

# Appendix A

## TMHA/THA Policies

(Revision 0, October 16, 2008)

**TMHA Manufactured Housing Association (TMHA)**  
**Audit Committee Policy**  
**[Page 1 of 1]**

This is the Audit Committee Policy for Board of Directors and Officers of the Tennessee Manufactured Housing Association (TMHA).

TMHA's Finance Committee shall assume the acting role as Audit Committee for TMHA.

One of the greatest responsibilities for the audit committee members – and, for all board members – is to ensure the organization follows the tax laws and does not endanger its tax-exempt status.

Losing tax exempt status could devastate TMHA through resulting large income tax liabilities, excise taxes (some of which may be imposed on officers and directors personally), denied tax deductions for contributors, loss of government grants, ineligibility for reduced postage rates, and loss of various state tax exemptions.

The category of TMHA and sister organization's tax-exempt status determines the primary thrust of our activities. The two should never be confused or combined:

- 501(c)(3) – [Charitable] – has an outward focus and provides some type of public good.
- 501(c)(6) – [Non-Profit] – must maintain or improve business conditions for an industry as a whole, as opposed to providing specific services for members.

**Actions:**

TMHA's Audit Committee members:

- Will adhere to the Internal Control Policy, as established.
- Will adhere to the Document Retention Policy, as established.
- Will rely on external accounting services to perform periodic audits as required by law, and to provide the Board of Directors with their findings and opinions.
- Will rely on external legal services to advise new or non-compliance procedures, when laws relating to charitable or non-profit organizations have been repealed, changed, or modified.

**TMHA Manufactured Housing Association (TMHA)**  
**Board Room Conflict Policy**  
[Page 1 of 1]

This is the Board Room Conflict Policy for Board of Directors and Officers of the Tennessee Manufactured Housing Association (TMHA).

**Purpose**

The intent of this policy is to provide general standards which can be applied in the event where differing opinions cannot be resolved, in the context of formal Board of Director meetings. Specifically, to ensure that all voices are heard, respect is given to all opinions, and the business of a called or scheduled meeting of the Directors and Officers may proceed, to ensure all agenda items are addressed in a reasonable time.

It is important to note that not all conflict is harmful. A healthy exchange of opinions usually means all sides of an issue are being presented, which in turn allows the Board to make a well-informed decision.

When two or more factions are steadfast with their respective positions, resolution to those conflicts should occur quickly. Below are approved methods for resolution.

8. **Remove discussion from the regular board meeting.** Set aside at least one hour for a special meeting to focus exclusively on the inflammatory issue. If you try to make a difficult decision at a regular meeting, the rest of the agenda gets ignored and the meeting often ends in disarray.
9. **Table the issue.** If you have laid out the pros and cons of an issue, and members are still at an impasse, you may table the issue until the next meeting. Board members can then separate from the meeting, allow themselves time to rethink their position, and gather materials to support their opinion.
10. **Refer the issue back to the committee for further study.** If part of the board has concerns with unanswered questions or projects, send the proposal back to its committee. When all questions are answered and the board can decide without speculation, a vote can be held.
11. **Conflicts with peers.** If the conflict is a ‘personality clash,’ recognize it for what it is. Board members should focus on the issues at hand, rather than a personal dislike for another person. If the conflict is over some specific issue, parties should meet privately to discuss those differences. Board members should feel confident enough in the process to express thoughts on issues which may be especially upsetting. It is the duty of Board members to identify issues openly, and once discussed, move on.

Board members must refrain from yelling or screaming, when heavy debates occur; uphold the democratic process, which is *the ‘majority’ rules*; accept the majority decision; present a unified front, in order for plans to be effective; refrain from publicly stating a personal opposition to a board resolution or decision. These points will minimize misinterpretation of one’s mission on the board, as well as minimize ill will among board members.

**TMHA Manufactured Housing Association (TMHA)**  
**Code of Ethics Policy**  
**Board of Directors and Officers**  
**[Page 1 of 3]**

This is the Code of Ethics Policy for Board of Directors and Officers of the Tennessee Manufactured Housing Association (TMHA).

Service on the Board of Directors of TMHA is an important honor and responsibility. Much is expected of officers and directors relative to governing TMHA. The membership of the Association relies on its Board to act in its best interests, to be knowledgeable about and proactive on the issues facing the manufactured and modular housing industry, to study the questions before it and to base decisions on reliable information, to be good stewards of the resources of the Association, and to be honest and trustworthy in all actions. To assure the trust and ethical expectations of the members of TMHA, I affirm the following:

***Duty of Care:***

In all matters affecting TMHA, I will act in good faith and exercise my best efforts in the performance of my duties.

I will represent the interests of all people served by this organization and not favor special interests inside or outside of this organization.

I will not use my service on this board for my own personal advantage or for the advantage of my friends or associates.

I will keep confidential information confidential.

I will respect and support the majority decisions of the board.

I will approach all board issues with an open mind.

I will be prepared to make the best decisions for everyone involved.

I will do nothing to violate the trust of those who elected or appointed me to the board, or to those we serve.

I will focus my efforts on the mission of TMHA and not on my personal goals.

I will never exercise authority as a board member except when acting in a meeting with the full board or as I am delegated by the board.

I will consider myself a “trustee of TMHA and do my best to ensure that it is well maintained, financially secure, growing and always operating in the best interests of those we serve.

**Code of Ethics Policy**  
**Board of Directors and Officers**  
**[Page 2 of 3]**

***Confidentiality***

I will not disclose, beyond its intended scope, any information which is marked, designated, or treated as confidential by the Board, officers, or staff and which I received as an Officer or Director of TMHA.

***Conflict of Interest***

I acknowledge information, programs, research, services, and methods of operation are developed by TMHA for all members and as an Officer or Director I am obligated to pass on this information to my constituencies. Therefore, I will not expropriate for myself, my business, or another organization any information I receive because of my position as a Board member of TMHA prior to disseminating this information to my constituents.

I will not create any program that is in direct competition with a program the Association may develop in the future.

I will openly declare any actual or perceived conflict of interest that may result from my taking part in discussion or decision making on an issue before the Association while having business, professional, or personal interests that could bias my decisions. I further acknowledge the Board of Directors has the sole responsibility for determining whether my interests constitute a conflict and if so, what the remedy will be.

(See next page for ‘Conflict of Interest Disclosure Statement,’ to be signed and returned to THA staff.)

**Code of Ethics Policy**  
**Board of Directors and Officers**  
**[Page 3 of 3]**

***Conflict of Interest Disclosure Statement***

In completing this form, please consider the following guidelines:

1. Any potential conflict of interest that could result in a direct or indirect financial or personal benefit to a Director, Officer or staff member must be disclosed in good faith or known to the Board of Directors or committee authorizing a contract or other transaction.
2. All questions as to whether a conflict of interest exists shall be resolved by a vote of the Board of Directors in which the interested individual may not vote.
3. The interested individual may participate in the information-gathering stage of the Board of Directors' or committee's discussion but shall retire from the room in which the Board of Directors or a committee thereof is meeting and shall not participate in the final deliberation or decision regarding such contract or other transaction. Such an interested individual may not vote on such a contract or other transaction.
4. In connection with all actions taken by the Board of directors with respect to any contract or transaction between the Association and one or more of its directors or officers, or between the Association and any other corporation, firm, association, or other entity in which one or more of the directors or officers of the Association is a director or officer or has a substantial financial interest, affiliation, or other significant relationship, each such interested director or officer of the Association shall:
  - a. Disclose to the Board of Directors the material facts as to such director's or officer's interest in such contract or transaction and as to any such common directorships, offices, or significant financial interest, affiliation, or other significant relationship, which disclosure shall be duly recorded in the minutes or resolutions relating to such actions, and
  - b. Abstain from voting on any such contract or transaction.

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*At present, I am aware of the following potential conflict of interest regarding my position on the Board of Directors or staff (if none, leave blank):*

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*If I become aware of a potential conflict of interest in the future, I will disclose this potential conflict to the President. I understand that, when in doubt, disclosure is recommended.*

NAME (please print) \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

**TMHA Manufactured Housing Association (TMHA)**  
**Code of Ethics Policy**  
**Members**  
**[Page 1 of 1]**

*As members of the Tennessee Manufactured Housing Association, we subscribe to the principles set forth in the TMHA Code of Ethics, and pledge to comply with the specific standards of conduct established by the Code:*

1. Our paramount responsibility is to our customers. I shall present myself to all customers in a manner which brings respect and prestige to the Association, and to the Industry.
2. ASSOCIATION members shall contribute constructively to the public image of manufactured housing living and enjoyment, in Tennessee and the country.
3. ASSOCIATION members shall merchandise their industry, products, and services, honestly, without false promises or misrepresentation, giving excellent value to their customers.
4. IN the correct conduct of our individual business, we pledge to refrain from any act that would bring discredit to our Industry or Association, or any individual member thereof.
5. IN our advertising and promotion endeavors, we pledge to emphasize the positive aspects and actual benefits of manufactured housing, and to refrain from any such endeavors that might deceive or mislead the public or include false claims.
6. ASSOCIATION members and their employees shall offer their merchandise and service on its merits and shall refrain from attacking competitors or their methods of doing business.
7. WE further pledge that all obligations to our customers contained in guaranties or warranties offered in connection with the manufacture, sale or installation of our homes will be properly fulfilled within a reasonable period of time.
8. ASSOCIATION members shall not engage in methods of operation that are unlawful, unsanitary, or detrimental to the health and welfare of the public.
9. MANUFACTURED housing park owners shall subscribe, in principle and practice, to respect their responsibilities to the tenants within their park and shall maintain their park in such a fashion as to constructively improve the public image of manufactured housing living.
10. AS members of a progressive industry, we encourage research to develop higher standards of construction of our industry products, so that each manufactured home purchaser may receive the greatest value possible for every dollar.
11. TO work with all Association members as a united team, and to support the State Association in principle, and in practice, and to encourage others to do so.
12. WE assume these responsibilities with the understanding that to do so is part of our obligation as members of the *Tennessee Manufactured Housing Association*.

