To: Board of Directors, Lower Columbia Estuary Partnership

From: Elaine Placido, Executive Director

Date: September 2024

Subject: Summary – Proposed Policy Changes

Background:

On September 5th, 2024, the Executive Committee received proposed policy amendments for the Estuary Partnership’s Finance Policies, Board Policies, and Employee Handbook. The amendments were reviewed and approved to move forward for full Board approval at the next regular meeting of the Board. There were no recommended or requested changes to the proposed language. There was one policy not reviewed by the Executive Committee but approved to move forward for consideration and potential approval by the Board, that policy provides unpaid leave for volunteer first responders in conformance with ORS 476.574. There are additional changes to the Employee Handbook to reflect and capture the changes made to OFLA and Oregon Paid Leave.

Policies for Review and Approval:

**Finance Policies:**

1. Page 2. Authorities & Responsibilities, Paragraph C. Signatory Authorities:
	1. The Executive Committee shall authorize at least three check signers, one of whom shall be the Executive Director, and shall register those with the appropriate financial institution(s). The Community Programs Director may serve as the second signer and all other authorized signatories shall be members of the Executive Committee; ~~one shall be the Treasurer~~. Authorized signatories may sign checks.
2. Page 2. Check Signing Limits:
	1. All checks shall have at least one authorized signatory as follows: checks in the amount of $20,000.00 or less require only one authorized signatory; checks more than $20,000.00 shall be signed by two authorized signatories. No blank checks may be signed by any signatory or person.

No authorized signatories, as defined herein, shall sign a check in any amount if they have a conflict of interest in a matter related to the issuance of the check.

~~Monthly Bank Statements. A designated Executive Committee member who is an authorized signatory shall open monthly statements from financial institutions; no employee shall open such statements. After review and approval by the designated Executive Committee member, the Financial Accounting Coordinator shall reconcile the monthly statements.~~

1. Page 2. Add:

*Bank Account Reconciliations*

1. At least monthly, the Executive Director will download bank statements from each of the organization’s accounts and review the statements for unusual balances and/or transactions.

2. The Executive Director gives the statements to the Finance Accounting Coordinator for timely reconciliation as follows: a comparison of dates and amounts of deposits as shown in the accounting system and on the statement, a comparison of inter-account transfers, an investigation of any rejected items, a comparison of cleared checks with the accounting record including amount, payee, and sequential check numbers.

3. The Financial Accounting Coordinator will verify that voided checks, if returned, are appropriately defaced and filed.

4. The Financial Accounting Coordinator will investigate any checks that are outstanding over six months.

5. The Financial Accounting Coordinator, or any other member of the Finance Team, will attach the completed bank reconciliation to the applicable bank statement, along with all documentation.

6. The reconciliation report will be reviewed, approved, dated, and initialed by the Executive Director.

**Note:** We have tested and are able to retrieve bank statements from our banking portal – we verified after Jane reviewed the most recent statements.

4. Page 14. Add:

 *Honoraria*

An honorarium is a one-time payment to someone outside of the Estuary Partnership for a service that does not have a set price or is contained within the scope of a larger contract. An honorarium may be offered for one of these common activities:

* A special lecture or short series of lectures, or a creative activity
* Participation in a small-scale event such as CREC or the Science to Policy Summit, or another seminar or workshop as a panelist or guest speaker
* Participation in a short-term activity or event that is of an educational, research, or public service nature for which no specific deliverable or specific result is requested or expected.

Honoraria may not be paid:

* To current employees or Board members of the Estuary Partnership
* To individuals with a current, negotiated contract with the Estuary Partnership for which the individual could otherwise receive payment for the service
* Any service that occurs over several months. Any recurring engagement with anticipated deliverables should be negotiated in accordance with the Estuary Partnership Procurement Policy.
* Exceeding $750

Project Managers should include honoraria in funding proposals when they may be utilized for participants and are responsible for understanding and complying with individual funder requirements for use of and reimbursement of honoraria. There may be limited opportunities to provide honoraria outside of funded proposals, Managers and/or Project Managers should work with the Executive Director for approval and identification of a funding source.

All participants who will be receiving an honorarium of more than $500 or more than one time in a calendar year, must complete a [W9 form](https://www.irs.gov/pub/irs-pdf/fw9.pdf) PRIOR to the engagement for which they will be provided the honorarium. The completed W9 will be provided to the Finance Office along with the request for an honorarium. The request for an honorarium must be received by the Finance Office at least 10 days prior to the event, and include:

* Completed [W9 form](https://www.irs.gov/pub/irs-pdf/fw9.pdf).
* Event for which the participant is receiving an honoraria
* Amount of the honoraria, not to exceed $750
* Approval from program manager
* Identification of funding source and class

**Board Policies:**

1. Pages 4-5. Officers – Duties – Secretary/Treasurer: Revise as proposed (*Note: this mirrors language in the Board Policies up to the Amendments approved in June 2020*):

Add the language below:

*Secretary/Treasurer*

The Secretary/Treasurer duties are provided by the Executive Director who serves as an ex officio member of the Board.

The Executive Director has financial accountability to the Board.

