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INTRODUCTION:

This policy manual of the Nevada Affordable Housing Assistance Corporation (NAHAC) is intended to be a useful tool for internal and authorized external parties, that will require use of the same, and is an integral element of NAHAC's overall internal control efforts.

BACKGROUND:

In 2003, the Nevada Housing Division of the Department of Business and Industry (NHD) based in Carson City, Nevada, a state Housing Finance Agency (HFA), formed the non-profit NAHAC. The primary purpose of NAHAC is to assist in lessening the burdens of Nevada government. As such, it has been tasked with assisting the State of Nevada (the "State") by:

- (i) Owning, acquiring, developing, leasing and managing single or multi-family housing located in the State;
- (ii) Providing funds or other benefits to facilitate single or multi-family housing located in the State;
- (iii) Providing subsidies or other benefits to targeted groups of individuals within the State necessary or appropriate to provide affordable or subsidized single or multi-family housing in the State;
- (iv) Promoting affordable or subsidized single or multi-family housing located in the State;
- (v) Financing affordable or subsidized single or multi-family housing in the State;
- (vi) Accepting and making grants for affordable or subsidized single or multi-family housing located in the State, and;
- (vii) Conducting or performing any ancillary or related activity in furtherance of the foregoing.

NAHAC's Board of Directors, subject to the limitations of the Articles of Incorporation and said Bylaws, is ultimately responsible for the activities and affairs of the Corporation (NAHAC) via their delegation to and oversight of NAHAC Management, as they deem necessary.

MISSION AND VISION

Mission Statement

The mission of NAHAC is to provide funds, subsidies, and/or other benefits to Nevada homeowners or other targeted groups of individuals within the State of Nevada in order to assist with affordable or subsidized single or multi-family housing. At a minimum, this will encompass consistently determining what the specific needs of Nevada homeowners are, and any other applicable needs of the individual communities therein. Liaisons with public and private partners, as applicable, will be consistently sought to achieve this overarching objective. NAHAC's qualified and trained team of professionals will provide this service in an efficient and effective manner, making the needs of eligible Nevada homeowners its top daily priority.

Vision Statement

As a support arm for the Nevada Housing Division, NAHAC's vision is to provide appropriate and timely assistance to eligible high-risk Nevada homeowners.

GOVERNANCE

Policy Area: Administration	Number: 200.A
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC’s by-laws provide guidelines for how the organization should be governed to achieve its purpose and maintain its non-profit tax status per section 501(c)(3) of the Internal Revenue Code. The by-laws are intended to define, at a minimum: the size of the Board of Directors and how it will function; the roles and duties of the Chairperson, Directors, and Officers; the rules and procedures for holding meetings, electing Directors, and appointing Officers; how grant monies will be distributed; and other essential corporate governance matters appropriate to the purpose of the NAHAC organization.</p> <p>POLICY:</p> <p>NAHAC’s Board of Directors will ensure that up-to-date by-laws are in place at all times. Should changes to the by-laws be necessary, the Board of Directors will direct that appropriate action be taken to do so. The by-laws will be formally reviewed and approved by the Board of Directors, including any changes, on a regular basis. NAHAC anticipates that this will occur at least annually or upon any amendments to NRS Chapter 82, or material changes to any federal or state regulations or guidelines governing a program administered by NAHAC.</p> <p>RESOURCES:</p> <p>See Appendix I - Corporate By-Laws</p>	

CODE OF ETHICS, CONFLICTS OF INTEREST, AND BUSINESS CONDUCT

Policy Area: Administration	Number: 200.B
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC understands the importance of providing a solid organizational structure in which sound ethics are continually spoken of and practiced by all board members, managers, employees, and all interested third parties with access to non-public NAHAC information. This environment ensures, at a minimum, that conflicts of interest are not tolerated, and all business is conducted in an unassailable manner conducive to both the State of Nevada and U.S. Treasury expectations.</p> <p>POLICY:</p> <p>NAHAC will ensure that Code of Ethics guidelines exist to provide moral principles and value parameters in order to properly steer its daily business conduct. This will exist for the benefit and protection of, at a minimum: the NAHAC organization; the homeowners that NAHAC serves, NAHAC employees, and; all constituents and interested third parties (to encompass all internal and external business activities).</p> <p>NAHAC will also ensure that Conflict of Interest guidelines exist which will, at a minimum, require any NAHAC board member, manager, or employee to disclose a conflict/potential conflict in a timely manner.</p> <p>Further, NAHAC management will ensure that all third-party entities (vendors, service providers, housing counselors, etc.) are made aware of the contents of NAHAC’s Code of Ethics and Conflict of Interest guidelines and will communicate NAHAC’s expectation that such third-parties act in good faith, meeting high ethical standards at all times, in all related transactions concerning NAHAC.</p> <p>NAHAC will monitor accordingly to ensure that employees will regularly participate in an orientation or training session to discuss employee compliance with the actual supporting guidelines. NAHAC presently anticipates that this training will occur on an annual basis. Additionally, on a regular basis that is currently anticipated to be annually, each employee will be required to submit a signed acknowledgement of the employee’s understanding of, and agreement to comply with, this policy and corresponding guidelines.</p> <p>RESOURCES:</p> <p>See Appendix II - Code of Ethics, Conflicts of Interest, and Business Conduct Guideline</p>	

FRAUD MITIGATION, DETECTION, AND AWARENESS

Policy Area: Administration	Number: 200.C
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC fully appreciates the gravity of its role given by the State of Nevada and its constituents as a sound steward over all monies granted to its care and oversight. As such, the trust that these monies will be properly protected and disbursed in a proper and efficient manner is taken very seriously by all NAHAC Officers and employees. A critical element in achieving this end is the implementation of a multifaceted organization-wide model of fraud prevention, detection and deterrence focusing on both internal and external threats. An effective fraud program needs to encompass an understanding of, and commitment to, the creation and full adherence to approved policies and procedures from the Board of Directors down to all NAHAC employees – including all third-parties that interact with NAHAC (vendors, service providers, housing counselors, etc.).</p> <p>POLICY:</p> <p>NAHAC will ensure that effective Fraud Mitigation, Detection & Awareness Guidelines (guidelines) are in place at all times. These guidelines will be communicated to all NAHAC personnel upon hire, and annually thereafter. NAHAC management will also ensure that all third-party entities (vendors, service providers, housing counselors, etc.) are made aware of the contents of the guidelines in regard to the expectations that they act in good faith, meeting high ethical standards at all times, in all related transactions concerning NAHAC. Each employee will be required to submit a signed acknowledgement for the foregoing guidelines and this policy at least annually, to be included in their personnel file. Failure to comply with the letter and/or spirit of the guidelines could result in disciplinary action for employees, up to and including termination of employment.</p> <p>RESOURCES:</p> <p>See Appendix III - Fraud Mitigation, Detection, and Awareness Guidelines</p>	

CONTRACTS AND AGREEMENTS

Policy Area: Administration	Number: 200.D
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>Contract and agreement administration and monitoring aims to minimize the risk to NAHAC and ensure compliance with all Federal and State requirements applicable to the performance of the agreement.</p> <p>Contracts are used to record relationships where NAHAC wishes to enter into an enforceable binding agreement. Memorandums of Understanding (MOU) are generally used to record relationships where NAHAC does not wish to be legally bound to another party, but simply intends to express a convergence of will between the parties involved; however, an MOU may contain legally enforceable content as deemed necessary.</p> <p>POLICY:</p> <p>Due to their nature, each individual contract or agreement will vary depending on the terms and conditions desired and agreed upon by all parties involved. All significant terms, conditions, and other relevant details should be documented and agreed to by each party. Such documentation may be accomplished through Statements of Work (SOW), Service Level Agreements (SLA), or other similar documentation. All contracts and agreements or accompanying documentation should be clear, concise, performance-based and in the best interest of NAHAC in achieving its mission and vision. Procedures for administration should be described in the respective contracts or agreements and the responsibilities of each party outlined with a goal of ensuring satisfactory performance by all parties.</p> <p>NAHAC’s Board of Directors or Management will approve all contracts or agreements with external parties upon prior review by NAHAC’s legal counsel, in accordance with procurement policy. NAHAC Management will be responsible for negotiating and preparing all contracts or agreements to be approved in accordance with procurement policy, and for oversight of such contracts or agreements to ensure appropriate progress and performance. This includes appropriate recordkeeping, ensuring fair practices, preventing conflicts of interest, and ensuring compliance with all applicable laws and regulations.</p>	

TAX COMPLIANCE

Policy Area: Administration	Number: 200.F
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 01-27-2021 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 01-27-2021 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC is regulated for tax purposes by the Internal Revenue Service as a 501(c)(3) not-for-profit organization. Accordingly, this policy is intended to address tax reporting and compliance requirements of the organization.</p> <p>POLICY:</p> <p>NAHAC will maintain compliance with tax related laws and regulations by preparing and filing all tax forms on or before their required due dates. Federal Form 990 will be reviewed and approved by the CEO/COO or equivalent management official and the Board Chairman and Board Treasurer prior to filing. Payroll related tax reporting will be completed and filed by a qualified third-party provider. All other tax reporting requirements will be reviewed and approved by the CEO/COO or equivalent management official prior to filing. No actions shall be taken by the Board of Directors, Management, or employees of NAHAC that would jeopardize the organization’s status as a 501(c)(3) not-for-profit reporting entity.</p>	