**TMHA Manufactured Housing Association (TMHA)**  
**Compensation Policy – Top Management Officials**  
**[Page 1 of 1]**

This is the Compensation Policy of the Tennessee Manufactured Housing Association (TMHA), relative to the Executive Director or other compensated top management officials.

The TMHA Executive Committee, on behalf of the Board of Directors, may initiate the information collection process for determining the beginning compensation level and subsequent compensation growth levels for top management officials through a combination of some or all of the following avenues:

To ensure that compensation is comparable to other nonprofit organizations nationally and in the region; and to commensurate with the mission and goals of the organization, comparability data may be gathered or provided by:

1. National Manufactured Housing Trade Associations
2. State Manufactured Housing Trade Associations
3. National Society of Association Executives
4. State Society of Association Executives
5. State or local Chamber of Commerce Executives
6. Or any other reasonable published or private nonprofit comparability data available, for top management officials.

Subsequently, compensation growth shall include a written review and verbal approval from a majority of the TMHA Executive Committee. A signed copy of the formal review shall be retained as proof of the compensation deliberation and decision.



**TMHA Manufactured Housing Association (TMHA)**  
**Document Retention and Destruction Policy**  
[Page 1 of 1]

This is the Document Retention and Destruction Policy of the Tennessee Manufactured Housing Association (TMHA).

TMHA shall retain records for the period of their immediate or current use unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents outlined in this policy include paper or electronic files regardless of where the document is stored, including network servers, desktop or laptop computers and handheld computers. Any employee of TMHA, or any other person who is in possession of records belonging to TMHA who is uncertain as to what records to retain or destroy, when to do so, or how to destroy them, may seek assistance from TMHA's Executive Director, who is the designated Document Retention Policy (DRP) manager.

In accordance with 18 U.S.C. §1519 and the Sarbanes Oxley Act, TMHA shall not knowingly destroy a document with the intent to obstruct or influence an "investigation or proper administration of any matter within the jurisdiction of any department, agency of the United States...or in relation to or contemplation of such matter or case." If an official investigation is under way or even suspected, document purging must stop in order to avoid criminal obstruction. In order to eliminate accidental or innocent destruction, TMHA has the following document retention policy:

<b><u>Description</u></b>	<b><u>Retention Period</u></b>
Financial Statements, Meeting Minutes, Tax Related, Audits, Deeds, Mortgages, Retirement, Pension Records, Legal	Permanently.
A/P ledgers, Expense Distribution Schedules, Invoices, Withholding Tax Statements, Personnel Records	Seven Years.
Bank Reconciliations, Bank Statements, Internal Audits,	Three Years.
Related to Accounting [Other]	Two Years.

**TMHA Manufactured Housing Association (TMHA)**  
**Employee Code of Conduct Policy**  
**[Page 1 of 1]**

This is the Employee Code of Conduct Policy of the Tennessee Manufactured Housing Association (TMHA).

**Purpose**

TMHA recognizes that the capabilities and conduct of all employees affect the quality of service provided to members, as well as influencing a positive or negative perception from the public. TMHA further believes that all employees should be intrinsically motivated by the importance of the job that they do. The purpose of the Employee Code of Conduct is to establish appropriate standards of conduct for all personnel.

These regulations also require that employees respond immediately and consistently to incidents of bullying, harassment, intimidation, substance abuse, and/or violence or any other code of conduct violation that impacts negatively on others, in a manner that effectively addresses incidents, deters future incidents, and affirms respect for individuals.

**Employee Code of Conduct**

"Employee" shall include all personnel employed by TMHA whether employed on a regular full-time basis or otherwise.

**All TMHA employees shall:**

- Exhibit professional behavior by showing positive examples of preparedness, communication, fairness, punctuality, attendance, language, and appearance.
- Contribute, cooperate, and participate in creating an environment in which all employees are accepted and are provided with the opportunity to achieve at the highest levels in all areas of development.
- Maintain a safe and healthy environment, free from harassment, intimidation, bullying, substance abuse, and/or violence, and free from bias and discrimination.
- Create a culture of caring through understanding and support.
- Immediately intervene in any code of conduct violation that has a negative impact on others, in a manner that preserves confidentiality and the dignity of each person.
- Demonstrate responsible citizenship by maintaining a high standard of conduct, self-control, and moral/ethical behavior.
- Comply with all federal and state laws, policies, regulations, and procedures.
- Adhere to the TMHA Employee Handbook.

**TMHA Manufactured Housing Association (TMHA)**  
**Guest Speaker Policy**  
[Page 1 of 1]

This is the Guest Speaker Policy for the Tennessee Manufactured Housing Association (TMHA).

It is the philosophy of the Tennessee Manufactured Housing Association (TMHA) to provide employment, training, compensation, and other conditions of employment without regard to race, color, creed, national origin, sex, age, political affiliation, belief, or handicapping condition.

In keeping with this philosophy, TMHA requires speakers at any TMHA function to acknowledge their understanding of the following guidelines at TMHA sponsored functions:

1. All speeches or presentations to TMHA membership shall be presented in a dignified and civilized manner.
2. Speakers must not use obscenities, profanity or other coarse language while addressing TMHA membership.
3. Speakers should avoid any content or commentary which could create an offensive or uncomfortable environment at TMHA events.

**ACKNOWLEDGEMENT**

The undersigned speaker acknowledges receipt and understanding of the above-stated policy and agrees to abide by the terms and conditions of the policy.

\_\_\_\_\_  
Speaker

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

**TMHA Manufactured Housing Association (TMHA)**  
**Internal Controls Policy**  
[Page 1 of 7]

This is the Internal Controls Policy of the Tennessee Manufactured Housing Association (TMHA).

**Internal Control:**

For the purposes of this document, *Internal Control* will be defined as “a process, effected by the Executive Committee and/or Board of Directors, designed to provide reasonable assurance regarding the achievement of objectives” in three categories:

1. Effectiveness and efficiency of operations.
2. Reliability of financial reporting.
3. Compliance with applicable laws and regulations.

The framework set forth in this guideline should be periodically reviewed to ensure that measures established for internal control are updated to reflect changes or growth in staff; specifically, a segregation of duties to ensure that no single staff member has total control over financial transactions. Currently, by virtue of the present staffing levels, segregation of duties is limited. To overcome this concern, *compensating controls* will be used. Additionally, this guideline does not take the place of established Rules, Roles, and Responsibilities, as set forth in the Association Bylaws, but is merely a more defined mechanism to ensure a level of comfort over procedural processes.

**Roles and Responsibilities:**

As a note, each serving Board Member, both Officers and Directors, may be assigned some role in the Association’s internal control system. At a minimum, the following will have a more defined role.

- Executive Committee. The Executive Committee has the ultimate responsibility and “ownership” of the internal control system. This committee sets the tone that affects integrity and ethics, and other factors that create the positive control environment needed for the internal control system to thrive. Aside from setting the tone at the top, much of the day-to-day operation of the control system is delegated to the Executive Director, under the leadership of the Executive Committee.
- Treasurer, Audit/Finance Committee. Much of the internal control structure flows through the accounting and finance area of the Association. The Treasurer and/or the Audit/Finance Committee should periodically review randomly selected accounts. Examples of corporate accounts or actions which inherently are subject to abuse are credit card accounts, reimbursement of cash receipts, and expense reporting. However, all accounts should be subject to random reviews. Appendix A may be used as a guideline when reviewing an account.

## Internal Controls Policy

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- *Internal audit.* Additionally, a key role for the Audit/Finance Committee is to evaluate the effectiveness of the internal control system and contribute to its ongoing effectiveness. With this Committee reporting directly to the Executive Committee and subsequently the Board of Directors, it is often this function that plays the most significant role in monitoring the internal control system. In a small organization such as the Association, the Audit Committee should be the Board's first line of defense with respect to the system of internal control over financial reporting.

### **Compensating Controls:**

It is important to realize that the system of internal control must always be scaled to the staffing level of the Association. The lack of segregation of duties is not a material weakness, or even a reportable condition, depending on the compensating controls that are in place. Therefore, the utilization of existing third-party firms should be used to aid in financial control and compliance with applicable laws and regulations. These organizations can be effectively utilized to create checks and balances, when combined with staff and a strong participation from the Association's Board of Directors.

- Utilization of an outside accounting firm will ensure compliance with state and federal requirements as it relates to the proper reporting of financial activities and tax liabilities.
  - At a minimum, periodical direct electronic access to the Association's Balance Sheet and/or P & L will allow the identification and correction of improper account posting and ensure reliable financial reporting, for Board Approvals.
  - External accounting oversight creates working documents and file retention of state and federal filings, which also offers the Association additional auditable security, in the event of theft or fire.
- Utilization of legal counsel on retainer will ensure compliance with applicable laws and regulations.
- The utilization of an outside investment firm shall oversee the financial investments of the Association. An established procedure of funds withdrawal should be provided in writing to the investment firm and shall require an authorization of a minimum of two signatures. At no time shall the authorization for the withdrawal of investment funds be granted to a singular staff, Officer, or Director. Also, reportable quarterly reviews are a matter of ongoing retention, and offer the Association additional auditable security in the event of theft or fire.

## **Internal Controls Policy**

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- Utilization of an outside payroll firm will ensure the proper oversight and timely reporting of all state, federal and unemployment tax liabilities, along with the direct transfer of funds. See Appendix B.
  - This process will ensure that a third-party issue all payroll checks, in amounts as set forth by the Executive Committee and/or the Board of Directors.
  - This process will provide additional protection in evaluating, processing, and transferring the required Annual Form 1096 and Transmittal Form 1099 for contract labor and other identified vendors, as may be required by law.
  - This will ensure that auditable files such as Workforce Labor and Development Reports, Quarterly Forms 940, and Annual Forms 941, W-2s and W-3 transmittals are filed timely and retained for review. External electronic retention also offers the Association additional auditable security in the event of theft or fire.