In performing the duties of the Secretary/Treasurer, in addition to the duties as Executive Director, the Secretary/Treasurer shall:

• Maintain Records of the Board, including bylaws, articles of incorporation, Board policies, audit and tax flings, and ensures effective management of the organization’s records.

• Distribute meeting records to members after each meeting.

• Be familiar with legal documents – articles, bylaws, IRS letters, etc. – to note applicability during meetings.

• File all necessary financial reports, tax reports, and audits.

• Sign official documents of the organization as required and authorized and defined in the Finance Policies.

• In the absence of the Chair and Vice Chair, chairs the Board meeting.

• Manage finances of the organization and administers fiscal matters of the organization and provides a finance report no less than quarterly to the Executive Committee.

• Propose a biennial budget and workplan for the Executive Committee to approve.

• Prepares six-year assessments, implementation strategies, and finance plans for review with the Board of Directors.

Strike the language below:

~~Ensure the Executive Director maintains and distributes records of the Board, including meeting records, financial accounting, bylaws, articles of incorporation, Board policies, audit and tax filings and ensures effective management of organization's records.~~

~~Be familiar with legal documents (articles, bylaws, IRS letters, etc.) to note applicability during meetings.~~

~~Ensure the Executive Director files all necessary financial reports, tax reports and audits.~~

~~Sign official documents of the organization as authorized in the Financial Policies.~~

~~In the absence of the Chair and Vice Chair, chair Board meeting.~~

~~Act as one of the signing officers for checks and other documents, such as contracts and grant applications.~~

~~Confer with the Executive Director at least monthly by phone or in person.~~

~~Monitor financial planning and financial reports.~~

~~ Receive from the Executive Director, at least quarterly a finance report, and provides a finance report no less than quarterly to the Executive Committee.~~

~~ Review with the Executive Director a proposed biennial budget and workplan for the Executive Committee approval.~~

~~ Review Executive Director’s six-year assessments, implementation strategies and finance plans for review with the Executive Committee and Board of Directors.~~

~~ Review monthly bank and investment statements.~~

**Note:** This policy change will be reflected in a revised Board Terms schedule that includes the current Secretary/Treasurer as an additional At-Large member of the Executive Committee until June 2026. We can reevaluate at that time if we should maintain the three At-Large positions.

**Employee Handbook:**

1. Adding a section on Logo Gear, PPE and Safety Equipment:

*Logo Gear Allowance and Estuary Partnership Provided PPE and Safety Equipment*

The Estuary Partnership recognizes that many jobs require specific outerwear, and the Estuary Partnership recognizes that it is important for employees to be recognizable as Estuary Partnership employees while working in a variety of settings. In recognition of that, the Estuary Partnership provides an allowance for clothing and gear through an established vendor relationship. Employees may use their annual $200 gear allowance to purchase:

* Rain Jackets and pants
* Various outerwear items with the Estuary Partnership logo.
* Various logo clothing and gear for regular office use or wear including shirts, vests, sweaters, sweatshirts, etc.
* Logo Clothing purchased by employees in fulfillment of their annual gear allowance may be retained by the employee.

Estuary Partnership Provided PPE and Safety Gear/Equipment:

The Estuary Partnership recognizes that a variety of specialized PPE, safety gear, and safety equipment may be required by personnel. The Estuary Partnership will provide the following upon employment or request:

* First Aid Kits: The Estuary Partnership will provide staff who are likely to be working away from the office with a First Aid Kit (note, all personnel are issued small first aid kits in their Go-Bags). First Aid kits shall be retained by the Estuary Partnership.
* Go Bags: The Estuary Partnership will provide all staff with a stocked Go Bag to be kept at their workstation, in their vehicle, or carried along to project sites. The Go Bag is intended to be the foundation supplies for a personal emergency kit to be used in case of a significant emergency. The Go Bags will be retained by the Estuary Partnership.
* The Estuary Partnership will furnish staff with additional PPE and work-related clothing and gear. These items may include reflective safety vests, bandanas or cooling wraps, dust masks, hard hats, gloves, waterproof bags, and other items. These items are generally issued per project and retained by the Estuary Partnership.

The Estuary Partnership will reimburse employees for the periodic purchase of specialized footwear. With the recognition that the frequency of replacement will be based on the serviceability of footwear and may vary widely

* Boots: The Estuary Partnership will reimburse field staff, or other staff who may perform work in field settings, up to $115 towards the purchase of boots upon approval by the team manager.
* Foot-Covering Water Shoes: The Estuary Partnership will reimburse Big Canoe-focused field staff $75 towards the purchase of foot-covering water shoes upon approval of manager.
* The employee may retain ownership of footwear purchased by the Estuary Partnership for their use, with the exception of wading boots.

