



Virginia Association of First Responders Policy Manual

June 2022



VAFR POLICY MANUAL

Policy

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VAFR POLICY MANUAL

Policy: G101
Approved: January 9, 2021
Title: Formulation of Policy

VAFR functions mainly through the decisions of the Board of Directors with the President serving as its Chairman. Policy decisions are openly debated at Board meetings with all facts and merits presented.

All suggestions, opinions, and recommendations are encouraged and sought. With full participation better decisions will ultimately be made when policy issues are being discussed in an open and transparent environment.

Once the Board of Directors has voted and taken a position, all officers are expected to support the decision as if it were their own. This practice is followed for several reasons: It presents a strong, unified voice from the leadership of the association and presents an image of effective leadership. The intent is to prevent divisiveness and create a proactive, cohesive Association.

Board of Directors Support: The Board of Directors agrees that, while an individual member may disagree with a policy or action adopted by majority action by the Board of Directors, he/she is expected to support said policy or action as being the considered judgment of the Board.

A Board member should recognize that except when the Board of Directors is in formal meeting, that his/her authority is only equal to the rights and authority of any individual member of VAFR. No individual Board member has the authority to act on behalf of the association unless specifically delegated by action of the Board.

In addition to the General Policies of the Association, additional specific financial policies and employee policies shall be approved by the Board of Directors.



VAFR POLICY MANUAL

Policy: G102
Approved: January 9, 2021
Title: Commitment to Full Compliance with the Law

VAFR is committed to ensure that all its policies, practices, procedures, and implementation of same, are and will be consistent with all legal requirements including, but not limited to, United States Federal law such as the Americans with Disabilities Act and the Civil Rights Act of 1964, as amended, individual state laws, and local laws as applicable. To that end, the Board of Directors intends:

To state this policy whenever appropriate including, but not limited to, VAFR bylaws, standing rules, special rules of order, operational policies and procedures, personnel manual, employment applications, and applications for membership; and

To conduct a continuing audit of VAFR policies, practices, procedures, and implementation of same, as reasonably feasible, to ensure VAFR's continuing full compliance with the law.

Purpose

These operational policies and procedures are adopted for the purposes of implementing provisions of the VAFR Bylaws and furnishing procedures for officers, district vice presidents, and committees in the performance of their respective duties.

Amendment

The operational policies and procedures contained within this manual shall be amended by the Board of Directors. Proposed amendments to the policies and procedures may come from any committee and shall be submitted 14 days prior to any vote for approval at a meeting of the Board of Directors.

Availability

These operational policies and procedures shall be available to VAFR members on the VAFR website.



VAFR POLICY MANUAL

Policy: G103
Approved: January 9, 2021
Title: Policy on Diversity

To embrace *diversity*, the association promotes an all-inclusive and supportive environment that enables all members and stakeholders to achieve their full potential.

Our organization maintains diversity by:

Working to achieve the participation of diverse people within our areas of expertise and service.

Treating all people and their interests with fairness and respect.

Developing and participating in programs that support diversity.

Promoting involvement in leadership opportunities.

Recognizing and opposing actual or perceived aspects of discrimination.

Respecting the rights of all people to participate in enterprise, democracy and all aspects of our organization regardless of race, ethnicity, gender, nationality, religious or political beliefs, age, sexual orientation, domestic circumstances, disability, geographic location, specialty, work setting or level of professional experience.



VAFR POLICY MANUAL

Policy: G104
Approved: January 9, 2021
Title: Policy on Conflict of Interest

In recognition of the IRS inquiry regarding the existence of a policy regarding conflicts of interest, and in support of good governance, this Board-adopted policy covers disclosure and processing of a Conflict of Interest:

Definition of conflicts. A conflict of interest arises when a person in a position of authority over the organization may benefit financially or directly from a decision he or she could make in that capacity, including indirect benefits such as to family members or businesses with which the person is closely associated. This policy is focused upon material financial interest of, or benefit to, such people.

Individuals covered. People covered by this policy are the organization's officers, directors, and staff.

Disclosure. People covered by this policy must disclose to the president any interests that could give rise to conflicts of interest, such as a list of family members, membership and leadership in related organizations, substantial business or investment holdings, and other transactions or affiliations with businesses and other organizations or those of family members.

Managing conflicts. For each interest disclosed to the president, he/she will determine whether to:

- (1) Take no action.
- (2) Assure full disclosure to the board of directors and other individuals covered by this policy.
- (3) Ask the person to recuse from participation in related discussions or decisions within the organization; or
- (4) Ask the person to resign from his or her position in the organization or, if the person refuses to resign, become subject to possible removal in accordance with the Association's removal procedures.



VAFR POLICY MANUAL

Policy: G105
Approved: January 9, 2021
Title: Policy on Sexual Harassment

VAFR is committed to maintaining an organizational atmosphere free from sexual harassment and abuse. This policy covers all volunteers and staff of VAFR realizes its moral and legal obligations to ensure that all members and staff are provided a discrimination free environment to accomplish the mission of the association and to function effectively at association events. Sexual harassment by anyone whether occurring within or without the confines of a meeting, while involved in association-related functions, or at social gatherings, will not be tolerated by this association.

Because VAFR takes allegations of sexual harassment seriously, it will respond promptly to complaints of sexual harassment and where it is demonstrated that such harassment has occurred. VAFR will act promptly to eliminate the harassment and impose such corrective action as is necessary.

VAFR is committed to maintaining an organizational environment based upon mutually respectful interactions between people, and further, to strictly complying with all laws applicable to its activities. United States federal and most state laws strictly prohibit sexual harassment, as well as harassment based on race, color, religion, gender, national origin, age, and disability.

Complaints of sexual harassment should be referred in writing to the chairman of the VAFR Human Resources Committee. The committee is responsible for reviewing the complaint and recommending appropriate action to the Board of Directors.



VAFR POLICY MANUAL

Policy: G106
Approved: January 9, 2021
Title: Association Policy on Records Retention

Type of Document	Minimum Requirement
Accounts payable by ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes, and eases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation Schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense Analyses/expense distribution schedules	7 years
Year End Financial Statements	Permanently
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials, and supplies	7 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws, and charter	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years



VAFR POLICY MANUAL

Policy: G107
Approved: January 7, 2021
Title: Policy on Reports of Wrongdoing (WHISTLE BLOWER POLICY)

VAFR strives to comply with all applicable laws. The Association expects and encourages all volunteers and employees to report any suspected violation of law by contacting the chairman of the Human Resources Committee.

The Human Resources Committee will investigate all reports and will attempt to promptly correct any problems. Individuals with expertise in the area of concern, such as accounting or information technology, will be consulted as needed. Information provided by the reporting member or employee will be treated as confidential and will be provided only to those who have a need for the information or when it is required during investigation. False information provided during an investigation may lead to discipline, including termination of employment or membership.

