



**LATEST REVISION 2022**

**EXECUTIVE BOARD POLICY MANUAL  
MISSOURI SECTION  
AMERICAN WATER WORKS ASSOCIATION**

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## **1.1. POLICY REGARDING REIMBURSEMENT OF EXPENSES FOR SPEAKERS**

### **A. GENERAL**

1. The Section will not pay honorariums to speakers at an annual conference, seminar or workshop, unless the amount of such honorarium is reimbursed directly from program participants through registration fees.
2. The general objective of the Section is to minimize the amount of reimbursable costs to speakers.
3. Any expenses that are to be incurred by the Section must be known as early as possible to provide for recovery of costs in the conference registration fees.
4. Expenses to be reimbursed to a speaker by the Section shall be billed to the Section, c/o Secretary/Treasurer, itemizing costs. All expenses must be supported by receipts.

### **B. SPECIFIC COSTS**

1. Registration Fees:
  - a. Speakers from within the State of Missouri, who are members of AWWA derive their livelihood from the water works field, and would normally attend the conference or seminar, will be required to pay their own registration fees.
  - b. Speakers from within the State of Missouri who are not members of AWWA and do not derive their livelihood from the water works field and who normally would not attend the conference or seminar will be provided a complimentary registration for the day of the speaker's presentation only. If the speaker desires additional registration, costs of such will be paid for by speaker.
  - c. Speakers from out of state who are members of AWWA and normally secure their livelihood from the water works field

will be provided a complimentary registration for the one day of the speaker's presentation.

2. Travel Expenses:

- a. Speakers from inside the state who are members of AWWA and normally derive their livelihood from the water works field and who would normally attend an AWWA meeting shall pay for their own travel expense.
- b. Speakers from inside the state who are not members of AWWA and normally do not derive their livelihood from the water works field and who normally would not attend the AWWA meeting can have their travel expense reimbursed, however it is encouraged that these expenses be negotiated with the speaker to minimize costs.

Maximum costs that section will pay:

Air Travel - Coach rate by most economical plan  
Auto Travel - Current AWWA mileage allowance

- c. Speakers from out of state who are or are not members of AWWA and who normally do or do not derive their livelihood from the water works field and who normally would not attend the AWWA meeting, the Section can reimburse 50% of the speaker's travel expense using the following as limits:

Air Travel - 1/2 price of coach rate by most economical plan  
Auto Travel - Mileage allowance not to exceed 1/2 of coach rate.

3. Lodging and Meal Expenses

- a. Speakers from inside the state who are members of AWWA and normally derive their livelihood from the water works field and who would normally attend an AWWA meeting shall pay for their own lodging and meal expenses.
- b. For speakers from in state who are not members of AWWA and normally do not derive their livelihood from the water

works field and who normally would not attend the AWWA meeting, the Section can reimburse expense for one night's lodging at no more than the conference rate/night and two meals (not to exceed \$15.00).

- c. For speakers from out of state who are or are not members of AWWA and who do or do not derive their livelihood from the water works field and who would not normally attend the AWWA meeting, the Section can reimburse the speaker two nights' lodging at no more than the convention rate/night, plus no more than 3 meals (not to exceed \$25.00).

4. Other Expenses

Any other expenses of the speaker must be either known early enough to build into registration fees or must be separately authorized by the Section Board of Directors.

**1.2. INVESTMENT OF SURPLUS FUNDS**

- A.** The Secretary/Treasurer may invest funds which are not needed for operations during the term of investment.
- B.** Investments shall not imperil the tax-free status of either the Section or the Association.
- C.** Both Security and income will be of paramount concern in making investment choices.
- E.** Simplicity of management will be taken into consideration when choosing between investments.
- F.** Any investments in excess of \$5,000 in one fiscal year shall require approval of Missouri Section AWWA Board of Trustees.

### **1.3. MONITORING OF FINANCIAL AFFAIRS**

- A.** Section budget will be established on the same basis as the Association Chart of Accounts.
- B.** A log of expense items will be established with each item logged by date and a brief description or explanation of the transaction.
- C.** A billing file should be established listing on each bill the account number and the date paid. The billing file should be submitted to the Audit Committee at year-end with the Income/Expense Journal for review. The billing file should include all bills for supplies and services rendered to the Section during the year of record.

### **1.4. TRAVEL REIMBURSEMENT FOR SECTION VOLUNTEERS**

- A.** Any MO-AWWA Section approved travel will be done by the approval of the Board. This includes all MO-AWWA and AWWA events, seminars, or conferences in which supports the Sections interests.
- B.** The Section will cover attendance expenses which will include:
  - 1. Travel to and from the location
  - 2. Hotel
  - 3. Registration
  - 4. Food (alcohol is not included)
- C.** Receipts and the completed Travel Reimbursement Form, for the above, will be turned to the Section Chair for approval.
- D.** It may be assumed that those in attendance will be covered by their company.
- E.** Those attending any event at the expense of the MO-AWWA Section are expected to attend the entire event and represent the Section in whatever programs may benefit the Section.

