



Policy Manual

INTRODUCTION

The Board of Directors of the West Virginia Funeral Directors and Crematory Operators Association presents this Policy Manual as a guide for members, officers, Board members, and Association staff.

The policies of the Association are in conformity with the Constitution and Bylaws and are subject to review and change as necessary by the Board of Directors of the Association.

Policy # 09-1

Notice of Death:

Upon notification to the Association office of the death of a member or their immediate family (spouse, child, or parent):

1. A Notice of Death will be emailed to the membership.
2. The Association will make a contribution to the WVFDCOA " George Reger Memorial Scholarship Fund" in the amount determined by the Board of Directors.
3. A written notice of the death will be published in the next newsletter.

NOTE: This policy shall be revised at the request of the Association President.

Policy Amended December 2018

Policy # 09-2

ASSOCIATION BOARD OF DIRECTORS MEETINGS:

- The Board of Directors of the Association shall meet a minimum of four (4) times per year at locations selected by the President of the Association.
- Board Meetings that require the expense of a meal will have the meal provided by the Association for Board members and officers present.
- Board members shall attend a minimum of fifty percent (50%) of all Board meetings. In the event a Board member is not able to attend a meeting it shall be their responsibility to arrange representation by an appropriate alternate.
- It shall be the responsibility of the Secretary/Treasurer of the Association to report on Association finances at each Board meeting.

DOCUMENT RETENTION AND DESTRUCTION POLICY

This Document Retention and Destruction Policy of the West Virginia Funeral Directors Association (the "Association") identifies the record retention and destruction responsibilities of staff, volunteers, members of the Board of Directors, and third parties for maintaining and documenting the storage and destruction of Association's documents and records.

1. Rules. The Association's staff, volunteers, members of the Board of Directors and third parties (i.e., independent contractors under contract with the Association) are required to comply with these rules: (a) paper or electronic documents listed under the terms for retention in Section 2 below will be transferred and maintained by the Executive Director or in the case of legal documents, by the Association's attorneys; (b) all other paper documents will be destroyed after three years; (c) all other electronic documents will be deleted from all individual computers, data bases, networks, and back-up storage after one year; and (d) **no paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.**

2. Terms for Retention.

a. Retain permanently:

Governance records – Articles of Incorporation and amendments, Constitution and Bylaws, other organizational documents, governing board and board committee minutes.

Tax records – Filed state and federal tax returns/reports and supporting records, tax exemption determination letter and related correspondence, files related to tax audits.

Intellectual property records – Copyright and trademark registrations and samples of protected works.

Financial records – Audited financial statements, attorney contingent liability letters.

b. Retain for ten years:

Pension and benefit records – Pension (ERISA) plan participant/beneficiary records, actuarial reports, related correspondence with government agencies, and supporting records. Government relations records – State and federal lobbying and political contribution reports and supporting records.

c. Retain for three years:

Employee/employment records – Employee names, addresses, social security numbers, dates of birth, INS Form I-9, resume/application materials, job descriptions, dates of hire and termination/separation, evaluations, compensation information, promotions, transfers, disciplinary matters, time/payroll records, leave/comp time/FMLA, engagement and discharge correspondence, documentation of basis for independent contractor status (retain for all current employees and independent contractors and for three years after departure of each individual).

Lease, insurance, and contract/license records – Software license agreements, vendor, hotel, and service agreements, independent contractor agreements, employment agreements, consultant agreements, and all other agreements (retain during the term of the agreement and for three years after the termination, expiration, non-renewal of each agreement).

d. Retain for one year:

All other electronic records, documents and files – Correspondence files, past budgets, bank statements, publications, employee manuals/policies and procedures, survey information.

3. Exceptions. Exceptions to these rules and terms for retention may be granted only by the Association's Board.

Policy Adopted March 3, 2009

NEWSLETTER ADVERTISING:

- Commercial advertising will be accepted in the Association newsletter with Board approval. "Funeral Suppliers" may have a paid advertisement in a Quarterly newsletter without Board approval.
- Advertising by members for sale of funeral related equipment or requests regarding personnel will be accepted free of charge.

