

Finger Lakes Visitors Connection

# Board Policies Position Statements Procedures and Forms

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**Welcome and About Ontario County Four Seasons Local Development Corporation  
d.b.a. A Finger Lakes Visitors Connection**

A Finger Lakes Visitors Connection (Ontario County Four Seasons Local Development Corporation) was created in 1983 by the Ontario County Board of Supervisors for the purposes of promoting and developing the tourism assets of Ontario County to provide economic benefit and job opportunities for its residents and generate sales tax revenue for the county. The following information is intended to assist board members to learn about FLVC, its programs and your board responsibilities.

**Mission:** “To create visitorship and economic vitality by marketing and developing the assets of Ontario County as a premier leisure and meetings destination.”

**Vision:** “Tourism is recognized as an industry that contributes to the economic prosperity of Ontario County by infusing new dollars into our communities, enhancing the quality of life for residents, and promoting the natural beauty of our county.”

*FLVC Online.* Finger Lakes Visitors Connection website is [www.visitfingerlakes.com](http://www.visitfingerlakes.com). There is a special partners section with a link to About FLVC –where non-consumer based information is posted.

*Relationship to Ontario County and New York State:* FLVC is an independent, not-for-profit (501c3) organization contracted by Ontario County to provide destination marketing, tourism development expertise and programming. We have enjoyed the designation as Ontario County’s official tourism promotion agency since 1986. Additionally, Finger Lakes Visitors Connection operates as a local development corporation. As such, it is under the jurisdiction of the Public Authorities Accountability Act. This act requires that governmental related bodies report to New York State through the Public Authorities Reporting Information System (PARIS). Additionally, this requires that certain standards of governance are maintained included policy requirements and board of directors training stipulations.

*Funding:* The budget for FLVC combines revenue from the Ontario County occupancy tax collections with the New York State Matching Grants program, and partner investment in a variety of cooperative programs. Occasionally, there are additional contracts or state funding programs for which the company will apply and receive funding.

*Partnerships.* FLVC typically enters into marketing partnerships which extend the marketing dollars of the company on a cooperative basis with other nearby counties and their tourism agencies. Such programs have included, in the past, Canadian marketing, niche marketing in areas like outdoor recreation and hike/bike, arts and historic specialty programs, like Mormon history, arts and glass trails. These programs are formed on an ad-hoc basis and individual employees will be assigned to represent FLVC in these cooperative marketing endeavors.

*Board of Directors:* The bylaws of FLVC designate a board of directors of up to 17 persons representing the travel and tourism industry. Three of these members must be from the lodging segment of the industry. Ex-officio members include the Honorary Board Chairperson, Finger Lakes Tourism Alliance CEO, the full time executive leadership of Ontario County Chambers of Commerce, a representative from Hobart and William Smith Colleges and Finger Lakes Community College, a student representative of local tourism or business programs and other such individuals who can complement and contribute to the strategic goals of the corporation.

*Staffing:* Is at the will of the Board of Directors. An organizational chart is available online via Finger Lakes Visitors Connection partner site. ([www.visitfingerlakes.com/partners](http://www.visitfingerlakes.com/partners)) Part time staff and interns are also employed as needed.

## **Section 100. Administration and Operations**

### **101. Sharing of Tourism Information and Research (see procedures)**

The Finger Lakes Visitors Connection recognizes the value of research as an important component for tourism in Ontario County. The Finger Lakes Visitors Connection Board of Directors believes in conducting quality research for the benefit of the tourism industry in Ontario County. There is a trust level established when proprietary information such as occupancy levels and markets are shared. Certain surveys that the Finger Lakes Visitors Connection conducts are confidential and the individual amenity information shall be kept in confidence. Other data may be generalized and provided without revealing proprietary information. This policy provides guidelines for the sharing of tourism based data, research and/or marketing research collected by the Finger Lakes Visitors Connection.

Date: Original Adoption: November 1997

Update: June 19, 2019

### **102. Chief Staff Executive Continuation Policy**

It is important that there be continuity in staff leadership at Finger Lakes Visitors Connection. A succession policy is designed to guide the leadership transition in the event of death, termination, resignation or retirement of its President. A succession policy will guard against geographical or political pressures for candidates for the position. Annually, the President will discuss her ideas with the Chair of the Board as to which current staff member(s) she would recommend as Acting/Interim Chief Staff Executive(s) should the need arise.

1. In the event of death, disability, termination, resignation or retirement of the President, the Chairperson shall call a meeting of the Board of Directors. The meeting purposes shall be to: Appoint an acting/interim Chief Executive Officer, appoint a Selection Committee chaired by the FLVC's incoming Chairperson, and develop guidelines for the Selection Committee.
2. The chairperson shall either designate a current staff member to assume total duties until a permanent replacement is selected or designate two current staff members to assume (split) the responsibilities. Interim executives may or may not be candidate(s) for permanent appointment, depending on desires of Directors or Selection Committee.
3. Selection Committee. It is important that a small "blue-ribbon" group be formed. The key to the selection committee's success is the current Chairperson and incoming Chairperson, who shall consult to appoint the committee members and ensure that they are prepared and equipped to do their job. Prior to appointing the Selection Committee, the Chairperson should carefully review the By-Laws, consider a committee of 5 to 7 with discipline and geographical representation, not appoint anyone to the Committee who has a personal interest in the position, consider an "outside" adviser or consultant to assist in the search, and outline the Committee's duties, responsibilities, timeline and operations. At the first meeting, the Chairperson shall overview the selection process and time schedule. The Committee should have the authority to negotiate the terms of employment and to recommend one individual who is best suited. The selection is subject only to approval of the Board of Directors.

4. Sources and solicitations of applicants. At the first meeting, the selection committee shall review all aspects of organization including its history, budget, mission and responsibilities. It shall also review the job description for the president which shall be maintained and updated biannually by the executive committee of the board. At subsequent meetings, it shall identify sources of candidates including, but not limited to recommendations of the President, promotion of current staff, selection from other organizations, referrals, advertising, and Industry Executives. It may be necessary for the board members to sell the position to top prospects. Among the job features which could be mentioned are: challenge, compensation and benefits, growth, prestige, ambition, continuing education, amenities and employment benefits.
5. An orientation and welcome shall be organized and facilitated by the Chairperson of the Board. It shall include an introduction of the executive & family as appropriate to members and staff, and introduction to appropriate government officials, and introduction to board members. Frequent contact by the executive officers is recommended.

Date: December 3, 1997; March 27, 2003; June 20, 2012  
September 14, 2016

### **103. Handling of Customers' personal data and privacy policies**

Finger Lakes Visitors Connection actively gathers data, including personal data, and communication information, such as email, from our potential customers. The CAN-SPAM Act of 2003 and the General Data Protection Regulation of 2018 (generating in the European Union) both address such compliance and our obligation to protect the personal data of our customers and inquirers. It is important that FLVC is legally compliant in communicating through email and collecting and maintaining such data. The following policy outlines Finger Lakes Visitors Connection's policies and practices on consent, right to be forgotten, right to access and data protection from our own sources as well as third party generated customer information.

#### **Compliance with CAN-SPAM Act of 2003**

The staff of the Finger Lakes Visitors Connection, Ontario County, NY is occasionally solicited to provide its mailing or email lists to individuals representing a variety of for-profit, not for-profit or service-based organizations. The purpose of this policy is to provide the staff guidelines for appropriate distribution of the mailing list.

The Board of Directors recognizes the value of this information as a marketing tool. The Board also recognizes the potential for undesirable uses of the mailing list, including but not limited to, unwanted advertising solicitation, competitive marketing or profiteering. Additionally, the Board wishes to be in compliance with the **CAN-SPAM Act of 2003 and its subsequent updates** which provide national standards for the sending of commercial e-mail.

Requests for the mailing list must be submitted in writing. Requests must include information on the intended use of the mailing list, and a copy of any solicitation that will be done with this list. Staff shall ensure that compliance with the regulations of the CAN-SPAM Act are in place – including but not limited to: unsubscribe compliance, content compliance, sending behavior compliance. A Finger Lakes Visitors

Connection, Ontario County, NY may require that the mailing be conducted in-house on a fee for service basis to maintain control of the mailing list.

If the mailing list is to be used for the purposes of expanding the awareness of Ontario County's visitor attractions, the fees for this list shall be limited to those established by the Executive Committee on an annual basis.

### **General Data Protection Regulation (GDPR) of 2018**

GDPR applies to organizations located within the EU and to organizations located outside of the EU if they offer goods or services to, or monitor the behavior of, EU data subjects. It applies to all companies that process or store personal data of data subjects residing in the European Union, regardless of the company's location.

### **Consent**

To maintain compliance with GDPR, Finger Lakes Visitors Connection obtains consent from the data subject to store and use data. All data collected through any form of data collection vehicle requires an active opt-in process, not a passive opt-out. Finger Lakes Visitors Connection ensures that consent is clear and distinguishable is provided in an intelligible and easily accessible form, using clear and plain language. Requirement of a double opt-in on vehicles ensures subjects clearly understand how their data we will be handled and they agree to our privacy policy.

### **Right to be Forgotten**

A subject who has provided personal data to Finger Lakes Visitors Connection, physically or electronically has the right to have all their data deleted or anonymized.

### **Right to Access and Data Protection**

Upon request, A subject who has provided personal data to Finger Lakes Visitors Connection, physically or electronically has the right to have a copy of their data.

Tools and procedures are in place to manage personal data. A staff member is responsible for handling "data protection".

### **Third Parties**

Any data received from a third party, must have a clear dictation of how consent was achieved. Finger Lakes Visitors Connection will not act on any data unless consent is proven. This includes paid lists, readership cards, internet inquiries that have not been provided consent.

Date: September 10, 1997; October 25, 2001

October 6, 2010

June 14, 2018

## **104. Maintaining Program Integrity in Visitor Interactions and Information**

Finger Lakes Visitors Connection recognizes its role in providing a positive brand image in a quality manner to visitors. FLVC also recognizes its position as an authority on local tourism products and accepts its responsibility to maintain integrity in its product presentation to the visitors, the media, and business markets.



Frequent inquiries are made to FLVC asking, "How do I get my business listed on your website or in your other marketing endeavors." Since FLVC is not a membership based organization, it must have some criteria for inclusion on materials presented for our visitors.

