subpart.
- Any cost allocable to a particular grant under the principles provided for in this part may not be charged to other grants to overcome fund deficiencies, to avoid restrictions imposed by statutes, regulations, or terms and conditions of the awards, or for other reasons.

Expenditure Tracking

HVRC tracks all expenditures using a combination of QuickBooks and supplemental Excel schedules to ensure accuracy, transparency, and compliance with grant requirements. Each transaction is coded to the appropriate expense account, class, and tag to reflect its funding source and programmatic purpose. This layered tracking system allows HVRC to monitor spending against budgets, generate reliable financial reports, and maintain audit-ready documentation. The Financial & Administrative Director oversees this process, ensuring that all expenses are properly categorized and reconciled, and that grant-specific reporting needs are met.

Order Process

Cost Analysis

Before any purchase is authorized, the requesting employee must conduct a cost analysis to ensure that the proposed purchase is reasonable, cost-effective, and consistent with programmatic needs. The cost analysis must include a comparison of available options and, where practicable, at least three price quotes or cost estimates. Documentation supporting the analysis, such as screenshots (with timestamp), written quotes, or vendor estimates, must be retained.

The requesting employee will evaluate options based on price, quality, and programmatic suitability. When the selected option is not the lowest-cost option, a written justification explaining the business or programmatic rationale for the selection is required and must be maintained with the procurement records.

Order Request

Once the cost analysis is complete, the employee must submit a purchase request to the Financial & Administrative Director. The purchase request must be made via email and must include the cost analysis with supporting documentation; written justification; and relevant programmatic details.

The Financial & Administrative Director reviews the request for compliance and budget availability. If approved, the Financial & Administrative Director initiates the PO process.

Purchase Order Process

A purchase order (PO) is the formal authorization for any purchase and must be fully approved before an order is placed. No purchase may occur without a signed PO.

POs are the first step in a structured approval process designed to ensure oversight and budget control. POs are required for all one-time purchases that are not covered by a recurring contract or formal agreement. This includes supplies, equipment, and other ad hoc purchases. Expenditures such as rent, utilities, contractor payments, insurance, and employee benefits are exempt from the PO process as they are governed by pre-approved contracts, agreements, or policy-level authorizations. Travel reimbursements are also excluded from the PO requirement.

POs are prepared and tracked in QuickBooks by the Financial & Administrative Director. POs must include a sequential PO number created by QuickBooks, date of creation, vendor name and relevant details, appropriate expense code, description of the items or services being purchased, full price being approved, and a timestamped screenshot of the price from the vendor's website. A copy of the contract or agreement must also be attached in QuickBooks when applicable. Once completed, the PO is saved as a PDF and combined with the screenshot, then uploaded to SharePoint. POs must be numbered sequentially and follow a standardized naming convention: PO####-expense account code-date-tobesigned, which is updated to signed once approved. For example: PO1001-6302.10&5007.20_2025-06-25_signed.

All POs must be approved and signed by the Executive Director. The Deputy Director may approve POs when the Executive Director is on planned leave of more than three (3) days or when execution must occur during planned leave, or when the Executive Director is unreachable for more than two (2) business days after reasonable attempts by email and phone. Routine or momentary unavailability, such as being in a meeting, commuting, or temporarily unreachable, does not constitute extended absence and does not trigger delegation of PO approval. Approval is based on programmatic needs and budget constraints and typically occurs as part of the accounts payable approval process.

POs with missing or incomplete information are rejected and routed back to the Financial & Administrative Director for revision.

Once approved, the Financial & Administrative Director will place most orders to ensure consistency and proper documentation. In limited cases, employees may place the order themselves, but only when explicitly authorized after PO approval.

Any changes to an existing PO must also be submitted directly to the Financial & Administrative Director to ensure proper documentation and version control. Invoices that differ from the approved PO by no more than 10% or \$100 (whichever is less) do not require a formally revised PO. However, such variances must not cause the total expenditure to exceed any procurement threshold that would otherwise require competitive quotes, bidding, or additional approval procedures. Even when a revised PO is not required, the variance must be documented in writing and acknowledged by the requesting employee and the Financial & Administrative Director (email approval is acceptable). This ensures transparency, maintains proper audit trails and preserves oversight without creating unnecessary administrative burden.

Receiving Goods or Services

Before any invoice is processed, employees must verify that goods or services have been received in full and as expected. This verification is documented through a packing slip, email confirmation, or other relevant proof of delivery or completion. The Financial & Administrative Director relies on this documentation to confirm that the invoice aligns with the approved PO or agreement before proceeding with payment.

Invoices Received Before Delivery

If an invoice is received before goods or services are delivered, Financial & Administrative Director will record the invoice as pending and verify it against the approved PO. Payment will not be released until delivery is confirmed, except in cases where prepayment is required. Prepayment exceptions must be documented and approved by the Executive Director or Deputy Director prior to processing.

Invoice Receipt

Invoices are received either electronically or physically. If any employee receives an invoice directly, they must forward it immediately to the Financial & Administrative Director. Timely forwarding is essential to ensure accurate coding, proper grant tracking, and prompt payment.

Invoice Review and Recording

The Financial & Administrative Director reviews all invoices for completeness, including vendor details, invoice number, date, description of goods or services, and total amount due. The Financial & Administrative Director will verify that the invoice matches an approved PO or contract, confirm that the expense aligns with budgeted programmatic needs, that the expense is reasonable, allowable, allocable, and accurate, and ensure that all required documentation is attached. Any discrepancies or missing information will be flagged and resolved before processing. Once verified, invoices are saved to SharePoint in the appropriate vendor folder. The Financial & Administrative Director records invoices in QuickBooks. The Financial & Administrative Director records the date on the invoice; the appropriate reference number (usually the invoice number); the proper expense account, class and tag if applicable. The Financial & Administrative Director attaches a digital copy of the invoice within QuickBooks. The Financial & Administrative Director enters invoice information into relevant supplemental Excel backup schedules and routes the invoice for approval and payment.

Comparison of Expenditures to Budget Amounts

All expenditures are regularly compared against approved budget allocations to ensure fiscal responsibility. This process helps prevent overspending in any category and supports adherence to grant guidelines and internal financial policies and procedures. Each month the Financial & Administrative Director will generate a Budget vs. Actual report in QuickBooks and will review the report with the Executive Director to ensure expenditures are in line with budget amounts.

Payment Approval

All payments must follow HVRC's established approval hierarchy:

- Invoices tied to an approved PO are authorized for payment by the Financial & Administrative Director (FAD).
- Recurring monthly charges (e.g., utilities, subscriptions, rent) are authorized for payment by the Financial & Administrative Director once initially approved by the Executive Director.
- One-time or non-PO invoices require approval by the Executive Director prior to disbursement.
- The Financial & Administrative Director reviews and schedules all approved items for payment as part of the weekly Accounts Payable Aging Report review.

This structure ensures that recurring and pre-approved expenditures flow efficiently, while non-recurring or unexpected expenses receive higher-level review.

Payment Disbursement

For all approved invoices the Financial & Administrative Director prepares paper checks or electronic payments to be signed according to the documented [Signing Authorities](#). Paper checks are stored in a locked drawer with access restricted to the HVRC Directors. As outlined in [Signing Authorities](#) the Executive Director, Deputy Director, and appointed Board Officers are authorized signatories. Disbursements must follow the disbursement thresholds outlined in the [Disbursements Thresholds](#) section.

HVRC strives to maintain positive vendor relations by ensuring timely payment of all valid obligations. HVRC's standard payment term is Net 30, meaning that payments are disbursed within 30 (thirty) days of receipt of a complete and accurate invoice. HVRC uses Net 30 terms whenever possible and will agree to alternative terms only when required by the vendor or by the terms of a contract.

Recurring Payments

Recurring payments are those tied to ongoing, pre-approved agreements such as utilities, insurance, subscriptions and employee benefits. These payments are considered approved through the execution of their underlying contracts and do not require new approval each month.

There are two types of recurring payment:

- 1) Recurring payments requiring monthly processing:
 - a. These invoices (e.g. utilities, insurance premiums) are manually processed each month. The Financial & Administrative Director:
 - i. Retrieves the electronic invoice from the vendor's website.
 - ii. Verifies accuracy against the contract.
 - iii. Schedules the payment.
 - iv. Records the transaction in QuickBooks.

2) Recurring Automatic Payments

- a. Certain recurring payments are set up as automatic withdrawals or ACH payments. These payments must have a signed agreement or contract executed by an authorized organizational signatory on file as backup documentation. The Financial & Administrative Director monitors the bank account weekly for these automatic transactions, verifies their accuracy, and records them in QuickBooks.

This distinction ensures recurring expenses move efficiently while maintaining proper verification, documentation, and financial oversight.

Security

HVRC maintains these strict internal controls to safeguard against errors and fraud in the expenditure process. All vendor platforms used for payments require two-factor authentication to ensure secure access. The expenditures workflow includes multiple layers of review and approval, with clearly defined authorization thresholds and required signatures. No single individual has complete control over the entire AP cycle, from invoice receipt to payment, ensuring proper segregation of duties. Where feasible, automated payments are utilized to reduce human error and enhance security. All transactions are documented and reviewed for accuracy and compliance with funding and procurement policies.

Authorization Summary

1) Executive Director

- a. Must approve all budgeted expenditures within their spending authority. Questionable expenditures to be flagged as part of project manager's review of program expenses and raised with Financial & Administrative Director prior to Executive Director receipt.
- b. Must approve non-PO or one-time invoices (unless otherwise delegated).
- c. Serves as an authorized signer for disbursements up to \$20,000 (single signature allowed).
- d. Serves as one of the two required authorized signers for disbursements over \$20,000.

2) Deputy Director

- a. Acts in place of the Executive Director when the Executive Director is on planned leave of more than three (3) days or when execution must occur during planned leave, or when the Executive Director is unreachable for more than two (2) business days after reasonable attempts by email and phone.

3) Board of Directors

- a. Must approve all non-budgeted expenditures before they are incurred.
- b. Has ultimate fiduciary responsibility for all organizational finances.

4) Executive Committee

- a. May review non-budgeted expenditures over \$5,000.
- b. May make recommendations to the Board of Directors.
- c. May not approve these expenditures.

5) Board Officers (Treasurer, Chair, etc.)

- a. Serve as authorized signers when dual signatures are required.
- b. For disbursements over \$50,000, the Board Treasurer must provide a signed payment approval confirming review of the contract, invoice, and supporting documentation.

6) Financial & Administrative Director

- a. Reviews and schedules payments for processing.

- b. Ensures all required approvals are in place.
- c. Maintains the supporting documentation.
- d. Prepares but does not approve or authorize disbursements.

Travel Expenditures

This policy governs all HVRC business travel, whether funded by grants or contracts, funded by organizational operating dollars, or reimbursed by outside parties.

HVRC employees may travel for official business purposes including project meetings, conferences, trainings, partner engagement, professional development, or other activities that advance program scope and organization intent as set forth in HVRC organizational documents.

Travel Authorization

All travel must be approved in advance by appropriate management, regardless of whether reimbursement is expected. Travel requests may be made during weekly team meetings, during individual check-ins, or via email. Approvals may be made verbally (for small, routine items) or by email, depending on the nature of the request.

