



Title	Financial Controls Policy and Procedures	Adoption Date	12/20/2018
Author	Finance Committee	Revision Date	

1. Purpose:

- 1.1. The purpose of this Financial Control Policy and Procedures (FCPP) document is to outline the means by which financial transactions are handled, documented and archived and by whom.

2. Scope:

- 2.1. This policy covers the operations of the Executive Director, President, Treasurer, Secretary and their designees, and the role of the Board of Directors (BoD) in the handling of financial matters for Women for Sobriety (WFS).

3. Instructions:

3.1. Access to WFS deposit and credit accounts

- 3.1.1. The following parties have signatory authority of all deposit and credit accounts and are responsible for custody of organizational funds:

3.1.1.1. President or designee.

3.1.1.2. Secretary or designee.

3.1.1.3. Chairman/Chair or designee.

- 3.1.2. The following parties shall have view-only access to deposit and credit accounts as needed to complete their duties:

3.1.2.1. Treasurer or designee.

3.1.2.2. Employees and contracted service providers.

- 3.1.3. The President shall grant the Executive Director signatory authority for one checking and savings account, designated as “operating accounts”. The Executive Director shall be granted “view-only” access to all other accounts.

- 3.1.4. WFS does not allow for any one person to occupy more than one of these positions at any given time.

3.2. Background and Credit Verifications

- 3.2.1. WFS shall rely on the background verification services provided as a benefit of membership in the Pennsylvania Association of Non-Profit Organizations or another duly accredited credit/background verification company.

- 3.2.2. Any persons who are designated to have signatory authority to WFS deposits and credit accounts shall consent to a history/background check and credit report inquiries.

3.2.2.1. These investigations are overseen by the Treasurer.

3.2.2.2. All background information will be provided to the Executive Director and Treasurer for resolution prior to any delegation of authority with regard to WFS monies. If consensus cannot be reached, the information will be provided to the Finance Committee for a vote.

- 3.2.3. Any persons, with the exception of contracted accountant, who are designated to



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have editing access to WFS bookkeeping software shall consent to a history/background check.

3.2.3.1. These investigations are overseen by the Executive Director.

3.2.3.2. The result of the background check must be reviewed before access is provided.

3.3. Budget Development and Approval

3.3.1. On or before Sept 1st of the year preceding, the Executive Director shall submit a budget request to the Treasurer.

3.3.2. It is the responsibility of the Treasurer to schedule a meeting of the Finance Committee.

3.3.2.1. Said meeting must occur within 30 days of receiving the request from the Executive Director.

3.3.3. The Finance Committee is selected by the BoD and shall include at a minimum:

3.3.3.1. The Treasurer.

3.3.3.2. The Executive Director.

3.3.3.3. One Non-Officer currently on the BoD.

3.3.3.4. Optionally may include other Officers, Directors, staff or non-board advisers at the discretion of the BoD.

3.3.4. The Finance Committee reviews the budget request, ensuring that the request meets revenue projections, expenditure requests, and fulfills all usual and customary budget parameters for a non-profit organization.

3.3.5. Compensation expenses are not to exceed the greater of available peer organization comparable data or 40% of total planned expenditures.

3.3.6. Deficits are not to reduce reserves to amounts less than the total of 6 months average expenses.

3.3.6.1. A 6-month average shall be defined as the average of any 6 continuous months from the previous 24 months.

3.3.7. Reserves shall not accumulate beyond 12 months average operating expenses.

3.3.7.1. A 12-month average shall be defined as the average of any 12 continuous months from the previous 36 months.

3.3.7.2. If reserves accumulate beyond this level, the excess shall be budgeted for program services during the next fiscal year to prevent the accumulation of wealth.

3.3.7.3. Donor-restricted funds that do not contribute to general operating reserves are not considered in this calculation.

3.3.8. Upon completion of the Finance Committee's review, it is the responsibility of the Treasurer to present the request and findings to the BoD.

3.3.8.1. The BoD approves or rejects with suggested modifications back to the Treasurer.

3.3.8.2. If a budget is not approved by the BoD by December 1, the Treasurer and Finance Committee shall develop an emergency spending plan that would take effect January



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1 of the current budget year and present it to the Executive Director.