Policy Amended March 3, 2009

EXPENSE REIMBURSEMENT:

1. The President is eligible for reimbursement of expenses (lodging, travel, meals, registration fees, and special business meal functions) for attendance at the WVFDCOA State Convention, WVFDCOA state Midwinter Meeting, NFDA Annual Convention and other meetings of a WVFDCOA State and NFDA National nature where attendance is required to perform their official duties.
2. The WVFDCOA Vice-President, Treasurer, Secretary, and Immediate Past President are eligible for reimbursement for lodging expenses (meals excluded) for attendance at the WVFDCOA State Convention, WVFDCOA State Midwinter Meeting (held in the state of West Virginia) and any special Executive Committee meetings.
3. The President is eligible for reimbursement of mileage, meals, and lodging expenses (if necessary) to attend required Association business.
4. Members of the Executive Committee will be eligible for mileage reimbursement to attend Board meetings of the WVFDCOA. Those members who by the distance and time required cannot reasonably arrive in time for a Board meeting may be reimbursed for one (1) night of lodging (meals excluded) upon prior approval of the Treasurer.

All expense reimbursements shall be governed by the following guidelines:

1. Spouse expenses will not be reimbursed.
2. Car rental expenses must have prior approval of the Treasurer.
3. All expenses must be verified by receipt.
4. Late registration fees, tours, golf, and non association expenses will not be reimbursed.
5. Travel:
 - Mileage at the existing IRS rate. Mileage shall be computed on the most direct route considering time and distances. Mileage vs flight costs the lesser of the two will be reimbursed.
6. Lodging:
 - Reimbursed for stay at Headquarters Hotel or comparable facility for the extent of a conference or convention plus previous day arrival if necessary to meet airline schedules.
7. Food Allowance:
 - Reasonable per day food allowance (verified by receipt) which shall not exceed one hundred (\$100.00) per day.

Any deviation of Policy and expense guidelines must be approved by the WVFDCOA

Board and will be subject to review by the Treasurer.

MEMBERSHIP APPLICATION - DUES:

- Funeral establishment annual dues are a combination of WVFDCA Board of Directors and NFDA dues formulation.
- Crematory operator annual dues are established by the WVFDCA Board of Directors.
- Membership in the NFDA is presently not available to Crematory Operator Members.
- Supplier and Preferred Provider Memberships are defined in By-Laws.
- The dues amount on new membership applications shall be prorated on a quarterly basis after membership approval by the Board of Directors, if joining after January 1st.
- A one-year reduced amount or flat fee for developing (to show value) members or those members with severe financial hardship. Dues collected in these cases are distributed 50% WVFDCA and 50% NFDA.

CONVENTIONS:

- Hospitality suites at State Conventions and Midyear Meetings have been discontinued for liability purposes.

Policy Amended March 3, 2009

WHISTLEBLOWER POLICY:

Introduction: The West Virginia Funeral Directors and Crematory Operators Association (the "Association") is committed to operating in a highly principled, ethical and legal manner. Toward that end, the Board of Directors has adopted the following Whistleblower Policy (the "Policy").

Purpose: This Policy is intended to provide protections for you if you raise the following concerns (referred to as "Suspected Violations") regarding the Association:

- incorrect financial reporting, accounting or audit procedures;
- unlawful activity or illegal policies;
- activities of management or volunteer leadership, which otherwise amount to serious improper conduct.

No Retaliation: No director, officer, or employee who in good faith reports a Suspected Violation shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Association prior to seeking resolution outside the Association.

Reporting Violations: The Policy encourages employees to share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, the Association's Executive Director is in the best position to address an area of concern. However, if you are not comfortable speaking with the Executive Director or you are not satisfied with the Executive Director's response, you are encouraged to speak with the Association's President or any of the Association's officers whom you are comfortable in approaching. For suspected fraud, or when you are not satisfied or are uncomfortable with the following Policy, individuals should contact the Association's attorneys.

Acting In Good Faith: Anyone filing a complaint concerning a Suspected Violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality: Suspected Violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of Suspected Violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling Of Reported Violations: The individual receiving the report of a Suspected Violation will notify the sender and acknowledge receipt of the reported Suspected Violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Policy Adopted December 2018

CONFLICT OF INTEREST POLICY:

Purpose

The purpose of the conflict-of-interest policy is to protect the interest of the WVFDCOA (the "Association") when it is contemplating entering into a transaction or arrangement that might benefit the private interest or might result in a possible excess benefit transaction for an officer or director of the Association or a member of one of its committees. This policy is intended to supplement, but not replace, any applicable state and federal laws governing conflict of interest applicable to nonprofit organizations.