Approval Requirements:

- Mileage, parking, and tolls
 - Require prior approval from the employee's supervisor.
 - Approval may be given verbally at the time of the request or via email.
 - Mileage is verified later through the Employee Reimbursement process.
- Lodging, airfare, train or bus travel, or any travel requiring advance payment
 - Require prior email approval from the Financial & Administrative Director.
 - Employees must provide expected costs and any required supporting documentation before approval is granted.
- Advance payments for travel
 - Require prior email approval from the employee's supervisor.
 - Requests are reviewed by the Financial & Administrative Director.
 - Final approval is provided by the Executive Director.
- Out-of-state travel
 - Requires prior approval in the following order:
 - Employee's supervisor
 - Deputy Director
 - Executive Director

Travel Expenses

- General Rules
 - Follow [U.S. General Service Administration](#) (GSA) guidelines for allowable per diem and lodging rates.
 - Travel must be allowable, allocable, and reasonable.
 - Travel for specific grant projects must be billed only to that grant.
 - Prior to attendance of any grant or contract funded travel, employees must ensure that funds are available in the grant budget by confirming with the employee's supervisor, the Deputy Director and the Financial & Administrative.
 - Expenses for non-HVRC employees are not reimbursable.

- Mileage
 - Counted from the origin to the destination.
 - On in-office days, mileage must begin or end at the HVRC office unless the trip is early morning, late afternoon, or evening.
 - On remote days mileage shall be reimbursed from employee's home.
 - Commuting to and from the office is not reimbursable. Mileage reimbursement for commuting to the office is not an eligible cost.
 - For mixed-purpose trips (personal and business in one outing), only the incremental business miles beyond normal commuting are reimbursable.
 - Mileage is reimbursed at the prevailing IRS standard rate. The Financial & Administrative Director will update the rate when the IRS changes it and communicates the effective date to employees.
 - To ensure mileage reimbursements remain non-taxable, employees must maintain a mileage log and submit it with their Expense Reimbursement Form. Mileage without adequate substantiation may be treated as taxable wages and subject to payroll withholding and reporting. Employees must use HVRC's Expense Reimbursement Form with mileage screenshots as their mileage log. Forms must be submitted by the second business day of the month for the prior month's travel. Expense reimbursement forms must include:
 - Date of travel
 - Origin and destination (addresses or clear location names)
 - Business purpose (meeting/site visit/training; include project or grant if applicable)
 - Business miles (either odometer start/end or total business miles)
 - Funding code (grant/class/cost center)
 - Employee attestation (certifying accuracy and business purpose)
 - Mileage logs and supporting maps/receipts are retained with the reimbursement packet per HVRC's records retention policy and grant requirements.
- Carpooling
 - When two or more employees are traveling to the same destination, carpooling is encouraged. Only the driver may claim mileage.
- Lodging
 - Actual costs reimbursed up to the applicable GSA rate.
 - Employees must check GSA per diem rates at: <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
 - Exceptions above GSA rates require documentation that the rate is required for a specific meeting or conference.
 - Reasonable gratuities may be included and must be noted on the lodging receipt
 - Employees must use NYS tax-exempt status when applicable and accepted.
- Meals
 - For overnight travel actual cost of meals reimbursed up to federal [GSA per-diem rates](#).
 - Alcohol is not reimbursable.
 - Meal allowances for non-overnight travel allowed on as needed basis. Breakfast when departure is before 7:00am. Dinner when arrival home is after 7:00pm.
- Air Travel
 - Coach or Economy Class only.
- Train Travel
 - Coach or Economy Class only
- Bus Travel
 - Standard fares for the most direct route only.

- Rental Cars
 - Reimbursable only when most economical mode of transport.
 - Liability and collision insurance must be purchased from the rental agency.
 - Fuel / Energy Reimbursement:
 - Gasoline: HVRC will reimburse the cost of fuel purchased for a rental vehicle when receipts are provided.
 - Electric Vehicles (EVs): If a rented vehicle is electric or hybrid, HVRC will reimburse reasonable charging costs. Acceptable documentation includes:
 - Receipts from public charging stations.
 - Itemized billing records from the rental company.
 - HVRC does not reimburse optional “prepaid fuel packages” unless pre-approved and shown to be the most economical option.
 - EV charging costs must reflect standard charging rates; premium or optional convenience fees (e.g., valet charging) require management approval.
- Internet Access
 - Employees should use free Wi-Fi when available.
 - If free Wi-Fi is unavailable, reasonable Wi-Fi charges may be reimbursed.

Non-Reimbursable Travel Expenses

HVRC only reimburses essential travel expenses incurred by HVRC employees. The following expenses are not reimbursable:

- Dry cleaning or laundry.
- Movies, entertainment or in room media.
- In-room service that exceeds the applicable per diem allowance.
- Alcohol
- Expenses for family members or non-HVRC employees

Employee Travel Expense Reimbursement

HVRC employees must use personal funds for travel expenditures and request reimbursement as part of the monthly invoicing process. Reimbursement requires completion of an Expense Reimbursement Form submitted to the Financial & Administrative Director. As soon as possible upon return, no later than 5 business days, with all required documentation must be uploaded to the Team Invoicing folder in SharePoint. Employees must submit itemized receipts for all actual costs incurred, mileage documentation and any conference or booking confirmations. Receipts must be coded on Expense Reimbursement Forms to identify the correct grant or cost center.

Review and Approval Workflow:

- Financial & Administrative Director reviews the Expense Reimbursement Forms to confirm reasonableness, allowability, allocability, and accuracy.
- Financial & Administrative Director prints the Form and obtains the employee’s signature.
- Employee’s supervisor reviews and signs.
- Financial & Administrative Director logs Expense Reimbursement information into the Invoice Tracking spreadsheet.
- Executive Director reviews the Expense Reimbursement form and Invoice Tracking spreadsheet for final approval.
- Financial & Administrative Director prepares the expense reimbursement check for signature by an authorized signatory.

REVENUE AND ACCOUNTS RECEIVABLE

Revenue Tracking

HVRC's financial management system tracks revenues separately for each grant award and agreement. Each funding source is identified and maintained with records that show obligations, unobligated balances, assets, income. Revenue data is recorded and monitored using QuickBooks, with supplemental tracking in Microsoft Excel for any information not captured in the accounting system.

Procedures for Drawing Funds and Advanced Payments

HVRC's procedures for drawing funds and receiving advanced payments identify who is authorized to request payment from any grant or contract source; what procedures are used to verify that the requests and payments are accurate; procedures for drawing funds and advanced payments and for tracking of payments received and deposited; what support documents are required for the draw of funds or for making payments and their processing; when drawdown of funds occur and how they are drawn; and how to minimize the time elapsed between receiving federal funds and their disbursement.

Authorized Personnel

The HVRC Directors are authorized to request payment from any grant or contract source to draw down funds. The grants and contracts held by HVRC typically require drawing down of funds on a reimbursement basis where funds are not drawn down until expenditures are incurred. Advanced payments are permitted in some contracts.

Advanced Drawdowns

HVRC will request advances only for immediate cash needs and will time drawdowns so disbursements are as close as is administratively feasible to actual payments. For federal awards, HVRC will disburse substantially all funds within 5 (five) business days of drawdown, consistent with the CFR. If HVRC cannot disburse within this timeframe, advanced federal funds will be held in an interest bearing account unless an exception in [2 CFR 200.305](#) applies (e.g., HVRC receives < \$250,000 in federal funds per year; the best available interest-bearing account would not reasonably be expected to earn more than \$500 in interest per year on federal balances; the required minimum balance is not feasible; foreign restrictions; or no readily accessible interest-bearing account). HVRC will track and remit interest earned on federal advances in excess of \$500 per year as required by the awarding agency's terms and conditions (e.g., via HHS PMS where applicable).

HVRC generally prefers to request funds on a reimbursement basis when allowable. However, certain federal awards permit or require advance drawdowns. In those cases, HVRC will follow federal requirements to minimize the time between drawdown and disbursement, including the requirement to disburse substantially all advanced funds within five (5) business days of drawdown.

When an advance has been drawn, HVRC will not submit additional reimbursement-basis drawdowns until the advance has been fully expended, thereby returning the drawdown cycle to reimbursement for the remainder of the period.

Verifying that Requests & Payments are Accurate

As part of the contracting process, HVRC creates Grant Tracking Workbooks in Excel for each grant or contract to track grant or contract expenditures throughout the contract term. The Grant Tracking Workbooks show remaining funds as well as the average funds available per month for the remaining funds on the grant or

contract. The Grant Tracking Workbooks include the individual grant contract number, the internal financial system contract name, the contract term, the granting agency, the total funds awarded and allowable for draw down for that grant or contract, the reimbursement requests by date requested, and the remaining funds available.

As part of the drawdown process, the Financial & Administrative Director enters that period's drawdown amount into the appropriate Grant Tracking Workbook to affirm that the contract is tracking as expected per approved budget, thereby providing a summary of funds drawn to date and an analysis/comparison of budget versus actual expenditures. The Executive Director reviews the entries for correctness and discusses with the Financial & Administrative Director any diversions from monthly/quarterly drawdown projections.

Grant or contract funds are received from each granting entity by either check, ACH, EFT, or wire transfer. Drawdowns submitted to granting entity program managers via email are paid via check and received by mail. Drawdowns submitted via the granting entity's portal are received via ACH, EFT, or wire transfer.

Grant Reimbursement Process & Tracking of Funds Received

The Financial & Administrative Director will prepare reimbursement requests and supporting documentation in accordance with the requirements of each grant or contract ensuring that all expenses submitted for reimbursement are reasonable, allowable, allocable, and accurate. The Executive Director will review all reimbursement requests and verify their accuracy. Reimbursement requests will be submitted by the Financial & Administrative Director through the appropriate grant-specific reimbursement platform, as outlined in the section [Drawdown of Funds](#).

The Financial & Administrative Director will create PDF copies of all reimbursement requests and save them to SharePoint. The Financial & Administrative Director will create a receivable in QuickBooks for each reimbursement request and enter all relevant details. The Financial & Administrative Director will track all reimbursement requests in the Excel-based Receivables Tracker Spreadsheet which includes the submission date, payer, internal contract name, amount requested, expected payment date, actual date received, and the internal transaction code or sub-code.

For detailed procedures on receiving, processing, and depositing funds, whether reimbursement or advance payments refer to [Cash Handling and Deposits](#).

After reimbursement funds are received the Receivables Tracker Spreadsheet will be used to ensure the correct allocation of revenue in QuickBooks to their respective grants or contracts when they arrive. The allocation and recording of funds in QuickBooks will be managed by the Financial & Administrative Director.

Supporting Documentation

Supporting documents are required for the draw of funds and for receiving payments. Supporting documentation for expenses will include Employee Timesheets; Expense Reimbursement Forms with associated approvals; and vendor or consultant invoices. Preparation and approvals for supporting documentation are outlined in [Timesheets](#) and [Employee Travel Expense Reimbursement](#). Supporting documentation must be stored and maintained according to HVRC's [Records Retention Policy](#).

Drawdown of Funds

HVRC draws down on grant or contract funds based on the schedule specific to the grant or contract. Funds are typically drawn down on a monthly or quarterly basis, unless the granting entity requires another timeframe for accessing funds. The method in which funds are drawn down is specific to the granting entity. Some drawdowns are submitted via email to the granting entity program manager and others are submitted on the granting entity's online portal, such as the Automated Standard Application for Payments (ASAP). Specific guidelines will be provided for each program.