### **Association Procedural Compliance Listing:**

This is a general compliance listing and is not to be considered all-inclusive of responsibilities. This is a working document. When items or processes are identified, which require clarification or a more defined responsibility, it may be added at any time with approval from the Executive Committee and/or the Board of Directors.

- ☒ Incoming mail should be reviewed daily to ensure the proper processing, reporting, and depositing of incoming funds.
- ☒ All mail will be opened by the Executive Administrator, or delegate, and reviewed by the Executive Director.
- ☒ Incoming accounts payable items should be approved and initialed for payment by the Executive Director. The Executive Administrator should ensure that all payments are prepared and mailed in a timely fashion to ensure compliance with the vendor's requirement.
- ☒ Checks for payments should be written by the Executive Administrator, or delegate, and signed by the Executive Director.
- ☒ All checks are to be hand signed by the Executive Director. The use of a signature plate is not allowed.
- ☒ Accounts receivable should be initialed by the Executive Director, to show review, then subsequently processed for deposit by the Executive Administrator, or delegate.
- ☒ Copies of all accounts receivable receipts (checks) should be retained with the corresponding bank deposit transaction detail.
- ☒ Deposits shall be made on a daily basis, when possible, but weekly, at a minimum.
- ☒ Incoming cash must be made a matter of record as soon as possible. Cash receipts are to be deposited as soon as possible, preferably within the same business day, unless received in connection with an ongoing event.

## Internal Controls Policy

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### Association Procedural Compliance Listing: (continued)

- ☒ As a rule, cash shall not be maintained on site.
- ☒ Cash shall have a receipt generated, either handwritten or electronically printed. Those receipts should also be attached to the corresponding bank deposit transaction detail.
- ☒ Petty Cash Funds will not be allowed. Deviation from this rule can only be approved by the Executive Committee and/or the Board of Directors.
- ☒ Bank statements and cleared checks (including reconciliation) will be processed by the Executive Administrator, or delegate, and reviewed by the Executive Director.
- ☒ Expense reports and reimbursements of business expenses for staff or delegates, relating to TMHA business, may be reviewed, and approved by the Executive Director. The Executive Administrator may generate a check for totals, and the Executive Director may sign the check. Receipts for reimbursements must be attached and retained.
  - These reports and reimbursements will also be periodically reviewed by the Treasurer or a member of the Executive Committee or Audit/Finance Committee. [At least every other month, in connection with standard Board meetings.]
- ☒ Expense reports and reimbursements of business expenses for the Executive Director shall be reviewed and approved by an Executive Committee member. Receipts for reimbursements must be attached and retained. Additionally, generated checks for the expenses of the Executive Director must also be signed by an Executive Committee member. The Executive Director shall not sign, as approving signature, a check which is made out to the same.
- ☒ As a note, mileage reimbursements shall be at the IRS published rate, at the time of expense.
- ☒ Credit Card accounts will be reviewed by the Treasurer or a member of the Audit/Finance Committee at least once every two months, to coincide with the regularly scheduled Board Meeting. When the Treasurer or a member of the Audit/Finance Committee is not available, a member of the Executive Committee or Board of Directors should review purchases and payments.
- ☒ In general, all service and vendor contracts will be periodically reviewed, to ensure the Association is not paying an excessive amount above area competitive rates.

**Internal Controls Policy**  
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**APPENDIX A**  
**Record Audit – Checklist**

Auditor's Name: \_\_\_\_\_ Date: \_\_\_\_\_

Position Held: \_\_\_\_\_

File Reviewed: \_\_\_\_\_

Date of Records: Month \_\_\_\_\_ or Time Frame \_\_\_\_\_

**Please check all items that apply:**

**Part I:**

- |                                                                  |    |                                                               |
|------------------------------------------------------------------|----|---------------------------------------------------------------|
| <input type="checkbox"/> American Express Acct                   | or | <input type="checkbox"/> Office Depot Acct                    |
| <input type="checkbox"/> Expense Report                          | or | <input type="checkbox"/> Vendor File                          |
|                                                                  |    |                                                               |
| <input type="checkbox"/> Credit Card Was Paid in Full            |    | <input type="checkbox"/> Credit Card Receipts Were Attached   |
| <input type="checkbox"/> Credit Card Purchases Were TMHA Related |    |                                                               |
|                                                                  |    |                                                               |
| <input type="checkbox"/> Expense Report Was for Staff            |    | <input type="checkbox"/> Expense Report Was for Other         |
| <input type="checkbox"/> Expense Report Receipts Were Attached   |    | <input type="checkbox"/> Expense Charges Were TMHA Related    |
|                                                                  |    |                                                               |
| <input type="checkbox"/> Vendor Invoice Was Paid in Full         |    | <input type="checkbox"/> Copy of TMHA Ck Attached or # Noted. |

**Part II:**

- ☐ Bank Statement Includes Copies of Cancelled Checks.
- ☐ Cancelled Checks were written to approved vendors or staff.
- 
- ☐ Documentation of a Bank Deposit Total (Randomly Select One) Matches Bank Statement
- ☐ Copies of Checks or Cash Receipts Were Attached to Bank Deposit

Notes or Corrective Action to Take (if applicable): \_\_\_\_\_

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(This sheet, when utilized, may be attached to the record or file audited.)



**APPENDIX B**  
(2 Pages)

*EXAMPLE OF COMPENSATING CONTROL*  
PAYCHEX REPORTING FULFILLMENT AND ELECTRONIC RETENTION

0034-6371 - TENNESSEE MANUFACTURED HOUSING

[Most Recent Payroll](#)

[Custom Packages](#)

**Payroll Reports**

- [Payroll Journal](#)
  - [Cash Requirements](#)
  - [Department Summary](#)
  - [Tax Deposit Notice](#)
  - [Check Copies](#)
  - [On Demand Reports](#)
  - [More Payroll Reports](#)
- Other Reports**
- [Quarterly](#)
  - [Annual](#)
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Reports for the specified date range are listed below. Uncheck any reports you wish to remove from the list and click Generate Reports. For a new list, change the date range and click List Reports.

From  to

<input checked="" type="checkbox"/>	Report	Period-End Date	Processing Date/Time
<input checked="" type="checkbox"/>	Quarterly Report	12/31/2005	12/31/2005 09:02
<input checked="" type="checkbox"/>	Year-to-Date Report	12/31/2005	12/31/2005 08:54
<input checked="" type="checkbox"/>	941 - Federal Tax Liability	12/31/2005	12/31/2005 08:02
<input checked="" type="checkbox"/>	Outstanding Tax Liability Report	12/31/2005	12/31/2005 06:18
<input checked="" type="checkbox"/>	TN SUI Return	12/31/2005	12/31/2005 08:07
<input checked="" type="checkbox"/>	TN Wage Detail Return	12/31/2005	12/31/2005 08:11
<input checked="" type="checkbox"/>	Outstanding Tax Liability Report	09/30/2005	10/05/2005 22:17
<input checked="" type="checkbox"/>	Quarterly Report	09/30/2005	10/05/2005 07:40
<input checked="" type="checkbox"/>	Year-to-Date Report	09/30/2005	10/05/2005 07:33
<input checked="" type="checkbox"/>	941 - Federal Tax Liability	09/30/2005	10/01/2005 00:41

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<input checked="" type="checkbox"/>	Outstanding Tax Liability Report	09/30/2005	09/30/2005 23:55
<input checked="" type="checkbox"/>	TN SUI Return	09/30/2005	10/05/2005 19:37
<input checked="" type="checkbox"/>	TN SUI Return	09/30/2005	10/01/2005 00:48
<input checked="" type="checkbox"/>	TN Wage Detail Return	09/30/2005	10/01/2005 00:53
<input checked="" type="checkbox"/>	Quarterly Report	06/30/2005	06/30/2005 23:30
<input checked="" type="checkbox"/>	Year-to-Date Report	06/30/2005	06/30/2005 23:24
<input checked="" type="checkbox"/>	941 - Federal Tax Liability	06/30/2005	06/30/2005 22:52
<input checked="" type="checkbox"/>	Outstanding Tax Liability Report	06/30/2005	06/30/2005 22:25
<input checked="" type="checkbox"/>	TN SUI Return	06/30/2005	06/30/2005 22:57
<input checked="" type="checkbox"/>	TN Wage Detail Return	06/30/2005	06/30/2005 23:01
<input checked="" type="checkbox"/>	Quarterly Report	03/31/2005	03/31/2005 23:27
<input checked="" type="checkbox"/>	Year-to-Date Report	03/31/2005	03/31/2005 23:22
<input checked="" type="checkbox"/>	941 - Federal Tax Liability	03/31/2005	03/31/2005 22:49
<input checked="" type="checkbox"/>	Outstanding Tax Liability Report	03/31/2005	03/31/2005 22:28
<input checked="" type="checkbox"/>	TN SUI Return	03/31/2005	03/31/2005 22:55
<input checked="" type="checkbox"/>	TN Wage Detail Return	03/31/2005	03/31/2005 22:58

**TMHA Manufactured Housing Association (TMHA)**  
**Meeting Minutes Policy**  
**[Page 1 of 1]**

This is the Meeting Minutes Policy for Board of Directors and Officers of the Tennessee Manufactured Housing Association (TMHA).

**Purpose:**

The purpose of taking minutes is to protect the organization and the people who participate in the meeting. The minutes are not intended to be a record of discussions, nor serve as a newsletter for the organization. Minutes are to provide a record of the actions taken by a board and evidence that the actions were taken according to proper procedures. If no action is taken, no minutes (other than a record that the meeting occurred) are necessary. More specifically, the minutes should contain a record of what was done at the meeting, not what was said by the members. Their purpose is to reflect matters such as motions made, the movement, points of order, and appeals – not to show discussion or absence of action.