INTERNAL CONTROLS

Policy Area: Administration	Number: 200.G
Initial Effective Date: 12-19-2013	Initial Approved Date: 12-19-2013
Revised Policy Effective Date: 12-02-2019	Revision – Date Approved: 12-02-2019
Revised Policy Effective Date: 07-27-2022	Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC’s Management is responsible for maintaining a system of internal controls and communicating the expectations and duties as a part of the control environment. The system of internal controls should be established based on objectives set forth to address risks identified by NAHAC’s Management. A well-designed internal control system will safeguard assets of the organization; ensure the reliability and integrity of reporting; ensure compliance with laws, regulations, and contracts; promote efficient and effective operations; and aim to accomplish the organization’s mission and vision. In addition, as previously requested by the U.S. Treasury (Treasury) and the State of Nevada's Housing Division (specific to NAHAC and its accompanying programs), NAHAC has committed to having an effective internal control program (ICP) implemented. As it relates to NAHAC, the primary purpose of the written ICP is to assure Treasury and the State that a well-functioning system is in place that enables the requirements stipulated in the HPA (and all current and future amendments, as well as any other applicable requirements) to be complied with including fraud awareness, training, detection, mitigation, and prevention of fraud or errors. The ICP also must be written in a way that testing, documentation and reporting mechanisms are in place to test for system effectiveness and operational efficiency on a periodic basis.</p> <p>POLICY:</p> <p>NAHAC will ensure that an effective ICP is written, reviewed, and maintained on a timely basis by qualified personnel or third-party providers to not only satisfy any requirements imposed by Treasury, but also to ensure that the organization itself is operating in an effective and efficient manner. NAHAC’s management will determine objectives of internal controls to address identified risks and establish control activities aimed to meet those objectives. Additionally, the ICP will includes regular testing of NAHAC’s activities to determine the effectiveness of internal controls and operating procedures. This testing will be performed at least quarterly, and include both administrative and program related expenses, program eligibility, compliance requirements, and any other pertinent tests. NAHAC will also establish separate policies related to relevant internal control areas including, but not limited to, segregation of duties, travel, procurement, cash receipts and disbursements, financial reporting, budgeting, etc.</p> <p>RESOURCES:</p> <p>See Appendix IV - Internal Control Program.</p>	

RED FLAGS

Policy Area: Program	Number: 300.B
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC Management understands that an important component of an effective anti-fraud environment is employee training. This includes both an awareness of actual fraud risks that can occur due to the nature of NAHAC’s operations, in addition to managing those risks. As such, a listing of possible fraud “red flags” is necessary so that NAHAC Managers and employees may be better equipped to identify high-risk transactions (both internal and external) in a timely manner. However, given that the nature of fraud prevention is ever evolving (e.g. as NAHAC creates procedures to address known fraud risks, fraud perpetrators simply change their method of operating thus necessitating the creation of new procedures), this “red flag” listing will be updated accordingly.</p> <p>POLICY:</p> <p>NAHAC Management will collectively ensure that the Red Flag Guidelines are reviewed and updated regularly, to ensure that all NAHAC employees and relevant third-party providers are cognizant of the most recent fraud risks that are known to NAHAC and which could impact the monies it is responsible for protecting. In addition, the organization will provide annual training to ensure this policy is adequately communicated.</p> <p>RESOURCES:</p> <p>See Appendix V - Red Flag Guidelines</p>	

PUBLICITY OF PROGRAM

Policy Area: Program	Number: 300.C
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>In accordance with best industry practices, specific notification and approval procedures are necessary to be followed by NAHAC (and any affiliates, subcontractors or servicers) related to publicity.</p> <p>POLICY:</p> <p>NAHAC will ensure that proper procedures are implemented and followed as they relate to publicity requirements. NAHAC will develop a marketing and publicity plan. Any such publicity and marketing plan will be approved by the CEO/COO, or equivalent management official, and the Board of Directors.</p>	

SEGREGATION OF DUTIES AND LINES OF AUTHORITY

Policy Area: Finance	Number: 400.A
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 01-27-2021 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 01-27-2021 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>To ensure adequate segregations of duties are in place to reduce errors (intentional or unintentional) and to ensure such errors do not remain undetected, by providing for separate processing by different individuals at various stages of a transaction and for independent reviews of the work performed. The segregation of duties provides four primary benefits: 1) the risk of a deliberate fraud is mitigated as the segregation of duties allows for inherent oversight of the work of others; 2) the risk of unintended errors is mitigated as the likelihood of detection is increased; 3) the cost of corrective actions is mitigated as errors are generally detected and addressed relatively earlier in their lifecycle; and 4) the organization’s reputation for integrity and quality is enhanced through a system of checks and balances.</p> <p>To establish a sound control environment by the Board for the CEO/COO, or equivalent management official, management and employees. A sound control environment exists when everyone’s role and responsibility in the organization is clearly defined to ensure the appropriate, effective and efficient use of the organization’s funds.</p> <p>POLICY:</p> <p>An appropriate segregation of duties shall be maintained in accordance with the principles set forth in this document and NAHAC’s Internal Control Program. The organization shall identify, remediate, and maintain a separation of incompatible business functions. In permissible instances where business functions cannot be fully and appropriately segregated due to specific circumstances, NAHAC Management shall implement mitigating controls to address such situations. As changes occur in the organizational, functional, and technological environments, assessments shall be performed to address the impact on the segregation of duties, if any, resulting from such changes. NAHAC Management shall review, revise, and enforce this policy as significant developments occur with respect to the segregation of duties.</p> <p>In maintaining a segregation of duties, NAHAC employs several safeguards to ensure that activities and transactions are properly authorized, appropriated, executed and recorded by establishing an Authorization Matrix, which must be approved by NAHAC’s Board of Directors.</p>	

RESOURCES:

See Appendix IV – Internal Control Program

See Appendix VI – Authorization Matrix – Finance

See Appendix VII – Authorization Matrix – Payroll and HR

PHYSICAL SECURITY OF ASSETS

Policy Area: Finance	Number: 400.B
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>To ensure that physical security of all assets both physical and indirect is properly controlled.</p> <p>POLICY:</p> <p>NAHAC shall maintain physical security of its assets to ensure that only people who are authorized have physical or indirect access to money, securities, real estate or other valuable property.</p>	

BASIS OF ACCOUNTING

Policy Area: Finance	Number: 400.C
Initial Effective Date: 12-19-2013	Initial Approved Date: 12-19-2013
Revised Policy Effective Date: 12-02-2019	Revision – Date Approved: 12-02-2019
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB Statement No. 20 requires NAHAC to apply all applicable GASB pronouncements, unless they conflict with or contradict GASB pronouncements or Financial Accounting Standards Board (FASB) Statements and Interpretations. NAHAC is also subject to Title 2 CFR 200 “Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards”.</p> <p>POLICY:</p> <p>NAHAC shall conform to Generally Accepted Accounting Principles (GAAP) as applied to governmental units on the accrual basis of accounting. The accrual basis is the method of accounting whereby revenue and expenses are identified with specific periods of time, such as month or year and are recorded as incurred. The method of recording revenue and expenses is without regard to date of receipt or payment of cash.</p>	

BANK RECONCILIATIONS

Policy Area: Finance	Number: 400.E
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 01-27-2021 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 01-27-2021 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC believes the reconciliation of all bank accounts in a timely and accurate manner is imperative. This policy serves to identify who must complete reconciliations, and when those reconciliations must be completed.</p> <p>POLICY:</p> <p>All bank statements will be opened and reviewed in a timely manner. Bank reconciliations will be performed within 20 days of month-end and reviewed within 30 days from the end of the previous month. Any old outstanding items should be minimal and followed-up on as soon as possible.</p>	

COST ALLOCATIONS FOR SHARED RESOURCES

Policy Area: Finance	Number: 400.F
Initial Effective Date: 12-19-2013	Initial Approved Date: 12-19-2013
Revised Policy Effective Date: 12-02-2019	Revision – Date Approved: 12-02-2019
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>The Board of Directors recognizes that as the organization grows and evolves, other related programs may be created in order to further its mission to provide, funds, subsidies, and/or other benefits to high-risk, eligible Nevada homeowners and other targeted groups of individuals within the State of Nevada. In providing these resources, certain expenses will be incurred that need to be allocated to the programs to which they relate, including a proportionate allocation of indirect costs.</p> <p>POLICY:</p> <p>All direct costs incurred by the organization will be allocated to the program to which they relate. For shared costs or resources, including allowable indirect costs, an allocation should be made based on a relevant and appropriate basis. This might include time spent by employee, square footage of space used, or another similar basis.</p>	