Minimizing Time Elapsed Between Requesting Federal Funds & Disbursing Funds

In practice, it is HVRC's preference to draw down funds on a reimbursement basis. In instances when HVRC has received advanced payments, subsequent drawdown of funds on a reimbursement basis are not submitted until advanced payments have been expended, thereby returning the drawdown procedure to a reimbursement basis. By operating in this manner HVRC complies with federal provisions for minimizing the time elapsing between the drawdown of funds and disbursement.

Matching Funds

HVRC is required match on federal, state, or other grants is fulfilled in accordance with the guidelines established by each funding entity. Match requirements may consist of a cash contribution, typically expressed as a percentage of the total award, or may be satisfied through allowable in-kind contributions, such as volunteer hours, valued at rates approved by the funding agency. For example, a \$100,000 grant with a 5 percent match requirement would require a \$5,000 match, resulting in a total contract value of \$105,000. For regional projects funded by state or federal awards that require a local match, HVRC meets its match obligations primarily through member county contributions, which are allocated to ensure compliance with funding requirements. When a project funded by a state or federal award benefits only a single member county, that county shall be responsible for providing the full required local match, if any.

For local projects where state or federal funds may not serve as a match, a municipal match may be required. When a municipal match is required, a separate agreement shall be prepared and provided to the municipality for execution by both the municipal administrator and the chief elected official. The agreement shall specify the match amount and the form of the match, whether provided as a cash contribution or as an approved in-kind contribution.

Member County Contributions

Contributions (dues) from HVRC member counties support HVRC's programmatic work in support of the member counties and fulfill required matching funds for externally funded programs.

Per HVRC By-Laws, participating counties shall contribute dues to the financial support of HVRC. Dues shall be fixed by the HVRC Board of Directors in May of the fiscal year *preceding* the fiscal year in which dues become payable. Dues and shall be paid to the attention of the Board Treasurer via either a mailed check to HVRC's office of record or ACH, EFT, wire transfer no later than February 15 of that fiscal year in which the dues become payable.

Annual Timeline

- March – April: Financial & Administrative Director prepares the dues calculation and county allocations using the approved methodology described in County Contribution Calculation Methodology.
- May: Board of Directors fixes total dues and each county's allocation for the upcoming fiscal year.

- June: HVRC issues formal notices to each county (amount, calculation worksheet, and reminder of the February 15 due date).
- February 15 (following year): Payment in full due to HVRC.

County Contribution Calculation Methodology

The annual county contributions shall be based on: (a) projected grant/contract match needs; (b) non-grant operating support; and (c) any Board-approved initiatives. Each county's share is proportional to the number of local governments (county, towns, cities, villages) using the most current official listing available at the time of calculation. The current official listing of record is available from the Office of the NYS Comptroller Local Government Data webpage, found in Access Local Government Data Sets.

Non-Payment

Successful delivery of HVRC's technical assistance to the member counties and their municipalities depends on HVRC's receipt of timely, full payments from all member counties. If unpaid after February 15, the Financial & Administrative Director shall issue a written reminder. If dues remain unpaid as of March 1, the member county shall be designated delinquent in Quickbooks, and a notice sent to the member county's county executive, legislative chair, the appointees who represent them on the Board of Directors, other relevant member county contacts, and the HVRC Board Chair.

Failure of a member county to make its financial contribution to HVRC, as specified in the By-Laws (Article IX. Financial Accounting, B. Fiscal Support), by the end of the fiscal year in which such contribution becomes payable, shall constitute a withdrawal by such county from HVRC, as stated in the Articles of Agreement (Article X. Duration and Termination).

Communication & Transparency

Each June notice to counties will include the formula and underlying data inputs, prior-year vs. current-year dues and percent change, February 15 due date and the non-payment process, and contact information for the Board Treasurer and HVRC Executive Director and Financial & Administrative Director.

Program Income

Program income is defined as being directly generated by an assistance agreement supported activity or earned only as a result of the agreement during the assistance agreement period (2 CFR 200.307). HVRC does not typically derive program income from grants. Where the generation of program income is derived during an assistance agreement period, HVRC shall comply with all program income requirements, including:

- Documenting how the program income is generated and reported.
- Reinvesting the program income in the project by deducting it from the total project costs, expanding the scope of work, or applying it towards match/cost share requirements.

Revenue Recognition

HVRC's government-wide financial statements use the accrual basis of accounting, under which revenues are recognized when earned, regardless of when cash is received. For non-exchange transactions (grants and donations), revenue is recognized in the fiscal year when all eligibility requirements have been satisfied.

HVRC's fund financial statements use the modified accrual basis of accounting, under which revenues are recognized when they are both measurable and available. Revenues are considered available when collectible

within 90 days after the end of the fiscal year. While some revenues may be recorded when received, HVRC typically does not receive revenue types that qualify for immediate recognition under this method.

In practice, HVRC records grant receivables when reimbursement requests are processed, at which point the revenue is considered measurable. Revenue is deemed available if HVRC has fulfilled its obligations under the grant and the approved budget supports the reimbursement. Cash is recorded when received.

PAYROLL

Consistent Application of Salaries, Wages, and Benefits

HVRC applies salaries, wages, and benefits consistently to both federally and non-federally funded projects for the same labor categories. All HVRC salaries and wages charged to grants or contracts are supported by a system of internal controls as noted in this section. Payroll and supporting documentation approval procedures provide reasonable assurance that the personnel costs incurred are accurate, allowable, and properly allocated.

HVRC's systems of internal controls ensure that:

- Total compensation paid to employees is reasonable according to the work performed on the grant or contract agreement.
- Compensation is made in accordance with established policies for HVRC.
- Compensation policies are consistently applied to both government and non-government activities.
- Employees attest to their time at the end of each month, which may include one or more pay periods, through their signature on their timesheet.
- Management verifies the accuracy of the time and approves the hours for the employees that report to them.

Time Tracking

HVRC requires all employees and interns to track their time spent working to ensure accurate allocation across grants and HVRC functions. This practice helps verify that time charged to grants is appropriate and compliant with funding requirements. Time tracking also provides essential backup documentation for reimbursement requests and audits. In addition, time data supports internal planning by helping HVRC assess program needs and inform future budgeting decisions.

Timesheets

Employee timesheets are generated using an Excel-based time tracker workbook (i.e., [EmployeeNameYYYY-MM]--TimeTrackingvYYYY-MM-DD.xlsx) housed on HVRC's Teams platform. Time tracking workbooks must include all specific time spent on each grant or project, as well as a specific task/activity from an approved work plan, delineated by appropriate codes. All administrative work and paid time off hours (i.e., vacation, personal, sick, holiday, etc.) will also be recorded on time trackers and defined by appropriate codes. Management reviews time records of their employees for the reporting period for accuracy. Work completed remotely is indicated on timesheets and tracked on HVRC's remote work calendar. Hours worked-off site while at meetings or conferences are indicated on individual calendars and timesheets. (Additional information on completing timesheets is found in the Attendance Records section of the HVRC Personnel Policies & Procedures.)

Salaried Employees

All regular and temporary salaried employees on a daily basis shall allocate their work hours on their respective Excel-based time tracker workbook to the appropriate grants or contracts, or administrative activities, for work performed, and paid time off taken. The time tracker workbook rolls up hours worked into a timesheet tab.

All hours are reviewed and reconciled by employees by the second day of every month. Any changes made to timesheets after the second of the month must be communicated directly to the Financial & Administrative Director.

Timesheets are submitted on a monthly basis. The approval process for full-time salaried employee timesheets is also found in this section and in the Attendance Records section of the HVRC Personnel Policies & Procedures.

Part-Time Hourly Employees

Regular and temporary part-time employees are also required to allocate their work hours on a daily basis, although their time allocations are reviewed on a per pay period basis. For regular and temporary part-time hourly employees, employees must sign timesheets submitted at the end of each pay period. The management review process described for salaried employees is similarly applied to part-time employees.

Approval of Timesheets

- The Financial & Administrative Director reviews timesheets for completeness and accuracy, then prints hard copies for both employees and their managers to review and sign.
- For regular and temporary full-time and temporary part-time salaried employees, management verifies the accuracy of timesheets and signs all timesheets for employees that report to them. Managers review timesheets for their respective employees, addressing any discrepancies found or questions identified before approving the timesheets with their signature.
- The Financial & Administrative Director uses the information from signed timesheets to complete the Invoicing Tracking workbook.
- Upon completion of the Invoicing Tracking workbook the Executive Director performs a final review, then approves and signs timesheets so they may be processed for invoicing.
- Fully approved timesheets are filed by the Financial & Administrative Director.

Bi-Weekly Payroll Process

HVRC processes payroll using QuickBooks. All employees are paid via direct deposit. Annual-salaried employees, part-time, hourly and temporary employees are paid bi-weekly, following a schedule provided by the Financial & Administrative Director, with a maximum of 26 pay periods per year. The first paycheck for a new employee follows this schedule and is outlined in the employee's offer letter. The payroll process begins with the Financial & Administrative Director entering payroll information into QuickBooks. After entry, the Financial & Administrative Director downloads a payroll preview and emails it to the Deputy Director for review, copying the Executive Director on the email. When reviewing the payroll preview, the Deputy Director should confirm key elements, including pay period dates, total payroll amount, number of employees, part-time employees' hours, deductions and benefits, new hires, and any salary adjustments. The Deputy Director reviews the preview and confirms approval via email, copying the Executive Director.

Upon receipt of this approval, the Financial & Administrative Director processes payroll in QuickBooks. To maintain oversight, the Financial & Administrative Director provides a monthly payroll summary to the Executive Director for review and sign-off, and signed summaries are stored in SharePoint.

Payroll Taxes

At the time of hire, all employees are required to complete IRS Form W-4 and any applicable New York State withholding forms to establish their tax withholding preferences. These forms are securely maintained in the employee's personnel file and used to calculate appropriate payroll deductions.

HVRC complies with all applicable federal and New York State payroll laws, including mandatory deductions for income tax withholding, Social Security, and Medicare contributions. Voluntary deductions, such as health insurance premiums and retirement plan contributions, are processed in accordance with employee elections and applicable regulations.

As part of its payroll compliance, HVRC files:

- Form 941 quarterly with the IRS to report federal income tax withheld and employer/employee FICA contributions.
- Form NYS-45 quarterly with the New York State Department of Taxation and Finance, reporting wage and withholding information.
- Form W-2 for each employee by January 31, summarizing annual wages and tax withholdings.
- Form W-3 to transmit W-2s to the Social Security Administration.
- Form 1099-NEC for independent contractors paid \$600 or more during the calendar year, also due by January 31.

All federal tax deposits are made electronically via the Electronic Federal Tax Payment System (EFTPS). HVRC ensures timely and accurate submission of all required payroll filings and provides employees and contractors with appropriate year-end tax documents. Employees are responsible for reviewing their payroll records and reporting any discrepancies to the Financial & Administrative Director.