The ultimate legal importance of meeting minutes can be substantial if antitrust, tax, advocacy or other legal issues are raised in litigation or some other context.

**Guidelines:**

- Accurate minutes should be kept for all official meetings, including working committees when those committees meet outside of the scheduled Board of Directors meeting.
- Minutes should be a record of what was considered and accomplished at a meeting, not a record of conversations, reports, and work assignments. They should not include sidebar conversations, if they occur.
- Minutes should indicate the place, date and time of the meeting and the names of all participants at the meeting, including guests and staff.
- Include a statement in the minutes about distribution of financial reports and approval or corrections to prior minutes.
- Minutes may contain self-serving statements to protect TMHA, for example, “An antitrust avoidance statement was read and distributed to the board.”
- Drafts of minutes, notes and audio or video recordings should **NOT** be retained in the organization’s files once the minutes are approved. The Executive Director, or designee, must be sure they are discarded.
- Meeting minutes will be distributed to all Board of Directors, attending or non-attending, in sufficient time to review prior to the need for formal approval.
- Approved meeting minutes shall be filed in TMHA’s permanent file.

**TMHA Manufactured Housing Association (TMHA)**  
**Public Records Policy**  
[Page 1 of 1]

This is the Public Records Policy of the Tennessee Manufactured Housing Association (TMHA).

Any member of the Association or member of the general public may make a request to the Association for review of the current governing documents, conflict of interest policy and all other current policies, as well as current financial statements.

Such requests should be made in writing to the following address:

Executive Director  
Tennessee Manufactured Housing Association  
***1002 Meb Court, Suite B***  
***Mount Juliet, TN 37122***

Or written request may be faxed to:

615/255-8869

At a date yet to be determined, copies of governing documents, standard policies and financial statements shall be made available electronically, via [www.tnmha.org](http://www.tnmha.org).

**TMHA Manufactured Housing Association (TMHA)**  
**Whistleblower Protection Policy**  
**[Page 1 of 2]**

This is the Whistleblower Protection Policy of the Tennessee Manufactured Housing Association (TMHA).

TMHA prides itself on its adherence to federal, state, and local laws and/or regulations, including business ethics policies. Pursuant to this policy, any employee who becomes aware of any violation of federal, state, or local law or regulation, including any financial wrongdoing, should immediately report the violation to the Executive Director to allow the organization to investigate and, if applicable, correct the situation or condition.

If the Executive Director is involved or is believed to be involved in the matter being reported, employees may, in the alternative, make a report to any member of the Executive Committee, to include the office of the President, Vice-President, Secretary, Treasurer, or Immediate Past President.

If the Executive Committee, in part or in whole, is believed to be involved in the matter being reported, employees may, in the alternative, make a report to TMHA's legal counsel.

TMHA and/or counsel will investigate and take appropriate action within a reasonable period of time. Such complaints will be held in confidence to the extent the needs of the investigation permit.

"Financial wrongdoing" may include, but is not limited to:

- Questionable accounting practices.
- Fraud or deliberate error in financial statements or recordkeeping.
- Deficiencies of internal accounting controls.
- Misrepresentations to company officers or the accounting representative (including deviation from full reporting of financial conditions).

If any employee reports in good faith what the employee believes to be a violation of the law and/or financial wrongdoing to TMHA, its legal counsel, or to a federal, state, or local agency or assists in an investigation concerning financial wrongdoing, it is TMHA's policy that there will be no retaliation taken against the employee.

Employees are reminded of the importance of keeping financial matters confidential. Employees with questions concerning the confidentiality or appropriateness of disclosure of particular information should contact the Executive Director.

**Safeguards**

*Confidentiality:* Every effort will be made to treat the complainant's identity with appropriate regard for confidentiality.

*Harassment or victimization:* Harassment or victimization for reporting concerns under this policy will not be tolerated.

## Whistleblower Protection Policy

[Page 2 of 2]

*Anonymous Allegations:* This policy encourages employees to put their names to allegations because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will be explored appropriately, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- the likelihood of confirming the allegation from attributable sources.

*Bad Faith Allegations:* Although the employee is not expected to prove the truth of an allegation, the employee should be able to demonstrate to the person contacted that the report is being made in good faith. Allegations made in bad faith may result in disciplinary action.

### **Process for Raising a Concern**

*Reporting:* The whistle blowing procedure is intended to be used for serious and sensitive issues. Such concerns, including those relating to financial reporting, unethical or illegal conduct, or employment-related concerns may be reported in the chain of command sequence as previously discussed.

*Timing:* The earlier a concern is expressed, the easier it is to act.

*Investigation:* The action taken by TMHA in response to a report of concern under this policy will depend on the nature of the concern. The Executive Committee shall receive information on each report of concern and follow-up information on actions taken.

*Initial Inquiries:* Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved without the need for investigation.

*Further Information:* The amount of contact between the complainant and the person or person investigating the concern will depend on the nature of the issue and the clarity of the information provided. Further information may be sought from or provided to the person reporting the concern.

# Appendix B

## TMHA/THA Employee Handbook

(Revision 0, Lasted updated October 16, 2008)

# EMPLOYEE HANDBOOK



Drafted By:

*Marla Y. (Jackson) McAfee, TMHA Executive Director*

Reference Material Provided By:

*National Council of Nonprofit Associations*

Where Applicable, Oversight Review Provided By:

*Kurt Winstead, TMHA Legal Counsel*

*Tim Cooper, TMHA, Financial Counsel*

Review and Approval By:

*2008 – 2009 TMHA Executive Committee*

Final Approval *October 16, 2008* by:

*2008 – 2009 TMHA Board of Directors*

**1002 Meb Court, Suite B \* Mount Juliet, TN 37122**

**Phone: 615/256-4733**

**Fax: 615/255-8869**

**Web: [www.tnmha.org](http://www.tnmha.org)**





### **EMPLOYEE RECEIPT AND ACCEPTANCE**

I hereby acknowledge receipt of the TMHA Employee Handbook. I understand that it is my continuing responsibility to read and know its contents. I also understand and agree that the Employee Handbook is not an employment contract for any specific period of employment or for continuing or long-term employment. Therefore, I acknowledge and understand that unless I have a written employment agreement with TMHA that provides otherwise, I have the right to resign from my employment with TMHA at any time with or without notice and with or without cause, and TMHA has the right to terminate my employment at any time with or without notice and with or without cause.

I have read, understand, and agree with all the above. I have also read and understand the TMHA Employee Handbook. I agree to return the Employee Handbook upon termination of my employment.

Signature \_\_\_\_\_

Print Name \_\_\_\_\_

Date \_\_\_\_\_

### **CONFIDENTIALITY POLICY AND PLEDGE**

Any information that an employee learns about TMHA, or its members or donors, because of working for TMHA that is not otherwise publicly available constitutes confidential information. Employees may not disclose confidential information to anyone who is not employed by TMHA or to other persons employed by TMHA who do not need to know such information to assist in rendering services.

The disclosure, distribution, electronic transmission or copying of TMHA's confidential information is prohibited. Any employee who discloses confidential TMHA information will be subject to disciplinary action (including separation), even if he or she does not actually benefit from the disclosure of such information.

I understand the above policy and pledge not to disclose confidential information.

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

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

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

**Please sign acceptance, remove sheet from manual, and return original to the Executive Director.**

*[This page is intentionally left blank for easy form removal.]*

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## **I. MISSION**

The mission of TMHA is to promote and protect the manufactured housing industry in Tennessee. *[This would include all forms of factory-built housing, such as HUD Code or Modular, residential, or commercial.]*

## **II. OVERVIEW**

The TMHA Employee Handbook (the “Handbook”) has been developed to provide general guidelines about TMHA policies and procedures for employees. It is a guide to assist you in becoming familiar with some of the privileges and obligations of your employment, including TMHA's policy of voluntary at-will employment. None of the policies or guidelines in the Handbook are intended to give rise to contractual rights or obligations, or to be construed as a guarantee of employment for any specific period, or any specific type of work. Additionally, except for the voluntary at-will employment policy, these guidelines are subject to modification, amendment, or revocation by TMHA at any time, without advance notice.

The personnel policies of TMHA are established by the Board of Directors, which has delegated authority and responsibility for their administration to the Executive Director. The Executive Director may, in turn, delegate authority for administering specific policies. Employees are encouraged to consult the Executive Director for additional information regarding the policies, procedures, and privileges described in this Handbook. Questions about personnel matters also may be reviewed with the Executive Director.

TMHA will provide each individual with a copy of this Handbook upon employment. All employees are expected to abide by it. The highest standards of personal and professional ethics and behavior are expected of all TMHA employees. Further, TMHA expects each employee to display good judgment, diplomacy, and courtesy in their professional relationships with members of TMHA's Board of Directors, committees, membership, staff, and the public.

## **III. VOLUNTARY AT-WILL EMPLOYMENT**

Unless an employee has a written employment agreement with TMHA, which provides differently, all employment at TMHA is “at-will.” That means that employees may be terminated from employment with TMHA with or without cause, and employees are free to leave the employment of TMHA with or without cause. Any representation by any TMHA officer or employee contrary to this policy is not binding upon TMHA unless it is in writing and is signed by the Executive Director with the approval of the Board of Directors.

## **IV. EQUAL EMPLOYMENT OPPORTUNITY**

TMHA shall follow the spirit and intent of all federal, state, and local employment law and is committed to equal employment opportunity. To that end, the Board of Directors, and Executive Director of TMHA will not discriminate against any employee or applicant in a manner that violates the law. TMHA is committed to providing equal opportunity for all employees and applicants without regard to race, color, religion, national origin, sex, age, marital status, sexual orientation, disability, political affiliation, personal appearance, family responsibilities, matriculation or any other characteristic protected under federal, state, or local law. Each person is evaluated based on personal skill and merit. TMHA’s policy

regarding equal employment opportunity applies to all aspects of employment, including recruitment, hiring, job assignments, promotions, working conditions, scheduling, benefits, wage and salary administration, disciplinary action, termination, and social, educational, and recreational programs. The Executive Director shall act as the responsible agent for the full implementation of the Equal Employment Opportunity policy.