Finger Lakes Visitors Connection shall maintain the following criteria in establishing a business in the Ontario County tourism marketplace and marketing endeavors as a provider of visitor "services".

**Tourism Engagement Standard: The following are basic criteria to determine if a business is "engaged" in tourism and servicing "tourists" as routine part of their business.**

- A. The "event" or "business" is located within Ontario County and/or the sponsoring agency is an Ontario County tourism enterprise  
AND
- B. The entity is engaged in promotion through typical tourism distribution channels such as brochures, internet site with other tourism links, paid advertising in tourism focused publications, provision of visitor information at their facility  
AND
- C. The business provides visitors statistics and participates in the research programs of FLVC as requested

Additionally, such business shall provide proof that it is fully incorporated and/or certified to do business within Ontario County, and that it is in full compliance with all federal, state, and local regulations and responsibilities, including, but not limited to sales tax collection as required, and Department of Health or Department of Agriculture regulations as required.

Other tourism based memberships, such as AAA or NYS Hospitality Association are also helpful in proving an entity's professional standing for interactions with visitors.

Date: Original Adoption: September 20, 1996; Replacing Policy on Maintaining Program Integrity  
Updated: June 19, 2019

**105. Accounts Receivable and Advertising Restrictions**

Finger Lakes Visitors Connection has developed important private sector industry partnerships to extend marketing reach through cooperative projects. These projects often involve a financial commitment from the partners.

In the spirit of partnership, it is imperative that financial obligations are met in a timely manner. If a partner has an outstanding invoice of more than 90 days, the president of FLVC shall provide notice that the partner will not receive any future benefits, including listings on the web or in printed publications until that receivable payment is made.

The Board further authorizes the accounting staff to assess finance charges at a current market rate on any unpaid balance over 30 days.

If payment is received while FLVC is in the production process, and costs are incurred to add the partner back into the program, the partner must pay a reinstatement/editing charge if applicable.

Date: October 25, 2001; January 30, 2008; June 18, 2015  
September 9, 2015

**106. Second Signature Required for Payments in Excess of \$5,000**

The President of Finger Lakes Visitors Connection is authorized and required to attend to the financial affairs of the corporation.

All payments, whether traditional or electronic, over \$5000 require the separate signatures of two authorized signers of the checking account.

Neither signer may be a recipient of the payment.

Date: Original Adoption: 1986  
Update: June 19, 2019

**107. Restrictions on Funding Requests, Community Advertising, Political Advertising and Sponsorships**

The primary goal of A Finger Lakes Visitors Connection is to enhance the sales tax revenues for Ontario County by creating overnight visitation and related spending. It is understood that marketing, advertising, promotional, or sponsorship opportunities should address this goal. It is recognized that the principle funding for A Finger Lakes Visitors Connection, Ontario County, NY comes from occupancy tax revenues dedicated to the purpose of promoting travel and tourism to Ontario County, and the board of A Finger Lakes Visitors Connection takes its responsibility for these tax dollars seriously.

All funding or sponsorship requests shall be handled within the rules of the Public Authorities Accountability Act (PAAA) which governs not-for-profit, development authorities in New York State.

A Finger Lakes Visitors Connection, Ontario County, NY has gained recognition as an integral part of the Ontario County community. This recognition results in the staff of Finger Lakes Visitors Connection being approached with a variety of community and/or politically based advertising sponsorship opportunities. While A Finger Lakes Visitors Connection recognizes the many worthy community agencies and their causes, it is imperative that the financial resources of the agency be directed toward achieving its primary goal. It is also imperative that marketing decisions not be influenced by board or staff affiliations with any particular community cause.

Therefore, this policy prohibits A Finger Lakes Visitors Connection, Ontario County, NY from committing its occupancy tax resources to politically based activities, sponsorships or community based fundraising programs.

Date: Original Adoption: September 10, 1997  
Updated Policy: September 9, 2015

## **108. Reserves Policy**

It is the policy of Finger Lakes Visitors Connection to provide adequate reserve balances to buffer adverse situations as they arise or to make large purchases or capital improvements. In the event of an unforeseen situation, the reserves will allow FLVC to maintain current operations for an extended period of time or to respond to industry emergencies as determined by the Board of Directors.

For clarification of purpose of the expenditures of the reserve funds, the funds shall bear the names of their primary purpose when established.

### **Emergency Operating Reserve Fund**

An adequate reserve balance maintains 67-75% of one year's budgeted:

- a) total salaries and benefits (excluding bonuses and commissions) and
- b) General and Administrative expenses. General and Administrative expenses include those expenses that are basic in maintaining office operations. These include rent or mortgage, utilities, telephone, office supplies and maintenance, equipment rental, accounting/legal fees, taxes, insurance, printing/postage, and information technology/computer maintenance.

As we build toward this level of reserve, an amount equal to at least two percent (2%) of total budgeted expenses will be included in each year's budget as a contribution to the reserve. This contribution shall continue in subsequent years until this threshold is met. If the reserve balance exceeds the 67% threshold, then a contribution to reserve may or may not be budgeted at the discretion of management.

### **Capital and Fixed Asset Reserve Fund.**

It is good judgement and fiscal management to ensure that there is an adequate reserve to update and acquire the fixed assets of the corporation. Among these are its building, grounds, and large purchases such as website redevelopment. This account establishes a reserve for these purposes. This reserve is targeted to be \$125,000 and shall not exceed \$250,000.

The Board may reverse or amend the budgeted reserve amount or this Policy at its discretion at any time.

Date: January 30, 2008; March 19, 2008; February 19, 2014  
October 29, 2015

## **109. Document Retention and Destruction Policy**

This Document Retention and Destruction Policy of Finger Lakes Visitors Connection ("Organization") identifies the record retention responsibilities of staff, volunteers, members of the Board of Directors, and outsiders for maintaining and documenting the storage and destruction of the Organization's documents and records.

Document retention and destruction guidelines are constantly changing, given the introduction of electronic record keeping and regulatory requirements. Guidance in this area is sought by the organization from a qualified source.

It is the policy of this board to use the recommendations of the Ontario County Archivist which are drawn from this link: [http://www.archives.nysed.gov/records/mr\\_retention.shtml](http://www.archives.nysed.gov/records/mr_retention.shtml) - using the CO2 for counties; as well as the guidelines of the auditor; more specifically at this link: <http://mengelmetzgerbarr.com/Resources/Forms-Guides>.

These guidelines shall be reviewed each year by staff in context of the audit.

**Exceptions.** Exceptions to these rules and terms for retention may be granted only by the Organization's chief staff executive or Chairperson of the Board.

Date: April 29, 2009  
May 11, 2016

### **110. Joint Venture Policy**

This Joint Venture Policy of Finger Lakes Visitors Connection ("Organization") requires that the Organization evaluate its participation in joint venture arrangements under Federal tax law and take steps to safeguard the Organization's exempt status with respect to such arrangements. This policy applies to any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity as further defined in this policy.

1. **Joint ventures or similar arrangements with taxable entities.** For purposes of this policy, a joint venture or similar arrangement (or a "venture or arrangement") means any joint ownership or contractual arrangement through which there is an agreement to jointly undertake a specific business enterprise, investment, or exempt-purpose activity without regard to: (1) whether the Organization controls the venture or arrangement; (2) the legal structure of the venture or arrangement; or (3) whether the venture or arrangement is taxed as a partnership or as an association or corporation for federal income tax purposes. A joint venture or arrangement is disregarded if it meets both of the following conditions:
  - a. 95% or more of the venture's or arrangement's income for its tax year ending within the Organization's tax year is excluded from unrelated business income taxation including but not limited to: (i) dividends, interest, and annuities; (ii) royalties; (iii) rent from real property and incidental related personal property except to the extent of debt-financing; and (iv) gains or losses from the sale of property; and
  - b. the primary purpose of the Organization's contribution to, or investment or participation in, the venture or arrangement is the production of income or appreciation of property.
2. **Safeguards to ensure exempt status protection.** The Organization will: (a) negotiate in its transactions and arrangements with other members of the venture or arrangement such terms and safeguards adequate to ensure that the Organization's exempt status is protected; and (b) take steps to safeguard the Organization's exempt status with respect to the venture or arrangement. Examples of safeguards include:
  - a. control over the venture or arrangement sufficient to ensure that it furthers the exempt purpose of the organization
  - b. requirements that the venture or arrangement gives priority to exempt purposes over maximizing profits for the other participants
  - c. that the venture or arrangement not engage in activities that would jeopardize the Organization's exemption

- d. that all contracts entered into with the Organization be on terms that are arm's length or more favorable to the Organization.

Date: April 29, 2009  
May 11, 2016

### **111. Procurement Policy**

FLVC wishes to ensure that sound business judgment is used in all procurement transactions, and that supplies, equipment and services are obtained efficiently and economically and in compliance with applicable laws.

Ontario County Four Seasons Local Development Corporation, d.b.a. Finger Lakes Visitors Connection (FLVC) will follow accounting policies and procedures that comply with generally accepted accounting principles. Any procurement of goods and services shall be made by the procurement office/authorized agent, in the best interest of the agency, upon considering the totality of the circumstances surrounding the procurement, which may include, but not be limited to: price, quality, availability, timeliness, reputation and prior dealings.

Procurement shall be made by one of the following methods: (a) small purchase procedures; (b) sealed bids (formal advertising); (c) competitive proposals; (d) approval of the Audit Committee of the Board of Directors

- a. Small purchase procedures are relatively simple and informal procurement methods that are sound and appropriate for the procurement of services, supplies, or other property, costing in aggregate not more than \$10,000. If small purchase procedures are used for procurement under a grant, price or rate quotations shall be obtained from an adequate number of qualified sources. Other small purchases are under the approval of the President or her designee.
- b. In sealed bids (formal advertising), sealed bids are publicly solicited and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all of the material terms and conditions of the invitation for bids, is the lowest in price.
- c. Procurement by competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursable type contract is awarded, as appropriate. Competitive proposals are generally used when conditions require the consideration of a provider's expertise, experience, reputation and/or schedule. FLVC shall follow the guidance of the Ontario County Purchasing Department for competitive proposal and procurement process.
- d. Any other method of procurement must have prior approval of the Board of Directors Audit Committee.
- e. Any or all bids may be rejected if there are sound documented business reasons in the best interest of the program.