Furthermore, NO employee or member acting on behalf of VAFR shall destroy, damage, remove or in any way make unreadable or illegible any records, books, documents or any other writings or communications of VAFR in the event that person has knowledge of any pending or threatened litigation in state or federal court or investigation by any government agency or by VAFR itself which pertains to the subject matter addressed in any materials. When an employee learns of any pending litigation or investigation, they shall immediately take all reasonable measures to preserve all documents described above and shall promptly notify the Chairman of the Human Resources Committee.

Employees or members who fail to report violations of applicable laws or fail to take reasonable measures to preserve all documents described above are subject to disciplinary action up to and including termination of employment or membership.

VAFR prohibits any retaliation against employees who provide information about or assist in an investigation of any violations of applicable laws. Any officer, employee, or agent of the Association who retaliates against such employees is subject to disciplinary action up to and including termination.



VAFR POLICY MANUAL

Policy: G108
Approved: January 7, 2021
Title: Policy on Leadership Code of Ethics

All Leadership level individuals associated with the Virginia Association of First Responders (VAFR) have an obligation to the association, their profession, the public and themselves to maintain the highest standards of ethical conduct. To that end VAFR has adopted the following standards of ethical conduct. Adherence to these standards is integral to achieving the objectives of the organization. No person associated with the VAFR shall commit acts contrary to these standards nor shall they condone the commission of any such acts by others within the organization.

Competence

All leadership level individuals shall maintain an appropriate level of professional competence by ongoing development of their knowledge and skills. They shall perform their organizational duties in accordance with relevant laws, regulations, bylaws, policies, and procedures; and shall prepare complete and clear reports when appropriate.

Confidentiality

All leadership level individuals shall refrain from disclosing confidential information acquired in the course of serving in their positions, except when authorized, unless legally obligated to do so. They shall refrain from using or appearing to use confidential information acquired in the course of serving in their positions for unethical or illegal reasons either personally or through third parties.

Objectivity

All leadership level individuals have a responsibility to communicate information fairly and objectively and to disclose fully all-relevant information that could reasonably be expected to influence the intended user's understanding of the reports, comments and recommendations presented.

Integrity

All leadership level individuals have a responsibility to:

- avoid actual or apparent conflicts of interest and advise all appropriate parties of any potential conflict
- refrain from engaging in any activity that would prejudice their ability to carry out their duties ethically



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- refuse any gift, favor or hospitality that would influence or would appear to influence their actions
- refrain from either actively or passively subverting the attainment of the organization's legitimate and ethical objectives
- recognize and communicate professional limitations or other constraints that would preclude responsible judgment or successful performance of an activity
- communicate favorable as well as unfavorable information and professional judgments or opinions to the appropriate persons
- refrain from engaging in or supporting any activity that would discredit the organization
- maintain mutual respect for all other members and/or employees of the organization.

All officers, committee chairmen, committee members, and instructors are required to sign the Code every two years between September 1 and December 31. The Secretary is responsible for assuring that the requirement is met and shall report annually to the VAFR Board on adherence to the requirement.

Failure to sign the agreement will result in immediate termination of the individual from any current assignments, future assignments, OR election to any VAFR office.



VAFR POLICY MANUAL

Policy: G109
Approved: January 09, 2021
Title: Policy on Death Benefit Plan

- I. This policy outlines the Virginia Association of First Responders Death Benefit Plan.
- II. Purpose: The purpose of the Virginia Association of First Responders (VAFR) Death Benefit Plan (the Plan) is to render financial aid to the designated beneficiary or estate of any member at the time of death who is in good standing as a member of the Plan.
- III. Membership: To qualify for membership in the Plan, the applicant shall be a member of the VAFR.
 - a. Each Plan member shall participate through only one (1) VAFR member agency or as an Individual member. If the member agency disbands; is dropped; or withdraws from membership in the VAFR, resulting in the Plan member no longer being a member of the VAFR, the Plan member shall have a grace period of six (6) months to re-establish membership in the VAFR. If the Plan member does not re-establish membership in the VAFR within the six (6) month grace period, the Plan member shall be dropped from the Plan.
 - b. Any individual seeking membership in the Plan shall submit a completed application to the VAFR office. The application must be signed by the applicant. If the applicant is a member of a VAFR member agency, the member agency must complete the "*For Applicant's Agency Use Only*" section of the application certifying that the applicant is a member in good standing with the agency.
 - c. Plan members must keep their personal information and beneficiary information up to date. Any Plan member finding it necessary to update and/or change any of their personal information and/or beneficiary information shall do so by submitting a *Member Information/Beneficiary Change Request* form to the VAFR office.
 - d. The VAFR office shall maintain a file for each Plan member.
- IV. Fees and Assessments: Each Plan member shall pay an initial new member fee of six dollars (\$6.00) with the application for membership in the Plan, and an assessment of seventy-five cents (\$0.75) upon the death of a member of the Plan.



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- V. VAFR Member Agencies:** Each VAFR member agency shall be responsible for the collections and notifications of all plan members within their agency of delinquencies and/or cancellation of membership.
- Each member agency shall appoint a Death Benefit Plan Contact (agency contact) to receive the assessments from each Plan member within their agency when notified of a plan member's death. The agency contact shall forward the collected assessments along with a complete report to the VAFR office within a period of thirty (30) days after the date of the assessment. If after thirty (30) days the VAFR office has not received payment of the assessment(s), the member agency may be subject to a fifty-dollar (\$50.00) penalty fee.
 - Member agencies may remove Plan members that are no longer with their agency or Plan members that have notified the member agency they no longer wish to participate in the Plan by submitting a completed *Agency Member Deletion* form to the VAFR office.
- VI. Individual Members:** Individual members shall be responsible for the payment of their own assessments, delinquencies, and/or cancellations. Individual members that no longer wish to participate in the Plan shall submit the cancellation of their Plan membership, in writing, to the VAFR office.
- VII. Delinquencies:** Any Plan member who fails to pay their assessments within a period of thirty (30) days, after the Plan member and/or member agency having been properly notified, shall forfeit their membership in the Plan. To be reinstated, the Plan member shall submit a new application along with the initial new member fee.
- VIII. Disbursements:** The death benefit payment to the beneficiary or estate of a member of the Plan shall be based on the size of the Plan membership at the time of the Plan member's death.
- Payment shall be made to the designated beneficiary (or the estate of the deceased Plan member if no beneficiary is named or is living at the time of the Plan member's death) of a deceased Plan member in the amount as specified in the following schedule.

# of Member in the Plan	Benefit Payout
Up to 500 members	\$0.75 X # of Members in the Plan
501 to 1000	\$375.00



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# of Member in the Plan	Benefit Payout
1001 to 1200	\$750.00
1201 to 1400	\$900.00
1401 to 1600	\$1,050.00
1601 to 1800	\$1,200.00
1801 to 2000	\$1,350.00
2001 to 2500	\$1,500.00
2501 to 3000	\$1,875.00
3001 to 3500	\$2,250.00
3501 to 4000	\$2,625.00
4001 to 4500	\$3,000.00
4501 to 5000	\$3,375.00

- b. No death benefit payment shall exceed the specific amount listed in the schedule above.
 - c. In no event shall more than one (1) death benefit payment be paid due to the death of a Plan member.
 - d. The Plan member must have been a member of the Plan for a minimum of twelve (12) months prior to the Plan member's death to receive Plan benefits.
 - e. Death benefit payment excludes death by suicide for the first two (2) years of Plan membership.
- IX. Filing a Claim:** In order to receive payment of benefits of the Plan, a *Report of a Deceased Member* form must be filed with the VAFR office.
- a. The form must be marked indicating that the deceased member is a member of the Plan.
 - b. A copy of the death certificate (not the original) must accompany the form along with a picture of the deceased and a copy of the deceased member's agency patch.