Limited Project Employees, Interns, and Other Temporary Employees:

* Limited Project employees, interns, and other temporary employees are not eligible for the annual $200 Gear Allowance.
* The Estuary Partnership will ensure that upon hire, all employees regardless of time commitment or anticipated duration of employment will be issued the PPE and gear necessary to perform the duties of their positions in a safe manner including, as required:
	+ First Aid Kits: The Estuary Partnership will provide staff with a First Aid Kit. First Aid kits shall be retained by the Estuary Partnership.
	+ Go Bags: The Estuary Partnership will provide all staff with a stocked Go Bag to be kept at their workstation, in their vehicle, or carried along to project sites. The Go Bag is intended to be the foundation supplies for a personal emergency kit to be used in case of a significant emergency.
	+ The Estuary Partnership will furnish staff with additional PPE and work-related clothing and gear. These items may include reflective safety vests, bandanas or cooling wraps, dust masks, hard hats, gloves, and other items. These items are generally issued per project and retained by the Estuary Partnership.
* Limited Project employees, interns, and other temporary employees may be provided with logo wear to identify them as Estuary Partnership employees. Unless specified, the logo clothing should be returned upon the end of the assignment and the Estuary Partnership will retain ownership

**Note:** This Policy change is accompanied by a line in the revised budget that the Board will also consider for $6000 in Unrestricted Funds for the 24/25 Budget.

1. Amending language in the Leaves of Absence section of the Employee Handbook, pages 45- 48- Purposes for Taking Leave, Use of Paid Leave and Notice and Certification. These amendments reflect changes to Oregon law as of July 1, 2024.

**Purposes for Taking Leave**

Eligible employees may take OFLA leave for any of the following purposes:

OFLA will no longer run together with Paid Leave Oregon. Eligible employees may draw on either OFLA or Paid Leave Oregon (but not both at the same time) for qualifying events.

The list of OFLA qualifying events is much shorter. Beginning July 1, 2024, OFLA covers:

* Sick child leave for the employee to care for their child because of an injury, illness, or condition that requires home care. Sick child leave includes both serious or non-serious health conditions, in addition to family leave for a child's serious health condition under Paid Leave Oregon. Sick child leave is also available for school and childcare closures in conjunction with public health emergencies
* Bereavement
* Pregnancy disability
* From July 1, 2024 through December 31, 2024, OFLA will also provide up to two additional weeks of leave to facilitate the legal processes required for placement of a foster child or adoption. (Paid Leave will incorporate this leave beginning 2025.)
* Deployment of spouse or registered same-sex domestic partner for military duty. Up to 14 days of OFLA leave may be used for this purpose, following notice of impending call or order to active duty or deployment during a period of military conflict, or during respite from active duty during deployment. (Covered under the Oregon Military Family Leave Act, OMFLA, which runs concurrently with OFLA.) *Note: For leave under the OMFLA, an employee need not have worked 180 days and the employee must have worked an average of 20 hours per week (not 25)*.

Oregon Paid Leave may be used for one of the following events:

* Caring for and bonding with a child in the first year after:
	+ Birth
	+ Adoption
	+ They’re placed in your home through foster care
* A family member has a serious health condition
* You have a serious health condition
* You or your child are a survivor of sexual assault, domestic violence, harassment, bias crimes or stalking

### Use of Paid Leave

OFLA leave is unpaid, however the employee may choose, ~~and the Estuary Partnership may require~~ the employee to use available paid time off to cover a period of OFLA leave. Employees generally must use accrued sick time first, followed by vacation leave. Additionally, Employees may be eligible to use Oregon Paid Leave during periods of certified OFLA leave. Employees may choose to use their accrued sick leave or Oregon Paid Leave during their period of OFLA leave even if they are using Oregon Paid Leave. Oregon SB 913 states, “An employer may permit an employee to use all, or a portion of paid sick time, vacation leave or any other paid leave earned by the employee in addition to receiving paid family and medical leave insurance benefits during a period of leave taken for family leave, medical leave or safe leave.” For more information about how to apply for or use Oregon Paid Leave talk to the Executive Director.

### Notice and Certification

Under OFLA, an employee is required to provide at least thirty (30) days’ notice of the need for family/medical leave, when the leave is anticipated or foreseeable. If it is not possible to provide 30 days’ notice, the employee is required to provide as much advance notice as is practicable.

In emergency situations (e.g., an unanticipated serious health condition), the employee or someone on the employee’s behalf must make a request (verbal request is acceptable) within twenty-four (24) hours after the leave begins.

The Estuary Partnership must provide notice within five (5) days if the requested OFLA is approved or not. If the OFLA leave request is not granted, the Estuary Partnership must provide written notice detailing why the employee is ineligible or why the request doesn’t qualify for OFLA. If the leave was denied due to an incorrect or incomplete medical verification form, the written notice from the Estuary Partnership will clarify the required corrections.

1. Adding a Section on Leave for Volunteer First Responders on page 49 of the Employee Handbook:

## Leave for Volunteer First Responders

The Estuary Partnership complies with Oregon law that provides unpaid leave for first responders including volunteer firefighters (ORS. 476.574), search and rescue volunteers (ORS. 404.250), and certified disaster relief volunteers (ORS. 401.378).

Employees should submit written notice requesting the leave of absence, which will be granted until the employee is released from volunteer service and returns to the duties of their employment. Upon return to employment the employee shall be restored to their position or an equivalent position without loss of seniority, vacation credits, sick/wellness leave credits, or any other employee or benefit that had been earned at the time of the leave of absence.