Date: September 9, 2009; March 21, 2012; October 17, 2012; October 29, 2014;  
December 6, 2017; October 17, 2018

### **112. Capitalization of Assets**

FLVC wishes to standardize its practices on the capitalization of assets by assigning a threshold for purchases by which the organization can make decisions on capitalization of assets or expensing of assets.

In a review by the Ontario County Four Seasons Local Development Corporation audit committee it was determined that there shall be a \$2500 threshold of purchases resulting in items under that level generally being expensed and over that threshold generally being capitalized.

It is recognized that other auditing standards, such as useful life, may override this threshold, but in general our policy is as stated above.

Date: December 3, 2009  
March 16, 2016

### **113. Defense and Indemnification Policy**

Ontario County Four Seasons Local Development Corporation shall indemnify each member, each Director, each officer, and, to the extent authorized by the Board of Directors, each other person authorized to act for the Corporation or on its behalf, to the full extent to which indemnification is permitted under the Not-For-Profit Corporation Law.

Date: January 27, 2010; December 9, 2015  
March 16, 2016

### **114. Investment and Deposit Policy**

#### *Investments*

It is the general policy of the Agency that funds not required for immediate expenditure shall be invested with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

#### *Deposits.*

The agency shall, by resolution, designate one or more commercial banks or trust companies for the deposit of Agency funds. Such a resolution shall specify the maximum amount that may be kept on deposit at any time with each bank or trust company. Such designations and amounts may be changed at any time by further resolution of the Corporation.

#### *Annual Monitoring and Reporting*

Each cash and investment account statement will be reviewed and reconciled by an appointed accountant each month. The Chief Financial Officer will review each account reconciliation for accuracy and will investigate any unusual items.

On an annual basis, the Corporation will obtain an independent audit of its financial statements, which shall include an audit of its cash and investments and the organization's compliance with this policy. The results of the independent audit shall be made available to the board at the time of its annual review. The Agency shall make available to the public copies of its audit and other financial reports.

Date: Original Adoption: January 27, 2010  
Updated: June 19, 2019

### **115. Financial Payments and Transaction Processing**

Ontario County Four Seasons Local Development Corporation (d.b.a. Finger Lakes Visitors Connection - FLVC) wishes to ensure that sound business judgment is used in all its financial transaction processing, and that accounting practices are performed efficiently and economically and in compliance with applicable laws and with the regulations of our financial institutions.

FLVC will follow accounting policies and procedures that comply with generally accepted accounting principles. Payments for goods and services shall be made by the authorized agent under the guidance of the Chief Financial Officer.

Given the opportunities for electronic banking through credit cards and online accounts, FLVC seeks to utilize appropriate technologies and seek efficiencies in its financial transactions. Payments may be made by one of the following methods:

- (a) traditional paper check
- (b) credit card account
- (c) wire transfer
- (d) electronic payment

The determination of method of payment is at the judgment of the Chief Financial Officer as long as such payments comply with all policies of the Board of Directors and applicable laws.

Any other method of payment must have prior approval of the Board of Directors Audit Committee.

Date: Original Adoption: June 20, 2012  
Updated: June 19, 2019

### **116. Company Credit Cards**

The Company shall issue a [company credit card](#) where the nature of an employee's job requires such use. Company credit cards may only be used for business expenses and may not be used for expenses of a personal nature. Credit cards are issued at the discretion of the President. Company credit cards are to be used for appropriate purposes and that adequate controls are established for day-to-day use. The Company Credit Cards policy applies to all employees who maintain a credit card for company use.

The President shall maintain rules and regulations and procedures governing the use of the issued cards. Individuals who are issued cards shall sign an agreement regarding use of the credit card. In the case of the President, such approvals shall be received through a member of the Executive Committee, or such member as may be designated by the Board of Directors.

The Company reserves the right to withdraw any company issued credit card immediately and without cause.

Individuals holding Company Credit Cards are responsible for:

- Using the cards only for their intended purpose
- Retaining receipts and providing explanations for all company credit card transactions
- Obtaining authorization for credit card invoices

The President or her designee is responsible for:

- Limiting the use of company credit cards to those employees who require a card for company business; identifying and requesting any credit or transaction-level limits required for individual cards
- Reviewing and authorizing credit card invoices used by employees on a timely basis to avoid late payment charges; ensuring that all credit card transactions are properly authorized
- Processing payments for credit card invoices on a timely basis to avoid late payment charges

Date: October 17, 2012

### **117. Minority and Women Owned Businesses**

Ontario County Four Seasons (d.b.a. A Finger Lakes Visitors Connection) is committed to developing, establishing, maintaining, and enhancing minority involvement in the total procurement process. The Corporation is committed to promoting equal business opportunity in contracting processes by encouraging full and equitable participation by minority (MBE's) and women's (WMBE's) business enterprises in the provision of goods and services on a contractual basis.

It is the policy of the A Finger Lakes Visitors Connection (FLVC) to take affirmative action to ensure that minority business enterprises (MBE's) and women owned business enterprises (WMBE's) are given the opportunity to provide the corporation with goods and services at competitive prices.

The Corporation commits to involve qualified minority/women-owned businesses to the greatest extent feasible in the procurement of goods, equipment, services, and marketing projects. Competition and quality of work remain the ultimate "yardstick" in contractor, subcontractor, vendor, service, professional service, and supplier utilization.

Date: May 7, 2014  
December 6, 2017

### **118. Policy on Loans**

No loans shall be made by the Corporation to its Directors, Officers, and members of Committees or affiliates, if any, or to any other corporation, firm, association or other entity in which one or more of its



Directors, Officers or committee members are Directors or Officers or hold a substantial financial interest, except as may be permitted by law.

Date: January 14, 2015  
December 6, 2017  
October 17, 2018

### **119. Internal Control Policy**

Finger Lakes Visitors Connection recognizes that Internal Controls are an integral part of our organization's financial and business policies and procedures. Internal controls consist of all the measures taken by our organization for the purpose of: (1) handling funds received and expended by the organization; (2) preparing appropriate and timely financial reporting to board members and officers; (3) conducting the annual audit of the organization's financial statements; (4) evaluating staff and programs; (5) maintaining inventory records of real and personal property and their whereabouts; and (6) implementing personnel and conflicts of interest policies.

The organization will maintain a set of internal controls that are inclusive of the policies and procedures established by the organization and consistent with GAAP and in alignment with the Public Authorities Accountability Act.

The President shall develop and maintain an internal control checklist. At least annually the organization will compare operations to the established policies and procedures through the use of an internal control checklist. Should management become aware of any significant deviation from this policy, it should be addressed immediately by the President and reported to the Board of Directors Audit and Finance Committee. The committee has the responsibility to determine the appropriate action as a result of the reported incident.

#### **Management and Oversight**

The Board of Director members are elected to their positions and are expected to serve as independent of management. The board also reviews financial statements on a regular basis through financial reports provided at the scheduled meetings. The board of directors meets annually with the external auditor and appoints the auditor. Because the board of directors is such a diverse group, with skills related to the industry, their oversight of the organization and understanding of the transactions is effective, appropriate and valued.

Authority and responsibility for appropriate financial reporting is held by the President, who is charged with analyzing the effects of any changes on the organization with respect to risk. The President consults with its auditors on an as needed basis regarding pronouncements and regulations regarding financial reporting. The accounting professional utilized by the organization also consults with the auditors on an as needed basis.

#### **Professional Assistance**

The board desires that the President have competency in financial matters, and recognizes that special skills are required to meet the financial reporting requirements for a not-for-profit organization operating under the rules of the Public Authority Accountability Act (PAAA). This policy authorizes the President to acquire such additional expertise as may be necessary, within the budget plan, to prepare the financial records for the audit and for reporting on PARIS (Public Authority Reporting and Information System).

**See Procedures**

**See President's Internal Control Checklist**

Date: September 9, 2015

December 6, 2017

**120. Whistleblower Policy**

This Whistleblower Policy of Finger Lakes Visitors Connection ("Organization"):

(1) encourages staff and volunteers to come forward with credible information on illegal practices or serious violations of adopted policies of the Organization; (2) specifies that the Organization will protect the person from retaliation; and (3) identifies where such information can be reported.

- 1. Encouragement of reporting.** The Organization encourages complaints, reports or inquiries about illegal practices or serious violations of the Organization's policies, including illegal or improper conduct by the Organization itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the Organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via the Organization's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

**Protection from retaliation.** The Organization prohibits retaliation by or on behalf of the Organization against staff or volunteers for making good faith complaints, reports or inquiries under this policy or for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. The Organization reserves the right to discipline people who make bad faith, knowingly false, or vexatious complaints, report or inquiries or who otherwise abuse this policy.

- 2. Where to report.** Complaints, reports or inquiries may be made under this policy on a confidential or anonymous basis. They should describe in detail the specific facts demonstrating the bases for the complaints, reports or inquiries. They should be directed to the Organization's chief employed executive or Chairperson of the Board of Directors; if both of those persons are implicated in the complaint, report or inquiry, it should be directed to the Vice Chairperson of the Board of Directors. The Organization will conduct a prompt, discreet, and objective review or investigation. Staff or volunteers must recognize that the Organization may be unable to fully evaluate a vague or general complaint, report or inquiry that is made anonymously, nor report the result to the initiating volunteer or staff.

Date: April 29, 2009; October 29, 2014; December 6, 2017; October 17, 2018

**121. Anti-Harassment and Sexual Harassment**

FLVC is committed to maintaining a professional work environment where employees and non-employees are free of inappropriate and disrespectful behavior and harassment, including sexual harassment and harassment based on any of the protected classes or groups listed in the Equal Employment Opportunity policy. The Organization takes all necessary measures to prevent harassment in the workplace or, in the event it occurs, to stop the conduct immediately.

**Definition of Workplace** - For the purpose of this policy, the workplace includes the office, rented spaces, store, parking areas, vehicles, locations, social functions sponsored by FLVC both on and off Organization premises, business meetings, business-related travel, and/or any location while representing the Organization.

**Sexual Harassment Definition** - The Equal Employment Opportunity Commission (EEOC) defines sexual harassment as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature to an individual of the same or opposite gender when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- Submission to, or rejection of, such conduct by an individual is used as the basis for employment decisions (e.g., promotion, termination, pay increase) affecting that individual; or
- Such conduct has the purpose or effect of unreasonably interfering with an individual's ability to work or creating an intimidating, hostile, or offensive working environment.