3.3.8.2.1. Only expenditures necessary for the immediate operation and continuation of WFS shall be in the emergency spending plan.

3.3.8.2.2. Such expenditures include but are not limited to lawful debts incurred by WFS and essential services deemed necessary by the BoD.

3.3.8.3. The Treasurer records the final approved budget and is responsible for the maintenance and upkeep of the budget records.

3.4. Budget management and oversight

3.4.1. The Executive Director and/or designee shall manage the payment of day-to-day expenditures of WFS within the parameters of the approved budget.

3.4.2. The Treasurer shall maintain separate and independent records of budget adjustments throughout the year.

3.4.3. The Secretary records in the minutes of BoD meetings the approval of budget modifications or notifications to the BoD of modifications not requiring approval. This shall be deemed minimally sufficient documentation.

3.4.4. Only the Treasurer may enter budget data into the record or make modifications to the budget area of the financial records.

3.4.5. Any variance that was not pre-approved by the BoD must be reported to the BoD no later than the next regularly scheduled meeting of the BoD.

3.4.6. Unplanned or unforeseen expenditures.

3.4.6.1. The unplanned expenses to a line item may be allocated from the budget by the Executive Director. Said line item is then simultaneously reduced by the amounts of the unplanned expense.

3.4.6.2. The balance of that line item may not be exhausted to the point where the balance leaves insufficient funding for the remainder of the year.

3.4.7. The Executive Director and Treasurer may, through mutual agreement, make reallocations between line items up to \$250 without the prior approval of the BoD.

3.4.7.1. The BoD must be informed of this adjustment no later than at the next regularly scheduled meeting.

3.4.8. The Treasurer is responsible for supplying all Directors with quarterly financial reports no later than 7 days preceding a regularly scheduled quarterly meeting of the BoD.

3.4.8.1. The Secretary records the Treasurer’s findings in the quarterly meeting minutes.

3.4.9. Any Director may request an audit and/or inspection of the official records at any time.

3.4.10. It is the responsibility of each Director to oversee the budget through a review of the quarterly reports.

3.5. Use of WFS Monies



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- 3.5.1. Primary responsibility for the distribution of funds is the Executive Director.
 - 3.5.1.1. The President is responsible for distribution of funds to the Executive Director for reimbursement purposes.
 - 3.5.2. These responsibilities include but are not limited to:
 - 3.5.2.1. Disbursal of funds.
 - 3.5.2.2. Signing of checks.
 - 3.5.2.3. Possess and use a WFS credit card/debit card.
 - 3.5.2.4. Authorize electronic fund transfers (EFT).
 - 3.5.3. The authority to use WFS monies belongs to the BoD.
 - 3.5.4. The Executive Director, through direction of the BoD and the annual budget, directs how and to whom monies are to be distributed throughout the year.
 - 3.5.5. The Executive Director and/or designee is responsible for the actual distribution of funds.
 - 3.5.6. The Executive Director obtains documented permission from the Treasurer prior to making any unusual and/or uncustomary expenditures exceeding \$500.
 - 3.5.6.1. The Treasurer may request further review by the Finance Committee and/or the entire BoD.
 - 3.5.7. The President is responsible for the distribution of funds to the Executive Director for payroll and/or other reimbursements.
 - 3.5.8. The President and the Secretary may disburse funds in emergency situations.
 - 3.5.9. Nobody aside from the aforementioned parties may disburse or cause to be disbursed WFS monies or incur any financial obligation without prior approval from the BoD.
 - 3.5.10. No person may disburse organizational funds to themselves.
 - 3.5.11. Under no circumstances may funds be disbursed as cash, with exception of temporary cash registers established at off-site events.
 - 3.5.12. Contracts and Incurring Debt
 - 3.5.12.1. Only the Executive Director and/or Treasurer may sign contracts or contract renewals on behalf of WFS.
 - 3.5.12.2. The Executive Director and/or Treasurer must receive approval from the Board of Directors before signing any contracts that obligate the organization to expend totals exceeding \$4,000.
 - 3.5.12.3. The maximum length of any contract or renewal signed by the Executive Director or Treasurer is 24 months, unless otherwise approved by resolution of the BoD.
 - 3.5.12.4. If a contract would cause a financial loss due to premature cancellation, the Executive Director or Treasurer must receive approval from the BoD to terminate.
 - 3.5.13. Credit/Debit Cards
 - 3.5.13.1. WFS credit/debit cards can only be issued after the designated officer or employee's



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background and credit verification has been obtained.