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- c. Upon receipt of proof of death (copy of the Death Certificate) of a member of the Plan, benefits shall be paid as soon as practical.
- d. Proof of death must be received by the VAFR office within one (1) year of the Plan member's actual date of death. The Plan Committee shall have the right to waive the time requirements in extraordinary circumstances.
- e. The Plan shall furnish a VAFR flag for the graveside services or for the family when requested.



VAFR POLICY MANUAL

Policy: G110
Approved: March 06, 2021
Title: Procedure for Administration of Death Benefit Plan

- I. This policy outlines the administration of the Virginia Association of First Responders Death Benefit Plan.
- II. Purpose: The Virginia Association of First Responders (VAFR) Death Benefit Plan (the Plan) shall be administered by the VAFR state office in accordance with this policy.
- III. Membership in the VAFR includes members of the Auxiliary to the Virginia Association of Volunteer Rescue Squads (AVAVRS).
- IV. Applications: When an application for membership in the Plan is received by the VAFR office, the office staff shall:
 - a. Document in the “*For VAFR Use Only*” section at the bottom of the application who received the application and the date the application was received.
 - b. Review the application for completeness. If there is needed information missing from the application, the office staff shall make every effort to obtain the needed information.
 - c. Verify the new member fee has been included with the application. If the new member fee has not been included with the application, the office staff shall make every effort to collect the new member fee from the applicant.
 - i. The new member fee shall be deposited and recorded as Death Benefit Plan funds.
 - d. Update the VAFR membership database accordingly and document in the “*For VAFR Use Only*” section at the bottom of the application who entered the information in the VAFR membership database and the date the information was entered.
 - e. Create and maintain a file for the new Plan member.
- V. Change of Membership Information and/or Beneficiary: When a *Member Information/Beneficiary Change Request* form is received by the VAFR office, the office staff shall:
 - a. Document in the “*For VAFR Use Only*” section at the bottom of the *Member Information/Beneficiary Change Request* form who received the form and the date the form was received.



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- b. Review the *Member Information/Beneficiary Change Request* form for completeness. If there is needed information missing from the form, the office staff shall make every effort to obtain the needed information.
 - c. Update the VAFR membership database accordingly and document in the “*For VAFR Use Only*” section at the bottom of the *Member Information/Beneficiary Change Request* form who entered the information in the VAFR membership database and the date the information was entered.
 - d. Update the Plan member’s file accordingly.
- VI. Deletion of a Plan Member by a VAFR Member Agency: When an *Agency Member Deletion* form is received in the VAFR office, the office staff shall:
 - a. Document in the “*For VAFR Use Only*” section at the bottom of the *Agency Member Deletion* form who received the form and the date the form was received.
 - b. Review the *Agency Member Deletion* form for completeness. If there is needed information missing from the form, the office staff shall make every effort to obtain the needed information.
 - c. Update the VAFR membership database accordingly and document in the “*For VAFR Use Only*” section at the bottom of the *Agency Member Deletion* form who entered the information in the VAFR membership database and the date the information was entered.
 - d. Update the Plan member’s file accordingly.
- VII. Deletion of a Plan Member at the Plan Member’s Request: If the VAFR office receives a written notice from an individual Plan member advising that the Plan member no longer wishes to participate in the Plan, the office staff shall:
 - a. Document on the written notice who received the written notice and the date the written notice was received.
 - b. Review the written notice to ensure all needed information has been included. If there is needed information missing from the written notice, the office staff shall make every effort to obtain the needed information.
 - c. Update the VAFR membership database accordingly and document on the written notice who entered the information in the VAFR membership database and the date the information was entered.
 - d. Update the Plan member’s file accordingly.
- VIII. VAFR Member Agency Disbands; is Dropped; or Withdraws Membership: Upon notification that a VAFR member agency has disbanded; is dropped from



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membership in; or withdraws their membership in the VAFR, the VAFR office staff shall:

- a. Check the VAFR membership database for any and all Plan members currently listed as members of the agency in question. NOTE: If a Plan member is listed as a member of the agency in question and the Plan member is a VAFR Individual member or a VAFR Life member, the Plan member shall retain their Plan membership and no further action is required.
- b. Send notice to each Plan member of the agency in question notifying the Plan member:
 - i. As a result of the agency disbanding; being dropped; or withdrawing, the Plan member is no longer a member of the VAFR.
 - ii. The Plan member has a six (6) month grace period to re-establish their membership in the VAFR by either joining another VAFR member agency or becoming a VAFR Individual member.
- c. A copy of the *Member Information/Beneficiary Change Request* form shall be sent with the notice to the Plan member.
- d. Update the VAFR membership database accordingly based upon the Plan member's response to the notice.
- e. Update the Plan member's file accordingly.

IX. Assessment Billing: Assessments charged upon the death of a member of the Plan shall be billed on a semi-annual basis.

- a. Assessment bills for the months of October through March shall be sent out in April.
- b. Assessment bills for the months April through September shall be sent out in October.
- c. Assessment bills shall include the following information:
 - i. The number of Plan member deaths for the billing period.
 - ii. The amount being assessed per Plan member death.
 - iii. The total assessment amount due.
 - iv. The date the assessment payment is due.
- d. VAFR members agencies participating in the Plan shall receive one (1) assessment bill for all Plan members in their agency.
 - i. The assessment bill shall include a list of Plan members within the agency.
- e. Individual Plan members shall be billed separately.
- f. Assessment payments shall be deposited and recorded as Death Benefit Plan funds.