Payroll Errors

HVRC strives to maintain accurate payroll records and timely payments. In the event of a payroll error, such as overpayment, underpayment, or employee classification issue, the following standard procedure is applied:

- 1) Identification and Review: Payroll discrepancies are investigated promptly upon discovery or notification by the Financial & Administrative Director.
- 2) Employee Notification: Affected employees will be notified in writing of:
 - a) Nature of the error.
 - b) Corrective action being taken.
 - c) Expected timeline for resolution.
- 3) Corrective Action: Corrections are made in the next available payroll cycle unless immediate action is required. Overpayments may be recovered through payroll adjustments or direct repayment arrangements. Underpayments will be corrected and paid as soon as possible.
- 4) Oversight and Documentation: The Financial & Administrative Director manages all communications related to the discrepancy and processes the corrections. The Executive Director is informed of any significant discrepancies at the next administrative meeting. The Financial & Administrative Director will also provide an updated payroll summary report from QuickBooks for the Executive Director to review, approve, and sign.

Fringe Benefits Statement

HVRC defines fringe benefits as allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. HVRC provides fringe benefits to its full-time salaried employees and part-time hourly employees working 30 (thirty) hours or more on average per week.

Fringe benefit costs are allowable to the extent that the benefits are reasonable and are required by law, and are an established policy of HVRC as a quasi-governmental unit. Fringe benefits are equitably charged and applied across all grants in line with each employee's specific benefits package.

HVRC's current fringe benefits package includes paid time off (holidays, vacation, personal, sick), health insurance (paid at 80% employer contribution for medical and no employer contribution for dental and vision), family and medical leave, employer taxes (Medicare, social security, unemployment), and worker's compensation.

Benefits' Administration

HVRC administers employee benefits in accordance with applicable laws and HVRC policies. The Executive Director is the sole authorized signatory for agreements with benefits providers, including health, dental, vision, and retirement plans.

Employees elect their benefits at the time of hire or during the annual open enrollment period. Changes outside of open enrollment are permitted only in accordance with qualifying life events, as defined by the plan provider.

The Financial & Administrative Director calculates payroll deductions for health, dental, and vision insurance. These calculations are provided to the Executive Director no later than 10 business days prior to implementation. Calculations are reviewed by the Executive Director for accuracy prior to implementation.

Employees must complete all required enrollment forms and provide supporting documentation (e.g., dependent verification) as requested. HVRC maintains secure records of benefit elections and changes.

HVRC ensures compliance with federal and state regulations, including ACA requirements, COBRA administration, and annual reporting obligations, such as Form 1095-C, if applicable.

Upon termination or change in employment status, benefit coverage is adjusted in accordance with plan rules. COBRA notices are issued as required.

COBRA Administration

HVRC follows New York State continuation coverage requirements (Mini-COBRA) for fully insured plans, which require small businesses under 20 employees to offer eligible employees and their covered dependents the option to continue health insurance coverage following a qualifying event that would otherwise result in loss of coverage, for up to thirty-six (36) months, as applicable.

A qualifying event is any one of the following events: (1) the death of the covered employee, (2) the termination (other than for reasons of gross misconduct) of a covered employee's employment, (3) a reduction in a covered employee's hours of employment, (4) the divorce or legal separation of a covered employee from the employee's spouse, (5) a covered employee becoming entitled to Medicare benefits, (6) a dependent child ceasing to be a dependent child of the covered employee under the terms of the group health plan, and (7) with

respect to certain retirees and their dependents, bankruptcy proceedings of an employer under Title 11 of the U.S. Code, commencing on or after July 1, 1986.

For qualifying events not otherwise known to HVRC, including divorce, legal separation, or a dependent child's loss of eligibility, the employee or qualified beneficiary must notify HVRC within sixty (60) days of the qualifying event.

COBRA coverage is administered in coordination with HVRC's health insurance provider. The Financial & Administrative Director ensures timely notification and recordkeeping, while the Executive Director oversees compliance.

Upon the occurrence of a qualifying event, HVRC documents the event and the date coverage is lost, confirms continuation coverage eligibility with the health insurance provider, and prepares the Mini-COBRA election notice. The notice is issued to the eligible employee and any covered dependents within forty-four (44) days of the qualifying event or the date coverage is lost, whichever is later. Notices include information on coverage options, costs, and deadlines for enrollment.

Individuals electing Mini-COBRA coverage are responsible for paying 102% of the applicable premium for that period (the full premium cost and a 2% administrative fee). Coverage is retroactive to the date coverage would otherwise have ended if Mini-COBRA coverage is elected within sixty (60) days of the date the election notice is provided or the date coverage is lost, whichever is later.

Election responses and premium payments are handled in accordance with the instructions provided in the notice. All notices, elections, and related correspondence are retained in accordance with recordkeeping requirements.

Compliance Monitoring

HVRC conducts periodic reviews of its payroll practices to ensure ongoing compliance with applicable federal and state laws, including IRS and New York State Department of Labor regulations. These reviews include verification of payroll filings, tax deposits, employee classifications, and recordkeeping procedures.

The Financial & Administrative Director monitors regulatory updates and ensures that HVRC's payroll policies and procedures are revised as needed to reflect changes in law or guidance. The Executive Director is informed of such changes. Any significant updates are also communicated to relevant employees and incorporated into the Financial Policies & Procedures and Personnel Policies & Procedures.

REPORTING & PLANNING

BUDGETING AND FORECASTING

Annual Budget Cycle

HVRC follows a structured annual budget development process to ensure financial planning aligns with programmatic goals, employee headcount needs, and available funding.

Budget Development Process & Timeline

In September of each year, the Financial & Administrative Director begins drafting the budget for the upcoming fiscal year, along with a draft 3-year cash flow projection. The drafts are based on:

- Actual revenue and expenditures from Q1–Q3 of the current year.

- Forecasted revenue and expenditures for Q4.
- Historical actuals from prior years.
- Employee headcount needs to achieve program outcomes.
- Available and anticipated grant budgets.
- Expected revenues and necessary expenditures to fulfill grant obligations.
- Allocation of personnel and expenses to appropriate grants.

The draft budget is formatted according to HVRC's presentation standards, including line-item detail and notes. The Executive Director reviews the draft budget and provides input and strategic guidance. When the Executive Director has deemed the draft budget complete, it is ready for presentation to the Executive Committee.

In October of each year, the Financial & Administrative Director presents to the Executive Committee the Budget vs. Actuals for the current year; the proposed budget for the next fiscal year; and a three-year cash flow projection. The Executive Committee provide feedback and questions. The Financial & Administrative Director incorporates their feedback and issues digital copies of the draft for the Executive Committee to approve. Executive Committee approval of the final draft must be received at least one week prior to the November Board of Directors Meeting. At the November Board Meeting, the Board of Directors reviews the budget for adoption via formal resolution.

Budgeting Roles & Responsibilities

- Financial & Administrative Director: Leads budget development, prepares financial projections, and presents materials to leadership.
- Executive Director: Reviews and provides input on the draft budget, ensures alignment with strategic priorities.
- Executive Committee: Review and approve the proposed budget prior to presentation to the HVRC Board of Directors.
- HVRC Board of Directors: Adopts the final budget via resolution.

For more information see [Table 1. Division of Responsibilities](#).

Mid-Year Revisions

At the end of the second quarter (June 30), HVRC may conduct a mid-year budget revision to reflect updated operational needs and financial conditions. This review may be prompted by material variances between budgeted and actual revenues or expenditures, changes in employee headcount or compensation, the addition or loss of grant funding, or other significant programmatic or organizational changes.

Mid-year revisions may include adjustments to expense line items, personnel allocations, program budgets, or funding sources, but do not authorize spending beyond approved funding limits. Any revised budgets resulting from this process are reviewed by the Executive Director before being submitted to the Executive Committee for review and ultimately to the Board of Directors for approval.

Budget Authority

HVRC maintains clear guidelines regarding authority to expend funds against the approved budget and the monitoring of budget performance. Authority to approve expenditures is defined in the [Budgeting Roles & Responsibilities](#) section of these Policies & Procedures. Budget performance monitoring and variance analysis are addressed below in the Budget Monitoring & Variance Analysis section.

Budget Monitoring & Variance Analysis

HVRC tracks budget performance using QuickBooks Online, with monthly reviews of budget vs. actuals. The Financial & Administrative Director conducts variance analysis to identify significant deviations and determine whether adjustments are needed. Variances are reviewed with the Executive Director, and corrective actions, such as reallocation or budget amendments, are proposed to the Board of Directors for approval before any changes are made.

Budget Transfers and Amendments

HVRC maintains the below structured process for adjusting the approved budget to ensure transparency, accountability, and alignment with programmatic and financial needs.

Line Item Transfers

The Financial & Administrative Director may recommend moving funds between budget line items based on financial analysis and program needs. However, only the Executive Director has the authority to approve and execute such transfers. Line-item transfers may not alter the total Board-approved budget. Transfers are limited to reallocations within the existing overall budget and within the Board-approved total for the fiscal year. All approved transfers must be documented and recorded in the financial system.

The Executive Committee will be notified at the next scheduled meeting of any line-item transfers completed during the period to ensure transparency and oversight.

Transfers from personnel line items require heightened review due to their potential operational impact. Before any such transfer may occur, the Executive Director must notify the Executive Committee. The Executive Committee will determine whether the proposed transfer may proceed under Executive Director authority, or requires a Board of Directors vote before action is taken. Changes must be documented and updated in HVRC's financial system and internal budget records.

Budget Amendments

Budget amendments that increase the total Board-approved budget require approval from the Board of Directors. When the Executive Director determines that a budget amendment is necessary, whether due to operational changes, program adjustments, updated grant awards, or other financial considerations, they prepare a formal request outlining the justification for the amendment, the anticipated financial impact, and the proposed revisions to the affected budget lines. The Executive Director submits this request to the Executive Committee for their review and placement on the agenda of the next scheduled Board Meeting. The Board of Directors reviews the request and must approve the amendment before any changes may take effect. Once approved, the Financial & Administrative Director updates the official budget documents, records the amendment in the financial management system, and communicates any relevant changes to employees whose programmatic or spending authority is affected.

FINANCIAL REPORTING

Financial Performance Reports

HVRC monitors and provides project, program, and financial performance reports to the awarding agency. HVRC employees prepare and submit financial performance reports as required. For federal grants or contracts, the Financial & Administrative Director will prepare and submit an Interim/Final Financial Status Report (SF-425) as required and at least annually.

Federally funded projects require HVRC to prepare regular updates on the status of program implementation. Reporting requirements are typically found in the award's terms and conditions. The Financial & Administrative Director will review funder grant documentation to determine frequency and format of technical reports, incorporating reporting requirements into each grant's or contract's Grant Tracking Workbook. Once under contract, the Financial & Administrative Director creates Outlook calendar reminders for report due dates and one month prior, for the life of the grant or contract term.

To support timely and compliant submission of all required reports, HVRC maintains a centralized Outlook-based reporting calendar for the life of each grant or contract. The reporting calendar includes financial, programmatic, and other required reports, with reminders established for key deadlines, including advance reminders (typically one month prior) and final due dates.

Where grants or contracts require programmatic reports to include financial statements of expenditures, these reports shall be prepared by the Financial & Administrative Director, with the support of the applicable project manager and Deputy Director. Reporting deadlines for these combined programmatic and financial reports are also tracked through the Outlook reporting calendar.