- 3.5.13.2. The BoD may approve a credit card with a limit up to but not exceeding \$6000.
- 3.5.13.3. The BoD may revoke or suspend any WFS credit/debit card at any time.
- 3.5.13.4. WFS credit/debit cards may only be used for WFS expenses incurred within the parameters of the approved budget.
- 3.5.13.5. The credit/debit card holder is responsible for ensuring that original receipts are obtained.
- 3.5.13.6. The Executive Director and/or designee is responsible for the storage and maintenance of the original receipts obtained through a credit/debit card purchase.
- 3.5.13.7. A WFS credit/debit card shall not be used if an original, retainable receipt is not available.
- 3.5.13.8. It is the responsibility of the Executive Director and/or designee to pay any WFS credit card bill in full on or before the due date to ensure that no interest or late payments are incurred.
- 3.5.13.9. The Treasurer or designee shall review all credit card statements and balance the statement against the retained receipts.
- 3.5.14. Checks
 - 3.5.14.1. Any invoice paid by check requires at least two persons to perform all duties. These duties include:
 - 3.5.14.1.1. Assuring budget adherence.
 - 3.5.14.1.2. Confirmation that invoiced items were ordered and received.
 - 3.5.14.1.3. Recording/generating a check and signing the check.
 - 3.5.14.2. The same person cannot perform both the ordering and confirmation of receipt. The only exception to this is for a service that is continuously received in a regularly scheduled manner such as a lease or utility payment or other subscribed service/goods.
 - 3.5.14.3. The same person cannot record/generate and sign the same check, except in unforeseen circumstances or emergency situations.
 - 3.5.14.3.1. In such situations, the person generating the check must obtain, at minimum, verbal approval from another signatory or the Treasurer.
 - 3.5.14.3.2. The person providing verbal approval must follow up with written documentation as soon as practicable, within a maximum of 48 hours.
 - 3.5.14.4. The President shall retain a small quantity of checks for emergency use and for reimbursing the Executive Director for approved expenses as needed.
 - 3.5.14.4.1. The Executive Director may release these checks in person or by USPS delivery with signature required and will notify the Treasurer of the check numbers being released to the President.
 - 3.5.14.4.2. The President will notify the Treasurer, by email, immediately upon



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receipt of the checks with confirmation of the actual check numbers received and now in her custody.

3.5.14.4.3. The Treasurer will print and retain both emails.

3.5.14.4.4. The President will follow procedure outlined in 3.5.14.3 if use of one of these checks is required and will provide documentation to the Executive Director and Treasurer of the check number, payee, amount, and reason for emergency expenditure, as well as original documentation of the expenditure (such as an invoice) so that it can be properly recorded in the financial records.

3.5.14.5. All WFS check supplies are to be stored securely and accessible only by those individuals that have signatory authority as approved by the BoD.

3.5.14.5.1. The Treasurer shall be notified of exact storage location of all check supplies.

3.5.14.6. Voided checks shall be recorded in the bookkeeping software with the reason for voiding. If the voided check remains in the possession of WFS, the word VOID is written across the face and the signature line is removed. The destroyed check is scanned and saved with the other financial documentation and the physical check is shredded. The Treasurer and Bookkeeper must then be immediately notified via email of the voided check, date, reason, and number.

3.5.14.7. Immediately upon the detection of missing or unaccounted-for checks, the responsible person shall contact the bank to stop payment of the missing check numbers and make a report to the BoD within 24 hours documenting the loss or theft, the circumstances, and actions taken.

3.5.14.8. Review of Custody of Checks

3.5.14.8.1. During monthly account reconciliations, the Executive Director or her designee will ensure that all checks are accounted for sequentially by user.

3.5.14.8.2. All persons in possession of WFS checks are responsible for verifying that all checks in their custody are accounted for at least quarterly or at any time there may be reason to believe that the security of the check storage location has been breached.