BUDGETING

Policy Area: Finance	Number: 400.G
Initial Effective Date: 12-19-2013	Initial Approved Date: 12-19-2013
Revised Policy Effective Date: 12-02-2019	Revision – Date Approved: 12-02-2019
Revised Policy Effective Date: 07-27-2022	Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>To outline the budget process in a coordinated effort to support the goals and objectives that are set by the Board of Directors.</p> <p>POLICY:</p> <p>The CEO/COO, or equivalent management official, acts as the coordinator of the budgeting process with the assistance of other designated management personnel. A financial budget should be prepared and approved by the Board of Directors at least annually, prior to the start of the fiscal year. The budget should include estimated revenues and expenses for the fiscal year. The budget is revised during the year only if approved by the Board of Directors. The budget should be compared with actual results and presented to the Board of Directors on a monthly basis.</p>	

FINANCIAL REPORTING

Policy Area: Finance	Number: 400.H
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>In order to increase the likelihood that the Board of Directors has every opportunity to fulfil its duties it is imperative that Management provide concise, relevant, and timely information in a direct, straightforward way prior to each scheduled board meeting.</p> <p>POLICY:</p> <p>The CEO/COO or equivalent management official, will ensure that financial reports are prepared showing budgeted versus actual results of operations and administration, forecasted activity for the fiscal year, and/or other information as requested by the Board of Directors. Such information shall be provided to the Board of Directors on a monthly basis, not later than 30 days after the close of the prior month, and be presented at the next scheduled board meeting by a knowledgeable management official or their delegate.</p> <p>In addition, all required program related financial reports, including those required by the US Department of the Treasury, shall be provided in a timely manner, as directed.</p>	

INDEPENDENT AUDIT

Policy Area: Finance	Number: 400.I
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 01-27-2021 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 01-27-2021 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>An audit is a series of procedures followed by an outside experienced professional accountant to test, on a selective basis, transactions and internal controls in effect, all with a view to forming an opinion on whether the financial statements are fairly stated and whether the relevant compliance requirements have been met.</p> <p>POLICY:</p> <p>NAHAC shall engage an independent auditor to prepare audited financial statements annually following the close of the fiscal year at June 30th. Annual audited financial statements are to be completed no later than (120) days after the end of the fiscal year and are due to the Federal Audit Clearinghouse in accordance with the Uniform Guidance. The audited financial statements should also be posted to NAHAC’s website within 30 days after completion.</p>	

REVENUE RECOGNITION

Policy Area: Finance	Number: 400.J
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>To provide clear, consistent guidance to individuals conducting activities and receiving payments on NAHAC’s behalf, the following guidelines are provided to assist in the determination of whether a transaction creates revenue for NAHAC under Generally Accepted Accounting Principles (GAAP).</p> <p>POLICY:</p> <p>All revenue will be recorded in accordance with GAAP. Grant revenue will be recognized when corresponding expenditures are incurred and recorded. Interest income will be recognized when earned.</p>	

INVOICE PREPARATION

Policy Area: Finance	Number: 400.K
Initial Effective Date: 12-19-2013	Initial Approved Date: 12-19-2013
Revised Policy Effective Date: 12-02-2019	Revision – Date Approved: 12-02-2019
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>In order for NAHAC to ensure a regular healthy cash flow for the organization it is necessary to outline when and how all invoices are prepared.</p> <p>POLICY:</p> <p>NAHAC will invoice all grants, projects including servicer invoices when final approval has been received. All final invoices for the prior month are completed by the 15th of the following month.</p>	

CASH RECEIPTS

Policy Area: Finance	Number: 400.L
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>To ensure that controls are established over all forms of payments, that payments are deposited promptly into NAHAC bank accounts, and that receipts are protected from misappropriations.</p> <p>POLICY:</p> <p>NAHAC will manage all receipt transactions in a clear, accurate, timely, and efficient manner. Funds received in the mail shall include an appropriate segregation of duties or compensating control. Appropriate documentation shall be maintained for any and all deposits or receipts. NAHAC shall not accept cash on any regular basis. Bank deposits shall be scanned and remotely deposited whenever possible.</p>	

PURCHASING AND PROCUREMENT

Policy Area: Finance	Number: 400.N
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>To ensure that goods and services are obtained in an efficient, effective manner in accordance with all applicable state and federal requirements.</p> <p>POLICY:</p> <p>NAHAC will obtain goods and services in an efficient, effective manner in accordance with all applicable state, federal or grant requirements.</p> <p>Any expenditure in excess of \$25,000 for the purchase of goods or services should have bids from three (3) suppliers, if possible. These bids will be reviewed by the CEO/COO or equivalent management official, and the bid award must be specifically approved by the Board of Directors. If obtaining proposals or bids is not practical or reasonable due to timing, specialization, or another relevant purpose, the Board of Directors may approve a deviation from this policy as long as such a decision follows applicable laws, regulations, contracts, or other terms and agreements to which the organization is subject.</p> <p>When necessary and approved by the Board of Directors, independent contractors may be utilized in lieu of hiring individuals for specialized projects, for a high level of expertise, or when resulting in cost savings compared to the alternative.</p> <p>RESOURCES:</p> <p>See Appendix VI – Authorization Matrix - Finance</p>	

PETTY CASH

Policy Area: Finance	Number: 400.O
Initial Effective Date: 12-19-2013	Initial Approved Date: 12-19-2013
Revised Policy Effective Date: 12-02-2019	Revision – Date Approved: 12-02-2019
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>The purpose of a Petty Cash Fund is to facilitate small business purchases or reimbursements needed in the day-to-day operations of the organization, without going through the check writing process.</p> <p>POLICY:</p> <p>The Board of Directors has chosen not to allow any Petty Cash Funds to be established or maintained by NAHAC Management.</p>	

CELL PHONE REIMBURSEMENT

Policy Area: Finance	Number: 400.Q
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 04-27-2020 Revision – Date Approved: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 04-27-2020 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC will reimburse eligible employees whose job duties include the frequent need for a cell phone to cover business-related costs on their personal cell phone.</p> <p>POLICY:</p> <p>Employees eligible for a cell phone reimbursement include the CEO/COO, or equivalent management official, and any other employees where the CEO/COO, or equivalent management official, determines in NAHAC’s sole discretion that use of the employee’s personal cell phone is necessary to enhance the ability of the employee to perform applicable job duties, including employees working under a telework arrangement.</p> <p>The standard bi-weekly reimbursement shall be \$32.50, or as otherwise approved by the board. No further reimbursement for cell phone costs is available to employees who receive a cell phone reimbursement, regardless of actual cell phone usage.</p> <p>The approved cell phone allowance will be paid as part of the employee’s paycheck and will be non-taxable due to substantial non-compensatory business reasons pursuant to IRS Notice 2011-72. This allowance does not constitute an increase to base pay, and will not be included in the calculation of percentage increases to base pay due to salary increases, promotions, etc. Nor will it be included in calculating overtime, if applicable.</p> <p>The employee must retain an active cell phone plan as long as a cell phone allowance is in place. The employee must provide the organization with their current cell phone number and immediately notify the organization if the number changes. Employees receiving a cell phone allowance are expected to carry the cell phone on their person both on and off duty and respond when called for organization business (with non-exempt employees recording on their time cards any and all time spent on their cell phones for organization business). Employees may choose the cellular service provider and plan design of their choice.</p> <p>Because the employee owns the cell phone personally, the employee may use the phone for both business and personal purposes, as needed. Use of the phone in any manner contrary to local, state, or federal laws will constitute misuse, and will result in immediate termination of the cell phone reimbursement and if appropriate, disciplinary action up to and including termination of employment. All other policies related to the safeguarding of information and data security should be followed and NAHAC related information should not be saved on the employees’ personal devices.</p>	

If, prior to the end of the cell phone contract, a personal decision by the employee, or employee misconduct, or misuse of the phone, results in the cell phone reimbursement being discontinued or the need to end or change the cell phone contract, the employee will bear the cost of any fees associated with that change or cancellation. For example, if an employee resigns, and no longer wants to retain the current cell phone contract for personal purposes, any cancellation charges will be the employee's responsibility. Similarly, since NAHAC provides only reimbursement of a portion of the employee's personal cell phone charges and is not providing a NAHAC-owned phone to the employee, the employee bears the exclusive obligation to maintain the cell phone in good working order and bears exclusive liability and responsibility for, and assumes all risks associated with, any damage to the employee's personal cell phone.