Comparison of Expenditures to Budget Amounts

HVRC's financial management system reports and compares actual expenditures to budgeted amounts for each grant. The Financial & Administrative Director records grant receivables and income in QuickBooks and an Excel-based Grant Tracking Workbook as it is earned and billed during the grant year. The Financial & Administrative Director is responsible for ensuring budget-to-actual expenditures throughout the grant year and provides reports to the Executive Director. The Financial & Administrative Director meets with project managers regularly to discuss grant fiscal results and any action needed to be taken as appropriate.

Reporting Frequency & Format

HVRC prepares financial reports according to the requirements of each grant. Internally, the Financial & Administrative Director conducts monthly financial reviews with the Executive Director to monitor performance and ensure alignment with budgetary goals. On a quarterly basis, the Financial & Administrative Director prepares the Board Treasurer's Financial report, which includes simplified Balance Sheet and Profit & Loss Statement are prepared for review and approval by the Board Treasurer to be presented to the Board of Directors during quarterly meetings. All internal financial reports follow a standardized format and include a Balance Sheet, Profit & Loss Statement, Cash Flow Statement, and a Grant Performance Summary. Reports are generated using QuickBooks and supplemented with Excel schedules for detailed grant tracking and reconciliation.

Period Closing

HVRC follows a structured process for month-end and year-end closing:

- Review and approve employee timesheets.
- Enter timesheet data into invoicing and grant tracking spreadsheets.
- Ensure all revenues and expenditures for the prior period are entered into QuickBooks.
- Update grant tracking spreadsheets and Excel schedules.
- Reconcile bank accounts.
- Make necessary accruals and general ledger adjustments.

ANNUAL AUDIT PROCESS

In accordance with Article IX. Financial Accounting, section A. Books, Accounts and Annual Reports, of HVRC's By-Laws, HVRC shall maintain books of account which must be independently audited at least once each calendar year. The auditor's report, along with the annual report of activities, is provided to the HVRC Board of Directors and to the Clerk of the Legislature of each member county.

Timing and Scope

The annual audit covers HVRC's full fiscal year, which runs from January 1 to December 31. The audit process begins shortly after the fiscal year ends, with the goal of completing the audit and receiving final reports by June 30. This timeline ensures compliance with federal and state reporting requirements and allows for timely presentation of findings to the Board of Directors. The audit includes a comprehensive review of financial statements, internal controls, and compliance with grant and contractual obligations. Standard deliverables include audited financial statements, a management letter, and any findings or recommendations.

Auditor Selection

HVRC engages an independent external auditor in accordance with its By Laws, [Procurement](#) policies, and Board Resolution No. 2–2026 (Authorization for Selection of Independent Auditor for Audit Years 2025-2027 and Establishment of Ongoing Three-Year Audit Procurement Cycle). Audit services are classified as professional services and are procured in accordance with HVRC's [Professional Services Contractor Selection Process](#) requirements, including the use of a competitive Request for Proposals (RFP) process conducted every three years. . The Executive Director, with oversight and input from the Executive Committee, is responsible for issuing the RFP, soliciting proposals, and evaluating responses based on qualifications, experience, independence, cost, and compliance with HVRC's Procurement of Professional Services policy. Audit services must be performed by a licensed Certified Public Accountant (CPA) or CPA firm; individual CPAs may be eligible provided they meet independence, insurance, and professional practice requirements. Following the competitive evaluation, the Executive Director and Executive Committee jointly select the auditor on behalf of the Board of Directors, as authorized by Resolution No. 2–2026. The Executive Director is authorized to enter into a three-year contract with the selected auditor, covering three consecutive fiscal year audits. This competitive procurement and selection cycle will repeat every three years without requiring an additional Board resolution, unless the Board determines otherwise. The Board of Directors continues to receive the annual audited financial statements and related reports as required by the By-Laws.

Roles and Responsibilities

The Financial & Administrative Director is responsible for preparing all audit documentation, including the Provided by Client (PBC) list. The Executive Director reviews the materials prior to submission. The Financial & Administrative Director serves as the primary liaison with the auditors and ensures timely delivery of all requested documents and information.

Audit Findings and Follow-Up

The external auditor presents the drafts of the audited financial statement and management letter to the Financial & Administrative Director for review. The Financial & Administrative Director reviews the drafts and discusses the findings with the Executive Director and Deputy Director. The Auditor presents the findings to the Board of Directors at one of the quarterly Board Meetings. While no formal resolution for approval is required, the Board of Directors reviews the findings and discusses any necessary follow-up actions.

For any recommendations, deficiencies, or corrective actions noted in the audit or management letter, the Financial & Administrative Director and Executive Director develop a written audit corrective action plan outlining the issue, required actions, responsible employee, and expected timeline for completion. The Executive Director ensures that progress is monitored and that all corrective actions are implemented in a timely manner. The status of the corrective action plan is reported to the Executive Committee and shared with the Board of Directors as part of ongoing financial oversight.

CAPITAL ASSETS

Capital assets are defined by [2 CFR § 200.1 Definitions](#) as “tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP.” They include:

- Land, buildings (facilities), equipment, and intellectual property (including software), whether acquired by purchase, construction, manufacture, exchange, or through a lease accounted for as financed purchase under Government Accounting Standards Board (GASB) standards or a finance lease under Financial Accounting Standards Board (FASB) standards; and
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

Equipment is defined as “tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that *equals or exceeds* the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or \$10,000.” The below subsections apply to equipment meeting this definition.

Supply is defined as “all tangible personal property other than those described in the equipment definition. A computing device is a supply if the acquisition cost is *below* the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or \$10,000, regardless of the length of its useful life.”

[2 CFR § 200.1 Definitions](#) should also be consulted for the following types of equipment: computing devices, general purpose equipment, information technology systems, and special purpose equipment.

CAPITALIZATION

Capitalization means an asset is recorded on the balance sheet and depreciated over its useful life; this ensures HVRC accurately reflects the long-term value of significant property it owns. Items with an economic useful life of 12 months or less are expensed, regardless of cost.

HVRC capitalizes property and equipment in accordance with its established thresholds: \$500 for furniture & equipment and \$5,000 for land improvements. The Financial & Administrative Director records all capital assets at historical cost as of the acquisition date. The acquisition cost includes all expenses necessary to make the asset operational, including installation charges and freight. Invoices substantiating the acquisition cost of each unit of property shall be retained for a minimum of three years.

Equipment purchased with external support becomes HVRC property unless restricted by the funding organization. HVRC will obtain prior approval from the awarding agency prior to purchasing capital equipment.

HVRC may also capitalize leasehold improvements, permanent improvements made to rented office space, when the cost exceeds the capitalization threshold and the improvement cannot be removed without

damaging the property. Examples include permanent wall construction, wiring upgrades, HVAC modifications, or built-in fixtures. Leasehold improvements are depreciated over the shorter of their useful life or the remaining lease term. Routine repairs, temporary enhancements, painting, décor, and movable furnishings in rented space are not capitalized and are expensed when incurred. All invoices supporting capital acquisitions are retained for a minimum of three years to document historical cost.

INVENTORY AND MAINTENANCE

HVRC maintains an inventory of all HVRC owned equipment, including items that are capitalized and items that fall below the capitalization threshold but are still considered sensitive or essential for operations. The Financial & Administrative Director tags all equipment at the time of acquisition and performs a physical inventory of equipment purchased annually, to verify location, condition, and continued use. HVRC also maintains procedures and records documenting the operational condition of equipment to support responsible stewardship and inform repair or replacement decisions.

Each employee is responsible for the proper use and safekeeping of any equipment assigned to them. Employees must report their damage, loss, malfunction or maintenance needs to their supervisor, who reviews and verifies the issue. The supervisor forwards verified reports to the Financial & Administrative Director, who maintains the inventory records and determines whether the item should be repaired, replaced, or retired. Any equipment replacement, disposal, or transfer requiring approval is submitted by the Financial & Administrative Director to the Executive Director for final authorization. This flow ensures accurate tracking and internal control over all property.

Inventory requirements apply to all HVRC-owned equipment, regardless of funding source. When equipment is purchased using federal funds, HVRC also follows the additional Uniform Guidance requirements ([2 CFR 200.313](#)) related to documentation, tracking, and disposition.

Equipment is capitalized when it meets HVRC's capitalization thresholds (\$500 for equipment and \$5,000 for land improvements) and has an expected useful life greater than one year. Capitalization is based on original cost, not depreciated value; equipment may be capitalized even if its cost is below \$10,000, provided it meets HVRC's thresholds. Depreciation is recorded in accordance with standard accounting practices.

RECORDKEEPING

HVRC maintains an Equipment Inventory tracking equipment, including acquisition date, cost, description, serial number (or similar identification number like a model number), source of funding (e.g., Federal Award Identification Number, or FAIN), percentage of federal participation in the cost of the equipment, title holder, location, status of equipment (i.e., use and condition), and disposition data. This information is maintained by the Financial & Administrative Director and reviewed by the Executive Director annually. If an item is purchased with federal grant funds, the funding source, award number, and percentage of federal participation will be included in the equipment tracking database.

GENERAL ASSET DISPOSITION

If an asset is determined to be obsolete or its useful life has expired, as determined by the Financial & Administrative Director, the Financial & Administrative Director will notify the Executive Director before retiring the asset. Upon approval from the Executive Director, the Financial & Administrative Director shall remove the asset from the depreciation table and HVRC's equipment inventory.

HVRC may sell retired assets based on the fair market value, calculated using a consistent method. If the calculated fair market value is less than \$25, the retired asset may be sold for a flat fee of \$25 to cover administrative handling; HVRC will not sell any retired asset for more than its fair market value.

Disposal of Federally Funded Equipment

If an item of equipment is determined to be obsolete, and the item's value exceeds \$10,000, disposition rules are followed. This may include requesting disposition instructions from the awarding agency. Disposition practices require compensating the federal awarding agency for its proportion of the original cost applied to the fair market value. The Executive Director is notified by the Financial & Administrative Director prior to the disposal of an asset purchased with federal funds.

Computer Replacement and Disposition

HVRC maintains a standardized replacement cycle for HVRC-owned computers to ensure employees have reliable, secure, and up-to-date equipment. Computers are generally replaced every three to five years depending on performance and functional needs, with earlier replacement allowed when a computer can no longer reliably support job duties, cannot meet cybersecurity requirements, or when the estimated repair cost exceeds the device's remaining useful life. When a computer is replaced, the employee returns the device to their supervisor, who verifies its condition and submits it to the Financial & Administrative Director. The Financial & Administrative Director evaluates each returned computer and determines whether it should be reassigned, sold to the employee, donated, or recycled, with Executive Director approval required for final disposition. All computers are tagged upon acquisition, tracked in the inventory system, and securely wiped before any disposal.

HVRC may sell retired computers to employees only after the device has been removed from HVRC service and determined to be in functional condition suitable for personal, non-HVRC use. The sale price is based on the fair market value of the device, calculated using a consistent method such as the average of recent online resale values for the same or similar model. If the calculated fair market value is less than \$25, the computer may be sold for a flat fee of \$25 to cover administrative handling; HVRC will not sell any device for more than its fair market value. Employees may purchase no more than one computer per replacement cycle, and purchases are offered according to an order of priority based on the date the employee's device was replaced, not on position or seniority. Computers that cannot run current supported operating systems, cannot be securely wiped, or are no longer reliably functional are recycled rather than sold. All dispositions are documented in HVRC's asset records, and when computers were purchased with federal funds, HVRC complies with all applicable federal disposition requirements, including Uniform Guidance.