3.5.15. Electronic Fund Transfers (EFT)

3.5.15.1. EFT is used to pay authorized payroll through WFS by the President or the required joint approval of Bookkeeper and Executive Director in accordance with the pre-approved budget.

3.5.15.2. The President, Executive Director or Secretary may use EFT to pay expenses of the organization with appropriate documentation and only in accordance with the preapproved budget. If anyone other than the Executive Director does this, the



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Treasurer shall be notified via email in advance of (if possible), but in no event any later than immediately afterward, of the date, payee, amount, and reason.

3.5.16. Reimbursement of expenses to individuals

3.5.16.1. It is the responsibility of the Executive Director to provide pre-approval of expenses for reimbursement. The President provides pre-approval of expenses if the Executive Director anticipates a need to incur an expense for reimbursement of herself.

3.5.16.2. Any reimbursement must fall within the parameters of the WFS Annual budget.

3.5.16.3. Any person seeking reimbursement must have used their own funds to purchase the pre-approved goods and/or services.

3.5.16.4. It is the responsibility of the individual to obtain an original and legible receipt for the expenses incurred.

3.5.16.4.1. Credit card statements are not acceptable means of documentation.

3.5.16.5. A Reimbursement Request is submitted to the pre-approver along with original receipts to initiate the reimbursement process. In lieu of original receipts, a scanned copy of both the original receipts and signed Reimbursement Request is acceptable.

3.5.16.6. Submitted reimbursement requests are treated as an incoming invoice for the purpose of recording and payment.

3.5.17. Documentation and Recording of Expenses

3.5.17.1. The Executive Director has custody of the financial records with direct oversight by the Treasurer.

3.5.17.2. It is the responsibility of the Executive Director and/or designee to record all financial transactions in a timely manner, usually by the 10th day of each month following.

3.5.17.3. Each original receipt shall be noted with the following information:

3.5.17.3.1. General Ledger Code.

3.5.17.3.2. Date the expenditure was paid.

3.5.17.3.3. The method and reference number used to pay the debt.

3.5.17.3.4. Some indication that the receipt was verified.

3.5.17.3.5. Initials of the individual who recorded the aforementioned data.

3.5.17.4. It is the responsibility of the Executive Director to ensure that all documentation is kept in a safe, secure environment until such time as the records are no longer required under WFS Document Retention and Destruction policies.

3.5.17.5. It is the responsibility of the Treasurer or designee to review all financial records to ensure that they are thorough, accurate, and compliant with applicable regulations and generally accepted accounting principles.

3.6. Review of use of WFS Monies

3.6.1. The Executive Director and/or designee is responsible for reconciling all WFS



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financial accounts.

3.6.2. Accounts are to be reconciled on or before the 10th day of each month.

3.6.3. Any unresolved issues are to be communicated via email to the Treasurer in a timely manner.

3.6.4. The Treasurer and/or designee reviews all financial accounts monthly using information obtained directly from third party account providers, such as paper bank statements mailed directly to the Treasurer or signing into the bank’s website.

3.6.5. The Treasurer or designee completes a selected transactions audit of the financial records twice annually with item categories to be selected by the board. Only upon approval of the Treasurer and majority board vote, may this audit occur once annually.

3.6.5.1. The Treasurer documents and reports the results of the audit to the BoD at a regular meeting.

3.6.5.2. The Secretary documents the Treasurer’s report in the meeting minutes.

3.6.6. All Directors are provided with report-level access to bookkeeping software, unless otherwise provided with higher-level access.

3.6.7. Directors may request additional access to the financial records at any time.

3.7. Receipt of monies

3.7.1. WFS receives monies in the form of cash, check, debit cards, credit cards and via third-party entities (e.g. Paypal).

3.7.2. The Treasurer is responsible for ensuring that these assets are managed and maintained.

3.7.3. The Executive Director or her designee is responsible for the documentation and deposit of funds received in any manner. Documentation is subject to the WFS Documentation Retention and Destruction Policy.

3.7.4. Receipt of Cash.

3.7.4.1. It is discouraged for individuals to submit donations and/or payments to WFS in the form of cash. In such cases when cash is received, additional precautions are followed.