Article II

Definitions

1. Interested Person

If a person is a director, officer, or member of a committee that has the power to bind the Association, and if that individual has a direct or indirect financial interest (as defined below), he or she is defined as an Interested Person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family relationship:

- a. An ownership investment interest in any entity with which the Association has a transaction or arrangement;
- b. A compensation arrangement with the Association or with any entity or individual with which the Association has a transaction or arrangement; or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Association is negotiating a transaction or arrangement.

As used herein, "compensation" includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. As used herein, "transactions and arrangements" with the Association do not include customary charges paid by members such as dues, seminar fees, and normal purchases of member products and services. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate board or committee decides that a conflict of interest exists.

Article III

Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an Interested Person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the other members of the board or the committee considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts and after any discussion with the Interested Person, he or she shall leave the board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a. An Interested Person may make a presentation at the board or committee meeting, but after the presentation, he or she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the board or committee shall determine whether the Association can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the board or committee shall determine by a majority vote of the disinterested trustees whether the transaction or arrangement is in the Association's best interest, for its own benefit, and whether it is fair and reasonable. In the conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

- a. If the board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV

Records of Proceedings

The minutes of the board or committee meeting shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the name of the financial interest, any action taken to determine whether a conflict of interest was present, and the board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V

Compensation

The Association shall not pay compensation to any director or member of a committee. Reimbursement of expenses is permissible.

Article VI

Periodic Reviews

To ensure the Association operates in a manner consistent with tax-exempt purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Association's policies, are properly recorded, reflect reasonable investment or payments for goods and services, further tax-exempt purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Adopted 5/11/11. Policy Amended December 2018, Updated October 24, 2023

WVFDCOA POLICY ON EXECUTIVE DIRECTOR SUCCESSION

1. General: This policy is for the purpose of guidance in the event of absence or vacancy in the position of WVFDCOA Executive Director. In the event of:

- 1.1 Absences (planned and unplanned, due to various causes)
- 1.2 General emergencies
- 1.3 Planned succession, over time

2. Responsibilities:

2.1 Board of Directors: In the event of a long-term absence, unexpected vacancy in the position of Executive Director or death of the Executive Director, the WVFDCOA Board of Directors must act promptly to ensure member interests, assure management continuity, protect organizational viability and assets, and maintain the confidence of members, customers, and employees.

3. Executive Director (ED) Employment Agreement: In all cases, the employment agreement between WVFDA and the Executive (ED) shall be the governing document pertaining to the incumbent ED.

4. WVFDCOA Short- and Long-term Disability Programs: In cases of short and long-term disability, the current WVFDCOA disability benefits programs documents shall be the governing documents, subject to any applicable provisions of the ED Employment Agreement.

5. Absences:

5.1 Short-term absence: For purposes of this policy, short-term absences are defined as more than seven (7) continuous calendar days, up to, and including one hundred eighty (180) continuous calendar days in duration. These may be due to normal and approved WVFDCOA business activities at locations outside WVFDCOA Headquarters, including travel, and/or due to illness, injury, disability, emergencies, or other circumstances.

5.1.1 Delegation: The Executive Director will normally identify an individual and delegate the authority as Acting Executive Director to that individual, when the Executive Director is absent, and/or likely to be out of communications with WVFDCOA for a Short-term Absence.

5.1.2 Succession: In the event of lack of delegation to the Executive Director, the Immediate Past President shall become the Acting Executive Director during the Short-term Absence.

5.2 Long-term or Unexpected Absence: For purposes of this policy, long-term absences are defined as greater than one hundred eighty (180) continuous calendar days in duration. These may be due to normal and approved WVFDCOA business activities at locations outside WVFDCOA Headquarters, including travel, and/or due to illness, injury, disability, death, emergencies, or other circumstances. Unexpected absences in this document are defined and considered as a Long-term Absence.

5.2.1 Delegation: Short-term Absence delegation and succession processes will normally be followed as described above.

5.2.2 Succession: When a Long-term or Unexpected absence occurs, as defined above, the WVFDCOA Board of Directors may formally appoint an Interim Executive Director (IED). After appointing an Interim Executive Director, the Board of Directors may initiate the Planned Succession process described below.