FUND BALANCE & WORKING CAPITAL POLICY

HVRC operates almost entirely through reimbursement-based grant funding and maintains only a single General Fund. Because virtually all HVRC resources are restricted for specific grant purposes, HVRC does not accumulate an unrestricted fund balance. Instead, HVRC manages resources in accordance with the terms of each grant agreement and monitors its General Fund for cash-flow purposes.

HVRC maintains its accounts in accordance with governmental fund accounting principles. Financial activity is organized and reported on the basis of funds, which are used to demonstrate compliance with legal, contractual, and grant-related requirements. Consistent with its organizational structure and funding model, HVRC maintains a single General Fund, which serves as the primary operating fund and accounts for all financial transactions not required to be reported in another fund.

Restricted fund balance consists of resources that must be spent on specific deliverables or programmatic purposes; for example, grant reimbursements limited to salaries and fringe, contractual costs, or specific program activities. HVRC currently maintains no unrestricted fund balance and therefore has no available operating reserve.

Although HVRC maintains no unrestricted fund balance, the organization does maintain a cash balance of working capital at any given time as a function of its reimbursement-based funding model. Because HVRC expends funds on grant-eligible activities prior to receiving reimbursement from grantors, a working capital balance accumulates in the General Fund in the normal course of operations. This balance is not discretionary; it represents program expenditures already incurred or committed under active grant agreements and is classified as restricted fund balance consistent with the underlying restrictions. HVRC's goal is to maintain sufficient working capital to cover approximately three months of operating expenditures to ensure uninterrupted program delivery between expenditure and reimbursement cycles.

HVRC's goal, when unrestricted resources become available in future years, is to maintain an Operating Reserve equal to up to three months of core operating costs, limited strictly to funds that are not restricted. Any such reserve would be established by Board designation within the General Fund and used only to stabilize cash flow, manage delays in grant reimbursements, or address short-term operational needs unrelated to restricted grant activities. Because HVRC presently has no unrestricted resources, this reserve is a long-term target rather than an actionable calculation.

At fiscal year-end, the Financial & Administrative Director reviews all grant agreements and financial activity to determine the proper classification of ending balances based on restrictions, allowable uses, and reporting obligations. In practice, this means verifying which resources must be carried forward for specific grant deliverables and confirming that no balances are available for discretionary or unrestricted use. The Executive Director reviews the classifications, and the Board of Directors is informed of any remaining restricted balances as part of the annual financial reporting process.

This policy ensures HVRC remains compliant with governmental accounting standards while recognizing the unique funding structure of a quasi-governmental regional planning council whose resources are almost entirely restricted by grant agreements.

APPENDICES

[Appendix 1: Chart of Accounts](#)

[Appendix 2: Records Retention Policy](#)

APPENDIX 1: CHART OF ACCOUNTS

Account List

Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
2000.00	Payables	Accounts payable (A/P)	Accounts Payable (A/P)
2001.00	Payables:Accounts Payable	Accounts payable (A/P)	Accounts Payable (A/P)
1100.00	Accounts Receivable (A/R)	Accounts receivable (A/R)	Accounts Receivable (A/R)
1200.00	Revenues Receivable	Accounts receivable (A/R)	Accounts Receivable (A/R)
1201.00	Revenues Receivable:County Contributions Receivable	Accounts receivable (A/R)	Accounts Receivable (A/R)
1202.00	Revenues Receivable:Grants Receivable	Accounts receivable (A/R)	Accounts Receivable (A/R)
1000.00	Cash	Bank	Checking
1001.00	Cash:Cash In Bank	Bank	Checking
5000.00	Contractual	Cost of Goods Sold	Other Costs of Services - COS
5016.00	Contractual:GE City of Kingston	Cost of Goods Sold	Other Costs of Services - COS
5017.00	Contractual:GE County of Dutchess	Cost of Goods Sold	Other Costs of Services - COS
5018.00	Contractual:GE County of Westchester	Cost of Goods Sold	Other Costs of Services - COS
5015.00	Contractual:GE DOS Grants	Cost of Goods Sold	Other Costs of Services - COS
5015.10	Contractual:GE DOS Grants:GE Sullivan County Broadband	Cost of Goods Sold	Other Costs of Services - COS
5014.0	Contractual:GE HREP Grants	Cost of Goods Sold	Other Costs of Services - COS
5014.30	Contractual:GE HREP Grants:GE Adapation -- CAPIs	Cost of Goods Sold	Other Costs of Services - COS
5014.20	Contractual:GE HREP Grants:GE Brown's Pond	Cost of Goods Sold	Other Costs of Services - COS
5014.10	Contractual:GE HREP Grants:GE Sustainable Tributaries	Cost of Goods Sold	Other Costs of Services - COS
5019.00	Contractual:GE NYSDEC 604(b) WQP 11-15	Cost of Goods Sold	Other Costs of Services - COS
5008.00	Contractual:GE NYSDEC 604(b) WQP 15-19	Cost of Goods Sold	Other Costs of Services - COS
5008.10	Contractual:GE NYSDEC 604(b) WQP 15-19:GE 604(b) 18-19 -- FY4	Cost of Goods Sold	Other Costs of Services - COS
5009.00	Contractual:GE NYSDEC 604(b) WQP 19-23	Cost of Goods Sold	Other Costs of Services - COS
5009.10	Contractual:GE NYSDEC 604(b) WQP 19-23:GE 604(b) 19-20 -- FY1	Cost of Goods Sold	Other Costs of Services - COS
5009.20	Contractual:GE NYSDEC 604(b) WQP 19-23:GE 604(b) 20-21 -- FY2	Cost of Goods Sold	Other Costs of Services - COS
5009.30	Contractual:GE NYSDEC 604(b) WQP 19-23:GE 604(b) 21-22 -- FY3	Cost of Goods Sold	Other Costs of Services - COS
5009.40	Contractual:GE NYSDEC 604(b) WQP 19-23:GE 604(b) 22-23 -- FY4	Cost of Goods Sold	Other Costs of Services - COS
5010.00	Contractual:GE NYSDEC 604(b) WQP 23-28	Cost of Goods Sold	Other Costs of Services - COS
5010.10	Contractual:GE NYSDEC 604(b) WQP 23-28:GE 604(b) 23-24 -- FY1	Cost of Goods Sold	Other Costs of Services - COS
5010.20	Contractual:GE NYSDEC 604(b) WQP 23-28:GE 604(b) 24-25 -- FY2	Cost of Goods Sold	Other Costs of Services - COS
5010.30	Contractual:GE NYSDEC 604(b) WQP 23-28:GE 604(b) 25-26 -- FY3	Cost of Goods Sold	Other Costs of Services - COS
5010.40	Contractual:GE NYSDEC 604(b) WQP 23-28:GE 604(b) 26-27 -- FY4	Cost of Goods Sold	Other Costs of Services - COS
5010.50	Contractual:GE NYSDEC 604(b) WQP 23-28:GE 604(b) 27-28 -- FY5	Cost of Goods Sold	Other Costs of Services - COS
5013.00	Contractual:GE NYSDEC CLCS Grant	Cost of Goods Sold	Other Costs of Services - COS
5013.10	Contractual:GE NYSDEC CLCS Grant:GE CLCS 22-24	Cost of Goods Sold	Other Costs of Services - COS
5013.20	Contractual:GE NYSDEC CLCS Grant:GE CLCS 25-28	Cost of Goods Sold	Other Costs of Services - COS
5011.00	Contractual:GE NYSEDA CEC 16-20	Cost of Goods Sold	Other Costs of Services - COS
5012.00	Contractual:GE NYSEDA CEC 20-26	Cost of Goods Sold	Other Costs of Services - COS
5012.10	Contractual:GE NYSEDA CEC 20-26:GE CEC 20-22 -- Contract 1	Cost of Goods Sold	Other Costs of Services - COS
5012.20	Contractual:GE NYSEDA CEC 20-26:GE CEC 22-24 -- Contract 2	Cost of Goods Sold	Other Costs of Services - COS
5012.30	Contractual:GE NYSEDA CEC 20-26:Ge CEC 24-26 -- Contract 3	Cost of Goods Sold	Other Costs of Services - COS
5020.00	Contractual:GE Putnam CH&C	Cost of Goods Sold	Other Costs of Services - COS

Account List
Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
5006.00	Contractual:GE US DOC EDA CARES 20-22	Cost of Goods Sold	Other Costs of Services - COS
5001.00	Contractual:GE US DOC EDA PPA 16-19	Cost of Goods Sold	Other Costs of Services - COS
5001.10	Contractual:GE US DOC EDA PPA 16-19:GE PPA 18-19 -- FY3	Cost of Goods Sold	Other Costs of Services - COS
5002.00	Contractual:GE US DOC EDA PPA 19-22	Cost of Goods Sold	Other Costs of Services - COS
5002.10	Contractual:GE US DOC EDA PPA 19-22:GE PPA 19-20 -- FY1	Cost of Goods Sold	Other Costs of Services - COS
5002.20	Contractual:GE US DOC EDA PPA 19-22:GE PPA 20-21 -- FY2	Cost of Goods Sold	Other Costs of Services - COS
5002.30	Contractual:GE US DOC EDA PPA 19-22:GE PPA 21-22 -- FY3	Cost of Goods Sold	Other Costs of Services - COS
5003.00	Contractual:GE US DOC EDA PPA 22-25	Cost of Goods Sold	Other Costs of Services - COS
5003.10	Contractual:GE US DOC EDA PPA 22-25:GE PPA 22-23 -- FY1	Cost of Goods Sold	Other Costs of Services - COS
5003.20	Contractual:GE US DOC EDA PPA 22-25:GE PPA 23-24 -- FY2	Cost of Goods Sold	Other Costs of Services - COS
5003.30	Contractual:GE US DOC EDA PPA 22-25:GE PPA 24-25 -- FY3	Cost of Goods Sold	Other Costs of Services - COS
5004.00	Contractual:GE US DOC EDA PPA 25-28	Cost of Goods Sold	Other Costs of Services - COS
5005.00	Contractual:GE US DOC EDA PPA 28-31	Cost of Goods Sold	Other Costs of Services - COS
5007.00	Contractual:GE US EPA	Cost of Goods Sold	Other Costs of Services - COS
5007.20	Contractual:GE US EPA:GE LF 24-29	Cost of Goods Sold	Other Costs of Services - COS
5007.10	Contractual:GE US EPA:GE WW 23-27	Cost of Goods Sold	Other Costs of Services - COS
	Cost of Goods Sold	Cost of Goods Sold	Supplies & Materials - COGS
3000.00	Net Assets	Equity	Retained Earnings
	Opening Balance Equity	Equity	Opening Balance Equity
5200.00	Capital Outlay	Expenses	Other Business Expenses
6100.00	Employee Benefits	Expenses	Other Business Expenses
6103.00	Employee Benefits:Disability & PFL	Expenses	Other Business Expenses
6101.00	Employee Benefits:Medical Benefits	Expenses	Other Business Expenses
6102.00	Employee Benefits:Workers' Comp	Expenses	Other Business Expenses
6200.00	Equipment & Maintenance	Expenses	Other Business Expenses
6201.00	Equipment & Maintenance:Computers	Expenses	Other Business Expenses
6203.00	Equipment & Maintenance:Copier	Expenses	Other Business Expenses
6202.00	Equipment & Maintenance:IT Support	Expenses	Other Business Expenses
	Medical Benefits-1	Expenses	Payroll Expenses
6300.00	Operating Expenses	Expenses	Other Business Expenses
6303.00	Operating Expenses:Facility & Equipment Expenses	Expenses	Other Business Expenses
6303.40	Operating Expenses:Facility & Equipment Expenses:Furniture	Expenses	Other Business Expenses
6303.20	Operating Expenses:Facility & Equipment Expenses:Office Maintenance	Expenses	Other Business Expenses
6303.10	Operating Expenses:Facility & Equipment Expenses:Rent & Parking	Expenses	Other Business Expenses
6303.30	Operating Expenses:Facility & Equipment Expenses:Utilities	Expenses	Other Business Expenses
6302.00	Operating Expenses:Nonpersonnel Expenses	Expenses	Other Business Expenses
6302.80	Operating Expenses:Nonpersonnel Expenses:Depreciation Expense	Expenses	Other Business Expenses
6302.70	Operating Expenses:Nonpersonnel Expenses:In-House Publications	Expenses	Other Business Expenses
6302.10	Operating Expenses:Nonpersonnel Expenses:Office Supplies	Expenses	Other Business Expenses
6302.40	Operating Expenses:Nonpersonnel Expenses:Postage & Shipping	Expenses	Other Business Expenses
6302.50	Operating Expenses:Nonpersonnel Expenses:Printing & Copying	Expenses	Other Business Expenses
6302.90	Operating Expenses:Nonpersonnel Expenses:Reimbursements	Expenses	Other Business Expenses