CREDIT CARDS

Policy Area: Finance	Number: 400.R
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>To ensure proper procedures and controls are in place for the use of an organization credit card. The organization has deemed to provide select Officers/Employees with corporate credit cards for the purpose of conducting NAHAC business.</p> <p>POLICY:</p> <p>All corporate credit cards are the property of the NAHAC, and authorized users shall take the necessary precautions to ensure the safekeeping of the card. Corporate credit cards may not be used for personal expenditures of any kind. No cash advances are allowed. Payments on a corporate credit card account must be made based on an authorized expense report and made by accounts payable. An expense report for credit card purchases must be submitted within 15 days after receipt of the monthly credit card statement. Itemized receipts are required for any expense. Confirmation statements, shipping receipts or similar reports may be used to document telephone orders or fax orders. Any exception shall be explained in writing and signed. Reports will be reviewed for validity and accuracy by the accounting department and the CEO/COO, or equivalent management official, prior to being paid. Any employee noting cardholder irregularities (i.e. overdue expense reports or nonbusiness expense) will report the information, in confidence, to the CEO/COO, or equivalent management official. If the problem is not resolved, he or she should report the irregularities to the Board Chairperson.</p> <p>Misuse of an organization credit card is grounds for disciplinary action, up to and including termination of employment.</p>	

CASH MANAGEMENT AND INVESTMENTS

Policy Area: Finance	Number: 400.S
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>The NAHAC Board of Directors anticipates that NAHAC Management will devise and implement techniques and procedures for the receipt, deposit, and disbursement of monies coming into its control and custody which are designed to maximize interest-bearing investment of cash – as well as short and long-term investments – and to minimize idle and non-productive cash balances.</p> <p>POLICY:</p> <p>NAHAC Management will address the receipt, deposit, and disbursement of monies coming into its control and custody, including appropriate internal controls surrounding such monies. For investments held, all activities will adhere to the individual stipulations with any valid agreement between NAHAC and a federal, state or other grantor agency or organization.</p> <p>As a best practice, NAHAC should maintain a minimum operating reserve at the lowest point during a fiscal year of 25 percent or 3 months of the annual expense budget. Cash and investment balances should be monitored by NAHAC Management on a regular basis to ensure proper cash flow and to determine when additional funds are required.</p>	

CAPITAL ASSETS

Policy Area: Finance	Number: 400.T
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>The Board of Directors anticipates that Management will devise and implement techniques and procedures for the proper classification and recordation of capital equipment, especially pertaining to Generally Accepted Accounting Principles (GAAP) as well as the Uniform Guidance as set forth under 2 CFR 200, at a minimum.</p> <p>POLICY:</p> <p>All equipment and other significant acquisitions with an individual value of \$5,000 or more and a useful life of one year or more shall be classified as a capital asset. Appropriate documentation shall be maintained for all capital assets, and such assets shall be depreciated over a reasonable useful life in accordance with the Uniform Guidance. All capital equipment owned by NAHAC shall be tagged and tracked to ensure proper recording and disposal.</p> <p>At such time that capital assets have met their useful life or are otherwise no longer required, such assets shall be disposed of in a timely and appropriate manner. Disposals of capital assets shall follow the disposal requirements set forth in the Uniform Guidance. All disposal procedures or activities to be directed in order to avoid any conflicts of interest.</p>	

ORGANIZATIONAL STRUCTURE

Policy Area: Payroll and Human Resources	Number: 500.A
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022 Revised Policy Effective Date: 03-30-2023	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022 Revision – Date Approved: 03-30-2023
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>The organizational structure plays an integral role in assisting the organization in achieving its mission and vision, while providing for a sound control environment. Clearly defined responsibilities and lines of authority provide for an adequate level of accountability and a system for measuring performance for NAHAC personnel. Organizational charts and job descriptions are some resources that organizations use to help accomplish this purpose. An organization chart is a depiction of the reporting lines within the organization and relevant supporting positions. A job description is a structured and factual statement of a job’s functions and objectives, defining clearly the boundaries of the job holder’s authority, including the job title, department, location, and reporting lines.</p> <p>POLICY:</p> <p>NAHAC will ensure that a timely and accurate organization chart is both created and maintained, reflecting the names and titles of personnel within the organization. The organizational chart, including any material changes thereto, requires the approval from the Board of Directors.</p> <p>Each NAHAC position of employment will have an accompanying job description. Each job description will have as its aim the goal of providing the job holder and immediate direct report a clear overall view of the essential functions of the position. Periodic and timely updating of job descriptions will occur for material changes to existing job descriptions at the direction of the CEO/COO or equivalent management official. Job descriptions, including any material changes thereto, require the approval from the Board of Directors.</p>	

BACKGROUND CHECKS

Policy Area: Payroll and Human Resources	Number: 500.C
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC believes that hiring qualified individuals to fill positions contributes to the overall goals and strategic success of the Organization. Background checks are an important tool for ensuring a quality driven selection process. The Organization will obtain applicant related information that helps determine the applicant’s overall employability, ensuring the protection of the Organization’s employees, clients, property and information.</p> <p>POLICY:</p> <p>All offers of employment at NAHAC are contingent upon the favourable results of a background check. Background checks will be conducted on all newly hired staff members and on all employees and may also be done again on employees promoted to sensitive positions, if deemed necessary. NAHAC will use a third party agency to conduct a search of the applicant’s criminal history. Background checks for all employees will include:</p> <ul style="list-style-type: none"> • Multi-County Criminal • Federal Criminal History <p>Background checks for management positions will also include:</p> <ul style="list-style-type: none"> • Professional References <p>NAHAC will ensure that background checks are conducted in compliance with federal and state statutes.</p>	

EMPLOYEE PERFORMANCE REVIEWS

Policy Area: Payroll and Human Resources	Number: 500.D
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>Performance evaluations can be an integral resource for assessing employees’ knowledge and abilities, and can help in determining if objectives of each job position are being met.</p> <p>POLICY:</p> <p>NAHAC Management will ensure that a timely and consistent employee performance review process is in place and followed accordingly. This will include pre-prepared performance review forms and appropriate approval levels.</p>	

PAYROLL AND TIME TRACKING

Policy Area: Payroll and Human Resources	Number: 500.E
Initial Effective Date: 12-19-2013 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 12-19-2013 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>To ensure employees receive accurate, complete, and timely payment of compensation which is adequately supported by appropriate documentation, and which follows an appropriate control structure.</p> <p>POLICY:</p> <p>Employees are paid on a Bi-Weekly basis and will be processed through a third-party provider. For all hourly employees, time sheets shall be completed, reviewed, and approved to support all time spent on behalf of NAHAC. Employee time tracking shall be tracked to include time worked, holidays, leave taken, and benefits. Non-exempt employees are expected to accurately and fully report all time worked. All time shall be appropriately allocated to NAHAC programs based on actual time spent on each program. For salaried employees, time allocations shall be estimated based on a reasonable estimate of time spent based on industry standard estimation methods. Additions, deletions, or changes to the payroll or human resource related functions shall follow the guidelines established in the Payroll and HR authorization matrix.</p> <p>Non-exempt employees are required to complete their own timesheets and are not permitted to complete or alter time records on behalf of another employee. Any discrepancies on an employee's paystubs should be reported immediately. Falsification of pay records is grounds for disciplinary action, up to and including termination of employment.</p> <p>RESOURCES:</p> <p>Appendix VII – Authorization Matrix – Payroll and HR</p>	

REPORTING OF WORK RELATED INJURY & ANNUAL SAFETY TRAINING

Policy Area: Payroll and Human Resources	Number: 500.F
Initial Effective Date: 09-02-2016 Revised Policy Effective Date: 12-02-2019 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 09-02-2016 Revision – Date Approved: 12-02-2019 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC strives to provide a safe and secure working environment for all employees. However, when a work-related injury or illness occurs (i.e. injuries and illnesses that arise out of, or are incurred in the course of job-related activities on behalf of NAHAC), NAHAC shall provide appropriate medical care and treatment to the injured worker through its Workers’ Compensation program. This policy applies to all employees, Board Members, and where applicable, certain independent contractors (“collectively, Covered Individuals”).</p> <p>POLICY:</p> <p>NAHAC will ensure that Reporting of Work Related Injury Notification exists which will, at a minimum, require any Covered Individual to disclose any possible injury in a timely manner and to provide Covered Individuals with appropriate steps to report an injury. A timely manner means that Covered Individuals should report the injury or illness immediately where it is feasible to do so, and where immediate reporting is not feasible, then timely reporting means that the Covered Individual shall report the illness or injury as soon as he or she is able.</p> <p>NAHAC will ensure that the notification is kept up to date and that it is in compliance with applicable laws and regulations. In addition, employees should receive safety training at least annually and provide an acknowledgement of their understanding of the procedures for reporting work related injuries. NAHAC does not tolerate any retaliation toward individuals who file Workers’ Compensation claims pursuant to this policy. Engaging in retaliatory acts may result in appropriate discipline, up to and including termination of employment.</p> <p>RESOURCES:</p> <p>Appendix VIII – Reporting Work Related Injury Notification and Acknowledgement</p>	