TMHA will not tolerate any form of unlawful discrimination. All employees are expected to cooperate fully in implementing this policy. Any employee who believes that any other employee of TMHA may have violated the Equal Employment Opportunity Policy should report the possible violation to the Executive Director.

If TMHA determines that a violation of this policy has occurred, it will take appropriate disciplinary action against the offending party, which can include counseling, warnings, suspensions, and termination. Employees who report, in good faith, violations of this policy and employees who cooperate with investigations into alleged violations of this policy will not be subject to retaliation. Upon completion of the investigation, TMHA will inform the employee who made the complaint of the results of the investigation.

TMHA is also committed to complying fully with applicable disability discrimination laws and ensuring that equal opportunity in employment exists at TMHA for qualified persons with disabilities. All employment practices and activities are conducted on a non-discriminatory basis. Reasonable accommodations will be available to all qualified disabled employees, upon request, so long as the potential accommodation does not create an undue hardship on TMHA. Employees who believe that they may require accommodation should discuss these needs with the Executive Director.

If you have any questions regarding this policy, please contact the Executive Director.

## **V. POLICY AGAINST WORKPLACE HARASSMENT**

TMHA is committed to providing a work environment for all employees that is free from sexual harassment and other types of discriminatory harassment. Employees are expected to conduct themselves in a professional manner and to show respect for their co-workers.

TMHA's commitment begins with the recognition and acknowledgment that sexual harassment and other types of discriminatory harassment are, of course, unlawful. To reinforce this commitment, TMHA has developed a policy against harassment and a reporting procedure for employees who have been subjected to or witnessed harassment. This policy applies to all work-related settings and activities, whether inside or outside the workplace, and includes business trips and business-related social events. TMHA's property (e.g., telephones, copy machines, facsimile machines, computers, and computer applications such as e-mail and Internet access) may not be used to engage in conduct that violates this policy. TMHA's policy against harassment covers employees and other individuals who have a relationship with TMHA which enables TMHA to exercise some control over the individual's conduct in places and activities that relate to TMHA's work (e.g., directors, officers, contractors, vendors, volunteers, etc.).

*Prohibition of Sexual Harassment:* TMHA's policy against sexual harassment prohibits sexual advances or requests for sexual favors or other physical or verbal conduct of a sexual nature, when: (1) submission to such conduct is made an express or implicit condition of employment; (2) submission to or rejection of such conduct is used as a basis for employment decisions affecting the individual who submits to or rejects such conduct; or (3) such conduct has the purpose or effect of unreasonably

interfering with an employee's work performance or creating an intimidating, hostile, humiliating, or offensive working environment.

While it is not possible to list each of the circumstances which would constitute sexual harassment, the following are some examples: (1) unwelcome sexual advances -- whether they involve physical touching or not; (2) requests for sexual favors in exchange for actual or promised job benefits such as favorable reviews, salary increases, promotions, increased benefits, or continued employment; or (3) coerced sexual acts.

Depending on the circumstances, the following conduct may also constitute sexual harassment: (1) use of sexual epithets, jokes, written or oral references to sexual conduct, gossip regarding one's sex life; (2) sexually oriented comment on an individual's body, comment about an individual's sexual activity, deficiencies, or prowess; (3) displaying sexually suggestive objects, pictures, cartoons; (4) unwelcome leering, whistling, deliberate brushing against the body in a suggestive manner; (5) sexual gestures or sexually suggestive comments; (6) inquiries into one's sexual experiences; or (7) discussion of one's sexual activities.

While such behavior, depending on the circumstances, may not be severe or pervasive enough to create a sexually hostile work environment, it can nonetheless make co-workers uncomfortable. Accordingly, such behavior is inappropriate and may result in disciplinary action regardless of whether it is unlawful.

It is also unlawful and expressly against TMHA policy to retaliate against an employee for filing a complaint of sexual harassment or for cooperating with an investigation of a complaint of sexual harassment.

*Prohibition of Other Types of Discriminatory Harassment:* It is also against TMHA's policy to engage in verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his or her race, color, gender, religion, sexual orientation, age, national origin, disability, or other protected category (or that of the individual's relatives, friends, or associates) that: (1) has the purpose or effect of creating an intimidating, hostile, humiliating, or offensive working environment; (2) has the purpose or effect of unreasonably interfering with an individual's work performance; or (3) otherwise adversely affects an individual's employment opportunities.

Depending on the circumstances, the following conduct may constitute discriminatory harassment: (1) epithets, slurs, negative stereotyping, jokes, or threatening, intimidating, or hostile acts that relate to race, color, gender, religion, sexual orientation, age, national origin, or disability; and (2) written or graphic material that denigrates or shows hostility toward an individual or group because of race, color, gender, religion, sexual orientation, age, national origin, or disability and that is circulated in the workplace, or placed anywhere in TMHA's premises such as on an employee's desk or workspace or on TMHA's equipment or bulletin boards. Other conduct may also constitute discriminatory harassment if it falls within the definition of discriminatory harassment set forth above.

It is also against TMHA's policy to retaliate against an employee for filing a complaint of discriminatory harassment or for cooperating in an investigation of a complaint of discriminatory harassment.

*Reporting of Harassment:* If you believe that you have experienced or witnessed sexual harassment or other discriminatory harassment by any employee of TMHA, you should report the incident immediately to the Executive Director. Harassment by others with whom TMHA has a business relationship, including customers and vendors, should also be reported as soon as possible so that appropriate action can be taken.



TMHA will promptly and thoroughly investigate all reports of harassment as discreetly and confidentially as practicable. The investigation would include a private interview with the person making a report of harassment. It would also generally be necessary to discuss allegations of harassment with the accused individual and others who may have information relevant to the investigation. TMHA's goal is to conduct a thorough investigation, to determine whether harassment occurred, and to determine what action to take if it is determined that improper behavior occurred.

If TMHA determines that a violation of this policy has occurred, it will take appropriate disciplinary action against the offending party, which can include counseling, warnings, suspensions, and termination. Employees who report violations of this policy and employees who cooperate with investigations into alleged violations of this policy will not be subject to retaliation. Upon completion of the investigation, TMHA will inform the employee who made the complaint of the results of the investigation.

Compliance with this policy is a condition of each employee's employment. Employees are encouraged to raise any questions or concerns about this policy or about discrimination against the Executive Director. In the case where the allegation of harassment is against the Executive Director, please notify the TMHA President or any member of the Executive Committee.

## **VI. SOLICITATION**

Employees are prohibited from soliciting (personally or via electronic mail) for membership, pledges, subscriptions, the collection of money or for any other unauthorized purpose anywhere on TMHA property during work time, especially those of a partisan or political nature. "Work time" includes time spent in actual performance of job duties but does not include lunch periods or breaks. Non-working employees may not solicit or distribute to working employees. Persons who are not employed by TMHA may not solicit or distribute literature on TMHA's premises at any time for any reason.

Employees are prohibited from distributing, circulating, or posting (on bulletin boards, refrigerators, walls, etc.) literature, petitions, or other materials at any time for any purpose without the prior approval of the Executive Director or his/her designee.

## **VII. HOURS OF WORK, ATTENDANCE AND PUNCTUALITY**

### *A. Hours of Work*

The normal work week for TMHA shall consist of five (5), eight (8) hour days. Ordinarily, work hours are from 8:30 a.m. - 4:30 p.m., Monday through Friday, including a half hour (paid) for lunch. Due to the limited number of employees, most often phones and other arriving vendors must be accommodated during any given daily hour. Employees may request the opportunity to vary their work schedules (within employer-defined limits) to better accommodate personal responsibilities. Subject to TMHA work assignments and Executive Director approval, an employee may negotiate the hours of employment that best suit the needs of the work to be done by the individual employee.

### *B. Attendance and Punctuality*

Attendance is a key factor in your job performance. Punctuality and regular attendance are expected of all employees. Excessive absences (whether excused or unexcused), tardiness or leaving early is unacceptable. If you are absent for any reason or plan to arrive late or leave

early, you must notify the Executive Director as far in advance as possible and no later than one hour before the start of your scheduled workday. In the event of an emergency, you must notify the Executive Director as soon as possible.

For all absences extending longer than one day, you must telephone the Executive Director prior to the start of each scheduled workday. When reporting an absence, you should indicate the nature of the issue causing your absence and your expected return-to-work date. A physician's statement may be required as proof of the need for any illness-related absence regardless of the length of the absence.

Except as provided in other policies, an employee who is absent from work for three consecutive days without notification to the Executive Director will be considered to have voluntarily terminated his or her employment. The employee's final paycheck will be mailed to the last mailing address on file with TMHA.

Excessive absences, tardiness or leaving early will be grounds for discipline up to and including termination. Depending on the circumstances, including the employee's length of employment, TMHA may counsel employees prior to termination for excessive absences, tardiness or leaving early.

*C. Overtime*

Overtime-pay, which is applicable only to Non-Exempt Employees [hourly employees], is for any time worked more than 40 hours in a work week. Only the Executive Director or his or her designee may authorize overtime. Overtime rate is one and one-half time (1½) the employee's straight [hourly] time rate, except in instances involving a Sunday or holidays when the rate is two times the regular rate. Payment of overtime will be provided in the pay period following the period in which it is earned.