6. Planned Succession: In the event of a Long-term or Unexpected Absence, the following guidelines may be considered:

6.1 Job Description: The incumbent Executive Director will maintain a current and up to date job description on an annual basis. The Board of Directors will be responsible for updating and approving of a current job description for use in the planned succession process.

6.2 Succession Organization & Communications: Upon authorization by the Board of Directors, appropriate communications will be forwarded to WVFDCOA legal counsel, financial auditor, and other desired members and organizational entities, informing them of the circumstances of the absence and any proposed replacement succession process and schedule. If an Interim Executive Director is appointed, duties, communications, and salary will be established and approved by the WVFDCOA Executive Committee and Board of Directors. Appropriate communications will be planned to publicly announce the interim appointment. The Board of Directors will approve and announce the process and schedule for a permanent replacement for the Executive Director's position, which may include a search committee and/or a search consultant, as described below.

6.3 Executive Director Search Committee: An Executive Director Search Committee will be identified by the current President, subject to approval by the WVFDCOA Board of Directors. The Search Committee will be composed of individuals knowledgeable in and experienced with the Association's core values, strategic objectives, annual operations, constituencies, goods and services, and financial condition. Among the Committee's responsibilities are seeking approvals from the WVFDCOA Board of Directors for 1) A current Executive Director job description 2) current Executive Director Annual Performance objectives and 3) an Executive Search Consultant if needed. The Committee's role will include responsibility for the interface between WVFDCOA and the Consultant, if used. The Committee will advise and monitor the activities of the Consultant, keeping the Board informed.

6.4 Executive Search Committee: The Search Committee will identify and make recommendations for approval of an Executive Search Consultant, if needed, to the WVFDCOA Board of Directors. Once approved by the Board, the Search Committee will provide the necessary organizational leadership for formalizing, scheduling and public communications for a search process.

6.5 Executive Director Search Process & Schedule: The Search Committee, (working with the Search Consultant if used), will be responsible for obtaining the approval of the WVFDCOA Board of Directors for the search process, schedule, and communications plan.

7. Opportunities for In-house and External Candidates:

7.1 Candidate Pool: In the event of a vacancy in the position of Executive Director and Planned Succession, both in-house and external candidates will be made aware of the search process, and have opportunity to submit an indication of interest, together with their relevant experience, for consideration.

PROPOSED CHRONOLOGY OF SEARCH FOR NEW WVFDCOA EXECUTIVE DIRECTOR

Prologue: The following suggests a proposed step-by-step chronology for finding a new WVFDCOA Executive Director. Final decisions on all hiring policy, processes and procedures are made by the WVFDCOA Board of Directors on a case-by-case basis.

1. The Search Committee:

The Search Committee is appointed by the WVFDCOA President and approved by the WVFDCOA Board of Directors. Committee members may include past-presidents, including past-presidents of the previous Search Committee, and current WVFDCOA Board of Directors members. The makeup of this Committee, including number of members, is determined by the current WVFDCOA President, with approval of the WVFDCOA Board of Directors. The current Executive Director (if available) and the WVFDCOA Legal Counsel may serve as advisors to the Committee.

2. Organizational Meeting of the Search Committee:

WVFDCOA Legal Counsel will provide guidance to the Committee on currently acceptable practices for carrying out endeavors of this type, stressing the fiduciary duties of loyalty, care, and confidentiality. In the interest of confidentiality, the Chair will serve as the Committee's sole spokesperson.

At its first meeting the committee will

- Decide whether to utilize an external search firm with experience in the association and not-for-profit sector. Any firm that maintains an association with the WVFDCOA or the NFDA should be given priority and may be contacted for assistance.
- Discuss and agree whether any member of the Search Committee could be considered as a candidate for the position in question.
- Compose a plan for developing a list of their qualifications and attributes sought in the new Executive Director, review the current job description and determine a list that would be refined between meetings then approved by the Search Committee and forwarded on to the Board of Directors for review and final approval.
- Determining the means of communicating with the WVFDCOA membership throughout all phases of the search. A policy of openness would be pursued in all matters relating to the search process and its progress, but total confidentiality would prevail with respect to all matters relating to actual candidates.
- Determine a preliminary timetable

3. Communications and Advertising:

The Committee will advertise for the Executive Director's position by contacting all WVFDCOA membership by a variety of means, including but not limited to email blasts, a *WVFDOCA Bulletin* article and the WVFDCOA website. The Committee may also consider placing employment ads in the *American Society of Association Executives' Association Management Magazine* and *CEO Update* to solicit candidates both internal and external. All responses will go directly to the Chair of the Search Committee, which may then be forwarded on to the Executive Search Consultant (if one is used).