TELEWORKING – CONTRACTORS

Policy Area: Payroll and Human Resources	Number: 500.G
Initial Effective Date: 04-27-2020 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 04-27-2020 Revised Policy Effective Date: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>NAHAC does not control how and in what manner independent contractors perform work for NAHAC. Rather, NAHAC is only concerned with the outcome of the work for which the independent contractor is retained.</p> <p>While NAHAC does not seek to exert control over Contractor’s method of work, it remains imperative that NAHAC’s non-public, confidential, and otherwise sensitive data be preserved. For that reason, Contractor and NAHAC agree that during any period of time in which Contractor performs work away from NAHAC’s offices that involve access to or use of NAHAC computer systems or data (including non-public, confidential, and/or otherwise sensitive data), the following will apply.</p> <p><i>Workspace:</i></p> <p>It is NAHAC’s expectation that Contractor will implement whatever measures Contractor deems necessary to create an appropriate work environment that is maintained in a safe condition, free from hazards or other dangers to the person and to NAHAC data and equipment. Contractor agrees that Contractor alone bears the responsibility for determining what measures should be implemented to achieve a safe and appropriate remote work environment.</p> <p><i>Communication:</i></p> <p>During any periods in which NAHAC employees are working remotely due to an office closure, national pandemic, or other special circumstance, NAHAC requests that any communications that are necessary for Contractor to perform the services for which Contract was retained (“Services”) occur via electronic meetings and telephone conferences in lieu of in-person meetings.</p> <p><i>Equipment and Other Resources:</i></p> <p>While it generally expected that Contractor will provide Contractor’s own equipment in performing the Services, in the event that equipment or other resources are provided by NAHAC (“NAHAC Resources”), these NAHAC Resources are to be used for NAHAC business purposes only. NAHAC Resources should not be made accessible to third parties. Anyone to whom NAHAC grants access to NAHAC Resources is expected to demonstrate proper care when using NAHAC Resources. If NAHAC Resources are lost, broken, or damaged in any way, this should be reported to NAHAC immediately. Upon termination of Contractor’s Services, all NAHAC Resources, as well as any organization data, information, and/or other property of NAHAC, must be returned to NAHAC immediately, unless other arrangements have been made.</p>	

Security and Data Protection:

Contractor is expected to ensure the protection of non-public NAHAC information while telecommuting. While it is Contractor's responsibility to determine what specific measures are necessary to ensure the protection of such information, in general, such security measures should include the use of physical locks to secure the workspace (where possible), regular password maintenance, protection of login credentials to prevent unintended access, standards for the transmission of public, sensitive, and private data as outlined in Section 2 (Asset Protection) of NAHAC's Information Security and Safeguards Program ("ISSP"), and any other measures appropriate for the environment. Additionally, Contractors should conduct themselves in a manner that is consistent with the NAHAC policy for the acceptable use of NAHAC information assets in their care, as outlined in Section 5 (Acceptable Use) of the ISSP. Data should not be shared and should be safeguarded from outside sources, including family and friends. Contractor is encouraged to refer to the ISSP for additional information regarding the security and protection of information.

TELEWORKING – CONTRACTORS ACKNOWLEDGMENT

I acknowledge that I have received and reviewed a copy of the Teleworking – Contractors Policy.

I understand and agree to the terms and conditions set forth in the Teleworking – Contractors Policy.

Furthermore, I acknowledge that I have been given the opportunity to discuss any information contained in the Teleworking – Contractors Policy, and any concerns that I may have.

I acknowledge that NAHAC reserves the right to modify or amend its policies and procedures at any time, without prior notice.

These policies do not create any promises or contractual obligations between NAHAC and the Contractor.

Individual Classification: ☒ Contractor/Vendor

Name

Organization (*if other than NAHAC*)

Signature

Date

Original to be placed in appropriate file for individual (contractor/vendor file) with a copy to be placed in the file for a scheduled training, if applicable.

TELEWORKING – EMPLOYEES AND TEMPORARY WORKERS

Policy Area: Payroll and Human Resources	Number: 500.G
Initial Effective Date: 04-27-2020 Revised Policy Effective Date: 07-27-2022	Initial Approved Date: 04-27-2020 Revision – Date Approved: 07-27-2022
Approved by: NAHAC Board of Directors	
<p>PURPOSE:</p> <p>To provide for a work arrangement that allows NAHAC employees and temporary workers to work from home for all or some of their regularly scheduled work hours when circumstances dictate. Although not all jobs can be performed satisfactorily from other locations, NAHAC recognizes that, in some cases, telecommuting arrangements can provide a mutually beneficial option for NAHAC and its employees.</p> <p>POLICY:</p> <p>It is the policy of NAHAC to allow eligible employees and temporary workers to telework on a temporary or permanent basis at the discretion of the CEO/COO or equivalent management official. Such arrangements should be for a valid business purpose, including local or national emergencies, inclement weather, medical purposes, or other purposes as approved by the CEO/COO, or equivalent management official. In the absence of the CEO/COO, or equivalent management official, such arrangements should be approved by the Board Chair.</p> <p>The granting of a telework arrangement during an emergency, such as a global health pandemic, or any other temporary telework arrangement, is not an indication that a position is suitable for a permanent teleworking arrangement. Particularly where an employee is responsible for the direct, day-to-day supervision of other employees, both temporary and permanent telework arrangements may not be appropriate to allow the employee to fulfill all essential job functions. Any questions about whether a position is suitable for either a temporary or permanent telework arrangement should be directed to the CEO/COO or equivalent management official.</p> <p>All telework arrangements should adhere to the following guidelines:</p> <p><i>Compensation and Work Hours:</i></p> <p>Compensation, benefits, work status, work responsibilities, or amount of time expected to be worked each day or pay period will not change due to participation in a telework arrangement. Employees are expected to work during their normal scheduled work hours. Any deviations from normal scheduled work hours should be approved by the CEO/COO, or equivalent management official. Exempt salaried employees are expected to continue to dedicate the amount of hours that, in their judgment, is necessary to ensure that all job duties are fulfilled. This may, for example, require that such employees work outside of normal work hours. Hourly employees and temporary workers must send an email to all personnel for the times they start and stop working, including any breaks in work hours. For non-exempt employees, all time spent working should be recorded on timecards, and conversely,</p>	

time spent on non-work related matters should not be recorded or claimed as working time.

Workspace:

Employees and temporary workers should establish an appropriate remote work environment that is free from distraction, as much as possible, and dedicate their full attention during normal scheduled work hours. The remote workspace should be maintained in a safe condition, free from hazards or other dangers to the person and to NAHAC equipment.

Communication:

Absent special circumstances, in-person meetings are to be replaced with electronic meetings and telephone conferences. All email correspondence (both internal and external) should include (via CC) the person's direct supervisor and CEO/COO, or equivalent management official, as directed. All employees and temporary workers should have a phone call at least daily with their direct supervisor or the CEO/COO or equivalent management official.

Equipment and Other Resources:

The organization will provide specific equipment and other resources for those who are teleworking to perform their current duties, as determined by the CEO/COO, or equivalent management official. This equipment and other resources may include hardware, computer software, email, connectivity to host applications, and other applicable equipment or supplies, as deemed necessary by management. These resources are to be used for NAHAC business purposes only, and access to such resources should be limited to use by the designated individual. Personal devices or accounts should not be used to conduct NAHAC business, or access or store non-public NAHAC data, unless authorized in writing by the CEO/COO, or equivalent management official. NAHAC resources should not be made accessible to others not employed or expressly authorized by NAHAC. Individuals who are teleworking are expected to demonstrate proper care when using NAHAC equipment and other resources. If equipment or other resources are lost, broken, or damaged in any way, it should be reported to management immediately. Upon termination of employment, all organization data, information, and property must be returned to the organization immediately, unless other written arrangements have been made. Individuals should refer to the Employee Handbook for additional information regarding use of NAHAC property and other resources.

Security and Data Protection:

Consistent with the expectations of information security for employees and temporary workers working at the office, telecommuting employees will be expected to ensure the protection of non-public information while telecommuting. Such security measures should include the use of physical locks to secure the remote workspace (where possible), regular password maintenance, standards for the transmission of public, sensitive, and private data as outlined in Section 2 (Asset Protection) of the Information Security and Safeguards Program ("ISSP"), and any other measures appropriate for the environment. Additionally, telecommuting employees must adhere to the NAHAC policy for the acceptable use of NAHAC information assets in their care as outlined in Section 5 (Acceptable Use) of the ISSP. Data should not be shared and should be safeguarded from outside sources, including family and friends. Employees and temporary workers should refer to the ISSP for additional information regarding the security and protection of information.

TELEWORKING – EMPLOYEES AND TEMPORARY WORKERS ACKNOWLEDGMENT

I acknowledge that I have received and reviewed a copy of the Teleworking – Employees and Temporary Workers Policy.

I understand and agree to the terms and conditions set forth in the Teleworking – Employees and Temporary Workers Policy.

Furthermore, I acknowledge that I have been given the opportunity to discuss any information contained in the Teleworking – Employees and Temporary Workers Policy, and any concerns that I may have.

I acknowledge that NAHAC reserves the right to modify or amend its policies and procedures at any time, without prior notice.

These policies do not create any promises or contractual obligations between NAHAC and the Employee, and do not affect the employment-at-will status of the Employee.