3.7.4.2. Cash must always be deposited in the exact format as it was received with exception of a temporary cash register at off-site events.

3.7.4.3. WFS does not cash checks or provide cash back on any check, credit card, or similar transaction.

3.7.4.4. When cash is received via mail, a deposit is immediately created so that the cash is deposited at the earliest convenience (no later than the next day with the exception of bank holidays or other emergencies).

3.7.4.5. Cash is to be stored in a locked, secure location until it is deposited.

3.7.5. Receipt of checks



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- 3.7.5.1. Any checks received in the mail shall be processed immediately by the receiving personnel.
 - 3.7.5.1.1. Stamped with “For Deposit Only WFS, Inc.” with deposit account number.
 - 3.7.5.1.2. Any checks that must be kept overnight shall be stored in a locked, secure location.
 - 3.7.5.1.3. Checks must be deposited no later than 3 business days from receipt.
 - 3.7.5.1.4. Recorded by the Executive Director or her designee within one week.
- 3.7.6. Online Payments and/or Donations
 - 3.7.6.1. It is the responsibility of the Executive Director or designee to verify, capture and cause batch processing to occur.
 - 3.7.6.2. The Executive Director or designee must make the Treasurer aware of the monies to be deposited in this manner and the procedures that are followed.
 - 3.7.7. Monies received at Off-Site events
 - 3.7.7.1. It is the responsibility of the Executive Director and Treasurer to ensure that monies received at offsite events are properly collected and accounted for.
 - 3.7.7.2. In the event of off-site events where a representative of the BoD is not present, it is the responsibility of the Executive Director to assign a representative who will be present at the event and responsible for securing, documenting, and delivering the monies to the appropriate WFS representative.
 - 3.7.7.3. No parties may represent themselves as collecting monies on behalf of the WFS organization without permission of the Executive Director. Award of Certified Facilitator status is deemed to be consent to collect monies on behalf of the WFS organization at WFS in-person meetings.
 - 3.7.7.4. Any transferring of monies from one party to another must be documented with the amount of transfer, the date, and signatures of the people involved.
 - 3.7.7.5. Establishing a cash register at an off-site event
 - 3.7.7.5.1. The only circumstance where cash may be withdrawn from a WFS account is for the establishment of a temporary cash register at an off-site event.
 - 3.7.7.5.2. The Executive Director shall be responsible for identifying those responsible for the maintenance and operation of the temporary cash register.
 - 3.7.7.5.3. All purchases must be accompanied with appropriate receipts and/or documentation.
 - 3.7.7.5.4. If for any reason the responsible party for the cash register and its contents must change, said change must be communicated to either the Executive Director or Treasurer and approved by said representative.



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3.7.7.5.5. Two persons shall be present for counting cash and closing out registers.

3.7.7.5.6. It is the responsibility of the person deemed responsible for the temporary cash register to supply all documentation and monies and ensure that all documentation and monies are present and accounted for before presenting the documents to the Executive Director, Treasurer, or designee.

3.7.7.6. Donation jars at off-site events

3.7.7.6.1. It is the responsibility of the person installing a donation jar to ensure that the jar is secure and in a safe place. The jar/receptacle should have only one slot for depositing monies.

3.7.7.6.2. It is the responsibility of the person who set the donation jar in place to secure the receptacle overnight and to collect, record, and transfer the monies to the appropriate WFS personnel for proper processing.

3.7.7.7. Direct cash donations at off-site events

3.7.7.7.1. Any person is welcome to donate monies via a WFS representative for any reason.

3.7.7.7.2. Certified Facilitators who receive cash donations shall be provided with a Group Return Sheet and envelope along with directions on how to document, collect, and return the monies to the appropriate WFS representative.

3.7.7.7.3. Any instances not referenced directly in this document shall be the responsibility of the WFS representative receiving the monies and incumbent on said WFS representative to document, collect, and deliver the monies to the Executive Director or an Officer or Director.

3.7.7.8. Refunds of deposits at off-site events

3.7.7.8.1. In the event that an imposed deposit (i.e. key deposits collected from conference attendees) is refunded to WFS, it is the responsibility of the venue staff to collect, document, and transfer the monies to a WFS representative.