Account List

Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
6302.30	Operating Expenses:Nonpersonnel Expenses:Software / Network	Expenses	Other Business Expenses
6302.60	Operating Expenses:Nonpersonnel Expenses:Subscriptions & Books	Expenses	Other Business Expenses
6302.20	Operating Expenses:Nonpersonnel Expenses:Telephone & Internet	Expenses	Other Business Expenses
6305.00	Operating Expenses:Other Expenses	Expenses	Other Business Expenses
6305.20	Operating Expenses:Other Expenses:Bank Charges	Expenses	Other Business Expenses
6305.21	Operating Expenses:Other Expenses:Bank Charges:Reconciliation Discrepancies	Expenses	Other Miscellaneous Service Cost
6305.70	Operating Expenses:Other Expenses:Hiring Expenses	Expenses	Other Business Expenses
6305.30	Operating Expenses:Other Expenses:Insurance	Expenses	Other Business Expenses
6305.10	Operating Expenses:Other Expenses:Interest Expense	Expenses	Other Business Expenses
6305.90	Operating Expenses:Other Expenses:Miscellaneous Expenses	Expenses	Other Business Expenses
	Operating Expenses:Other Expenses:Miscellaneous Expenses:Uncategorized Expense	Expenses	Other Miscellaneous Service Cost
6305.60	Operating Expenses:Other Expenses:Payroll Charges	Expenses	Other Business Expenses
6305.80	Operating Expenses:Other Expenses:Penalties & Fines	Expenses	Other Business Expenses
6305.40	Operating Expenses:Other Expenses:Professional Associations	Expenses	Other Business Expenses
6305.50	Operating Expenses:Other Expenses:Staff Development	Expenses	Other Business Expenses
6301.00	Operating Expenses:Professional Services Contracts	Expenses	Other Business Expenses
6301.10	Operating Expenses:Professional Services Contracts:Accounting / Bookkeeping	Expenses	Other Business Expenses
6301.30	Operating Expenses:Professional Services Contracts:Audit	Expenses	Other Business Expenses
6301.20	Operating Expenses:Professional Services Contracts:Legal Fees	Expenses	Other Business Expenses
6301.40	Operating Expenses:Professional Services Contracts:Website	Expenses	Other Business Expenses
6304.00	Operating Expenses:Travel & Meeting Expenses	Expenses	Other Business Expenses
6304.20	Operating Expenses:Travel & Meeting Expenses:Conferences & Trainings	Expenses	Other Business Expenses
6304.30	Operating Expenses:Travel & Meeting Expenses:Meetings	Expenses	Other Business Expenses
6304.10	Operating Expenses:Travel & Meeting Expenses:Travel	Expenses	Other Business Expenses
	Payroll Costs (header)	Expenses	Payroll Expenses
6000.00	Payroll Costs (header):Payroll Costs	Expenses	Payroll Expenses
6002.00	Payroll Costs (header):Payroll Costs:Payroll Taxes	Expenses	Payroll Expenses
6001.00	Payroll Costs (header):Payroll Costs:Salaries & Wages	Expenses	Payroll Expenses
	Payroll Expenses	Expenses	Payroll Expenses
	Payroll Expenses-1	Expenses	Payroll Expenses
	Payroll Expenses:Company Contributions	Expenses	Payroll Expenses
	Payroll Expenses:Company Contributions:Health Insurance	Expenses	Payroll Expenses
	Payroll Expenses QB System a/c	Expenses	Payroll Expenses
	Payroll Expenses:Taxes	Expenses	Payroll Expenses
	Payroll Expenses:Taxes:Federal Taxes (941/944)	Expenses	Payroll Expenses
	Payroll Expenses:Taxes:Federal Unemployment (940)	Expenses	Payroll Expenses
	Payroll Expenses:Taxes:NYS Employment Taxes	Expenses	Payroll Expenses
	Purchases	Expenses	Supplies & Materials
	Reimbursements-1	Expenses	Payroll Expenses
	Unapplied Cash Bill Payment Expense	Expenses	Unapplied Cash Bill Payment Expense
1400.00	Fixed Assets	Fixed Assets	Other fixed assets
1403.00	Fixed Assets:Accumulated Depreciation	Fixed Assets	Other fixed assets

Account List

Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
1401.00	Fixed Assets:Furniture, Fixtures, & Equipment	Fixed Assets	Other fixed assets
1402.00	Fixed Assets:Improvements	Fixed Assets	Other fixed assets
	Billable Expense Income	Income	Other Primary Income
4000.00	County Contributions	Income	Other Primary Income
4300.00	Earned Revenue	Income	Other Primary Income
4301.00	Earned Revenue:City of Kingston	Income	Other Primary Income
4303.00	Earned Revenue:County of Dutchess	Income	Other Primary Income
4304.00	Earned Revenue:County of Westchester	Income	Other Primary Income
4302.00	Earned Revenue:Putnam Clean Heating & Cooling	Income	Other Primary Income
4100.00	Federal Grants Income	Income	Other Primary Income
4104.00	Federal Grants Income:US DOC EDA CARES 20-22	Income	Other Primary Income
4101.00	Federal Grants Income:US DOC EDA PPA 16-19	Income	Other Primary Income
4101.30	Federal Grants Income:US DOC EDA PPA 16-19:PPA 18-19 -- FY3	Income	Other Primary Income
4102.00	Federal Grants Income:US DOC EDA PPA 19-22	Income	Other Primary Income
4102.10	Federal Grants Income:US DOC EDA PPA 19-22:PPA 19-20 -- FY1	Income	Other Primary Income
4102.20	Federal Grants Income:US DOC EDA PPA 19-22:PPA 20-21 -- FY2	Income	Other Primary Income
4102.30	Federal Grants Income:US DOC EDA PPA 19-22:PPA 21-22 -- FY3	Income	Other Primary Income
4103.00	Federal Grants Income:US DOC EDA PPA 22-25	Income	Other Primary Income
4103.10	Federal Grants Income:US DOC EDA PPA 22-25:PPA 22-23 -- FY1	Income	Other Primary Income
4103.20	Federal Grants Income:US DOC EDA PPA 22-25:PPA 23-24 -- FY2	Income	Other Primary Income
4103.30	Federal Grants Income:US DOC EDA PPA 22-25:PPA 24-25 -- FY3	Income	Other Primary Income
4106.00	Federal Grants Income:US DOC EDA PPA 25-28	Income	Other Primary Income
4105.00	Federal Grants Income:US EPA	Income	Other Primary Income
4105.20	Federal Grants Income:US EPA:LF 24-29	Income	Other Primary Income
4105.10	Federal Grants Income:US EPA:WW 23-27	Income	Other Primary Income
4400.00	Fiscal Sponsorships	Income	Other Primary Income
4401.00	Fiscal Sponsorships:Newburgh Clean Water Project	Income	Other Primary Income
7000.00	Other Income	Income	Other Primary Income
7003.00	Other Income:Conference Income	Income	Service/Fee Income
7001.00	Other Income:Interest Income	Income	Other Primary Income
7004.00	Other Income:Lease Proceeds	Income	Discounts/Refunds Given
7002.00	Other Income:Miscellaneous Income	Income	Other Primary Income
	Sales of Product Income	Income	Sales of Product Income
	Service/Fee Income	Income	Service/Fee Income
4200.00	State Grants	Income	Other Primary Income
4208.00	State Grants:DOS Grants	Income	Other Primary Income
4208.10	State Grants:DOS Grants:Sullivan County Broadband	Income	Other Primary Income
4207.00	State Grants:HREP Grants	Income	Other Primary Income
4207.30	State Grants:HREP Grants:Adapation -- CAPIs	Income	Other Primary Income
4207.20	State Grants:HREP Grants:Brown's Pond	Income	Other Primary Income
4200.10	State Grants:NYSDEC 604(b) WQP 11-15	Income	Other Primary Income
4201.00	State Grants:NYSDEC 604(b) WQP 15-19	Income	Other Primary Income