**Prohibited Behavior** - Unprofessional, inappropriate, or offensive conduct committed by a manager, coworker, board member, vendor, supplier, visitor, customer, or any other non-employee is prohibited, even if the conduct is welcome by the recipient(s). Prohibited conduct includes, but is not limited to:

- Insulting, lewd, or sexually oriented comments, jokes, slurs, innuendoes, or stories. This includes verbal harassment as well as written, recorded, and electronically transmitted material;
- Demeaning, insulting, or sexually suggestive comments used to describe an individual or the individual's appearance or body;
- Leering, ogling, obscene gestures or sounds, or whistling;
- Unwelcome sexual flirtations, advances, propositions, or demands for sexual favors;
- Unwelcome physical contact, including touching, groping, grabbing, hugging, massaging, fondling, petting, pinching, hitting, pushing, or intentionally rubbing up against a person's body;
- Viewing, displaying, storing, or transmitting sexually oriented or pornographic pictures, posters, cartoons, or other materials;
- Sending sexually suggestive or obscene letters, gifts, or invitations; and
- A manager threatening or implying that a subordinate's acceptance or refusal of the manager's sexual advances will affect the subordinate's terms or conditions of employment (e.g., promotion, demotion, pay increase, termination).

**Other Types of Harassment** – As noted above, in addition to sexual harassment, harassment based on any protected characteristic is prohibited. While it is not possible to list all conceivable behaviors which might be considered harassing, the following are examples of behavior which must be avoided:

- Ethnic, racial, religious or other teasing or slurs, or jokes or comments that demean a person on the basis of race, color, religion, national origin, sexual orientation, age or disability;
- Mimicking or mocking another's race, color, religion, ethnicity, national origin, sexual orientation, age or disability; and
- Racially or religiously offensive pictures, symbols, cartoons, or graffiti.

**Managerial Responsibility** - A manager is responsible for providing a work environment that is free from unsolicited, unwelcome, and intimidating behavior, including behavior of a sexual nature. A manager is required to take immediate and appropriate corrective action in the event he or she is a witness to, or becomes aware of, any violations of this policy. The manager is also responsible for immediately notifying

the President and/or Chair of the Board of any policy violations.

**Complaint Procedure** - An employee, board member, or intern who believes that he or she is the victim of harassment is required to report this behavior to the Organization immediately. Refer to the *Complaint Procedure and Investigations* policy below for information regarding how to file a complaint and the Organization's investigation procedures.

**Non-Retaliation** – FLVC prohibits and will not tolerate retaliation against anyone who makes a complaint of harassment or participates in an investigation of a complaint. Individuals who become aware of anyone engaging in retaliation prohibited by this policy should immediately report the matter to the President or Chair of the Board. Any person who engages in retaliatory conduct prohibited by this policy will be subject to appropriate disciplinary action, up to and including termination of employment.

**Policy Violations** – Any board member, vendor, supplier, visitor, customer, or other nonemployee who violates this policy will be subject to remedial action, as determined by the President and/or Chair of the Board.

Date: December 6, 2017  
October 17, 2018

### ***122. Complaint Procedure and Investigations***

**Policy Statement** - FLVC takes all complaints of discrimination, harassment, sexual harassment, unfair treatment, and retaliation seriously. A comprehensive complaint procedure has been developed to address any concerns or complaints received from employees and non-employees.

**Reporting Policy Violations** - An employee, board member, or intern who believes that the actions or words of a manager, coworker, fellow board member, vendor, supplier, visitor, customer, or any other nonemployee has violated the Organization's Equal Employment Opportunity and/or Anti-Harassment Policies is required to report the behavior to the President or the Chair of the Board immediately. Any manager or Organization officer who receives a complaint about, hears of, or witnesses any inappropriate conduct is required to immediately notify the President or Chair of the Board.

**Investigation of Complaint** - All complaints received are investigated promptly, thoroughly, and in as impartial a manner as possible. An investigation generally involves talking with the parties involved as well as any witnesses. All employees are required to cooperate in an investigation.

**Confidentiality** - An employee/board member's confidentiality will be protected to the greatest extent possible, consistent with conducting a full investigation. However, the Organization cannot guarantee complete confidentiality.

**Non-Retaliation by the Organization** - FLVC will not retaliate, intimidate, threaten, discriminate, or otherwise take any adverse employment action against an employee, board member, or intern who files a complaint, testifies, or assists in any complaint made under this policy or with a court or government agency. In addition, the Organization will not retaliate against an employee, board member, or intern for opposing any practices that are prohibited under any federal or state employment regulation.

**Non-Retaliation by Employees and Board members** - The Organization prohibits employees and board members from intimidating, threatening, or retaliating against a coworker, board member, or non-employee for filing a complaint and/or participating in an investigation.

**Policy Violations** - Any board member, vendor, supplier, visitor, customer, or other nonemployee who violates this policy will be subject to remedial action, as determined by the President and/or Chair of the Board. Any employee who violates the Organization's Equal Employment Opportunity or Anti-Harassment and Sexual Harassment policy or who retaliates against a coworker, manager, or non-employee, or knowingly files or supports a claim they know to be false, will be subject to disciplinary action, up to and including termination.

**Remedial Action** - Any vendor, supplier, visitor, customer, or other non-employee who violates this policy will be subject to remedial action, as determined by management.

Please note that this policy is not designed or intended to limit the Organization's authority to discipline or take remedial action for workplace conduct which it deems unprofessional, inconsistent with Organization standards, or otherwise inadvisable behavior, regardless of whether that conduct satisfies the legal definition of unlawful discrimination or harassment.

Date: December 6, 2017

## *Anti-Harassment and Sexual Harassment*

**Policy Statement** – This policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business with or on behalf of Finger Lakes Visitors Connection hereafter referred to as FLVC. FLVC is committed to providing a work environment where employees and non-employees are free of inappropriate and disrespectful behavior and harassment, including sexual harassment. FLVC has a zero-tolerance policy for any form of harassment. All employees are required to work in a manner that prevents sexual harassment in the workplace. Sexual harassment is a form of workplace discrimination and is against the law. Sexual harassment and harassment based on any protected characteristic is strictly prohibited. The Organization takes all necessary measures to prevent harassment in the workplace or, in the event it occurs, to stop the conduct immediately. All employees have a legal right to a workplace free from sexual harassment, and employees can enforce this right by filing a complaint internally with FLVC, or with a government agency or in court under federal, state or local antidiscrimination laws.

**Definition of Workplace** - For the purpose of this policy, the workplace includes the office, rented spaces, store, parking areas, vehicles, social functions sponsored by FLVC both on and off Organization premises, business meetings, business-related travel, and/or any location while representing the Organization. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises or during nonworking hours.

**Sexual Harassment Definition** - Sexual harassment is a form of sex discrimination that consists of words signs, jokes, pranks, intimidation, physical actions or violence directed at an employee due to any protected characteristic and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender identity and the status of being transgender.

The Equal Employment Opportunity Commission (EEOC) defines sexual harassment as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature to an individual of the same or opposite gender when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- Submission to, or rejection of such conduct by an individual is used as the basis for employment decisions (e.g., promotion, termination, pay increase) affecting that individual; or
- Such conduct has the purpose or effect of unreasonably interfering with an individual's ability to work or creating an intimidating, hostile, or offensive working environment, even if the complaining individual is not the intended target of the sexual harassment.

**Examples of Prohibited Conduct**- Unprofessional, inappropriate, or offensive conduct committed by a supervisor, coworker, vendor, supplier, visitor, customer, or any other non-employee is prohibited, even if the conduct is welcome by the recipient(s). Prohibited conduct includes, but is not limited to:

- Insulting, lewd, or sexually oriented words, jokes, pranks, slurs, innuendoes, or stories. This includes verbal harassment as well as written, recorded, and electronically transmitted material;

- Intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex;
- Sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance;
- Leering, ogling, obscene gestures or sounds, or whistling;
- Sexually oriented gestures, noises, remarks, jokes or comments about a person's sexuality or sexual experience, which create a hostile work environment;
- Unwelcome physical contact, including touching, groping, grabbing, hugging, kissing, massaging, fondling, patting, pinching, hitting, pushing, or brushing up against a person's body or impeding and/or blocking movements;
- Rape, sexual battery, molestation or attempts to commit these assaults;
- Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace;
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as: Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job; Sabotaging an individual's work; bullying, yelling, name-calling; and
- Unwanted sexual advances or propositions, such as requests for sexual favors accompanied by implied or overt threats concerning the victim's job performance evaluation, a promotion or other job benefits or detriments; Subtle or obvious pressure for unwelcome sexual activities.

**Other Types of Harassment** – As noted above, in addition to sexual harassment, harassment based on any protected characteristic is prohibited. While it is not possible to list all conceivable behaviors which might be considered harassing, the following are examples of behavior which must be avoided:

- Ethnic, racial, religious or other teasing or slurs, or jokes or comments that demean a person on the basis of race, color, religion, national origin, sexual orientation, gender identity, the status of being transgender, age or disability;
- Mimicking or mocking another's race, color, religion, ethnicity, national origin, sexual orientation, gender identity, the status of being transgender, age or disability; and
- Racially or religiously offensive pictures, symbols, cartoons, or graffiti.

**Manager and Supervisory Responsibility** – Managers and supervisors are responsible for providing a work environment that is free from unsolicited, unwelcome, and intimidating behavior, including behavior of a sexual nature. Managers and supervisors are required to take immediate and appropriate corrective action in the event he or she is a witness to, or becomes aware of, any violations of this policy, even if no one is objecting to the harassment. The manager and/or supervisor is also required to immediately notify the Executive Director or Board President of any policy violations.

**Reporting Procedure**- Do not assume the Organization is aware of your issue. FLVC cannot address what it doesn't know about. Any employee, paid or unpaid intern, or non-employee who believes that he or she is the victim of harassment or witnesses or becomes aware of potential instances of sexual harassment is required to report this

behavior to the Executive Director or Board President immediately. FLVC will provide a complaint form for employees to report harassment and file complaints. FLVC will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or other form of harassment involving a protected class, or otherwise knows of possible harassment occurring. The investigation will be confidential to the extent possible. Effective corrective action will be taken whenever harassment or sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of harassment/sexual harassment.