4. Communication with the Board and President's Role:

To ensure that good communication between the Search Committee and those making the final hiring decision is maintained, a number of key steps should be used. The Chair and/or Co-chair will provide a report and discuss the search progress with the Board of each of its meetings until the search is completed. As members of the Board of Directors may serve as members of the Committee, this will aid with communication. The President and President Elect should have an open invitation to participate in all meetings (including executive sessions) of the Search Committee, in a non-voting capacity. This will serve to further guard against a disconnect and provide the two senior leaders with insight into the search process, which will prove helpful when the final decision is made by the Board of Directors.

Another critically important step should be to identify specific professional, technical, or other requirements for the Executive Director position. The Board should approve the list of desired qualifications and attributes, an important step toward ensuring consensus. Finally the Board and the Committee should agree that the Committee will identify two finalists (candidates), without ranking them, and present them to the Board of Directors for final selection.

5. Launching the Search:

The search will begin when the Chair of the Search Committee (or search executive if used) is provided with a package consisting of the qualifications and attributes (Q&A) list; text of the employment ad for the Executive Director position; the current Executive Director's job description; Executive Director salary range; and phone numbers of Past Presidents, recent officers, and WVFDCA staff. The Chair will contact some or all of the individuals suggested above in order to obtain one-on-one opinions regarding desired attributes of the new Executive Director and to calibrate this input with the Q&A list noted above. During these private conversations, the Chair may also solicit suggestions for potential candidates. This process will help determine whether there is consensus on the desired Q&A's to be used by the Search Committee.

6. First Round Selection:

The WVFDCA Search Committee Chair will contact each candidate to acknowledge their application, and to schedule an interview.

7. Confidentiality and Security:

As candidates are identified by name in both materials and Search Committee discussion, all persons involved in the search – Search Committee, Association and Boards, and staff – must be reminded regularly of the need to keep names and information confidential.

8. First Round of Interviews:

The WVFDCA Search Committee Chair will prepare a comprehensive briefing for the Search Committee, including but not limited to the candidate's resumes, any reference letters, and other pertinent materials. No staff person, including the incumbent Executive Director, is invited to participate in the actual interviews or in the selection of the successful candidates. This decision will ensure that the candidates feel comfortable in being totally open and candid with the Search Committee during their individual interviews.

These interviews may be conducted in-person, or remotely using such means as "Zoom" or "Teams" meetings. With the advancements in technology, and following the global COVID-19 pandemic, these applications have become a business standard in bringing people together. Each candidate may be encouraged to make an opening statement, then to participate in open dialogue with the committee and finally, to ask the committee any questions they wish. At the conclusion of the interviews, the Search Committee will meet in executive session to select two candidates who will be presented to the Board of Directors for a final in-person interview.

9. Second Round of Interviews:

In preparation for this round of interviews, each of the two candidates will be asked to prepare a short (2 page maximum) statement of his or her vision and goals for WVFDCA if he or she were to become the new Executive Director. In addition, more personal references may be requested of the candidates, and a discussion with each will be held to ascertain that they are in the ballpark salary range for the position.

The WVFDCA Board of Directors in executive session will then interview each of the candidates. Following the interviews, the President will open discussion on the two candidates by going around the room and soliciting the views of the participants. After several rounds of discussion, a secret ballot will be taken of the voting members of the Board of Directors.

10. Post-Selection Wrap-Up:

After the selection is made, the President will call the successful Candidate, informing him or her of the decision and asking that he or she start a dialog with the incumbent Executive Director at the earliest possible convenience. Additionally, the successful candidate will be asked to review the draft contract drawn up by WVFDCA Legal Counsel. The unsuccessful candidate should not be notified until a signed contract with the Successful Candidate is in place.

Policy adopted June 10, 2024