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- g. The VAFR membership database and the Plan members files shall be updated accordingly.
- X. Claim for Benefits: When a *Report of a Deceased Member* form which has been marked indicating the deceased member is a member of the Plan, this shall constitute a claim of Death Benefit Plan benefits, and the office staff shall:
- a. Document in the “*For VAFR Use Only*” section at the bottom of the *Report of a Deceased Member* form who received the form and the date the form was received.
 - b. Review of the *Report of a Deceased Member* for completeness. If there is information missing from the form, the office staff shall make every effort to obtain the information needed.
 - c. Verify and document in the “*For VAFR Use Only*” section at the bottom of the *Report of a Deceased Member* form that a picture of the deceased member and a copy of the deceased member’s VAFR member agency patch are included with the form; if not, the office staff will make every effort to obtain these items. NOTE: If the deceased is an Individual member, there will be no agency patch.
 - d. Forward a copy of the *Report of a Deceased Member* form, the deceased member’s picture, and the deceased member’s agency patch to the Chaplain. Document in the “*For VAFR Use Only*” section at the bottom of the *Report of a Deceased Member* form the date the *Report of a Deceased Member* form, the deceased member’s picture, and the deceased member’s agency patch were sent to the Chaplain.
 - e. Verify and document in the “*For VAFR Use Only*” section at the bottom of the *Report of a Deceased Member* form that a copy of the deceased member’s Death Certificate (not the original) has been included with the *Report of a Deceased Member* form; if not, the office staff will make every effort to obtain a copy of the Death Certificate.
 - f. Generate and print the *Death Benefit Resolution Certificate* acknowledging the service and passing of the deceased member along with a cover letter. The *Death Benefit Resolution Certificate* and the cover letter shall include the appropriate signatures.
 - g. Generate and print a check for the payment of the death benefit. The payment amount shall be determined by the “*Benefit Payout Schedule*” (see Policy G109). The check shall be made payable to the deceased member’s beneficiary on file or to the deceased member’s estate. The check shall include an authorized signature.
 - h. Make copies of the *Death Benefit Resolution Certificate*, the cover letter, and the check for the file.



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- i. Mail the *Death Benefit Resolution Certificate*, the cover letter, and the check to the deceased member's beneficiary on file or to the deceased member's estate using an appropriate size envelope so that the *Death Benefit Resolution Certificate* and the cover letter are not folded. Document in the "*For VAFR Use Only*" section at the bottom of the *Report of a Deceased Member* form the date the benefits were paid.
 - j. Update the VAFR membership database accordingly and document in the "*For VAFR Use Only*" section at the bottom of the *Report of a Deceased Member* form who entered the information in the VAFR membership database and the date the information entered.
 - k. Update the Plan members file accordingly.
- XI.** The VAFR office staff shall submit a financial status report to the Death Benefit Plan Committee on a quarterly basis.



VAFR POLICY MANUAL

Policy: G111
Approved: May 1, 2021
Title: Policy on Distribution of VAFR Flag

Background:

The VAFR flag has a white background with green VAFR logo. It is approximately 2.5 X 4.5 feet. It is available on request from the State Office.

Policy:

When any member of a VAFR agency dies, the agency may request a flag be made available for presentation to the family or for display at the funeral home. Whenever possible the president of the VAFR or his/her representative should make the presentation.

When a request is received by the office, the flag is shipped overnight to the individual making the request.

The flag is made available at no cost on the death of any member of the Association upon request to the State Office.

In addition to the flags available for funeral presentations, any member agency may purchase a flag for \$40.

It is up to the District Vice President or other state officer whether the flag is displayed at the funeral and returned OR given to the family of the deceased member.

District Vice Presidents may request flags to be available within the District.

VAFR office staff shall keep a file on the distribution of the flags.



VAFR POLICY MANUAL

Policy: G112
Approved: May 1, 2021
Title: Policy on Availability of Green Jacket

Background:

To promote a unified image for the VAFR, a Green Sport Coat has been made available to all VAFR Officers and Life Members.

There has been inconsistent understanding of the availability of the VAFR green jackets and who receives them. Several jackets that don't fit properly are at the State Office. It is important to have a consistent approach to providing jackets.

Policy:

Any elected or appointed officer, Life Member, or Hall of Fame member may submit a written request for a VAFR green sport coat for their use at VAFR events.

The individual must submit a written request of the specific size. It is the responsibility of the individual to ensure that the proper size is ordered.

The State Office orders the sport coat based on the written request. Only one coat will be purchased by the Association every 10 years. If a second coat is requested, the member must pay the full cost for the new jacket.



VAFR POLICY MANUAL

Policy: G113
Approved: January 9, 2021
Title: Policy on VAFR Scholarships

The Association administers five scholarships on behalf of several different donors. The president of VAFR appoints the Scholarship Committee to oversee and administer the program.

Program Requirements:

The Scholarships Committee shall meet at least once a year to discuss applications, funding of scholarships, and the current policies. This meeting can be in person, by phone or virtually. The Julian S. Wise Scholarship and the Kelly Southard scholarships are funded from reserve funds dedicated to the individual scholarship.

Sponsors of other scholarships must submit funds to the VAFR no later than May 1 in order to award the scholarship during the current year. Scholarship donors may stipulate any requirements. The Scholarship Committee will report to the Board of Directors the list of winners at the first Board of Directors meeting after the winners have been chosen by the Scholarship Committee.

A person may win each scholarship only once but may win more than one in the same year.

Applications are posted on the VAFR web site year round and are to be reviewed by the committee annually.

Scholarship decisions for the year should be finalized no later than August 15.

Julian Stanley Wise Scholarship Funding

The scholarship was started in 1986 with the first award in 1987. The scholarship is funded by a restricted fund. Individuals are encouraged to contribute to the fund. The balance in the fund at the end of 2020 was \$36,064.

Eligibility: Julian Stanley Wise Scholarship:

You must have been a member of the VAFR, AVAVRS, the VAJVRS for at least 2 years, or be a child or grandchild of a person who has been a member for 5 years.

You must be accepted at a fully accredited college or University or waiting acceptance at an institution that meets these criteria. (The scholarship will not be awarded until you have been accepted.)

You may not have received this scholarship before.

Two JSW scholarships may be awarded each year, for \$1,000 each.



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Sylvia & Garry Clatterbuck Memorial Scholarship

After Garry Clatterbuck, Past President and Life Member of the VAFR, died his family started the Garry Clatterbuck Scholarship in the amount of \$1,000 that they fund each year. In 2013 Garry's wife Sylvia, Life Member of the AVAVRS, died and the scholarship was renamed the Sylvia & Garry Clatterbuck Scholarship. This scholarship is weighted towards the most rescue squad/EMS work that has been done. The funds are donated by the Clatterbuck's daughters.

Eligibility: Sylvia & Garry Clatterbuck Memorial Scholarship:

You must have been a member of the VAFR, AVAVRS, the VAJVRs for at least 2 years, or be a child or grandchild of a person who has been a member for 5 years.

One of the judging criteria is the amount of volunteer rescue squad work or qualifications attained. You must be accepted at a fully accredited college or University or awaiting acceptance at an institution that meets these criteria. (The scholarship will not be awarded until you have been accepted.)

You may not have received this scholarship before.

One Clatterbuck scholarship is awarded each year in the amount of \$1,000.

Anne J. Gwaltney Memorial Scholarship

Anne J. Gwaltney was very active in her squad and her family started the Anne J. Gwaltney Memorial Scholarship after she passed away in 2013. Either the Gwaltney family or the Surry Rescue fund this scholarship yearly in the amount of \$1,000. This Scholarship is for all, but District 3 members are a priority.

Eligibility: Anne J. Gwaltney Memorial Scholarship:

You or your parent must have been a member of the VAFR, AVAVRS, or VAJVRs for at least 2 years.

You must be accepted at a fully accredited college or university or waiting acceptance at an institution that meets the criteria.