Account List

Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
4201.40	State Grants:NYSDEC 604(b) WQP 15-19:604(b) 18-19 -- FY4	Income	Other Primary Income
4202.00	State Grants:NYSDEC 604(b) WQP 19-23	Income	Other Primary Income
4202.10	State Grants:NYSDEC 604(b) WQP 19-23:604(b) 19-20 -- FY1	Income	Other Primary Income
4202.20	State Grants:NYSDEC 604(b) WQP 19-23:604(b) 20-21 -- FY2	Income	Other Primary Income
4202.30	State Grants:NYSDEC 604(b) WQP 19-23:604(b) 21-22 -- FY3	Income	Other Primary Income
4202.40	State Grants:NYSDEC 604(b) WQP 19-23:604(b) 22-23 -- FY4	Income	Other Primary Income
4203.00	State Grants:NYSDEC 604(b) WQP 23-28	Income	Other Primary Income
4203.10	State Grants:NYSDEC 604(b) WQP 23-28:604(b) 23-24 -- FY1	Income	Other Primary Income
4203.20	State Grants:NYSDEC 604(b) WQP 23-28:604(b) 24-25 -- FY2	Income	Other Primary Income
4203.30	State Grants:NYSDEC 604(b) WQP 23-28:604(b) 25-26 -- FY3	Income	Other Primary Income
4203.40	State Grants:NYSDEC 604(b) WQP 23-28:604(b) 26-27 -- FY4	Income	Other Primary Income
4203.50	State Grants:NYSDEC 604(b) WQP 23-28:604(b) 27-28 -- FY5	Income	Other Primary Income
4203.98	State Grants:NYSDEC 604(b) WQP 23-28:C304491 604b Income FY#2 ?	Income	Other Primary Income
4206.00	State Grants:NYSDEC CLCS Grant	Income	Other Primary Income
4206.10	State Grants:NYSDEC CLCS Grant:CLCS 22-24	Income	Other Primary Income
4206.20	State Grants:NYSDEC CLCS Grant:CLCS 25-28	Income	Other Primary Income
4204.00	State Grants:NYSERDA CEC 16-20	Income	Other Primary Income
4205.00	State Grants:NYSERDA CEC 20-26	Income	Other Primary Income
4205.10	State Grants:NYSERDA CEC 20-26:CEC 20-22 -- Contract 1	Income	Other Primary Income
4205.20	State Grants:NYSERDA CEC 20-26:CEC 22-24 -- Contract 2	Income	Other Primary Income
4205.30	State Grants:NYSERDA CEC 20-26:CEC 24-26 -- Contract 3	Income	Other Primary Income
	Unapplied Cash Payment Income	Income	Unapplied Cash Payment Income
	Uncategorized Income	Income	Other Primary Income
2500.00	Long-Term Notes & Loans Payable	Long Term Liabilities	Notes Payable
2501.00	Long-Term Notes & Loans Payable:US Bank Equipment Loan	Long Term Liabilities	Notes Payable
	E'ee Loan Repayment	Other Current Assets	Loans to Others
	Inventory Asset-1	Other Current Assets	Inventory
1300.00	Other Assets	Other Current Assets	Other Current Assets
1303.00	Other Assets:Inventory Asset	Other Current Assets	Other Current Assets
1301.00	Other Assets:Prepaid Expense	Other Current Assets	Other Current Assets
1302.00	Other Assets:Security Deposit	Other Current Assets	Other Current Assets
	QuickBooks Payroll Tax Impound	Other Current Assets	Other Current Assets
	QuickBooks Tax Holding Account	Other Current Assets	Other Current Assets
	Uncategorized Asset	Other Current Assets	Other Current Assets
1304.00	Undeposited Funds	Other Current Assets	Undeposited Funds
1305.00	US EPA Receivables	Other Current Assets	Other Current Assets
1305.10	US EPA Receivables:US EPA Wastewater 24-27	Other Current Assets	Other Current Assets
2100.00	Accrued Liabilities	Other Current Liabilities	Other Current Liabilities
2109.00	Accrued Liabilities:Accrued Expenses {liab.}	Other Current Liabilities	Other Current Liabilities
2102.00	Accrued Liabilities:Accrued Paid Leave	Other Current Liabilities	Other Current Liabilities
2101.00	Accrued Liabilities:Accrued Payroll	Other Current Liabilities	Other Current Liabilities
2108.00	Accrued Liabilities:DBL Payable	Other Current Liabilities	Other Current Liabilities

Account List

Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
2110.00	Accrued Liabilities:Direct Deposit Liabilities	Other Current Liabilities	Other Current Liabilities
2111.00	Accrued Liabilities:Direct Deposit Payable	Other Current Liabilities	Other Current Liabilities
	Accrued Liabilities:HVRC Dental	Other Current Liabilities	Other Current Liabilities
2103.00	Accrued Liabilities:HVRC Dental Insurance	Other Current Liabilities	Other Current Liabilities
	Accrued Liabilities:HVRC Health Ins.	Other Current Liabilities	Other Current Liabilities
2104.00	Accrued Liabilities:HVRC Health Insurance	Other Current Liabilities	Other Current Liabilities
2105.00	Accrued Liabilities:HVRC Vision Insurance	Other Current Liabilities	Other Current Liabilities
2106.00	Accrued Liabilities:NY MCTMT Employer Tax	Other Current Liabilities	Other Current Liabilities
2107.00	Accrued Liabilities:Payroll Taxes Payable	Other Current Liabilities	Other Current Liabilities
	Accrued Liabilities:Payroll Taxes Payable TEST	Other Current Liabilities	Other Current Liabilities
	DBL Payable-1	Other Current Liabilities	Payroll Tax Payable
	Direct Deposit Payable	Other Current Liabilities	Direct Deposit Payable
	Direct Deposit Payable-1	Other Current Liabilities	Direct Deposit Payable
	HVRC Dental-1	Other Current Liabilities	Payroll Tax Payable
	HVRC Health Ins.-1	Other Current Liabilities	Payroll Tax Payable
	HVRC Vision Insurance-1	Other Current Liabilities	Payroll Tax Payable
2300.00	NCWP Pass Thru	Other Current Liabilities	Other Current Liabilities
2301.00	NCWP Pass Thru:Money In - NCWP	Other Current Liabilities	Other Current Liabilities
2302.00	NCWP Pass Thru:Money Out - NCWP	Other Current Liabilities	Other Current Liabilities
	Net Payroll Clearing *****	Other Current Liabilities	Payroll Clearing
	Payroll Liabilities	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities-1	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities-1:NY MCTMT Employer Tax	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities {header}	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities {header}:HVRC Dental 2	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities {header}:NY MCTMT Employer Tax	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:HVRC Dental	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:HVRC Health Ins.	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:HVRC Vision Insurance	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:NY MCTMT Employer Tax	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:NY MCTMT Employer Tax-1	Other Current Liabilities	Payroll Tax Payable
	Payroll Liabilities:NY PFL	Other Current Liabilities	Payroll Tax Payable
	Payroll Taxes Payable-1	Other Current Liabilities	Payroll Tax Payable
2400.00	Short-Term Notes & Loans Payable	Other Current Liabilities	Other Current Liabilities
2401.00	Short-Term Notes & Loans Payable:Dell Business Credit Line	Other Current Liabilities	Other Current Liabilities
2402.00	Short-Term Notes & Loans Payable:Loan from Patricia Pomeroy	Other Current Liabilities	Other Current Liabilities
2200.00	Unearned/Deferred Revenue	Other Current Liabilities	Deferred Revenue
2202.00	Unearned/Deferred Revenue:604(b) WQP	Other Current Liabilities	Deferred Revenue
2201.00	Unearned/Deferred Revenue:EDA PPA	Other Current Liabilities	Deferred Revenue
2203.00	Unearned/Deferred Revenue:Westchester CAPI	Other Current Liabilities	Deferred Revenue
999	Ask Accountant / Find Out {Expense}	Other Expense	Amortization
	Reconciliation Discrepancies	Other Expense	Other Miscellaneous Expense

Account List
Hudson Valley Regional Council

ACCOUNT #	FULL NAME	TYPE	DETAIL TYPE
	Reconciliation Discrepancies-1	Other Expense	Other Miscellaneous Expense
TOTAL			

APPENDIX 2: RECORDS RETENTION POLICY

This Records Retention Policy also appears as Appendix 8 in HVRC's Personnel Policies & Procedures.

Accounting Records

- Auditors' report/Annual financial statements — Permanently
- Bank statements and deposit slips — 7 years
- Cancelled checks:
 - Fixed assets — Permanently
 - Taxes (payroll related) — 7 years
 - Taxes (income) — Permanently
 - General — 7 years
 - Payroll — 7 years
- Cash disbursements — Permanently
- Cash receipts journal — Permanently
- Chart of accounts — Permanently
- Deeds, mortgages, bills of sale — Permanently
- Electronic payment records — 7 years
- Employee expenses reports — 7 years
- Fixed asset record (invoices, cancelled checks, Depreciation schedules) — Permanently
- Freight bills and bills of lading — 7 years
- General journal — Permanently
- General ledger — Permanently
- Inventory listings and tags — 7 years
- Invoices: sales to customers/credit memos — 7 years
- Patent/trademark and related papers — Permanently
- Payroll journal — 7 years
- Production and sales reports — 7 years
- Purchases — 7 years
- Purchase journal — Permanently
- Purchase orders — 7 years
- Sales or work orders — 7 years
- Subsidiary ledgers (accounts receivable, accounts payable, equipment) — 7 years
- Time cards and daily time reports — 7 years
- Training manuals — Permanently
- Trial balance – year end — Permanently

**7 Years Following Disposition, Termination, or Pay Off*

Employee Benefit Plan Records

- Actuarial reports — Permanently
- Allocation and compliance testing — 7 years
- Brokerage/Trustee statements supporting investments — 7 years
- Financial statements — Permanently
- General ledger and journals — Permanently
- Information returns (Form 5500) — Permanently
- Internal Revenue Service/Department of Labor Correspondence — Permanently
- Participant communications related to distribution, termination and beneficiaries — 7 years
- Plan and trust agreements — Permanently

Insurance Records

- Accident reports and settled claims — 6 years after settlement
- Fire inspection and safety reports — 7 years
- Insurance policies (still in effect) — Permanently
- Insurance policies (expired) — 7 years

Legal Documents

- Articles of Incorporation and By-Laws — Permanently
- Buy-sell agreements — Permanently
- Contracts and leases (still in effect) — Permanently
- Contracts and leases (expired) — 7 years
- Employment agreements — 7 years
- Legal correspondence — Permanently
- Minutes — Permanently
- Partnership agreements — Permanently
- Stock certificates and ledgers — Permanently

Personnel Records

- Child labor certificates and notices — 3 years
- Employment application (from date of termination) — 2 years
- Employment eligibility verification (I-9 Form) — 3 years from date of hire, 1 year post termination
- Help wanted ads and job opening notices — 2 years
- Personnel files (from date of termination) — 4 years
- Records of job injuries causing loss of work — 5 years
- Safety: chemical and toxic exposure records — 30 years
- Union agreements and individual employee contracts (from date of termination) — 3 years

Tax Records

- IRS adjustments — Permanently
- Payroll tax returns — 7 years
- Property basis records — Permanently
- Sales and use tax returns — Permanently
- Tax return and cancelled checks for tax payments — Permanently

Individual – General Records Retention

- 401K/Keogh Statements — 7 years *
- Alimony, Custody or Prenuptial Agreements — Permanently
- Annuity Year End Statements — 7 years *
- Bank Statements — 3 years
- Birth and Death Certificates — Permanently
- Cancelled Checks — 3 years
- Certificates of Deposit Statements — 7 years
- Charitable Contributions — Keep with applicable tax return
- Credit Card Purchase Receipts — Discard after purchase appears on credit statement if needed for warranties, merchandise returns or taxes
- Detailed List of Financial Assets Held — Permanently

- Employee Business Expense Reports — Keep with applicable tax return
- Forms 1099 Received — 7 years
- Forms W2 Received — Permanently
- House Records (cancelled checks for purchase of major improvements and maintenance) — Permanently
- Individual Retirement Account Records — Permanently
- IRA Statements (deductible & non-deductible) — 7 years to Permanently
- Insurance Policies – Life — Permanently
- Insurance Policies – Other — 7 years
- Loan Records/Forms 1098 — 7 years *
- Major Purchase Receipts — 7 years
- Medical Expenses — Keep with applicable tax return
- Medical Records — Permanently
- Military Records — Permanently
- Pay Stubs — One year. Discard all but final, cumulative pay stubs for the year
- Photos or Videotape of Valuables — Permanently
- Real Estate Documents — Keep 3-6 years after property has been disposed of and taxes have been paid
- Tax return and cancelled checks for tax payments — Permanently
- Investment/Sales of Stocks & Bonds — 7 years

**7 Years Following Disposition, Termination, or Pay Off*