**Legal Protections and External Remedies** - Sexual harassment is not only prohibited by FLVC but is also prohibited by state, federal, and, where applicable, local law. Aside from the internal process at FLVC, employees and non-employees, such as interns, vendors, contractors, and consultants may also choose to file a complaint and pursue legal remedies with the following governmental entities at any time.

- **New York State Division of Human Rights (DHR) and Human Rights Law (HRL).** A complaint alleging violation of the Human Rights Law may be filed either with DHR or in New York State Supreme Court. Complaints with DHR may be filed any time within one year of the harassment, or an individual can sue directly in state court under the HRL within three years of the alleged discrimination. For more information contact DHR at (888) 392-3644 or visit [dhr.ny.gov](http://dhr.ny.gov). The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.
- **United States Equal Employment Opportunity Commission (EEOC).** An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file and you do not need to have an attorney to file. A complaint must be filed with the EEOC before you can file in federal court. For more information, contact the EEOC by calling 1-800-669-4000 (1-800-669-6820 (TTY)), visiting their website at [www.eeoc.gov](http://www.eeoc.gov) or via email at [info@eeoc.gov](mailto:info@eeoc.gov).
- **Local Protections.** Many localities enforce laws protecting individuals from sexual harassment and discrimination. Contact your county, city or town to find out if such a law exists.
- **Contact the Local Police Department.** If the harassment involves physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. You should contact your local police department.

**Non-Retaliation** – FLVC prohibits and will not tolerate retaliation against anyone who makes a complaint of harassment in good faith or who participates in an investigation of a complaint. Individuals who become aware of anyone engaging in retaliation prohibited by this policy should immediately report the matter to the Executive Director or Board President. Any employee, paid or unpaid intern or non-employee who believes they have been a victim of such retaliation may also seek relief in other available forums, as explained in the section on Legal Protections and External Remedies.

**Policy Violations** – Sexual harassment is a form of employee misconduct. Any employee or individual who violates this policy or engages in harassment or retaliatory conduct prohibited by this policy, or manager and supervisory personnel who knowingly allow such behavior to continue will be subject to liability, remedial and/or disciplinary action, up to and including termination of employment.



**EMPLOYEE ACKNOWLEDGEMENT OF RECEIPT**

I have read, understand and acknowledge receipt of the Anti-Harassment policy, to include sexual harassment. I will comply with the guidelines set out in the policy and understand that failure to do so may result in disciplinary action, up to and including termination of employment and potential legal action.

\_\_\_\_\_  
EMPLOYEE NAME (PLEASE PRINT)

\_\_\_\_\_  
EMPLOYEE SIGNATURE

\_\_\_\_\_  
DATE OF SIGNATURE

# EMPLOYEE HARASSMENT AND/OR DISCRIMINATION COMPLAINT FORM

<b>Complainant Name</b>																			
<b>Job Title</b>	<b>Supervisor's Name</b>																		
<b>Email</b>	<b>Phone Number</b>																		
<b>Alleged Complaint</b>																			
<p>I have been subjected to:   <input type="checkbox"/> Harassment/Sexual Harassment   <input type="checkbox"/> Discrimination   <input type="checkbox"/> Retaliation</p> <p>Frequency of occurrence:   <input type="checkbox"/> Single incident   <input type="checkbox"/> Ongoing problem</p> <p>Based upon: <b>(check those that apply)</b></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;"><input type="checkbox"/> National origin</td> <td style="width: 33%;"><input type="checkbox"/> Disability</td> <td style="width: 33%;"><input type="checkbox"/> Race</td> </tr> <tr> <td><input type="checkbox"/> Sex</td> <td><input type="checkbox"/> Color</td> <td><input type="checkbox"/> Age</td> </tr> <tr> <td><input type="checkbox"/> Sexual orientation</td> <td><input type="checkbox"/> Religion</td> <td><input type="checkbox"/> Creed</td> </tr> <tr> <td><input type="checkbox"/> Gender dysphoria</td> <td><input type="checkbox"/> Marital or familial status</td> <td><input type="checkbox"/> Pregnancy</td> </tr> <tr> <td><input type="checkbox"/> Gender identity</td> <td><input type="checkbox"/> Military or Veteran status</td> <td><input type="checkbox"/> Arrest or conviction record</td> </tr> <tr> <td><input type="checkbox"/> Transgender status</td> <td><input type="checkbox"/> Genetic information</td> <td></td> </tr> </table> <p>Other: _____</p>		<input type="checkbox"/> National origin	<input type="checkbox"/> Disability	<input type="checkbox"/> Race	<input type="checkbox"/> Sex	<input type="checkbox"/> Color	<input type="checkbox"/> Age	<input type="checkbox"/> Sexual orientation	<input type="checkbox"/> Religion	<input type="checkbox"/> Creed	<input type="checkbox"/> Gender dysphoria	<input type="checkbox"/> Marital or familial status	<input type="checkbox"/> Pregnancy	<input type="checkbox"/> Gender identity	<input type="checkbox"/> Military or Veteran status	<input type="checkbox"/> Arrest or conviction record	<input type="checkbox"/> Transgender status	<input type="checkbox"/> Genetic information	
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<input type="checkbox"/> Transgender status	<input type="checkbox"/> Genetic information																		
<b>Complaint Information</b>																			
<p>Who is your complaint made against? _____</p> <p>Relationship to you:   <input type="checkbox"/> Supervisor   <input type="checkbox"/> Subordinate   <input type="checkbox"/> Co-worker   <input type="checkbox"/> Customer/Client</p> <p style="padding-left: 40px;"><input type="checkbox"/> Vendor   <input type="checkbox"/> Other _____</p> <p>Describe what happened and how it is affecting you and your work. Please be as detailed as possible with date(s), time, places and their involvement. Attach additional sheets if needed and any relevant documents or evidence.</p> <div style="height: 150px;"></div>																			
<b>Witnesses</b>																			
<p>List the names and contact information for any witnesses or individuals that may have information related to your complaint.</p> <div style="height: 100px;"></div>																			

Did anyone else experience similar incidents by the same individual? Briefly state what information each witness will be able to provide.

**Potential Supporting Evidence**

Are there any documents, emails, photos, texts, etc. related to your complaint? Describe or attach if possible.

***Optional, but may help the investigation.***

Have you previously complained or provided information (verbal or written) about related incidents? If yes, when and to whom did you complain or provide information?

If you have retained legal counsel and would like us to work with them, please provide their contact information.

I certify that the above statements are true to the best of my knowledge. I request that the organization investigate this complaint in a timely and confidential manner and advise me of the results of the investigation.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

- You must file your complaint with your Supervisor, another Manager, or a Human Resource Representative as promptly as possible after the occurrence. Any delay in reporting may make it more difficult to investigate the allegations.
- After you have filed your complaint an investigation will be completed.
- The Company will maintain the confidentiality of the complaint to the greatest extent possible in the thorough and complete investigation of the complaint. Every effort will be made to safeguard the privacy and rights of all persons involved.
- Knowingly providing false information is a violation of policy and is grounds for disciplinary action.
- You should refer to your employee handbook for more complete details of the Company's policies regarding Equal Employment Opportunity and Anti-Harassment and Sexual Harassment.
- Federal and State laws prohibit retaliation against any person because they have filed a harassment or discrimination complaint, or served as a witness in the investigation. If you believe you have experienced retaliation, notify Human Resources immediately.

## Section 200. Board Organization

### 201. Board Member Job Description and Board Norms

Position Title:	Board Member	Reports to: Chairperson
Qualifications:	Finger Lakes Visitors Connection is a not for profit organization (501c3) and LDC formed by Ontario County. The members of the Board of Directors are nominated by the corporation and appointed by Ontario County. While the Board is appointed from specific entities or organizations, the Board is focused on the overall good for the broad Ontario County travel industry. (Strategic Plan: 2020)	
Function:	The Board makes planning and policy decisions; is responsible for financing those decisions; oversees, reviews, and monitors organizational plans; and promotes community understanding of and support for the organization	
Additional Requirements:	Board members are required to sign a conflict of interest and code of ethics statement, and to complete mandatory training for the Public Authorities Accountability Act within the first year.	
Tenure:	Each Board member's term is reviewed every three years or when a member has a change in employment. Other requirements are within the bylaws.	
Principal Activities:	<ol style="list-style-type: none"><li>1. Be prepared for, attend and actively participate a majority of the Board meetings</li><li>2. Contribute to at least one committee – actively participate in its deliverables</li><li>3. Be willing to grow within the board structure, advocate for the organization and assume leadership positions</li><li>3. Follow the <i>board norms</i> on decisions of the board and adopted meeting practices</li><li>4. Subscribe to the <i>team core values</i></li></ol>	

## BOARD NORMS AND TEAM VALUES

### Board Norms

#### Meeting Protocol

- Call or email and confirm your attendance at meetings
- Arrive at meetings on time
- Commit to the full meeting. All meetings will be a maximum of one and a half hours
- Declare conflicts of interest where applicable on any agenda or discussion items
- Working from a consensus agenda requires trust and consideration of the committee work in advance of the meeting. Prepare for the meeting and when possible, ask for clarification in advance.
- Use the electronic resources of the organization for communications and preparation. Currently, this is a shared platform called, One Drive.

#### Role Protocol

- Recognize that the board position is one of oversight and fiduciary responsibility as a volunteer member of a policy making group, rather than a paid staff position. Leave the staff work to the staff, but contribute to the policy to guide the staff.
- Actively participate in the decisions of the board. All decisions will be arrived at by consensus after all viewpoints are heard, understood, and considered. By working toward consensus the decision for the organization will have the broadest possible backing, understanding, and wholehearted support of board members
- Abide by the adopted policies of the Board of Directors

### Team Values

#### Commitment.

Interest and commitment to the tourism industry and its interconnectivity to the local community and economy in achieving our **vision** of:

*Tourism being recognized as an industry that contributes to the economic prosperity of Ontario County by infusing new dollars into our communities, enhancing the quality of life for residents, and promoting the natural beauty of our county.*

#### Enthusiasm.

Enthusiasm and positive energy toward the goals and performance of the organization in its **mission to:**

*Drive increased visitation and economic vitality by marketing and developing the assets of Ontario County as a premier leisure and meetings destination.*

#### Engagement.

Engagement is a step beyond participation. It's more than showing up; it's bringing active, innovative, and innovative ideas and advice. Participation in a team atmosphere.