You must be less than 35 years old during the calendar year in which you are receiving the award.

You cannot have received this award before.

One AJG Scholarship is awarded in the amount of \$1,000

Kelly G. Southard Memorial Scholarship

The Kelly G. Southard Memorial Scholarship was created by Orange County Rescue Squad with a \$25,000 donation on 5/19/2017. A restricted account was established for the scholarship on 6/02/2017.



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Eligibility: Kelly G. Southard Memorial Scholarship:

You or your parents must have been a member of the VAFR, AVAVRS, or VAJVRS for at least 2 years

You must be accepted at a fully accredited college or university or waiting for acceptance at an institution; in the field of Architecture or the Medical field which is the criteria for this scholarship

You must be less than 65 years old during the calendar year in which you are receiving the award You cannot have received this award before

Kevin Dillard Leadership Scholarship

Past VAFR president, Kevin Dillard, set up the Kevin Dillard Leadership Scholarship in 2020 in the amount of \$1,000. The funds for this scholarship are handled by The Community Foundation of the Rappahannock Region.

Eligibility: The Kevin Dillard Leadership Scholarship

You must have been a member of the VAFR, AVAVRS, the VAJVRS for at least 2 years, or be a child or grandchild of a person who has been a member for 5 years.

You must be accepted at a fully accredited college or University or waiting acceptance at an institution that meets these criteria. (The scholarship will not be awarded until you have been accepted.)

You must be a high School Senior or current college student

You may not have received this scholarship before.

Essay – Describe an event in which you took on a leadership role and what you learned about yourself during the duration of that role.

VAFR Scholarships Criteria

General Criteria for all:

You must be accepted at a fully accredited college or university or waiting acceptance at an institution that meets these criteria.

You or your parents must have been a member of the VAFR, AVAVRS, or VAJVRS for at least 2 years.

Your Squad must be a member of the VAFR

You may not have received this scholarship before.

Individual Criteria

Julian S. Wise Scholarship

You may also be the grandchild of a member with five (5) or more years of service in the VAFR or AVAVRS



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Anne J. Gwaltney Scholarship

You must be less than 35 years old to apply

Members of District 3 take priority

Sylvia & Garry Clatterbuck Scholarship

You may also be the grandchild of a member with five (5) or more years of service in the VAFR or AVAVRS

The amount of EMS work or EMS qualifications matter the most

Kelly G. Southard Scholarship

You must be less than 65 years old to apply

You must be going into the Medical field

Kevin Dillard Leaders of Tomorrow Scholarship

You must be a High School Senior or current College student

Award:

Each Scholarship is for \$1,000

Application must be received by June 15. A letter will be sent to all winners.

Applications are sent to: Scholarship Committee Chair, VAFR, 2535 Turkey Creek Road, Oilville, Virginia 23129.

The check is mailed to the college in December for the second semester's tuition.

Applications are on the VAFR web page www.VAFR.com.



VAFR POLICY MANUAL

Policy: G114
Approved: July 10, 2021
Title: Policy on Camporee

Background:

For several years, VAFR has sponsored a fun-filled camporee weekend. Members of VAFR and their families are invited to participate in the event. The event started under the leadership of past president Ronnie Slough and was held in Buena Vista.

Policy:

The president of VAFR may appoint a chair for the Camporee event at the beginning of their year.

The chair is responsible for researching the site, recommending the date, and handling details for the event.

The Board of Directors must approve the date and location of the event a minimum of 3 months prior to the event.

The event is publicized on the VAFR website, social media, newsletters and by the state officers.

To assure insurance coverage, the Camporee chair is responsible for notifying the VAFR insurance carrier, Chesterfield Insurers, a minimum of 30 days prior to the event to obtain an “additional event coverage” document.

The VAFR budget should include funds to support expenses, such as reception, group meals, or other general expenses of the event. No funds may be expended for purchase of alcohol.

No VAFR funds may be used for individual travel or expenses associated with the event.



VAFR POLICY MANUAL

Policy: F101
Approved: June 4, 2022
Title: Policy on General Finances

Purpose of Financial Policies and Procedures

Maintaining meaningful, well-considered policies and procedures is a critical component of a strong financial management system. They are used to establish an organization's internal controls and for ensuring compliance with regulatory standards, as many nonprofit funders expect grantees to comply with specific policy and procedure guidelines. Documenting the organization's financial policies also serves as an important tool for clarifying roles and responsibilities and ultimately ensuring that the organization's financial data is an accurate and reliable basis for organizational decision making.

The policy and procedural guidelines in the financial policies of the VAFR are designed to:

- Protect the assets of the VAFR
- Ensure the maintenance of accurate records of all financial activities
- Provide a framework for financial decision making
- Establish operating standards and behavioral expectations
- Serve as a training resource for staff
- Ensure legal and reporting compliance is adhered to on the local, state, and federal levels.

Basis of Accounting

The VAFR uses the accrual basis of accounting. The accrual basis is the method of accounting whereby revenue and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred. It eliminates the budget distortion of large advance payments, such as annual insurance premiums. This method gives a more accurate picture when actual expenses are compared to budgeted amounts. It also eliminates the possibility of overlooking incurred but unpaid expenses when making budget projections.

Budget Process

The VAFR's annual budget, which is based on the calendar year, shall be prepared, and approved annually for all sectors. The budget shall be prepared by the Treasurer and Bookkeeper in coordination with the Finance Committee. All committees and officers are consulted in the preparation of the budget. Funds shall be allocated by the Finance Committee to restricted accounts for future needs as well as to operating reserves.

Each committee should send their budget requests to the Treasurer no later than May 1 for the following year. Committees that fail to submit their requests by May 1 may not receive funds for the following year. The prepared budget shall be approved by the Finance Committee at the



VAFR POLICY MANUAL

annual budget meeting. Once approved by the Finance Committee, the budget shall be presented to the Board of Directors for approval. After the budget is approved by the Board of Directors, it shall be presented to the Board of Governors for approval at the Annual meeting of the Board of Governors.

Contractual Obligations

No one (1) person has the authority to enter into a binding contract on behalf of the VAFR without the approval of the Executive Director, appropriate officer(s) and appropriate committee chair(s).

- Event venues and catering contracts are used for special events. Contracts for Convention shall be approved by the Convention Committee Chair, Executive Director and Treasurer. Rescue College contracts shall be approved by the Rescue College Committee Chair, Executive Director and Treasurer.
- Building and Grounds contracts for capital improvements shall be approved by the Executive Director, President, Facilities Committee Chair, and Treasurer.
- Equipment repair and replacement contracts for major training equipment shall be approved by the Executive Director, Training Officer, and Treasurer.
- Information Technology contracts shall be approved by the Executive Director, Information Technology Committee Chair, and Treasurer.
- Vehicle purchase contracts shall be approved by the Executive Director, President, and Treasurer.
- General contracts such as pest control and lawn maintenance shall be approved by the Executive Director and Facilities Committee Chair.

Journal Entries

Journal entries shall be prepared every month to split salaries/wages into appropriate categories as well as the corporate insurance policies which include commercial, inland marine, special risk, umbrella, and worker compensation.