Individual Classification: ☐ Employee ☐ Officer/Director ☐ Contractor/Vendor

Name

Organization (*if other than NAHAC*)

Signature

Date

Original to be placed in appropriate file for individual (personnel, officer/director, or contractor/vendor file) with a copy to be placed in the file for a scheduled training, if applicable.

CODE OF ETHICS, CONFLICTS OF INTEREST, AND BUSINESS CONDUCT GUIDELINES

Introduction

The purpose of these guidelines ("Code") is to ensure that employees of NAHAC act in the best interest of NAHAC, without being partial to any particular organization or their own personal interests; devote to NAHAC their undivided loyalty and uncompromised integrity; conform to the highest standards of business ethics; and give the appearance as well as the fact of such impartiality, devotion and integrity. NAHAC expects employees to comply strictly with this Code and to exercise good judgment and reasonable prudence in carrying out NAHAC business. Different employees have different duties with respect to this code. For example,

- managers have a responsibility to foster high ethical standards in the workplace; to responsibilities for the conduct of their staff, and for making sure that their staff are aware of this code and are sensitive to ethical issues; and
- employees who make assistance decisions, and those employees who procure goods and services for NAHAC, are responsible for ensuring that those decisions reflect good stewardship of NAHAC funds, make effective and efficient use of scarce resources, and ensure that their actions do not give rise to any appearance of favoritism, personal gain or other impropriety.

Violations of this policy will result in discipline, including dismissal. Violations include, but are not limited to, withholding of information concerning unethical conduct and failure by managers to ensure that all individuals working for NAHAC are briefed on this policy.

BACKGROUND

NAHAC administers the Hardest Hit Fund programs and provides assistance to homeowners in Nevada in danger of losing their homes. Because NAHAC uses federal funds and is a highly visible organization, the appearance as well as the fact of impartiality is critical. Employment is conditioned upon agreement with this code of conduct and conformance to the highest standards of business ethics in the performance of job duties.

The Code:

- 1. Business Ethics.** Each employee shall act at all times with integrity and perform his or her duties in compliance with all applicable federal, state, and local laws, applicable Treasury and program guidelines, and NAHAC policies and procedures.
- 2. Impropriety and Appearance Thereof.** Employees will perform their duties in an honest and objective manner so their performance will not be challenged or impaired. If there is any doubt about whether circumstances may lead to reasonable questions regarding the impartiality of an employee, the matter must be raised with the CEO/COO or equivalent management official in advance. NAHAC relies on the integrity of its employees to avoid even an appearance of

impropriety.

3. **Obligation to Refrain from Using Relationship for Personal Benefit.** Except by virtue of a good reputation derived from exceptional service to NAHAC, no employee shall seek to use his or her relationship with NAHAC for personal benefit or advancement.
4. **Conflict of Interest.** Employees shall not enter into any relationship, hold any direct or indirect outside interest, or accept outside employment that would conflict with or have the appearance of interfering or conflicting with, their corporate responsibilities and duties, as set forth in the following policies:
 - **Outside Board Service.** Service by any NAHAC Officer (for purposes of this Policy, the term “Officer” shall be limited to corporate officers who are employees of NAHAC) on outside boards shall be subject to advance approval by the Board of Directors. Service by non-officer employees shall be subject to written approval of the CEO/COO or equivalent management official. After receiving written approval, employees may participate on the boards of other organizations and participate in such travel, events, and meals involved in such service but shall be required to immediately seek re-approval if such service or participation reveals one or more conflicts of interest, not previously known, which may require re-evaluation of prior approvals.
 - **Ownership Interests.** No employee or member of an employee’s household (i.e., living at the same address) may acquire any ownership interest in any entity that has, or is seeking to have, a relationship with NAHAC without the prior approval of the CEO/COO or equivalent management official. Employees must make good faith, advanced disclosure consistent with this policy.
 - **Business Interests.** Employees are expected to alert the CEO/COO or equivalent management official in advance to potential conflicts of interest, not only with respect to matters directly or indirectly related to those business interests that they disclose, but also with respect to any other interest or activity that might call into question their impartiality on a given issue.
 - **Paid Outside Appearances, Outside Employment and Compensation.** While employed with NAHAC, no employee may participate in paid outside appearances or accept outside employment which is or could be perceived as a conflict of interest with NAHAC’s mission. Employees should notify the CEO/COO or equivalent management official of any outside employment or engagement that may have the potential or appearance of affecting or influencing the employee in the performance of his or her duties.

Gifts and Business Courtesies

- **Gifts.**
 - *As to company who are bidding for or seeking to do work with NAHAC:* NAHAC employees shall not accept gifts from any entity that has, or is actively seeking, a grant, contract, or agreement with NAHAC.
 - *Other circumstances:* Employees shall not accept (1) funds in any amount or (2) tangible items (including tickets to sporting or other events) that have a market value in excess of \$50.00 from any entity that does business or seeks to do business with NAHAC without approval by the CEO/COO or equivalent management official. An employee's use of his or her position at NAHAC to solicit gifts is strictly prohibited.
- **Meals and Entertainment.** NAHAC employees may not use their positions to solicit or obtain business courtesies such as meals or entertainment. Employees may accept unsolicited meals, refreshments or entertainment on an occasional basis if such courtesies are valued at less than \$50 and acceptance will promote good business relations without reflecting a pattern or appearance of impropriety from the same entities or persons.
- This policy also prohibits gifts and business courtesies that may be extended to members of an employee's household resulting from the employee's position at NAHAC. Questions regarding gifts and business courtesies should be brought to the CEO/COO or equivalent management official. Attempts to influence funding decisions must be promptly reported to the CEO/COO or equivalent management official.
- **Conditions on Post-NAHAC Employment.** Employees should be mindful of the appearance of impropriety that might occur at their employment by an entity that has received NAHAC funds, is seeking to receive NAHAC funds, or who has benefited or seeks to benefit from a relationship with NAHAC.
- Employees shall inform the CEO/COO or equivalent management official of any active pursuit of employment with any entity (including its affiliates, employees or agents) which has, or is seeking, a beneficial relationship with NAHAC.
- Managerial employees who have had substantial involvement in assistance awards or other NAHAC actions to the benefit of an outside consultant, or who exercised supervisory responsibility for such NAHAC actions, shall not be employed by such outside consultant or that consultant's affiliates, employees or agents for a period of one year following his or her employment with NAHAC without approval by the Board of Directors.

STEWARDSHIP

- 5. Obligation to Protect and Conserve Corporate Assets.** Each employee has a continuing obligation to protect and conserve NAHAC money, property and other resources, expending them strictly in accordance with policies adopted by the Board of Directors, and pursuant to procedures duly established by NAHAC.
- 6. Purchasing Responsibilities.** Employees responsible for NAHAC's purchase or acquisition of goods and services, as well as those involved in making discretionary grants, are responsible for using the purchasing or solicitation method best suited for the acquisition-project in question, whether via competitive bid or sole sourcing. All sole-sourcing decisions must be justified and documented.

GRANTEES AND CONTRACTORS

- 7. Grantees and Contractors.** Entities receiving discretionary grants and contracts from NAHAC shall agree to act with integrity and perform their duties in compliance with applicable Federal, state, and local laws; NAHAC contract or grant requirements and otherwise act as efficient and impartial stewards of NAHAC funds. NAHAC managers are responsible for notifying such grantees or contractors of employees' obligation to disclose their pursuit of future employment pursuant to Section 4 hereof, to encourage contractors and grantees to act in accordance with the NAHAC's ethical conduct standards.

OTHER

- 8. Campaign Contributions.** No employee may make or be reimbursed for any contributions to political parties or candidates for public office on behalf of NAHAC.
- 9. Loss of Public Confidence.** In addition to the examples set forth in this policy, each employee shall avoid any conduct that might result in the loss of public confidence in NAHAC's programs and activities, the impairment of efficiency or economy, or might reasonably give the appearance of: (a) the extension of preferential treatment to any person, group, organization, or other entity; or (b) the compromise or loss of complete impartiality of judgment and action; or (c) the making or implementation of a decision outside NAHAC's policies and procedures.
- 10. Prohibition Against Use of Confidential and Nonpublic Information.** No employee shall disclose to others, make personal use of, or permit others to make use of, any information obtained as a result of his or her employment with NAHAC. This prohibition includes information not generally available to the public or is otherwise confidential, whether for direct personal gain or for advice to others with whom he or she has family, business, financial or professional ties.
- 11. Other Restrictions: For Special Circumstances, Duties, or Responsibilities.** The Board may reasonably restrict the conduct or interests of specific employees in light of special circumstances, duties, or responsibilities. Such restrictions will be transmitted to the affected individual in writing.

- 12. Notification:** Employee will be notified if it is believed they have breached any of the policies outlined in this document. Disciplinary actions will be based on the severity of the incident; this could include termination of employment.
- 13. Sharing Logins and Passwords:** Employees are prohibited from sharing logins and passwords. This conduct will result in discipline up to and including immediate termination even on the first offense.

ANNUAL ORIENTATION AND RE-CERTIFICATION.