## **1.5 CODE OF CONDUCT & CONFLICT OF INTEREST POLICY**

1. I understand that membership on the Board is a privilege I have earned, not a right, bestowed by my colleagues to serve them and our mission.
2. As a representative of the association and its members I will prepare myself and become fully knowledgeable about the expectations and association to fulfill this duty. I pledge that I will read and understand the bylaws, policies, financial reports, committee reports and other documents pertaining to the operations of the MO-AWWA.
3. I will devote the time necessary to fulfill my duties as a Board member, stay current with Section activities, and to participate in Board meetings and conference calls.
4. I understand that I have a fiduciary responsibility to the membership to oversee the finances of the MO-AWWA. I will make myself aware of association non-profit financial principles, read and understand the association's financial reports, and obtain any information I need from the staff to fulfill this obligation.
5. I understand that I have a responsibility to fully and fairly share my opinions at Board meetings, but also have a responsibility to support Board decisions outside the Boardroom.
6. I will endeavor to lead by example, and always be an example of professionalism and dedication for the membership and other volunteers during all industry events.
7. In the case of conflict or disagreement, I endeavor to provide constructive feedback and treat others with respect and integrity.
8. I will endeavor to conduct myself in all things relating to the Association in such a manner that I would not be embarrassed to have my conduct fully reported as the lead story in the association's publications.
9. I understand that Board service is my opportunity to make a lasting contribution to my association, to the industry it represents and to the membership. I will work to leave the Association better, stronger, and more fiscally sound than I found it at the start of my Board service.
10. I understand that I have a responsibility to apprise the Board of any conflicts of interest that I may have, and to recuse myself from voting where a conflict exists. I will avoid both the appearance and the actuality of any conflict of interest.

**Definition**

Conflicts of interest arise when a person stands to derive personal gain or benefit from a transaction related to MO-AWWA interests. Conflicts of interest may arise under numerous scenarios, including but not limited to:

- Receiving compensation (e.g., consulting fees, speaking, or writing honoraria, etc.) from a company offering products or services related to the interests of MO-AWWA.
- Having an ownership or investment interest in any entity with which MO-AWWA has a transaction or arrangement.
- Doing business with MO-AWWA or having a relationship with any company or organization doing business or wishing to do business with MO-AWWA.
- Conducting business or awarding paid services through a close family member or a business associate.
- Receiving gifts, gratuities, free trips, personal property, or any other item of value from any outside person or organization as an inducement to do business or provide services.
- Making a profit or perceived monetary gain in any way in their employment or business interests from their position with MO-AWWA.

**Disclosure**

The most fundamental concept in the area of conflicts of interest is disclosure. Those MO-AWWA officials subject to this Conflict of Interest Policy must disclose all conflicts as defined above. It should be noted that the definition of conflict of interest adopted in this Code of Conduct includes any relationship that might influence or that might be perceived to influence the actions or decisions of MO-AWWA.

My signature acknowledges I have read and agree to abide by the regulations as outlined in the MO-AWWA Section Trustee Code of Conduct. This pledge is to be renewed by all Board members at the Joint Annual Conference throughout their service.

Signature of Board Member: \_\_\_\_\_

Printed Name: \_\_\_\_\_

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



## **1.6 WHISTLEBLOWER POLICY**

**(Adopted October 14, 2020)**

MO-AWWA requires directors, officers, trustees, contractors, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Missouri Section, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

This Whistleblower Policy is intended to encourage and enable employees/contractors and key volunteers to raise serious concerns internally so that MO-AWWA can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees, contractors, and volunteers to report concerns about violations of MO-AWWA code of conduct or suspected violations of laws or regulations that govern MO-AWWA's operations.

### **A. Definitions**

#### **1. Baseless Allegations**

Allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to institutional disciplinary action and/or legal claims by the individual who is subject to these allegations.

#### **2. Fraudulent or Dishonest Conduct:**

A deliberate act or failure to act with the intention of obtaining an unauthorized benefit. Examples of such conduct include but are not limited to:

- a. Forgery or alteration of documents.
- b. Unauthorized alteration or manipulation of computer files.
- c. Pursuit of a benefit or misuse of MO-AWWA's resources, such as funds, supplies, or other assets.
- d. Misappropriation or misuse of MO-AWWA's resources, such as funds, supplies, or other assets.
- e. Authorizing or receiving compensation for goods not received or services not performed.
- f. Authorizing or receiving compensation for hours not worked.

### **3. Whistleblower**

An employee or volunteer who informs a Section representative about an activity that person believes to be fraudulent or dishonest. MO-AWWA is committed to protecting employees and volunteers from interference with or retaliation for having made a protected disclosure or for having refused an illegal order.

#### **B. Retaliation Prohibited**

It is contrary to the values of MO-AWWA for anyone to retaliate against any board member, officer, employee, contractor, or volunteer who in good faith reports an ethics violation, or a suspected violation of law, or suspected fraud, or suspected violation of any regulation governing the operations of MO-AWWA. An employee, contractor, or volunteer who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment or membership.