Bank Reconciliations

All bank accounts held by the VAFR shall be reconciled monthly. The Treasurer shall review all bank statements and reconciliation reports every month.

Financial Reporting

The VAFR shall always adhere to financial transparency. The Bookkeeper or Treasurer shall provide a monthly budget vs. actuals report to the Executive Committee by the fifth of each month. Financial information shall be made available to the leadership team and/or committee chairs upon request. Formal financial reports as well as annual audit reports shall be presented at the Spring Board of Governors and the Annual Board of Governors meetings.



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Annual Audit

The VAFR shall undertake an annual audit performed by a reputable CPA firm. All requested information shall be made available to the audit team. Internal control documents should be updated annually or as needed due to organizational changes. All audit reports shall be available for inspection upon request. The Finance Committee shall meet with the auditors to review the audit report and management letter.



VAFR POLICY MANUAL

Policy: F102
Approved: June 4, 2022
Title: Policy on Financial Disbursements

The disbursement of VAFR funds shall be made by invoice, expense voucher, district reimbursement request, scholarship awards, and Death Benefit Plan claims. Every disbursement shall require officer and/or committee chair approvals. Normal operating expenses such as utilities do not need approval.

Invoices

The Executive Director shall approve all invoices that fall within the budget and/or voted on by the Executive Committee, Board of Directors, or Board of Governors. Any invoice that exceeds the budget must be approved by the Board of Directors or Board of Governors.

Spending Limits

The Executive Director has the authority to approve purchases/expenditures up to \$999.00. The Executive Committee has the authority to approve purchases/expenditures up to \$4,999.00. The Board of Directors has the authority to approve purchases/expenditures up to \$19,999.00. Purchases/expenditures in the amount of \$20,000.00 or greater must be approved by the Board of Governors.

Reimbursement of Expenses

Expense reimbursement vouchers may be submitted for reimbursement of expenses incurred by officers, committee chairs, committee members, instructors, and staff for approved travel, supply purchases, and other approved expenses.

The VAFR follows the Internal Revenue Service mileage reimbursement guidelines which are set annually while the meals and lodging rates are set by the Finance Committee and approved by the Board of Directors. Mileage, meals, and lodging rates shall remain in effect through a fiscal calendar year.

The expense voucher with the current approved reimbursement rates shall be available on the VAFR website. Special rates may be put into place for Rescue College, Convention, and other special events.

Expense vouchers shall be approved by the appropriate people prior to being submitted to the State office.

- Committee activity expenses shall be approved by the respective Committee Chair and Treasurer (or President).
- Training expenses shall be approved by the Training Officer and Treasurer (or President).



VAFR POLICY MANUAL

- Board of Directors expenses shall be approved by the President and Treasurer.
- Expenses related to special events shall be approved by the respective Committee Chair and Treasurer (or President).

Receipts shall be submitted for all expenditures other than mileage. The receipts shall show the purpose of the expenditure. In the case of meals for multiple persons (committee meetings, etc.), the person's names shall be listed on the receipt or the expense voucher.

Overnight lodging shall be pre-approved by the appropriate Committee Chair, Training Officer, President, or Treasurer unless it is on a Master Bill.

District Reimbursements

The VAFR allocates reimbursement funds to each VAFR District annually for training and administrative use.

- Each District shall be allocated \$2,000.00 per year. If the allocated funds are not used, they may be carried over for one (1) year. If the carried-over funds are still not used by the end of the one-year extension, the carried-over funds will no longer be available.
- All requests for District reimbursement shall be approved by the District Vice President of the respective district and submitted to the VAFR office no later than December 31 of the year the expense was incurred. Expenses for District reimbursement do not carry over from year to year and should be submitted in a timely manner.
- Requests for District reimbursement shall be accompanied by invoices and proof of payment made by the district.
- Reimbursement payments to a district for any one (1) year shall not exceed the funds allocated to that District for that year plus any funds carried over from the previous year for that District.
- All requests for District reimbursement shall be approved by the VAFR Vice President and Treasurer.

Scholarships

VAFR scholarships are funded through restricted scholarship accounts. The recipients shall be selected by the Scholarship Committee and announced at the annual Convention. Scholarship disbursements shall be made directly to the student's educational institution through the VAFR's operating account by December 1st for the upcoming semester. Funds shall then be transferred from the restricted scholarship accounts back into the operating account.

Death Benefit Plan

Death Benefit Plan claims shall be paid to the beneficiary of a Plan member in accordance with the procedures enumerated in the Death Benefit Plan Policies.



VAFR POLICY MANUAL

Policy: F103
Approved: June 4, 2022
Title: Policy on Allocation of Revenue

Four-for-Life Funds

The VAFR receives funding through the Four-for-Life program of the Commonwealth of Virginia, administrated through the Virginia Office of Emergency Medical Services. These funds shall be used for conducting volunteer recruitment, retention, and training activities to include the cost of presenting training classes, training equipment acquisition, and training administrative costs.

Membership Dues

The VAFR shall collect dues annually from its member agencies, businesses, and individuals according to the dues structure at the time of annual billing. The funds collected shall be used for training and office administrative needs.

Class Registration Fees

The VAFR shall charge a registration fee for non-members to participate in training courses offered throughout the Commonwealth. The funds collected shall be credited to the class account of the course being taught.

Rescue College Registration Fees

The VAFR shall charge a registration fee for both members and non-members to participate in the annual Rescue College. Registration fees shall be credited to the main Rescue College allocation. Additional fees may be assessed for non-members for certain classes. Additional fees collected shall be credited to the respective courses for which the additional fees are charged.

Convention Registration Fees

The VAFR shall charge a registration fee to both members and non-members to participate in the annual Convention. The fees shall be credited to the Convention class location. The registration fees shall be waived for:

- Life members
- Hall of Fame members
- Convention Committee and convention staff
- Officers designated by the President
- Office staff designated by the Executive Director



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General Donations

VAFR receives donations in support of the various programs sponsored by the Association. Donations that are earmarked for a specific activity shall be credited to that activity while general donations shall be credited for general use.

Grants

VAFR receives funds from several grant programs. The funds received shall be classed according to the nature of the grant and the requirements of the grant program.

Annual Fund

VAFR may promote donations to an Annual Fund to support its programs. The funds received through fundraising shall be credited to general training pursuits unless otherwise specified by the donor.

Endowment Fund

VAFR shall promote donations to an Endowment Fund to provide a continuing funding stream using the income produced by the fund. The income generated from the fund shall be credited to the general expenses and special projects as approved by the Board of Directors.

Restricted Funds

The VAFR should maintain restricted accounts for specific purposes. The Finance Committee should recommend any additions to specific funds during the budgeting process.