#### Playful and Fun.

Travelers want fun, relaxation. Working in a playful atmosphere – even on serious matters ultimately contributes to the delivery of “happy” and “fun” and in the case of Finger Lakes hospitality – authenticity.

Date: December 6, 2017

## **202. Honorary Advisory Board**

### **Purpose**

The purpose of the Honorary Board is to provide historical perspective and philosophical and experiential viewpoints in aiding Finger Lakes Visitors Connection (FLVC) in its mission and vision. The Honorary Board members are willing to speak on behalf of the tourism industry and tourism related issues when requested by the President or the Chairperson.

### **Qualifications**

The Honorary Board is drawn from former members of the Finger Lakes Visitors Connection (FLVC) board who have left the FLVC board for at least 6 months and have demonstrated a commitment to tourism and FLVC through a combination of skills in the areas of management, community and political awareness, image building, and resource development.

### **Process for Appointment**

- Any member of the Finger Lakes Visitors Connection may forward a name for consideration for Honorary Board status to the Chairperson of the Board of Directors.
- This nomination will be forwarded to the Nominating Committee who will review the needs of the Board and make a recommendation to the full board.
- The Chair of the Honorary Board shall be appointed biannually by the chairperson of the board of Directors and shall serve as an ex-officio member to the FLVC Board of Directors.
- An appointee to the Honorary Board serves at the pleasure of the Chair of the Board of Directors or until he/she withdraws or has been inactive for a period of two years.

### **Operation**

- The Honorary Board shall be advisory only, and shall not have voting power.
- The Honorary Board shall receive meeting notifications, agendas, and minutes of all FLVC Board meetings, copies of annual reports, marketing plans and strategic plans.
- There will be at least one Honorary Board meeting per year, at which the Board will review and reflect upon the activities of the corporation, provide insights on the current status of the organization and the industry, and consider future positions and activities of the organization.
- The President and the Chairperson of FLVC shall be invited to attend all meetings of the Honorary Board.

**Application:** Initial appointees to this board are: Al Woodhead, Dan Fuller, Bill Schickel, Carolyn Eckert, Mary Ann Bell and John Parkhurst.

Date: December 3, 1997  
March 28, 2007

**203. Board goalsetting and self-evaluation**

The board shall annually develop its organizational goals and report those and the results through the PARIS reporting system.

December 6, 2017

**204. Employee Handbook**

The board shall maintain an Employee Handbook which is reflective of current law and practice in Human Resources.

December 6, 2017

**205. Board Training**

Board members shall participate within the first year of their appointment to the training required by the Public Authorities Accountability Act. FLVC staff will maintain records of the successful completion of the training.

December 6, 2017

## **Section 300. Employment Relationships and Business Ethics**

### **301. Code of Ethics**

Our success is dependent upon how we conduct ourselves and do business with our customers, vendors, suppliers and other business partners. FLVC expects all employees and board members to maintain the highest standards of professionalism and integrity in the performance of their duties and while representing the Organization. All work must be performed in an ethical manner and in accordance with government regulations and Organization policy. Employees and board members should never use the position with the Organization or relationship with customers for private gain.

**Prohibited Conduct** – Employees and board members are expected to refrain from any illegal, unethical, and/or dishonest business activity. Examples of prohibited conduct include, but are not limited to:

- Directly or indirectly soliciting or accepting a bribe, kickback, loan, gift, service, entertainment, or preferential treatment from a current or prospective vendor, supplier, customer, or competitor for personal gain in return for being influenced in connection with FLVC business;
- Having a direct or indirect financial interest or a personal business relationship with any business or person that does business with FLVC without disclosure to and approval of the Organization; and
- Investing in the stocks, bonds, or securities of a vendor, supplier, customer, or competitor if such transactions are based on any “inside information.”

**Guidance** - Because the Organization is unable to list every example of conduct that may violate this policy, employees and board members should use good judgment and seek guidance and assistance from the President or Chair of the Board, if needed.

Date: December 6, 2017

### **302. Conflict of Interest**

Ontario County Four Seasons Local Development Corporation is in a unique position in that its directors are prominent stakeholders in the very industry that it is tasked to promote and enhance. By its very nature, the actions of Ontario County Four Seasons Local Development Corporation will personally and/or professionally benefit many members of the local tourism community including members of the Board of Directors.

No director shall disclose confidential information acquired by him/her in the course of their official duties or use such information to further their personal interests.

It is the responsibility of each director to abide by the Code of Ethics, and satisfy the Ontario County Board of Supervisors requirement for an annual filing of the Disclosure/Conflict of Interest Statement.

Date: March 17, 2010; October 29, 2014; December 6, 2017

### **303. Staff Involvement in Local or Regional Tourism Boards or Committees**

The Finger Lakes Visitors Connection Board of Directors recognizes the value of its staff and its board members to contribute to many private sector or government sponsored boards or committees. The board also recognizes the potential for overextending the resources of the staff and board members as



well as the potential for conflict of interest or favoritism claims resulting from involvement in various committees or boards.

This policy provides guidelines for involvement of FLVC representatives in outside local or regional tourism organizations or committees.

At times, staff or representatives of FLVC will be approached to contribute their tourism expertise to a local or regional tourism related board or committee.

Finger Lakes Visitors Connection staff may not be involved on any tourism related boards or committees without prior consent of the President and/or Board of Directors. Similarly, appointment of a board member to represent FLVC on committees or local tourism boards shall be made with the consent of the Chairperson of the Board of Directors. Approvals shall consider that:

The "seat" to which the person is assigned is an FLVC appointment, not an individual position. Should the employee's or board member's status change

No FLVC appointee shall have financial gain as the result of his/her involvement on any committee or board.

No employee/employer relationship shall be construed.

No board or committee appointment shall extend beyond two years, unless compelling reasons for a continued appointment are presented to the President.

Finger Lakes Visitors Connection employees may not engage in any direct or indirect soliciting or fundraising on behalf of any board or committee. Exceptions to this are letters of support, which shall be signed by the President, or the identification of grant resources on behalf of the agency or committee.

All standard FLVC policies and code of ethics practices extend to outside commitments.

Date: Original Adoption: February 12, 1996  
Updated: June 19, 2019

### **304. Policy on Review and Compensation for Chief Executive Officer**

This Policy on the Process for Determining Compensation of Finger Lakes Visitors Connection ("Organization") applies to the compensation of the organization's chief employed executive.

The process includes these elements: (1) review and approval by the Board of Directors or Executive Committee; (2) use of data as to comparable compensation; and (3) contemporaneous documentation and record keeping.

- 1. Review and approval.** The compensation of the person is reviewed and approved by the Board of Directors or Executive Committee, provided that persons with conflicts of interest with respect to the compensation arrangement at issue are not involved in this review and approval.
- 2. Use of data as to comparable compensation.** The compensation of the person is reviewed and approved using data as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organizations.

**3. Contemporaneous documentation and record keeping.** There is contemporaneous documentation and record keeping with respect to the deliberations and decisions regarding the compensation arrangement.

Date: Original Adoption: April 29, 2009  
Updated: September 17, 2016

## ***POSITION STATEMENTS***

### **401. Towers, Windmills, and other structures which may interrupt the visual landscape or character of an area**

Whereas, the Finger Lakes Visitors Connections has conducted several strategic studies which evaluate the marketing opportunities – including the strengths, weaknesses, opportunities, threats, and trends for Ontario County, and

Whereas, these studies have consistently noted that the scenic landscapes and vistas are one of the great assets and marketing advantages and opportunities for our county, and

Whereas, this setting and views are critical components to a successful tourism marketing plan and these characteristics need to be maintained to attract visitors to spend weekends, and extend their vacations in this area, and revenue from related tourism spending enhances the sales tax revenue, property tax revenue and job creation, and

Whereas, these same vistas and viewsheds are potentially impacted by development proposals which may interrupt the views or the character of a certain area of our county, while at the same time having other benefits to the area – such as better utility service, and

Whereas, in general, we do not support development which would change the character of an area with surrounding tourism attractions or disrupt the viewsheds that tourism relies upon, and

Whereas, we do recognize that there may be special circumstances and that these matters are handled by local zoning laws and input, but believe it is our responsibility to uphold the principles and product of tourism as outlined in our strategic proposals,

Now therefore, be it resolved that this board requests that the staff of the Ontario County Planning Board consult with the FLVC director about projects with towers, windmills, or other structures which may detract from scenic views and the Finger Lakes Visitors Connection President seek input from local government officials prior to submitting comments; and be it

Further resolved that this board requests that Finger Lakes Visitors Connection comments be forwarded to the County Planning Board and local government; and that a copy of this resolution be forwarded to the Ontario County Planning Board and Ontario County Department of Planning and Research.

April 2005

April 30, 2008

#### **402. Encouraging the completion of the Canandaigua Airport Expansion**

In 2006 Ontario County Four Seasons Local Development Corporation thoroughly studied the proposed Canandaigua Airport Runway expansion. The result of that study was a position paper in which we supported the expansion of the airport citing the alignment of its promises and benefits with our mission and goals. The Finger Lakes Visitors Connection board concluded:

- The airport expansion is aligned with the Finger Lakes Visitors Connection mission and vision - which speak to improving Ontario County as a destination for meetings and conferences and enhancing economic impact and quality of life for residents.
- There are a multitude of tourism related business opportunities which will come from an expanded airport. Retaining the status quo will result in a negative impact in our competitive position for future business.
- Since 9/11/2001 we continue to see adjustments by the traveling public, both leisure and business travelers, on how they choose to fly. The travelers' decisions are increasingly being made on safety, security, and efficiency. General aviation airports are best positioned to seize the increased business – if their facilities are “big enough” and located in the right places.

Common concerns with any tourism development relate to traffic, access, and the possibility of displacement of local culture by over visitation and assimilation. The expansion of the airport will enhance our transportation system, providing more alternatives for residents, visitors and business people to fly to and from the Canandaigua Airport.