## **VIII. EMPLOYMENT POLICIES AND PRACTICES**

*A. Definition of Terms*

1. Employer. TMHA is the employer of all full-time, part-time, and temporary employees. An employee is hired, provided compensation and applicable benefits, and has his or her work directed and evaluated by TMHA.
2. Full-Time Employee. A Full Time Employee regularly works at least 35 hours per week.
3. Part-Time Employee. A Part Time Employee regularly works less than 35 hours per week but no less than 17 ½ hours per week.
4. Exempt Employee. An Exempt Employee is an employee who is paid on a salary basis and meets the qualifications for exemption from the overtime requirements of the Fair Labor Standards Act ("FLSA").
5. Non-Exempt Employee. A Non-Exempt Employee is an employee who is paid an hourly rate and does not meet the qualifications for exemption from the overtime

requirements of the Fair Labor Standards Act (“FLSA”). For Non-Exempt Employees, an accurate record of hours worked must be maintained. TMHA will compensate non-exempt employees in accordance with applicable federal and state law and regulations.

6. Temporary Employee. An individual employed, either on a full-time or part-time basis, for a specific period of less than six months. Temporary employees are entitled only to those benefits required by statute or as otherwise stated in the *TMHA Employee Handbook*.

All employees are classified as Exempt or Non-Exempt in accordance with federal and state law and regulations. Each employee is notified at the time of hire of his or her specific compensation category and exempt or non-exempt status.

## **IX. POSITION DESCRIPTION AND SALARY ADMINISTRATION**

Each position shall have a written job description. In general, the description will include the: purpose of the position, areas of responsibilities, immediate supervisor(s), qualifications required, salary range, and working conditions affecting the job, e.g., working hours, use of car, etc. The Executive Director shall have the discretion to modify the job description to meet the needs of TMHA.

Paychecks are distributed on alternating Fridays. The preferred method of payment is through direct deposit. Direct deposit allows for timely employee payments when the Executive Director is traveling or otherwise not available for onsite signatures of printed checks. Timesheets for non-exempt employees are due to the Executive Director within three days of each pay period. All salary deductions are itemized and presented to employees with the paycheck or through receipt of direct deposit. Approved salary deductions may include federal and state income taxes; social security; Medicare; and other benefits (e.g., retirement).

## **X. WORK REVIEW**

The work of each employee is reviewed on an ongoing basis to provide a systematic means of evaluating performance.

The annual performance review is a formal opportunity for the evaluator and employee to exchange ideas that will strengthen their working relationship, review the past year, and anticipate TMHA's needs in the coming year. The purpose of the review is to encourage the exchange of ideas to create positive change within TMHA. To that end, it is incumbent upon both parties to have an open and honest discussion concerning the employee's performance. It is further incumbent upon the evaluator to clearly communicate the needs of TMHA and what is expected of the employee in contributing to the success of TMHA for the coming year.

Both evaluator and employee should attempt to arrive at an understanding regarding the objectives for the coming year. This having been done, both parties should sign the performance review form, which will be kept as part of the employees' personnel record and used as a guide during the year to monitor employee progress relative to the agreed upon objectives.

The Executive Director reviews and evaluates the work of all employees.

## **XI. ECONOMIC BENEFITS AND INSURANCE**

TMHA shall provide a package of benefits to all eligible full-time and part-time employees. The following outline of available benefits is provided with the understanding that benefit plans may change from time to time.

### *A. Health/Life Insurance*

TMHA currently does not offer or provide individual health, dental or life insurance benefits.

### *B. Social Security/Medicare/Medicaid*

TMHA participates in the provisions of the Social Security, Medicare, and Medicaid programs. Employees' contributions are deducted from each paycheck and TMHA contributes at the applicable wage base as established by federal law.

### *C. Workers' Compensation and Unemployment Insurance*

Employees are covered for benefits under the Workers' Compensation Law. Absences for which worker compensation benefits are provided are not charged against the eligible employee's sick leave. To ensure proper protection for employees and TMHA, any accident that occurs on the job must be reported to the Executive Director, even if there are no injuries apparent at the time. TMHA also participates in the State of Tennessee's unemployment program.

### *D. Retirement Plan – [403(b)]*

TMHA provides a retirement program for eligible full-time and part-time employees who are 21 years of age or older. TMHA contributes to the employee's retirement plan when employee becomes vested after one year of employment. Eligible employees may contribute to the retirement plan at the start of employment. Employer percentage contributions to the retirement program are reviewed periodically and determined by the TMHA Board of Directors. Information about TMHA's retirement plan will be provided to the employee at the time of employment.

TMHA reserves the right to modify or terminate any employee benefits, at any time.

## **XII. LEAVE BENEFITS AND OTHER WORK POLICIES**

Employees who fail to report to work after an approved leave are deemed to have voluntarily resigned. When an approved leave has been exhausted, the employee may request additional leave, subject to approval. The Executive Director must approve all paid and unpaid leave.

### *A. Holidays*

Full-Time Employees are eligible for eleven holidays per year as follows:

New Year's Day	Columbus Day
Martin Luther King, Jr.'s or Good Friday	Veteran's Day

President's Day  
Memorial Day  
Independence Day  
Labor Day

Thanksgiving Day  
The Day After Thanksgiving  
Christmas Day

Full-time employees (employees who regularly work at least 35 hours per week) receive one (1) paid day off for each full day of holiday time. Holiday benefits for Part-Time employees will be pro-rated in accordance with the hours regularly worked by the employee. *Employees wishing to take religious holidays may substitute a religious holiday for one of those listed above, with advance approval from the Executive Director.* Temporary employees are ineligible for holiday leave benefits. In those years when Independence Day, Christmas Day, and New Year's Day fall on Saturday or Sunday, the Executive Director will designate the workday that will replace the weekend holiday.

#### *B. Vacation*

During the first 90 days of employment, full- and part-time employees will not earn Vacation benefits. During the remaining nine months of first year employment, a full-time employee will earn one week (5 days) of paid Vacation.

Full-time employees will earn two weeks (10 days) of Vacation during the second, third and fourth years of employment. In their fifth year of employment, full-time employees will earn three weeks (15 days) of Vacation. Temporary employees are ineligible for Vacation benefits.

Vacation benefits are prorated accordingly for Part-Time employees. Use of Vacation is subject to approval by the Executive Director.

Employees are expected to use Vacation benefits in the fiscal year in which Vacation is earned. Employees may carry over unused Vacation from one year to the next only with the approval of the Executive Director. Employees may not accrue more than the maximum leave they are allowed. Once an employee reaches his or her annual ceiling, the employee ceases to accrue any additional Vacation benefits. If an employee later uses enough Vacation benefits to fall below the ceiling, the employee starts to accrue leave again from that date forward until he or she reaches his or her Vacation ceiling. Accordingly, employees are encouraged to use all Vacation benefits in the fiscal year in which they are earned to avoid reaching the ceiling limit.

#### *C. Sick Leave*

Sick leave benefits are earned on a prorated basis of 1.5 hours per pay period for a maximum of five (5) days per year, during each of the first three years of employment. During the fourth and subsequent years of service, sick leave benefits are earned on a prorated basis of 3 hours per pay period for a maximum of ten (10) days per year. Temporary employees are not eligible for paid sick leave benefits. The use of sick leave is subject to approval by the Executive Director.

Unused sick leave can accumulate from year to year up to a maximum of 30 days (210 hours) for full-time employees. This limitation on accrual of sick leave benefits is prorated accordingly for part-time employees. No sick leave benefits are paid upon separation of employment from TMHA for any reason. If an employee's illness or injury requires a consecutive absence of three (3) days or more, physician documentation will be required.

#### *D. Personal Leave*

TMHA currently does not offer personal leave. Illness should be considered under the sick leave policy and ‘personal’ leave shall be considered under the vacation leave policy.

#### *E. Civic Responsibility*

TMHA believes in the civic responsibility of its employees and encourages this by allowing employees time off to serve jury duty when required and to serve as nonpartisan Election Day poll workers when appropriate and approved.

1. *Jury Duty.* For time served on jury duty, TMHA will pay employees the difference between his or her salary and any amount paid by the government, unless prohibited by law, up to a maximum of ten days. If an employee is required to serve more than ten days of jury duty, TMHA will provide the employee with unpaid leave. Employees must provide TMHA with a copy of proof of service received by the court in which they serve.
2. *Election Day Poll Workers.* TMHA will pay employees the difference between his or her salary and any amount paid by the government or any other source, unless prohibited by law for serving as an Election Day worker at the polls on official election days (not to exceed two elections in one given calendar year). *While performing their official nonpartisan duties at the polls, Election Day workers may not engage in political activity or campaign for or against any candidate or ballot measure.* TMHA requires that employees provide proof of service for their time at the polls. Employees interested in using this benefit must have written approval from the Executive Director 30 days before the election. The Executive Director will ensure that the employee’s absence will not seriously interfere with the organization’s operations.

#### *F. Parental Leave*

For the purposes of this section only, the following definitions apply: (1) “parent” means the natural mother or father of a child; a person who has legal custody of a child or who acts as a guardian of a child regardless of whether he or she has been appointed legally as such; an aunt, uncle or grandparent of a child; or a spouse to the above individuals; (2) “school-related event” means an activity sponsored by either a school or an associated organization such as a parent-teacher association which involves the parent’s child as a participant or subject, but not as a spectator, including a student performance, such as a concert, play or rehearsal, the sporting game of a school team or practice, a meeting with a teacher or counselor, or any similar type of activity.

A parent is entitled to a total of 24 hours of unpaid leave during any 12-month period to attend or participate in school-related events for his or her child. TMHA reserves the right, however, to deny such leave if such a leave would disrupt TMHA’s operations. While parental leave is unpaid, employees may elect to use accrued vacation leave.

If the need for parental leave is foreseeable, the employee must provide a written notice and request for parental leave at least 10 days prior to the event. If the employee’s need for parental

leave is not foreseeable 10 days prior to the event, the employee must provide a written notice and request for parental leave as soon as he or she learns of the need for such leave.