- Vehicle Replacement – To provide funds for the replacement of VAFR vehicles. Funds shall be allocated on an annual basis.
- Building and Grounds – To provide funds for capital improvements to the VAFR Office building, and grounds. Funds shall be allocated on an annual basis.
- Training Equipment – To provide funds for new and replacement training equipment used to provide training classes. Funds shall be allocated on an annual basis.
- Scholarship Funds – To provide scholarship opportunities to the youth of the VAFR. Funds are received through annual donations from the specific donor or established accounts maintained by the VAFR.
- Death Benefit Plan – To provide funds upon the death of a member of the VAFR who a member of the Death Benefit Plan in accordance with procedures is also enumerated in the Death Benefit Plan policies.



VAFR POLICY MANUAL

Policy: F104
Approved: June 4, 2022
Title: Policy on Accounts Receivable

Checks

Checks received by the VAFR shall be endorsed “For Deposit Only” upon receipt. Corresponding invoice numbers or the purpose of the check shall be recorded on the memo line for the funds to be appropriately categorized.

Cash Payments

The invoice number or purpose of cash payments shall be noted on the bank deposit ticket.

Credit Card Payments/PayPal

VAFR accepts credit card payments through PayPal. A Financial Summary report shall be run through PayPal weekly. An invoice shall be produced for each transaction in QuickBooks. The PayPal payment is applied to the invoice, referring to the 17-digit reference number generated by PayPal. A bank deposit entry shall be made in QuickBooks, minus the PayPal transaction fees which are deducted from each class category that has received payment. The funds shall be electronically transferred from PayPal to the appropriate bank account.

Bank Deposits

All funds shall be deposited in a Federal Deposit Insurance Corporation (FDIC) insured banking institution. Checks received should be scanned to the bank daily. If the check scanner is not working, deposits shall be made weekly. Cash deposits shall be made weekly. Any deposit that totals more than \$1,000.00 shall be deposited immediately.



VAFR POLICY MANUAL

Policy: F105
Approved: June 4, 2022
Title: Policy on Accounts Payable

The expenses of the VAFR shall be allocated to specific General Ledger accounts as well as class specifications. The two groups commonly used are Administrative and Training.

Utilities

Utilities include normally occurring expenses including, but not limited to, electricity, telephone, liquid propane service, lawn maintenance, cleaning, and alarm system. Normal monthly expenses may be paid without officer approval. The expense allocation shall be 5% to State Office Administration, 95% to Training-Administration.

Payroll and Benefits

Payroll and benefits expenses are allocated based on the role of each employee. The Executive Director's salary and benefits shall be allocated 25% State Office Admin, 60% Training Admin, and 15% Training Fundraising. The Office Manager's salary and benefits shall be allocated 25% State Office Admin and 75% Training Admin. The Bookkeeper's salary shall be allocated to 50% State Office Admin and 50% Training Admin. The Training Coordinator's salary and benefits shall be allocated to 100% Training Coordinator. The Administrative Support Specialist's salary and benefits shall be allocated to 25% State Office Admin and 75% Training Admin. The expense allocation splits shall be achieved through monthly journal entries.

Office

Office Expenses include office supplies such as paper and toner. The allocation for general office expenses shall be 5% to State Office Admin and 95% to Training Admin. Purchases made specifically for training courses and special events shall be allocated 100% to those respective classes.

Automobile

Automobile expenses include fuel and general maintenance. The Executive Director's vehicle expenses shall be allocated to State Office Admin. The President's vehicle expenses shall be allocated to Board of Director-President.

Meetings

Meeting expenses include purchases, such as easels and markers, made for specific meetings. The expenses shall be allocated based on the purpose of the meetings. For example, items purchased for a Strategic Planning meeting would be allocated to the General Ledger for meeting expenses and classed to the Strategic Planning Committee.



VAFR POLICY MANUAL

Travel

Travel expenses include mileage, lodging, and food. Travel expenses shall be allocated based on the purpose of travel. Instructor travel expenses shall be allocated to the mileage, lodging, and food General Ledger accounts and classed to the specific course that is taught. Travel for Board of Directors meetings, Executive Committee meetings, committee meetings, and special events shall also be allocated to the appropriate classes based on the specific purpose of the travel.

Training

Training Course expenses include supplies, and any equipment purchases necessary to present the training course. The purchases shall be allocated to the Supplies and Training Equipment General Ledger account and to the appropriate class.

Special Events

Special events include Spring Board of Governors, Camporee, Rescue College, and Convention. Spring Board of Governors expenses shall be allocated to the Board of Directors except for expenses incurred for the training courses that are offered at the event. Expenses for the Spring Board of Governors include lodging, meals, meeting rooms, and travel. Camporee expenses shall be allocated to the Camporee and only include non-travel meals (breakfast and picnic fare), activity costs, and incidentals such as plates, cups, etc. Travel expenses shall not be covered by participants as this is an optional, recreational event. Rescue College expenses shall be allocated by course offerings with the committee expenses allocated to Rescue College- Admin. Convention expenses shall be allocated by specific purposes such as the memorial service. Committee expenses shall be allocated to Convention-Admin.

Fundraising

Fundraising expenses shall be allocated based on the specific target of the fundraising activity such as training or special events and may include advertising costs as well as salaries and benefits.



VAFR POLICY MANUAL

Policy: F106
Approved: May 1, 2021
Title: Policy on Investments

The Board of Directors authorizes the Finance Committee and the Executive Director to negotiate and sign an agreement with an investment company to manage the VAFR investments. The Executive Director, Bookkeeper, and Treasurer will review annual finance needs and determine the appropriate amounts to be invested.

Statement of Purpose: To identify a set of investment objectives, goals, asset allocation guidelines, and performance standards for the VAFR with the recognition that there are separate bank accounts with specific purposes. This policy is to be communicated to the Finance Committee and for their use in developing an appropriate program and to the VAFR' Board of Directors for use in exercising fiduciary responsibility.

Short-term reserves (STR) are funds, which are maintained in the event of a severe cash flow emergency. These funds need to cover a minimum of six (6) months of operating expenses with the goal of being able to cover a full year (12 months) of operating expenses. These funds must be accessible and easily liquidated.

Long-term reserves (LTR) are funds, which are not needed in the near term for day-to-day operation and should have a three-to-five-year investment horizon.

Investment Objectives: The objective of VAFR' LTF is to maintain an equal weighting between preservations of principal and capital appreciation. This objective requires disciplined diversification in asset allocation such that the VAFR avoids the dramatic fluctuations that can occur in a single asset class. It is understood and anticipated that VAFR will avoid the extreme swings in the stock market.

Investment Goals: The goals of the VAFR' LTF are to exceed the blended benchmark agreed upon each year between the Treasurer, Bookkeeper, Executive Director, and the Investment Firm. For example, the benchmark may be set at 55% S&P Index/25% Lehman Govt. Bod Index/20% US Treasury Bills.

Investment Performance Review: The Bookkeeper and Treasurer will review the current investment portfolio every six months with the Board of Directors. The investment firm will present a review at a Board of Directors meeting at least once a year of the current performance of STR & LTF. In addition, they will provide an historical five-year review in relation to the goals established in each fiscal year, which would be consistent with the three-to-five-year investment horizon established for these funds.