There are a variety of opportunities which could be seized for tourism and tourism related industries with a more promotion and an expanded airport. These are:

- Transport Business People (Meetings, Events, Conferences, other company locations)
- Customer visits
- Economic Development
- Potential development of aviation careers
- News gathering and airborne news
- Aerial photography
- Aerial mapping
- Wildlife counts
- Visits by politicians
- Personal travel
- Recreation visitation
- Aircraft rental
- Flightseeing and airplane rides
- Fly-ins and airshows
- Youth camps

The mission of Finger Lakes Visitors Connection is to “create visitorship and economic vitality by marketing and developing the assets of Ontario County as a premier leisure and meetings destination.” Our goal is to ensure that Ontario County is positioned as a premier location for meetings and conferences. We recognize that a contemporary, efficient transportation system is critical to achieving that goal. There are many market opportunities: professional meeting groups, developers, wine related gatherings, golfers, and leisure travelers for weddings, reunions and visiting friends and relatives. Ontario County's tourism industry would like to see this kind of traveler more frequently and not lose them or

their economic impact to other destinations (with larger airports) within or outside of the Finger Lakes. A larger airport encourages this type of visitation and ultimately creates recognition of our area for its business assets, leisure appeal, sense of place and quality of life.

Finger Lakes Visitors Connection encourages the completion of the proposed expansion of the airport as it will result in increased visitorship and economic vitality through tourism for Ontario County. It will enhance our ability to market Ontario County as a premier leisure and meeting destination. The expansion of the Canandaigua Airport will contribute to the economic prosperity of Ontario County, infuse new dollars into our communities, and enhance our quality of life.

September 11, 2006 – Full Position Paper on the Expansion

July 21, 2010 – Support to move the expansion forward

#### **403. Position on Occupancy Tax Related Requests**

In 2003 Ontario County instituted an occupancy tax. This legislation indicated that a 3% tax was to be instituted and 95% of that tax was to be dedicated to the promotion of tourism in Ontario County. This tax has been the primary funding source for Ontario County Four Seasons Local Development Corporation since that time. A contract between the County and OCFSLDC is approved annually for services in consideration of that funding. The contract requires reporting on the planned use of the funds as well as reporting on the use of the funds.

The City of Geneva instituted an occupancy tax of 3% on the hotels within the City of Geneva in 2008. In 2010 the City of Canandaigua instituted a 3% occupancy tax on its hotels and bed and breakfast establishments.

Occasionally, Ontario County Four Seasons is asked to provide data on the impacts of occupancy taxes. In response, management prepared a White Paper on the issue. The White Paper has been shared with any party asking for data related to occupancy tax. The summary of the white paper is:

- Occupancy taxes are a common tax across the United States
- There is an elasticity of demand for lodging related to occupancy taxes when they become too high as a percentage of total room cost.
- This is particularly evident in groups and meetings business where a total price is being negotiated by a single buyer and placed in a competitive bid situation.
- Occupancy tax revenues are used in a variety of manners – from general funds to dedicated funds.
- Occupancy tax revenues which are dedicated to tourism promotion and development have shown the most return on investment for the community.

Ontario County Four Seasons is occasionally asked to take a position on occupancy taxes. The board of directors recognizes that its experience, knowledge and information relate to all levels of occupancy tax and therefore it is well suited to provide information to any party involved in an occupancy tax discussion. Ontario County Four Seasons does not take a position in local level lobbying efforts.

Original Position - Position on Implementation of Occupancy Taxes - May 2002  
September 8, 2010

#### **404. LPG Storage on Seneca Lake**

In 2013, the underground salt caverns near Watkins Glen were acquired by Houston, Texas-based Crestwood Midstream Partners through a merger with Inergy LP. The result is that Crestwood Midstream now has acquired the underground salt caverns on the west bank of Seneca Lake in Reading, two miles north of Watkins Glen, in Reading. Crestwood Midstream plans to use those salt-depleted caverns for storing liquid petroleum gases (propane and butane, also referred to as LPG). The company's goal has been expressed as making the Finger Lakes region a "gas storage and transportation hub" for the Northeast. Currently Crestwood Midstream's plans are to store compressed natural gas, or methane, in two connected salt caverns. The company also has plans to expand into other salt caverns in the region.

The proposed LPG storage facility would be the largest in the Northeast and one of the largest in the country.

The LPG storage issue on Seneca Lake has raised many questions and concerns regarding the environmental safety, landscape aesthetics and quality of life in not just the communities in and around Watkins Glen and Seneca Lake, but throughout the region. Meanwhile proponents support the expansion and say it would boost energy reserves for the region and provide jobs. There are similarly opposing scientific camps supporting and protesting the safety of gas storage in these spent salt caverns.

Finger Lakes Visitors Connection does not have the expertise to evaluate the science behind these supporting and opposing claims. But FLVC is positioned to determine the impact that gas storage might have on the tourism industry in the Finger Lakes. While the salt caverns at stake are not located in Ontario County, the county's tourism industry is vested in Seneca Lake and the roadways and waterways that connect the county with other parts of the Finger Lakes.

The branding of Ontario County and Finger Lakes tourism is largely based on the environmental integrity of our region. Wineries, and to a growing extent, breweries and distilleries, all agricultural-based industries that have helped create an agrarian landscape that our tourists visitors cherish. Outdoor recreation (hiking, boating, fishing, bicycling, skiing, etc.) is the other major building block of FLVC's tourism foundation, as supported by our industry research. High water and air quality, wildlife conservation, biodiversity, low traffic and population density, scenic agrarian vistas and communities that are united in preserving these precious natural resources are also woven into our tourism branding. The long-term sustainability of our industry relies heavily on visitors' perception that our region is environmentally sound.

Regardless of whether the threat of LPG storage on Seneca Lake is real or just a perception, visitors who believe that the region's environmental integrity is threatened may choose to travel elsewhere, thus spending their vacation dollars elsewhere.

Our industry relies on a harmonious relationship with other industries. In this case, FLVC believes the expansion of Seneca Lake's salt caverns for LPG storage creates more deficits to this type of symbiotic relationship than benefits.

Approved September 9, 2015

**DELETED POSITION STATEMENTS:**

*Canandaigua Lakes Watershed Compact (deleted May 5, 2010)*

*Casino Gaming (deleted May 5, 2010)*

*Resolution Opposing Cellular One's Application to Place a 250' cell tower on South Hill (deleted May 5, 2010)*

*Enhanced Gaming at Finger Lakes Gaming and Racetrack (proposed deletion on December 6, 2017)*

*Position on the Implementation of an Occupancy Tax (September 8, 2010. Replaced by new position statement "Position on Occupancy Tax Related Requests" Deleted December 6, 2017)*



## **Section 500. Procedures: Administration and Operations**

### **Procedure 501. Sharing of Tourism Information and Research (See Policy 101)**

1. Any request for research, tourism information or sharing of any marketing intelligence information made of the Finger Lakes Visitors Connection must be submitted in writing to the President. All requests must list the type of information requested, the general purpose for the information and a contact name and phone number.
2. No individual tourism amenity information will be shared, including, but not limited to, individual occupancy, individual visitor attraction totals or individual sales growth/decline information. All data will be compiled and averaged together to ensure the confidentiality promised to the tourism amenities.
3. Requests for information which have followed the above format will be fulfilled within seven business days.
4. If costs for research become excessive, the Board of Directors reserves the right to an appropriate chargeback for the information.
5. Finger Lakes Visitors Connection reserves the right to refuse any request for research.

Original Adoption: November 1997

Updated: June 19, 2019

## **Procedure 502. Procedures for Credit Card Spending (see Policy 116)**

### **Credit Card Authorization**

The President or her designee shall maintain records of issued credit cards, the limits and intended uses of those credit cards, and employee's signed agreements. Annually, and generally in conjunction with the employee yearly review, credit card authority and use will be reviewed with the individual cardholders to ensure compliance and understanding.

All policies of the organization apply to credit card purchases and reporting, including, but not limited to Procurement Procedures Policy and Ethics Policies.

### **Use of Credit Cards**

- Credit cards are to be used for company requirements only.  
Employee cardholders must retain initial receipts and note the purpose of the expense on the back of each receipt. When expenses relate to a particular event, all transactions must be presented together in an expense report format.
- Employees may be held accountable for taxes on credit card purchases when they could have been made with tax exempt status.
- Use of company credit cards for expenses of a personal nature may result in disciplinary action up to and including dismissal. It may result in the expenses being deducted from the employee's paycheck.
- When an employee is on the road entertaining clients, the line between business purposes and personal use can be blurred. Each use of a company credit card should be preapproved by the company. For variable charges such as entertaining clients, a protocol should be adopted that outlines and defines acceptable forms of entertainment. The employee shall request a predetermined limit on how much the company will pay for when it comes to charges on the company credit card. Charges over the predetermined amount will be the responsibility of the card-holder, and use of the credit card in any unapproved forms of entertainment shall result in termination.
- Employees are discouraged from using the credit card for purchases when a direct payment may be made for the purchase. This may require the employee to request direct billing, an advance for a purchase, or the like.
- It is generally discouraged to have credit card transactions under \$25, unless part of a trip expense report.
- Employees are not permitted to make any online purchases using the issued corporate credit card without specific authorization, due to internet security concerns.

### **Credit Card Invoicing, Authorization and Payment**

- The employee shall submit the corresponding receipts along with an expense report (Credit Card Expense Report) within one week of the conclusion of the business trip and/or incurring the expense.
- Charges for items where the receipt has been misplaced must be explained and receive written authorization for the specific charge and indicate "receipt missing" beside it.
- The President shall review and approve all credit card expenses and credit card reports prior to payment.
- For the President's issued credit card, approval shall be done by another authorized signer for the company.

### **DEFINITIONS**

- “General Credit Card” means a credit card that can be used at multiple establishments, such as VISA, American Express, or MasterCard.
- “Supplier Specific Credit Card” means a credit card that can be used only with a specific supplier, such as a gas company or an office supply company.
- “Credit limit” means the total amount that may be charged to the credit card before transactions are refused by the credit card company.
- “Transaction-level limit” means the total value of any individual transaction, or the type of transaction, that may be charged to the card. For example, some gas companies will allow for “gas only” cards, which deny credit for other miscellaneous purchases at the gas station.