*G. Bereavement Leave*

Employees shall be entitled to bereavement leave with pay of five (5) days in the event of a death in the employee's immediate family (spouse/life partner, child, or parent) and three (3) days for grandparent, sister or brother, father-in-law, mother-in-law, or grandchildren. If an employee wishes to take time off due to the death of an immediate family member, the employee should notify the Executive Director immediately. Approval of bereavement leave will occur in the absence of unusual operating requirements. An employee may use, with the Executive Director's approval, available paid leave for additional time off as necessary and in accordance with operating needs.

*H. Severe Weather Conditions*

TMHA closes when state government offices in the Nashville metropolitan area are closed due to severe weather conditions. TMHA also will follow a liberal leave policy when the state government announces that liberal leave is applicable. Under TMHA's liberal leave policy, annual leave may be taken without prior scheduling and approval, if the employee is unable to reach the office due to severe weather conditions.

*I. Meetings and Conferences*

Staff may be given limited time off with pay by the Executive Director, to participate in educational opportunities related to the staff member's current or anticipated work with TMHA. An employee serving as an official representative of TMHA at a conference or meeting is considered on official business and not on leave.

**XIII. REIMBURSEMENT OF EXPENSES**

Reimbursement is authorized for reasonable and necessary expenses incurred in carrying out job responsibilities. Mileage or transportation, parking fees, business telephone calls, and meal costs when required to attend a luncheon or banquet, are all illustrative of reasonable and necessary expenses.

Employees serving in an official capacity for TMHA at conferences and meetings are reimbursed for actual and necessary expenses incurred, such as travel expenses, meal costs, lodging, tips, and registration fees. When attending meetings that have been approved by the Executive Director, employees are reimbursed for travel expenses, course fees, and costs of meals and lodging at the current rates. Employees also may be granted leave to attend a conference or professional meeting related to their professional development, and/or TMHA's current and anticipated work. Expenses for these purposes can be paid by TMHA, if funds are available, and the employee obtains prior written approval of such expenses.

Employees are responsible for transportation costs between the office and home during normal work hours. Transportation costs are paid by TMHA for work outside normal work hours if the employee is on official business for TMHA. Employees authorized to use their personal cars for TMHA business are reimbursed at the U.S. Internal Revenue Service approved rate, at the time of occurrence.

Forms are provided to request reimbursement for actual expenses for travel. Receipts must be provided for all expenditures made to claim reimbursement.

#### **XIV. SEPARATION**

Either TMHA or the employee may initiate separation. TMHA encourages employees to provide at least two weeks (10 days) written notice prior to intended separation. After receiving such notice, an exit interview will be scheduled by the Executive Director or his or her designee. The Executive Director has authority to employ or separate all other employees.

Circumstances under which separation may occur include:

1. Resignation. Employees are encouraged to give at least ten business days of written notice. Since a longer period is desired, the intention to resign should be made known as far in advance as possible. Employees who resign are entitled to receive only accrued, unused Vacation benefits.
2. Termination or Lay-off. Under certain circumstances, the termination or lay-off of an employee may be necessary. Employees who are terminated or laid off are entitled to receive accrued, unused Vacation benefits.

The Executive Director has the authority to discharge an employee from the employment of TMHA. As stated above, all employment at TMHA is “at-will.” That means that employees may be terminated from employment with TMHA with or without cause, and employees are free to leave the employment of TMHA with or without cause. Reasons for discharge may include, but are not limited to:

- Falsifying or withholding information on your employment application that did or would have affected TMHA’s decision to hire you (this conduct will result in your immediate termination).
- Falsifying or withholding information in other personnel records including personnel questionnaires, performance evaluations or any other records.
- Performance at work below a level acceptable to TMHA or the failure to perform assigned duties.
- Failure to complete required time records or falsification of such time records.
- Insubordination.
- Refusing to work reasonable overtime.
- Negligence in the performance of duties likely to cause or causing personal injury or property damage.
- Fighting, arguing, or attempting to injure another.



- Destroying or willfully damaging the individual property of another, including TMHA's property.
- Breach of confidentiality.
- Using or appearing to use for personal gain any information obtained on the job, which is not readily available to the public or disclosing such information that damages the interests of TMHA or its customers or vendors.
- Placing oneself in a position in which personal interests and those of TMHA are or appear to be in conflict or might interfere with the ability of the employee to perform the job as well as possible.
- Using TMHA property or services for personal gain or taking, removing, or disposing of TMHA material, supplies or equipment without proper authority.
- Gambling in any form on TMHA property.
- Dishonesty.
- Theft.
- The possession, use, sale or being under the influence of drugs or other controlled substances or alcoholic beverages during working hours or on the TMHA premises at any time in violation of TMHA's policies.
- Carrying or possessing illegal [non-permitted] firearms or weapons on TMHA property.
- Excessive tardiness or absenteeism whether excused or unexcused.
- Unauthorized absence from work without proper notice.
- Engaging in discriminatory or abusive behavior, including sexual harassment.

At the sole discretion of the Executive Director, the employee may be asked to leave immediately or be given a period of notice.

## **XV. RETURN OF PROPERTY**

Employees are responsible for TMHA equipment, property and work products that may be issued to them and/or are in their possession or control, including but not limited to:

- Telephone cards,
- Credit cards,
- Identification badges, business cards
- Office/building keys,
- Office/building security passes,

- Computers, computerized diskettes, electronic/voice mail codes, and
- Intellectual property (e.g., written materials, work products).

In the event of separation from employment, or immediately upon request by the Executive Director or his or her designee, Employees must return all TMHA property that is in their possession or control. Where permitted by applicable law(s), TMHA may withhold from the employee's final paycheck the cost of any property, including intellectual property, which is not returned when required. TMHA also may take any action deemed appropriate to recover or protect its property.

## **XVI. REVIEW OF PERSONNEL ACTION**

Employees may request a review of a personnel action or an unsatisfactory performance review. Employees are expected first to discuss their concern with the Executive Director. If further discussion is desired, the employee may then discuss the situation with the TMHA President or any member of the Executive Committee. In this case, the decision of the Executive Committee is final.

## **XVII. PERSONNEL RECORDS**

Personnel records are the property of TMHA, and access to the information they contain is restricted and confidential. A personnel file shall be kept for each employee and should include the employee's job application, copy of the letter of employment, if applicable, and position description, performance reviews, disciplinary records, records of salary increases and any other relevant personnel information. It is the responsibility of each employee to promptly notify the Executive Director in writing of any changes in personnel data, including personal mailing addresses, telephone numbers, names of dependents, and individuals to be contacted in the event of an emergency.

Beginning January 1, 2009, all employees must complete, within two days of the end of each pay period, their time and attendance record for review and approval by the Executive Director. Accurately recording time worked is the responsibility of every employee. Tampering, altering, or falsifying time records or recording time on another employee's time record may result in disciplinary action, including separation from employment with TMHA.

## **XVIII. OUTSIDE EMPLOYMENT**

Individuals employed by TMHA may hold outside jobs if they meet the performance standards of their job with TMHA. Employees should consider the impact that outside employment may have on their ability to perform their duties at TMHA. All employees will be evaluated by the same performance standards and will be subject to TMHA scheduling demands, regardless of any outside work requirements.

If TMHA determines that an employee's outside work interferes with their job performance or their ability to meet the requirements of TMHA, as they are modified from time to time, the employee may be asked to terminate the outside employment if he or she wishes to remain employed with TMHA.

Outside employment that constitutes a conflict of interest is prohibited. Employees may not receive any income or material gain from individuals or organizations for materials produced or services rendered while performing their jobs with TMHA.

## **XIX. NON-DISCLOSURE OF CONFIDENTIAL INFORMATION**

Any information that an employee learns about TMHA, or its members or donors, because of working for TMHA that is not otherwise publicly available constitutes confidential information. Employees may not disclose confidential information to anyone who is not employed by TMHA or to other persons employed by TMHA who do not need to know such information to assist in rendering services.

The protection of privileged and confidential information, including trade secrets, is vital to the interests and the success of TMHA. The disclosure, distribution, electronic transmission or copying of TMHA's confidential information is prohibited. Such information includes, but is not limited to the following examples:

- Compensation data.
- Program and financial information, including information related to members volunteers or donors, and pending projects and proposals.

Employees are required to sign a non-disclosure agreement as a condition of employment. Any employee who discloses confidential TMHA information will be subject to disciplinary action (including separation), even if he or she does not actually benefit from the disclosure of such information.

Discussions involving sensitive information should always be held in confidential settings to safeguard the confidentiality of the information. Conversations regarding confidential information should not be conducted on cellular phones, or in elevators, restrooms, restaurants, or other places where conversations might be overheard.

## **XX. COMPUTER AND INFORMATION SECURITY**

This section sets forth some important rules relating to the use of TMHA's computer and communications systems. These systems include individual PCs provided to employees, centralized computer equipment, all associated software, and TMHA's telephone, voice mail, cell phones and electronic mail systems.

TMHA has provided these systems to support its mission. Although limited personal use of TMHA's systems is allowed, subject to the restrictions outlined below, no use of these systems should ever conflict with the primary purpose for which they have been provided, TMHA's ethical responsibilities or with applicable laws and regulations. Each user is personally responsible for ensuring that these guidelines are followed.

All data in TMHA's computer and communication systems (including documents, other electronic files, e-mail, and recorded voice mail messages) are the property of TMHA. TMHA may inspect and monitor such data at any time. No individual should have any expectation of privacy for messages or other data recorded in TMHA's systems. This includes documents or messages marked "private," which may be inaccessible to most users but remain available to TMHA. Likewise, the deletion of a document or message may not prevent access to the item or eliminate the item from the system.

TMHA's systems must not be used to create or transmit material that is derogatory, defamatory, obscene, or offensive, such as slurs, epithets or anything that might be construed as harassment or disparagement based on race, color, national origin, sex, sexual orientation, age, physical or mental disability, medical condition, marital status, or religious or political beliefs. Similarly, TMHA's systems must not be used to solicit or proselytize others for commercial purposes, causes, outside organizations, chain messages or other non-job-related purposes.