- 14. Re-certification.** All employees will participate, at least once a year, in an orientation or training session to discuss employee compliance with this Code. Additionally, at least once a year, each employee shall submit a signed copy of the Code to be placed in their personnel file.

CODE OF ETHICS, CONFLICTS OF INTEREST AND BUSINESS CONDUCT GUIDELINES ACKNOWLEDGEMENT

I acknowledge that I have received and reviewed a copy of the Code of Ethics, Conflicts of Interest and Business Conduct Guidelines.

I understand and agree to the terms and conditions set forth in the Code of Ethics, Conflicts of Interest and Business Conduct Guidelines and related NAHAC policies.

Furthermore, I acknowledge that I have been given the opportunity to discuss any information contained in the Code of Ethics, Conflicts of Interest and Business Conduct Guidelines and related NAHAC policies, and any concerns that I may have.

By signing below, I am confirming that at present, I am not aware of any information that would indicate that I or any other employee possess a conflict of interest that I have not already disclosed in writing. *(If I cannot truthfully make such attestation, I understand that I need to immediately inform the CEO/COO or equivalent management official in writing to report the information of which I am aware, after which I will be able to truthfully make this attestation.)*

I acknowledge that NAHAC reserves the right to modify or amend its policies and procedures at any time, without prior notice.

These policies do not create any promises or contractual obligations between NAHAC and the Employee, and do not affect the employment-at-will status of the Employee.

Individual Classification: ☐ Employee ☐ Officer/Director ☐ Contractor/Vendor

Name

Title

Organization *(if other than NAHAC)*

NAHAC Manager or Witness Name

Signature

Signature

Date

Date

Original to be placed in appropriate file for individual (personnel, officer/director, or contractor/vendor file) with a copy to be placed in the file for a scheduled training, if applicable.

Authorization Matrix - Financial

Action	Accountant/ Senior Accountant	Operations Manager	Executive Director/CEO	Treasurer	President/ Chairman	Board of Directors
Banking						
ACH/Checks Signing (see Check Limits section) Note: All ACH Require the Same Authorization as Checks			X	Alternate	X	
Wire Transfer Input	X					
Wire Transfer Release		Alternate	X		Alternate	
Electronic Deposits	X		Alternate			
Online Administration			X	Alternate	X	
Credit Card Assignment			X	Alternate	X	
Purchasing, Contracts (PO, WO) (Any 2 signatures required)						
\$0 - \$25,000			X	Alternate	X	
Greater than \$25K						X (Majority)
Capital Assets - Refer to "Check Limits" below						
Check Limits						
\$0 - \$500,000			X	Alternate	X	
Greater than \$500K						Majority
<p>Unless specifically stated herein above, more than one "X" means approval needed from all positions or roles prior to any action being taken. All expenses need to be backed by an executed Purchase Order and/or Work Order - Unless otherwise noted. When there is a conflict and/or authorizations effect the person(s) holding the position or role, then the approval of the CEO/COO or equivalent management official, along with the Chairperson of the Board will be sufficient and override all other approvals, except where Board approval is required in which case approval of the CEO/COO or equivalent management official, Chairperson of the Board and a Majority of the Board is required. When there is a conflict and/or authorizations effect the person holding the position or role of CEO/COO or equivalent management official, the approval of Chairperson of the Board will be sufficient and override all other approvals, except where Board approval is required in which case approval of the Chairperson of the Board and a Majority of the Board is required.</p>						

Authorization Matrix - Payroll and HR

Action	Administrator/ Human Resources Generalist	Operations Manager	Administrat or/ Payroll Manager	Controller / CFO	Executive Director/ CEO	President/ Chairman	Board of Directors
Payroll							
Approval/ Review		Alternate			X		
Submission/Release	Alternate		X				
Human Resources							
New Position Approval							X (Majority)
Hiring of Existing Position					X	X	
Restructuring (changing scope of work & job titles)							X (Majority)
Org Chart Approval							X (Majority)
Promotion Approval							X (Majority)
Pay Changes (any change)							X (Majority)
Edit/Write Access to Salary and Confidential Personal Information in ADP system	Alternate	Alternate	X		Alternate		
Read Only Access to Salary and Confidential Personal Information in ADP system				X			
Overtime Request Approval					X	X	
Involuntary Termination					X		
Leave Requests					X		
<p>More than one "X" means approval needed from all positions or roles prior to any action being taken. All expenses need to be backed by an executed Purchase Order and/or Work Order. When there is a conflict and/or authorizations effect the person(s) holding the position or role, then the approval of the CEO/COO or equivalent management official, along with the Chairperson of the Board will be sufficient and override all other approvals, except where Board approval is required in which case approval of the CEO/COO or equivalent management official, Chairperson of the Board and a Majority of the Board is required. When there is a conflict and/or authorizations effect the person holding the position or role, of CEO/COO or equivalent management official, the approval of Chairperson of the Board will be sufficient and override all other approvals, except where Board approval is required in which case approval of the Chairperson of the Board and a Majority of the Board is required.</p>							

REPORTING OF WORK RELATED INJURY NOTIFICATION & ACKNOWLEDGMENT

The Nevada Affordable Housing Assistance Corporation (“NAHAC”) has implemented the following procedure for Covered Individuals to use when reporting work related injuries or illnesses to NAHAC.

NAHAC strives to provide a safe and secure working environment for all employees. However, when a work related injury or illness occurs (i.e. injuries and illnesses that arise out of, or are incurred in, the course of job related activities on behalf of NAHAC), NAHAC provides appropriate medical care and treatment to the Covered Individual through its Workers’ Compensation Insurance program. Coverage is provided for all employees, Board Members, and under certain circumstances, independent contractors who are injured or become ill while acting within the course and scope of their duties. Coverage begins automatically the first day of employment.

For further information on workers' compensation regulations and benefits, contact the Management.

It is NAHAC’s policy to require all work related injuries and illnesses to be reported as promptly and accurately as possible. “Promptly” means that Covered Individuals should report the injury or illness immediately where it is feasible to do so, and where immediate reporting is not feasible, then timely reporting means that the Covered Individual shall report the illness or injury as soon as he or she is able.

Employees must report all injuries and work related illnesses, regardless of severity, to their supervisor or Management (the “Authorized Person”). If the employee’s supervisor is not available, the employee should report the work related injury or illness to the CEO/COO or equivalent management official. Covered Individuals other than employees should report the work related injury or illness to the CEO/COO or equivalent management official.

The Authorized Person will provide the Covered Individual with a form C-1/Notice of Injury or Occupational Disease (Incident Report) to complete. The Covered Individual should then seek medical care if needed and complete a Form C-4/ Employee’s Claim for Compensation/Report of Initial Treatment. The C-4 Form will be provided to the Covered Individual by the Authorized Person. To obtain coverage, medical care must be rendered by one of the workers’ compensation insurance carrier’s authorized medical providers. The Authorized Person can provide the employee with a list of the carrier’s authorized medical providers.

The health and safety of the affected Covered Individual is of utmost importance, therefore if immediate medical attention is necessary, the first priority is to obtain medical attention. In such circumstances, go to the nearest emergency room. The Authorized Person will process the report to the extent possible and it can be completed once the Covered Individual’s medical condition has stabilized to the extent necessary for it to be completed.

REPORTING OF WORK RELATED INJURY ACKNOWLEDGEMENT

By executing this notification and acknowledgment below, Covered Individual acknowledges that he/she has been informed of NAHAC's procedure for reporting work related injuries and illnesses and that he/she has been advised of the following:

(A) Employees have the right to report work related injuries and illnesses; and

(B) Employers are prohibited from discharging or in any manner discriminating against employees for reporting work related injuries or illnesses.

Individual Classification: ☐ Employee ☐ Officer/Director ☐ Contractor/Vendor

Name

Organization (*if other than NAHAC*)

Signature

Date

Original to be placed in appropriate file for individual (personnel, officer/director, or contractor/vendor file) with a copy to be placed in the file for a scheduled training, if applicable.

COVID-19 POLICY

Nevada Affordable Housing Assistance Corporation (NAHAC) strives to maintain a safe and healthy workplace that is free from recognized hazards. As part of that effort, NAHAC has implemented the following protocols pertaining to COVID-19. All employees and visitors (including contractors, board members, vendors, or any other individuals entering NAHAC premises) are expected to comply in full with these protocols. Any failure to follow these protocols by any employee or visitor must be reported immediately to the Administrator/ HR Generalist and CEO/COO or equivalent management official.

In implementing these policies, NAHAC is looking to the Centers for Disease Control and Prevention (CDC) and other applicable guidance as to the prevention and control of the spread of COVID-19. Since CDC and other guidance changes periodically, as do local health conditions, NAHAC may periodically revise this policy as deemed necessary by the CEO/COO or equivalent management official. Such revisions will occur via email from the CEO/COO or equivalent management official. Upon being sent, such emails will be considered to automatically amend this policy. If you have any questions about the current status of any portion of this policy, please contact the Administrator/ HR Generalist.