Date: October 17, 2012

### **Procedure 503. Internal Control Policy (see policy 119)**

For the purpose of this policy and procedures the roles are defined as

- President/CEO/CFO – Chief Executive Officer of the company
- Executive Assistant to the President – a full time, internal staff position
- Bookkeeper – a part time, internal staff position
- Accountant – an independent financial person hired on a contractual basis
- Auditor – CPA firm, annually approved by the Board of Directors
- Board Chairperson, Treasurer or other authorized signer – persons with signatory authority on all accounts
- Employee – staff members responsible for budgetary controls in their department but no direct accounting authority.

### **Accounting Procedures:**

#### **Disbursements**

- The Executive Assistant to the President prepares all disbursements.
  - Including reviewing [accounting@visitfingerlakes.com](mailto:accounting@visitfingerlakes.com) for records of any auto-pays which have been transacted or are anticipated to be transacted within the month.
- The President approves and verifies appropriate account numbers for the disbursements.
- The bookkeeper is scheduled twice a month to prepare all of the checks for disbursement, coordinating the appropriate backup materials and placing in order for required authorized signers.
- The bookkeeper will maintain a log of autopay transactions.
- The president executes ACH transactions from the bank. A printed record of these transactions is provided to the bookkeeper for entry into the accounts and a separate transaction journal is maintained.
- The Executive Assistant to the President obtains the appropriate signatures.
- The signers of the checks are the president (per policy under \$5,000) and an officer of the board of directors.
- The Executive Assistant or staff member as assigned mails the checks once signed.
- The Executive Assistant files the checks, maintains a record of voided checks, and distinguishes between the filing requirements and record keeping requirements for each account.
  - Matching Funds is filed separately in sequential numerical order.
  - CNB Optimum Account is filed by vendor.

#### **Accounts Receivable and Invoicing**

- Staff members generate a notice of a payment due to the company for a service or reimbursement. These staff members delineate the fees, the program and where possible provide copies of a signed agreement by the receiver.
- The Executive Assistant to the President will create an invoice.
- The President will authorize the invoice to be sent ensuring that the terms and amounts of the invoice are accurate.
- The Executive Assistant to the President will mail the invoices.

#### **In-Kind Services and donations**

- The Executive Assistant to the President keeps a log of staff member reported in-kind services and donations.
- This log is transferred to the accountant at the end of the month and a journal entry is made.

### **Credit Card**

- The board maintains a separate credit card policy.
- Credit card debt is paid in full upon receipt of the invoice from the credit card company.
- Credit card transactions are recorded by the Executive Assistant to the President or the President.
- These transactions are aligned with credit card receipts provided by staff members with required account, class or job classifications and memos where appropriate.
- The Executive Assistant or a random staff member audits the credit card receipts and the bill for completeness.
- The President and the Executive Assistant reconcile the Credit Card bill, which upon completion places a check for payment in the account.
- The bookkeeper will print this check and place it in the process of the regular disbursements.

**Transfers** - It is the policy of the board that electronic transfers between accounts can be made by the President, provided that the President writes the board chair and the treasurer and indicates the details of the transaction including the purpose of the transaction.

### **Deposits**

- The mail is received by the Executive Assistant. Any checks received are date stamped and logged in a folder held in the Executive Assistant's office.
- The Executive Assistant will align the deposit with any open invoices or create an invoice if one does not exist.
- The Executive Assistant prepares the deposit ticket and backup.
- Approval of the deposit and backup is made by the President.
- Entry of the payment received into Quickbooks may be made by the President or the Bookkeeper and the deposit summary held at the office pending the receipt of deposit slip.
- A separate staff member makes the deposit, returns the receipt.
- The Bookkeeper shall record the deposit in Quickbooks.
- The executive assistant attaches a copy of the receipt and the deposit summary and subsequently attaches that deposit to the bank statement when it arrives.
- The Accountant verifies the deposits when doing the bank reconciliation.
- In the case of cash deposits, which are rare, the same process abides.

**Bank reconciliations** - Bank Reconciliations are done on a monthly basis by the Accountant. Any issues in the reconciliation would be immediately reported to the president, with the president notifying the board of directors if appropriate.

**Recordkeeping** - The Executive Assistant maintains the records of the corporation.

**Payroll** - Payroll is processed bi-weekly

- Time is calculated from Saturday through Friday.

- The staff submits their hours and use of personal time, holiday time, travel time and paid lunch time to the Executive Assistant on the schedule provided.
- The President processes the payroll per these records with a pay date of one week later.
- The accountant receives a copy of these records and makes appropriate journal entries to the accounts

## **President's Internal Control Checklist**

### **Cash**

- Cash handling and cash record keeping duties are segregated
- All expenditures are authorized and documented
- Any single employee is prohibited from handling a transaction from start to finish
- Petty cash of \$100 is maintained by the Executive Assistant to the President

### **Accounts receivable**

- There is segregation of duties associated with grants receivable. Grants are vouchered for and received by the president, noted in the check log by the Executive Assistant, recorded into Quickbooks by the bookkeeper and deposited into the bank account by a random staff member.

### **Fixed Assets**

- Fixed assets are only acquired with proper authorization by the President within the budget
- Fixed assets are inventoried annually
- Fixed assets are adequately insured

### **Budget**

- The annual operating budget is approved by the board of directors
- All significant activities are included in the budget
- Expenditures are compared to the approved budget on a month-to-month basis and a year-to-date basis.
- A capital budget and explanation of the reserve account will be annually presented to the board

### **Purchases**

- Purchases are supported with proof of receipt prior to payment.
- The appropriate account to be charged is indicated on the invoice prior to payment
- Competitive bidding procedures are used when required
- Responsibilities for purchasing and invoice processing are segregated from general ledger entry and check writing

### **Journal entries**

- The President assigns budget categories and the Accountant makes journal entries
- Liabilities will be recorded on the accrual basis by the Accountant
- Reports are generated by the Accountant and reviewed by the President

### **Conflict of Interest**

- FLVC ensures that conflict of interest statements are completed and on file with the county for all directors. FLVC maintains completed conflict of interest statements from all employees

### **Security**

- Quickbooks Pro is secured by passwords with access limited to the President (who also serves as the administrator), the Bookkeeper, the Accountant, and the Assistant to the President with limited privileges
- Documents are maintained according to the record retention policies of FLVC
- Checks are signed in accordance with the check-signing policy of the board

Date: September 9, 2015; September 17, 2016

**Procedure 504. Determining Compensation for Chief Executive Officer (see policy 304)**

The process for determining compensation for the Chief Executive Officer is as follows:

The process includes these elements: (1) review and approval by the Board of Directors or Executive Committee; (2) use of data as to comparable compensation; and (3) contemporaneous documentation and record keeping.

**Review and approval.** The compensation of the person is reviewed and approved by the Board of Directors or Executive Committee, provided that persons with conflicts of interest with respect to the compensation arrangement at issue are not involved in this review and approval.

**Use of data as to comparable compensation.** The compensation of the person is reviewed and approved using data as to comparable compensation for similarly qualified persons in functionally comparable positions at similarly situated organizations. Destination Marketing Association International annual compensation study shall be a benchmark for comparable compensation.

**Contemporaneous documentation and record keeping.** The Chief Executive Officer shall submit and maintain contemporaneous documentation and record keeping with respect to the deliberations and decisions regarding the compensation arrangement.

Date: April 29, 2009  
June 20, 2012  
September 17, 2016



## FORMS AND REPORTING TOOLS

### CREDIT CARD REPORT

(September 22, 2017)

Type of Credit Card: General Credit Card:

Since 1986. Citibank Advantage

Corporate/Overall Credit Limit: \$60,500

#### Valerie Knoblauch

Intended uses: Valerie Knoblauch is the President, CEO and CFO of Ontario County Four Seasons Local Development Corporation. The intended use of her credit card is to carry out those fiscal duties as required by the corporation including, but not limited to, these general purposes:

1. Operating expenses, such as gasoline purchases which occur in random locations and on a random schedule; software program expenses and small technology purchases, office maintenance and supplies.
2. Capital expenses, such as computer purchases, furnishings, etc.
3. Marketing, sales, board and employee expenses, such as entertainment, educational programs, airline tickets related to the achievement of mission of the corporation

Credit Limit	Transaction-Level Limit	Cash Advance
\$40,500	N/A	\$30,300

#### David Lee

Intended uses: David W. Lee is the Marketing Operations Manager

The intended use of his credit card is to carry out these duties:

1. Visitor Experience – Related to hosting VIP guest or hospitality training programs
2. Technology purchases in particular those related to technology, software and hardware purchases as approved by the president and within policy limits
3. Fuel for company vehicle only.
4. Expenses beyond the annual budget and marketing plan require preapproval by the President.

Credit Limit	Transactional-Level Limit	Cash Advance
\$4,000	\$4,000	zero cash access

#### Carol Hicks

Intended uses: Carol Hicks is the Executive Assistant to the President and the Office Manager.

1. Office Administration and House Maintenance - Office, stationery supplies, and house hosting and maintenance supplies.
2. Expenses related to VIP hosting of events and other services of the organization.
3. Assist in marketing and sales purchases, including, but not limited to trade show expenses, registration, lodging and travel expenses.
4. Additionally, those items authorized in writing from the President including the purchase of travel expenses for the President or staff members. Expenses beyond the annual budget require preapproval by the President.

Credit Limit	Transactional-Level Limit	Cash Advance
\$4,000	\$4,000	zero cash access

#### Christen Smith

Intended uses: Christen Smith is the Director of Marketing and Public Relations

1. Expenses related to Public Relations activities, including hosting travel writers and VIP hosting and events.
2. Assist in marketing and sales purchases, including, but not limited to trade show expenses, registration, lodging and travel expenses.
3. Additionally, those items authorized in writing from the President including the purchase of travel expenses for the President or staff members. Expenses beyond the annual budget require preapproval by the President.

Credit Limit  
\$4,000

Transactional-Level Limit  
\$4,000

Cash Advance  
zero cash access

Melissa Knoblauch

Intended uses: Melissa is the Partner and Community Relations Manager

1. Expenses related to Public Relations activities, including hosting travel writers and VIP hosting and events.
2. Assist in marketing and sales purchases, including, but not limited to trade show expenses, registration, lodging and travel expenses.
3. Additionally, those items authorized in writing from the President including the purchase of travel expenses for the President or staff members. Expenses beyond the annual budget require preapproval by the President.

Credit Limit  
\$4,000

Transactional-Level Limit  
\$4,000

Cash Advance  
zero cash access