3.7.7.8.2. It's the responsibility of the WFS representative to deliver the monies to the WFS Executive Director or designee in a timely manner along with all documentation.

3.8. Review of monies received

3.8.1. Two parties must be present whenever monies (checks or cash) are received, counted, or transferred whenever practicable. "Present" is also defined as via online video camera meeting, such as "Zoom," "WhatsApp" or other such 2 or more person video program/app.



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3.8.2. The Treasurer and/or designee reviews monies received during regular monthly account reviews.

3.8.3. Monies received are reported in the quarterly reports supplied to the BoD at the regularly scheduled BoD meetings.

3.9. Accessibility and complaints regarding financial matters

3.9.1. It is the responsibility of the Executive Director to make contact information for all Officers and Directors readily accessible via the WFS website and other resources as appropriate.

3.9.2. Any incident of abuse of financial resources that is communicated to a WFS Officer, or Director is to be handled immediately and treated with the utmost urgency.

3.9.2.1. Initial information relating to the incident reported shall be disseminated to all Officers and Directors, and the Executive Director, within 2 business days of being notified.

3.9.2.2. It is the responsibility of the Officers to determine the need for further actions depending on the severity and validity of the incident reported.

3.9.2.3. Regardless of disposition, all reported information along with the findings of the investigation are to be documented in the next regularly scheduled BoD meeting.

4. Definitions:

4.1. Board of Directors (BoD): Persons appointed by resolution of the Board of Directors to represent the general membership of WFS and fulfill legally required fiduciary and oversight tasks.

4.2. Chairman/Chair: ~~Person~~ If there shall be a Chairman/Chair of the Board, this person shall be elected from among the Directors, presides at all meetings of the Board as provided herein, and shall have such other powers and duties as from time to time may be prescribed by the Board.

4.3. Electronic Funds Transfer (EFT): Means by which monies are transferred between a financial institution to another without any paper money changing hands.

4.4. Monies: For the sake of this document, WFS monies include checks, cash, credit cards, electronic funds transfers (EFT) and other means of electronic transfers of money (e.g. PayPal), and all bank and other deposit and credit accounts.

4.5. President: chief executive officer of the corporation subject to the control of the Board, the president shall have general supervision and general management and executive powers over all the property, operations, business affairs and employees of the Corporation, and shall see that the policies and programs adopted or approved by the Board are carried out. The President shall exercise such further powers and duties as from time to time may be prescribed in the Bylaws or by the Board.

4.6. Secretary: Corporate officer appointed by resolution of the Board of Directors responsible for maintaining the corporate records.

4.7. Signatory Authority: Authority to execute the expenditure of organizational funds, whether a physical signature is required or not.



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- 4.8. Treasurer: Corporate officer appointed by resolution of the Board of Directors responsible for oversight of WFS funds.
- 4.9 Executive Director: Employed by WFS, by appointment of the Board of Directors. Directly responsible to the President. Responsible for day-to-day administration, financial, employee and other strategic operations of WFS, and ensuring that the policies set forth by the Board of Directors are adhered to. The Executive Director shall have such further powers and duties as from time to time may be prescribed by the President and/or the Board of Directors. Such duties include, but are not limited to, all responsibilities set forth in this document. The Executive Director is not a member of the Board of Directors, and thus has no voting powers.
5. NOTE: per Article IV, Section 4.09 “Delegation of Duties: The Board may in its discretion delegate for the time being the powers and duties, or any of them, of any officer to any other person whom it may select.”
6. Distribution: Treasurer, President, Secretary, Vice President, Executive Director, Chairman/Chair, Board members as needed.

Approved by resolution of the WFS Board of Directors at their regular meeting on December 20, 2018

Revised by resolution of the WFS Board of Directors at their regular meeting on February 20, 2020

Revised by resolution of the WFS Board of Directors at their regular meeting on April 20, 2020

Revised by resolution of the WFS Board of Directors at their Special Meeting on July 4, 2022

Revised by resolution of the WFS Board of Directors at their regular meeting on February 23, 2023

Revised by resolution of the WFS Board of Directors at their regular meeting on May 25, 2023