#### **C. Reporting Procedure**

All members of the MO-AWWA community are encouraged to report possible fraudulent or dishonest conduct (i.e. be a whistleblower). An employee or contractor should report his or her concerns to his or her Supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Chair of the Section or the Chair of the Audit Committee. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to the MO-AWWA's Compliance Officer, who has the responsibility to investigate all reported complaints. Employees and contractors may also submit their concerns anonymously in writing directly to the organization's Compliance Officer.

A member should report his or her concerns to the Compliance Officer or to the Chair of the Section. The Chair is required to report complaints or concerns about suspected ethical and legal violations in writing to the MO-AWWA's Compliance Officer, who has the responsibility to investigate all reported complaints. A member may also submit his or her concerns anonymously in writing directly to the organization's Compliance Officer.

To submit a complaint electronically, send an email to:  
[compliance-officer@awwa-mo.org](mailto:compliance-officer@awwa-mo.org)

To submit an anonymous complaint, send a typed letter to the following address:

Missouri Section AWWA  
Attention: Compliance Officer  
15914 Ryan Dr.  
Belton, MO 64012

#### **D. Compliance Officer**

The Missouri Section's Audit Committee Chair shall serve as the Compliance Officer and is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the Section Chair of all complaints and their resolution and will report at least annually to the Board of Trustees on compliance activity relating to accounting or alleged financial improprieties.

#### **E. Acting in Good Faith**

Anyone filing a written complaint concerning a violation or 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.

#### **F. Confidentiality**

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

#### **G. Handling Reported Violations**

The Missouri Section's Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

## **1.7 DOCUMENT RETENTION POLICY**

**(Adopted November 6, 2020)**

### **A. Purpose**

This Document Retention and Destruction Policy (Policy) provides for the systematic review, retention and destruction of documents received or created by the Missouri Section AWWA (MO-AWWA) in connection with the transaction of MO-AWWA business. This Policy covers all records and documents, regardless of physical form (including electronic documents), contains guidelines for how long certain documents should be kept and how records should be destroyed. The Policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate MO-AWWA's operations by promoting efficiency and freeing up valuable storage space.

### **B. Document Retention**

MO-AWWA follows the document retention procedures outlined below. Documents that are not listed, but are substantially similar to those listed in the schedule will be retained for the appropriate length of time.

### **C. Corporate Records**

Annual Reports to Secretary of State/Attorney General	Permanent
Articles of Incorporation	Permanent
Board Meeting and Board Committee Minutes	Permanent
Board Policies/Resolutions	Permanent
Bylaws	Permanent
Construction Documents	Permanent
Fixed Asset Records	Permanent



IRS Application for Tax-Exempt Status (Form 1023)	Permanent
IRS Determination Letter	Permanent
State Sales Tax Exemption Letter	Permanent
Contracts (after expiration)	5 years
Correspondence (general)	3 years

### **Accounting and Corporate Tax Records**

Annual Audits and Financial Statements	Permanent
Depreciation Schedules	10 years
General Ledgers	10 years
IRS 990 Tax Returns	Permanent
Business Expense Records	6 years
IRS 1099s	6 years
Journal Entries	6 years
Invoices	6 years
Sales Records (box office, concessions, gift shop)	3 years
Petty Cash Vouchers	3 years
Cash Receipts	3 years
Credit Card Receipts	3 years

### **Bank Records**

Check Registers	10 years
Bank Statements and Reconciliation	7 years
Electronic Fund Transfer Documents	7 years

### **Payroll and Employment Tax Records**

Payroll Registers	Permanent
State Unemployment Tax Records	10 years
Earnings Records	7 years
Garnishment Records	7 years
Payroll Tax returns	7 years
W-2 Statements	7 years

### **Employee Records**

Employment and Termination Agreements	10 years
Retirement and Pension Plan Documents	10 years
Records Relating to Promotion, Demotion or Discharge	7 years after termination
Accident Reports and Worker's Compensation Records	5 years
Salary Schedules	5 years
Employment Applications	3 years
I-9 Forms	3 years after termination
Time Cards/Sheets	2 years
Donor Records and Acknowledgement Letters	7 years
Grant Applications and Contracts	5 years after completion

### **Legal, Insurance and Safety Records**

Appraisals	10 years
Copyright Registrations	Permanent
Environmental Studies	Permanent
Insurance Policies	10 years

Real Estate Documents	Permanent
Stock and Bond Records	10 years
Trademark Registrations	Permanent
Leases	6 years after expiration
OSHA Documents	5 years
General Contracts	3 years after termination

#### **D. Electronic Documents and Records**

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Backup and recovery methods will be tested on a regular basis.

#### **E. Emergency Planning**

The Organization’s records will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to keeping the Organization operating in an emergency will be duplicated or backed up at least every week and maintained off site.

#### **F. Document Destruction**

The Organization’s staff is responsible for the ongoing process of identifying its records, which have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

#### **G. Compliance**



Failure on the part of employees or contract staff to follow this policy can result in possible civil and criminal sanctions against the Organization and its employees or contract staff and possible disciplinary action against responsible individuals. The Treasurer will periodically review these procedures with the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.