Security procedures in the form of unique user sign-on identification and passwords have been provided to control access to TMHA's host computer system, networks, and voice mail system. In addition, security facilities have been provided to restrict access to certain documents and files for the purpose of safeguarding information. The following activities, which present security risks, should be avoided.

- Attempts should not be made to bypass, or render ineffective, security facilities provided by the company.
- Passwords should not be shared between users. If written down, password should be kept in locked drawers or other places not easily accessible.
- Document libraries of other users should not be browsed unless there is a legitimate business reason to do so.
- Individual users should never make changes or modifications to the hardware configuration of computer equipment. Requests for such changes should be directed to the Executive Director.
- Additions to or modifications to the standard software configuration provided on TMHA's PCs should never be attempted by individual users (e.g., autoexec.bat and config.sys files). Requests for such changes should be directed to the Executive Director.
- Individual users should never load personal software (including outside email services) to company computers. This practice risks the introduction of a computer virus into the system. Requests for loading such software should be directed to the Executive Director.
- Programs should never be downloaded from bulletin board systems or copied from other computers outside the company onto company computers. Downloading or copying such programs also risks the introduction of a computer virus. If there is a need for such programs, a request for assistance should be directed to the Executive Director. Downloading or copying documents from outside the company may be performed not to present a security risk.
- Users should not attempt to boot PCs from floppy diskettes. This practice also risks the introduction of a computer virus.
- TMHA's computer facilities should not be used to attempt unauthorized access to or use of other organizations' computer systems and data.
- Computer games should not be loaded on TMHA's PCs.
- Unlicensed software should not be loaded or executed on TMHA's PCs.

- Company software (whether developed internally or licensed) should not be copied onto floppy diskettes or other media other than for the purpose of backing up your hard drive. Software documentation for programs developed and/or licensed by the company should not be removed from the company's offices.
- Individual users should not change the location or installation of computer equipment in offices and work areas. Requests for such changes should be directed to computer support or management.

There are several practices that individual users should adopt that will foster a higher level of security. Among them are the following:

- Turn off your personal computer when you are leaving your work area or office for an extended period.
- Exercise judgment in assigning an appropriate level of security to documents stored on the company's networks, based on a realistic appraisal of the need for confidentiality or privacy.
- Remove previously written information from floppy diskettes before copying documents on such diskettes for delivery outside TMHA.
- Back up any information stored locally on your personal computer (other than network-based software and documents) on a frequent and regular basis.

Should you have any questions about any of the above policy guidelines, please contact the Executive Director.

## **XXI. INTERNET ACCEPTABLE USE POLICY**

At this time, desktop and remote access to the Internet is provided to employees when there is a necessity, and the access has been specifically approved. TMHA has provided access to the Internet for authorized users to support its mission. No use of the Internet should conflict with the primary purpose of TMHA, its ethical responsibilities or with applicable laws and regulations. Each user is personally responsible for ensuring that these guidelines are followed. Serious repercussions, including termination, may result if the guidelines are not followed.

TMHA may monitor usage of the Internet by employees, including reviewing a list of sites accessed by an individual. No individual should have any expectation of privacy in terms of his or her usage of the Internet. In addition, TMHA may restrict access to certain sites that it deems are not necessary for business purposes.

TMHA's connection to the Internet may not be used for any of the following activities:

- The Internet must not be used to access, create, transmit, print, or download material that is derogatory, defamatory, obscene, or offensive, such as slurs, epithets, or anything that may be construed as harassment or disparagement based on race, color, national origin, sex, sexual orientation, age, disability, medical condition, marital status, or religious or political beliefs.

- The Internet must not be used to access, send, receive, or solicit sexually oriented messages or images.
- Downloading or disseminating copyrighted material that is available on the Internet is an infringement of copyright law. Permission to copy the material must be obtained from the publisher. For assistance with copyrighted material, contact the Executive Director.
- Without prior approval of the Executive Director, software should not be downloaded from the Internet as the download could introduce a computer virus onto TMHA's computer equipment. In addition, copyright laws may cover the software so the downloading could be an infringement of copyright law.
- Employees should safeguard against using the Internet to transmit private comments or statements through e-mail or to post information to news groups that may be mistaken as the position of TMHA.
- Employees should guard against the disclosure of confidential information using Internet e-mail or news groups.
- Employees should not download personal e-mail or Instant Messaging software to TMHA computers.
- The Internet should not be used to send or participate in chain letters, pyramid schemes or other illegal schemes.
- The Internet should not be used to solicit or proselytize others for commercial purposes, causes, outside organizations, chain messages or other non-job-related purposes.
- The Internet should not be used to endorse political candidates or campaigns.

The Internet provides access to many sites that charge a subscription or usage fee to access and use the information on the site. Requests for approval must be submitted to the Executive Director.

## XXII. DRESS CODE

Unless otherwise stipulated, standard office attire should be business casual. However, special consideration should be given to specific onsite and offsite meetings or activities. It is always important that employees be cognizant of their attire presentation, during normal business hours and special events.

Inappropriate attire consists of, but is not limited to, rude or vulgar quotations imprinted on shirts, obscene pictures on clothing, jeans with revealing holes or tears, etc. Tube tops, halter tops, and bathing suits, etc. are not permitted.

Employees will be allowed to use prudent judgment as it relates to work attire during extreme weather events or conditions.

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*If you have any questions regarding any of the policy guidelines listed within, contact the Executive Director.*

Revised: October 9, 2008  
Approved by the: 2008 - 2009 TMHA Board of Directors

Employee Expense Report  
[Electronic version with auto calculator is available to employees.]

[Employee Name]

Executive Director



## APPENDIX B

### Employee Performance Evaluation Report

Name of Employee: Employee Name

Position: Employee Position Title

Period of Report: 00/00/00 – 00/00/00

Employment Date: 00/00/00

**1) Quality of Work – Does employees meet department standards for accuracy and completeness?**

- ☐ Work is always of the highest quality. Errors are rare.
- ☐ Better than most. Seldom needs checking. Seldom makes mistakes.
- ☐ Work is usually accurate. Makes the usual number of errors.
- ☐ Work is usually passable. Needs checking frequently.
- ☐ Must always check work. Very low quality.

**2) Quantity of Work – Is an employee's output of satisfactory work at the level expected of employees in the department?**

- ☐ Top producer. Completes more work than is normally expected.
- ☐ Completes more than most workers. Highly satisfactory. Can be depended on to get the job done.
- ☐ The amount of completed satisfactory work is usually adequate and in a timely manner.
- ☐ Slow but steady. Shows undue emphasis on quality at the expense of completing work. Needs prodding to meet deadlines.
- ☐ Volume is far below that of co-workers. Seldom accomplishes much. Unacceptable unless marked improvement is shown.

**3) Cooperation – Does an employee work well with people she must contact as part of her job; does she accept her share of more difficult tasks?**

- ☐ Seeks out others to help. Does more than own share of work. Can always be counted on. Outstanding ability to promote harmony.
- ☐ Meets people halfway. Tries to help on own initiative. Accepts fair share of challenging work.
- ☐ Usually works well with others. Willing to help when required.
- ☐ Cooperates under direction but tends to have difficulty in working with others. Seeks easy jobs.
- ☐ Rarely cooperates with others. Is difficult to deal with things which interfere with accomplishment of work; avoids difficult jobs.

4) **Attitude** – Does an employee willingly accept supervision and conform with established policies and procedures, accept responsibility, and show enthusiasm in her approach to work? Does she show imagination and initiative in suggesting improvement when necessary?

- ☐ Exceptionally enthusiastic about his work. Welcomes supervision. Can be depended on to follow procedures and using own initiative to solve issues.
- ☐ Shows enthusiasm for work. Tries to understand policies and comply. Recommends changes. Shows initiative.
- ☐ Works well under supervision. Usually follows established policies and procedures.
- ☐ Tries to get away with things but complies under close supervision.
- ☐ Balks at being supervised. Rarely follow procedures. Cannot be depended on and must be closely watched.

5) **Dependability** – Does an employee meet deadlines, begin work promptly, always punctual, dependable in meeting demands of job?

- ☐ Follows instructions and can be relied upon to complete work.
- ☐ Rarely misses a commitment and then only for good cause. Assumes full responsibility for all objectives.
- ☐ Usually meets commitments. Seldom needs to be checked.
- ☐ Must be checked on important things.
- ☐ Unreliable in most things. Must be constantly checked on and supervised. Rarely meets deadlines.

➤ **Weaknesses which require improvement:** [Comments entered here.]

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➤ **STRONG POINTS WHICH MAKE EMPLOYEE VALUABLE:** [Comments entered here.]

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**SUMMARY OF PROGRESS ON JOB:**

- ☐ Improving
- ☐ Stationary
- ☐ Declining
- ...and...
- ☐ Superior to most others
- ☐ Better than most
- ☐ Acceptable
- ☐ Weak
- ☐ Unacceptable

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☐ I do      ☐ I do not      recommend employee for an annual performance bonus for YE 'YYYYY.  
☐ I do      ☐ I do not      recommend employee for an annual salary increase for FY 'YYYY.

Signature of Rater: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of Employee: \_\_\_\_\_ Date: \_\_\_\_\_

Employee Comments:

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New Employee Checklist

**Section I**

- ☐ I-9:
  - Copy of Picture ID [driver license or other acceptable form].
  - Copy of social security card.
- ☐ W-2 [completed]
- ☐ Paychex [register for direct deposit, blank check required]

**Section II**

- ☐ Building Security Code Assigned
- ☐ Building Key Issued
- ☐ Security Alarm Company [password – identifier to authority]

**Section III**

- ☐ Employee Handbook [issued]
- ☐ Receipt/Acceptance Letter [signed & returned]

**Section IV**

- ☐ Business cards ordered [if applicable]
- ☐ E-mail address assigned [if applicable]
- ☐ Desk plate & card ordered [if applicable]

Other Special Orders \_\_\_\_\_

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