All employees, and all individuals who enter NAHAC's premises, must adhere to the following:

1. **Masks:** Regardless of vaccination status, masks or other approved face coverings must be worn when employees are congregated in groups of two (2) or more and in close indoor proximity to one another. If you are at least six feet away from any other person, you do not need to wear a mask at this time. When required, masks must be worn properly, meaning that the mask must completely cover the mouth and nose.¹
2. **Cleaning Protocols:** Communal and individual surfaces must be cleaned regularly. Employees must clean their individual desk, keyboard, and telephone at least once per day. If using a communal surface, such as a shared counter, the surface must be cleaned and disinfected before and after use. Approved disinfecting materials are provided and must be used in each such occurrence. If unable to locate disinfecting materials, please contact the Administrator/HR Generalist.
3. **Temperature and Symptoms Checks:** From time to time NAHAC staff and other individuals may be required to complete these screenings which include taking their own temperature with the electronic thermometer provided to ensure it is below 100.4 degrees² and assessing if they have any symptoms of illness (including fever, chills, cough, shortness of

¹ Your guide to Masks | CDC

<https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/about-face-coverings.html>

² Symptoms of COVID-19 | CDC

<https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html>

breath or difficulty breathing, fatigue, muscle aches, headache, loss of taste or smell, sore throat, nasal congestion or rhinorrhea, nausea, vomiting or diarrhea, and skin rashes) utilizing NAHAC's screening application by scanning a Quick Response (QR) code with their smartphone. The electronic thermometer and QR code are in the front lobby of the office. The screening application will indicate whether or not it is safe for the individual to enter the office based on their answers. Unless otherwise instructed, individuals should not enter the office when the screening tool results in denied entry.

4. ***Disclosure Of Positive COVID-19 Tests:*** If an employee or any other individual (or any person with whom such employee or individual has come into contact in the preceding two weeks) tests positive for COVID-19, the employee or other individual must report it as soon as possible, and in any event, prior to the start of the employee's next shift or individual's next visit to the office.
5. ***When To Stay Home:*** If, regardless of vaccination status, a person has (1) tested positive for COVID-19, (2) is exhibiting symptoms of COVID-19, (3) has a temperature at or above 100.4 degrees, or (4) has any other reason to believe that they might be at risk of transmitting COVID-19 to others, the individual must stay home and quarantine for a minimum of three (3) days. You will not be permitted on the premises of NAHAC during the quarantine period. If you are severely ill with COVID-19, or if symptoms otherwise persist after the completion of the initial 3-day quarantine period, you should quarantine for at least five (5) days. For a total of ten (10) days following the onset of symptoms and/or initial positive COVID-19 test, a mask must be worn for any portion of time spent in the office. This means that if you quarantine for three (3) days, you must wear a mask for the following seven (7) days, and if you quarantine for five (5) days, you must wear a mask for the following five (5) days. This rule is based on the current CDC recommendation that individuals maintain COVID-19 precautions for 10 days after the onset of symptoms and/or initial positive COVID-19 test. If the CDC's recommended precautions change, this policy will be updated accordingly. If you have been in close contact with someone who has tested positive for COVID-19, you must stay home and quarantine for three (3) days (and potentially longer if symptoms develop). Under certain circumstances, employees may also be required to submit, prior to their return to work, proof of a negative COVID-19 test. Please contact the Administrator/HR Generalist if you have any questions about whether a negative COVID-19 test will be required.

If an individual is already on-site at NAHAC offices and develops a fever of 100.4 degrees or more, or if they are experiencing symptoms of COVID-19 while on NAHAC premises, the individual must immediately leave the premises and follow the requirements, described above.

6. **If an employee is ill or experiencing possible symptoms of COVID-19, has tested positive for COVID-19, or finds that they have been in contact with someone who has tested positive for COVID-19, they will be asked to do the following:**
 - a. Notify their Manager and the Administrator/HR Generalist;
 - b. Quarantine as described above; and

- c. If requested, submit proof, prior to their return to work, of a negative COVID-19 test. At-home COVID-19 tests are acceptable for this purpose. *Employees are not required to provide proof of a positive COVID-19 for any family members at any time.*
- d. Since the goal of this policy is to ensure a safe working environment free from recognized hazards, employees are expected to use common sense and good judgment when reporting (or returning) to the office. If the employee has already completed five days of quarantining and the symptoms have not improved, the employee should contact the Administrator/HR Generalist to discuss the additional quarantining, if any, that may be required.

7. Travel (domestic or international, for organization business or vacation)³:

- a. Upon return from travel vaccinated individuals who travel domestically or internationally must quarantine for 3 days and self-monitor for COVID-19 symptoms. If symptoms develop, the individual should follow the procedures set forth above.

While each instance of quarantining, described above, is generally unpaid, an employee may use accrued, unused Paid Time Off (if applicable) for this occurrence.

- 8. **Hygiene:** Staff and all other individuals may wear disposable (vinyl, nitrile, or latex) gloves and use hand sanitizer while in the office. Regardless of whether gloves are worn, regular hand washing is expected, especially after handling documents, eating or drinking, or using the restroom. Do not touch your eyes, nose, or mouth. If you do touch your eyes, nose, or mouth, immediately wash your hands with soap and water for at least 20 seconds, and if soap and water are not available use hand sanitizer with at least 60% alcohol.⁴
- 9. **Vaccinations:** The COVID-19 vaccine is not required at this time; however, it is encouraged. You are also encouraged to receive vaccine boosters as recommended by your health care provider and the CDC. Vaccinations operate based on a herd immunity system, which means that the vaccine does not become the most effective until enough individuals receive it.

Vaccination does not excuse any staff or other individual from complying with the protocols listed in this policy, including wearing masks when required, washing hands, and quarantining when required. Moreover, staff or other individuals are not permitted to inquire as to the vaccination status of any other staff or individual at NAHAC.⁵

³ Travel | CDC
<https://www.cdc.gov/coronavirus/2019-ncov/travelers/index.html>

⁴ How to Protect Yourself & Others | CDC
<https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention.html>

⁵ Vaccination | CDC
<https://www.cdc.gov/coronavirus/2019-ncov/vaccines/your-vaccination.html>

10. Accommodation: If any accommodation or exemption from any portion of this policy is required, please contact the CEO/COO or equivalent management official.

I understand that compliance with this NAHAC COVID-19 policy is a term and condition of my employment, and that failure to comply in full with this policy may result in discipline up to and including termination of employment.

**Nevada Affordable Housing Assistance Corporation
Protocols for Responding to Positive COVID-19 Test, Or
Presence of COVID-19 Symptoms, at NAHAC**

If an employee discloses that he or she has tested positive for COVID-19, is experiencing any symptoms of COVID-19, or has come into close contact (close contact is defined as being less than 6 feet away from an infected person for a cumulative total of 15 minutes or more over a 24-hour period) with someone who has tested positive for COVID-19 or is experiencing any symptoms of COVID-19, the following protocols shall be implemented:

1. Instruct the employee not to report to work on NAHAC premises until further notice. If the employee is already on NAHAC premises, the employee is required to leave the premises immediately. Employees who feel well enough to work from home may do so with proper approval.
2. Contact the Administrator/HR Generalist for guidance as to how long the employee is expected to quarantine, and whether proof of a negative COVID-19 test will be required before the employee is permitted to return to work.
3. Inform any employees with whom the infected or symptomatic individual has come into contact in the prior 14 days that they have come into contact with an individual who tested positive for, or experience symptoms of, COVID-19. Do not disclose the name of the infected or symptomatic individual. Discuss applicable quarantining requirements with the infected employee and also with the notified employees, and encourage the notified employees to monitor themselves for potential symptoms of COVID-19.
4. The Administrator/HR Generalist will arrange for a deep cleaning (including disinfecting) of the office as soon as possible.
5. If you have any reason to believe that the infected or symptomatic individual contracted COVID-19 at NAHAC's facility, close the facility immediately and send all employees home until further notice.
6. The CEO/COO or equivalent management official may seek legal counsel to ascertain the status of any legal obligations with respect to (1) closure of the facility, (2) mandatory paid leave, or (3) other required actions.

COVID-19 POLICY ACKNOWLEDGMENT

I acknowledge that I have received and reviewed a copy of the COVID-19 Policy.

I understand and agree to the terms and conditions set forth in the COVID-19 Policy.

Furthermore, I acknowledge that I have been given the opportunity to discuss any information contained in the COVID-19 Policy, and any concerns that I may have.

I acknowledge that NAHAC reserves the right to modify or amend its policies and procedures at any time, without prior notice.

These policies do not create any promises or contractual obligations between NAHAC and the Employee, and do not affect the employment-at-will status of the Employee.

Individual Classification: ☐ Employee ☐ Officer/Director ☐ Contractor/Vendor

Name

Organization (*if other than NAHAC*)

Signature

Date

Original to be placed in appropriate file for individual (personnel, officer/director, or contractor/vendor file) with a copy to be placed in the file for a scheduled training, if applicable.