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Asset Allocation Ranges: These are to be established between the Treasurer, Bookkeeper, Executive Director, and the Investment Firm and reviewed on an annual basis prior to the Fall Board of Directors meeting for adjustments as warranted. The following ranges are suggested, and the overall allocation must be tied back to the original objective of a balance between preservation of principal and capital appreciation with the following ranges as an example: 50-70% Equities, 10-25% Bond Funds, and 10-20% Other Mixed Income Instruments.

Communications: The Investment Firm must provide the following to the VAFR – written confirmation of every transaction as well as monthly statements summarizing the valuation of the STR and LTF and displaying a detailed listing of transactions. The Treasurer and Bookkeeper will be sending written confirmation of any transactions into or withdrawals from the investment funds.

Summary: It is expected that the Investment Firm will manage the assets so that the results will meet the objectives and goals set forth in this policy. The policy is intended as a guideline rather than a rigid statement of policy from which there can be no deviation.



VAFR POLICY MANUAL

Policy: F107
Approved: July 10, 2021
Title: Policy on Credit Card Usage

Virginia Association of First Responders (VAFR) credit cards shall be issued to the President, Executive Director, Office Manager, and Training Coordinator.

Any credit card obtained by VAFR shall be for VAFR use only. Personal use of a VAFR credit card, under any circumstances, is strictly forbidden and shall be grounds for disciplinary action, up to and including termination.

Credit Card Receipts

Receipts shall be required for all VAFR credit card usage and must be submitted to the VAFR office monthly. If the cardholder permits other volunteers or staff members to use their VAFR credit card for approved purchases, it is the cardholder's responsibility to ensure a receipt for the charge(s) is obtained.

VAFR credit card receipts for:

- Meals shall indicate the person(s) and purpose (Committee meeting, Special Event, etc.) of the meal. The cardholder shall only cover their meal plus any committee member, officers, or staff who are present.
- Auto expenses may include fuel and maintenance and shall indicate the VAFR vehicle for which the expense applies.
- Lodging shall indicate the person(s) and purpose of the overnight accommodation.
- Other expenditures shall indicate the purpose of the purchase.

All monthly statements for VAFR credit card accounts must go directly to the Bookkeeper and not to the individual cardholder.



VAFR POLICY MANUAL

Policy: F108
Approved: June 4, 2022
Title: Policy on Payroll and Tax Filings

Payroll

The payroll for the VAFR shall be prepared on a bi-monthly basis with pay dates of the first and fifteenth of each month. Payroll withholdings shall include:

- Required state, federal, social security, and Medicare tax withholdings which shall be paid to the appropriate agencies in accordance with state and federal laws and regulations.
- The employee shares the health insurance premium.
- Retirement contributions for participating employees.

All employees shall be required to participate in direct deposit for their paychecks.

The quarterly IRS Form 941 shall be filed as soon as possible after the end of each quarter. Annual employee W-2s shall be prepared and distributed as soon as possible after the end of the calendar year but no later than January 31. The annual W-3 should be filed with the social security Administration as soon as possible upon completion W-2s but no later than January 31. The annual VA-6 filing with the Virginia Department of Taxation shall be completed and submitted as soon as possible after the calendar but no later than January 31.

Personal Use of Company Vehicles

The personal use of company vehicles by employees is a taxable benefit. The employee shall keep a mileage record to separate personal and business mileage. The mileage shall be tracked every month. The value of the mileage as well as fuel paid for by the VAFR shall be entered into the payroll system annually and shall be reported on the employee's W-2 as taxable income. VAFR shall pay the payroll taxes incurred by vehicle usage as a benefit to the employee.

Independent Contractors

VAFR works with independent contractors during the year. Independent contractors shall be tracked in the accounting system using the tax identification numbers for each independent contractor. IRS 1099-misc forms shall be produced for and mailed to each independent contractor with payments of \$600.00 or more during the calendar year. IRS form 1096 shall be submitted along with copies of the 1099-misc form as soon as possible after the end of the calendar year but no later than January 31.



VAFR POLICY MANUAL

Policy: F109

Approved: November 5, 2022

Title: Policy on Submission and Processing of Expense Vouchers

All expense vouchers for reimbursement of expenses incurred by officers, committee chairs, committee members, instructors, and staff for approved travel, supply purchases, and other approved expenses shall be submitted and processed as follows.

The expense voucher must be signed by the individual making the request for reimbursement.

The signed expense voucher and all required receipts shall be submitted to the state office at reimbursements@VAFR.org. Expense vouchers may be submitted on a quarterly basis except for Rescue College, Convention, and Special Events, however all expense vouchers submitted to the state office must meet the deadline as set in the following schedule.

EXPENSE VOUCHER FOR	SUBMISSION DEADLINE
January, February, March	April 15
April, May, June	July 15
July, August, September	October 15
October, November, December	January 10
Rescue College	15 days after the event
Convention	15 days after the event
Special Events	15 days after the event

When an expense voucher is received by the state office, the office staff shall acknowledge receipt of the expense voucher and upload the expense voucher and all accompanying receipts into DocuSign. The expense voucher and accompanying receipts shall then be forwarded in DocuSign to the appropriate persons for approval with the appropriate committee chair or officer being the first approval and the Treasurer being the last approver.

The first approver must review the expense voucher and accompanying receipts to verify that the listed expenses were authorized and meet the policies and guidelines set by VAFR. Once the expense voucher is approved by the first approver, DocuSign will then forward the expense voucher to the Treasurer for approval.

The Treasurer shall review the expense voucher and accompanying receipts to verify that the listed expenses meet the policies and guidelines set by VAFR. Once the expense voucher is approved by the Treasurer, DocuSign will then forward the expense voucher to the state office for the processing of the payment.



VAFR POLICY MANUAL

Policy: F110

Approved: November 16, 2025

Title: District Finances Reporting

Policy: When a district has its own bank account, the District Vice President shall be responsible for the submission of an annual financial review of district funds to the VAFR Treasurer by no later than March 1 of each year. The review shall be for the preceding January - December.

Each district shall select a third party to affirm the financial records are in order.

Any district failing to submit the annual financial review may not receive funds from the Association.

Background:

The districts are a subsidiary of the Association. They operate under the tax ID # of the Association. Best practices require accountability and oversight. There is no interest in changing the ability of districts to open an account and select their own treasurer.



VAFR POLICY MANUAL

To: Board of Directors

From: District _____

Date: _____ (Due to the Treasurer no later than March 1.)

On _____, a financial review was conducted in the bank account(s) of District _____. The review included, but was not limited to, income and expenses for the year, monthly bank statements, and accountancy activity for the year.

As of January 1, 20____, the district had a beginning balance of: \$ _____

As of December 31, 20____, the district had an ending balance of: \$ _____

Check one (1).

_____ No issues were noted.

_____ The following issues were noted:

We attest to the fact that the financial records for District _____ are in order.

_____ District Vice President (Printed Name)	_____ Signature
_____ District Treasurer President (Printed Name)	_____ Signature
_____ Third Party (Printed Name)	_____ Signature

