Agenda
November 17, 2016
6:00 p.m.---New River Valley Business Center, Fairlawn

I. CALL TO ORDER

II. CONSENT AGENDA
A. Approval of Minutes for October
B. Approval of Treasurer's Report for October

III. COMMONWEALTH INTERGOVERNMENTAL REVIEW PROCESS
A. Projects (Signed-off by the staff)
None
B. Regular Project Review
None
C. Environmental Project Review
None

IV. PUBLIC ADDRESS

V. REVIEW OF MUTUAL CONCERNS AND COMMISSIONERS' REPORTS

VI. CHAIR'S REPORT

VII. EXECUTIVE DIRECTOR'S REPORT

VIII. OLD BUSINESS

IX. NEW BUSINESS

A. Personnel Manual Update to Comply with Fair Labor Standards Act
Overview by Kevin Byrd, Executive Director
Commission Action

B. Regional Commission Financial Operations Overview
Presentation by Kevin Byrd, Executive Director and Janet McNew, Director of Finance and Personnel
Commission Discussion

C. FY16 Audit Report
Commission Action

D. Comprehensive Economic Development Strategy Committee
Commission Action

E. December Meeting Cancelled. Next Meeting January 26th.

All meeting materials posted on the Commission website www.nrvrc.org

The New River Valley Regional Commission provides area wide planning for the physical, social, and economic elements of the district; encourages and assists local governments in planning for their future; provides a means of coordinating federal, state, and local efforts to resolve area problems; provides a forum for review of mutual concerns; and implements services upon request of member local governments.

NRVRC
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MEMORANDUM

To: **NRVRC Board Members**

From: **Janet McNew, Finance Director**

Date: **November 9, 2016**

Re: **October 2016 Financial Statements**

The October 2016 Agencywide Revenue and Expenditure Report and Balance Sheet are enclosed for your review.

The Agencywide Revenue and Expense report compares actual year to date receipts and expenses to the FY16-17 budget adopted by the Commission at the May 26, 2016 meeting. The financial operations of the agency are somewhat fluid as projects may be added and modified throughout the year.

As of month end October 2016 (33.3% of the fiscal year), overall year to date revenues are 38.14% and expenses are 31.98% of budget. Salary and Fringe, the two largest expense line items, stand at 33.85% and 33.18%, respectively.

As previously reported, two expense lines, *Insurance* and *Capital Outlay*, exceed anticipated budget. The *Insurance* overage ($264) is due to premium adjustment after Worker Comp payroll audits. The Capital Outlay budget line is exclusive to the operations of the New River/Mount Rogers Workforce Development Area. The overage, currently $5,620, is due primarily to the purchase of computers for two additional regional roving labs under recently awarded Rapid Response funds. Workforce expenses are 100% reimbursable and previously authorized by the state.

New River Valley Regional Commission
Agencywide Revenue and Expenditures - October 2016
With Indirect Detail

FY16-17 Budget Adopted 5/26/16		October 2016	YTD	Under/Over	(33.3% of FY) % Budget
Anticipated Revenues					
ARC	69,019.50	17,400.75	34,801.50	34,218.00	50.42%
ARC-Prices Fork	20,000.00	0.00	0.00	20,000.00	0.00%
LOCAL ASSESSMENT	226,656.87	0.00	212,285.71	14,371.16	93.66%
DHCD	75,971.00	18,993.00	37,985.00	37,986.00	50.00%
DHCD-Bldg Coll Communities	25,000.00	0.00	0.00	25,000.00	0.00%
DHCD-Prices Fork	30,000.00	0.00	0.00	30,000.00	0.00%
EDA	70,000.00	0.00	17,500.00	52,500.00	25.00%
GO Virginia	25,000.00	0.00	0.00	25,000.00	0.00%
WIB Fiscal Agent	60,000.00	7,529.97	27,529.97	32,470.03	45.88%
WIA Program Funds	536,400.81	31,069.51	162,974.73	373,426.08	30.38%
VDOT	58,000.00	0.00	18,805.92	39,194.08	32.42%
VDOT - Rocky Knob Project	110,000.00	0.00	6,337.24	103,662.76	0.00%
Floyd Co	6,750.00	0.00	0.00	6,750.00	0.00%
Floyd Town	1,250.00	242.35	1,372.52	-122.52	109.80%
Giles County	55,000.00	1,111.02	14,271.55	40,728.45	25.95%
Narrows Town	11,200.00	3,088.92	3,088.92	8,111.08	27.58%
Rich Creek Town	9,000.00	3,114.40	4,854.31	4,145.69	53.94%
Montgomery County	24,000.00	1,535.88	7,289.85	16,710.15	30.37%
Blacksburg Town	13,000.00	1,083.33	4,333.32	8,666.68	33.33%
Pulaski County	23,000.00	1,772.46	7,564.32	15,435.68	32.89%
Pulaski Town	5,000.00	682.73	2,297.56	2,702.44	45.95%
Pulaski Co Sewerage Auth.	2,000.00	0.00	500.00	1,500.00	0.00%
Recovered Cost	0.00	78.84	172.45	-172.45	0.00%
Virginia's First	25,000.00	2,083.33	8,333.32	16,666.68	33.33%
Blacksburg/Christiansburg MPO	45,000.00	0.00	0.00	45,000.00	0.00%
RV-ARC RideSolutions	33,680.00	0.00	8,302.02	25,377.98	24.65%
Dept of Environmental Quality	6,750.00	0.00	4,176.12	2,573.88	61.87%
VA Dept of Emergency Management	45,000.00	0.00	7,554.98	37,445.02	0.00%
Southwest Virginia SWMA	2,000.00	0.00	1,000.00	1,000.00	50.00%
New River Health District	25,000.00	0.00	10,094.66	14,905.34	40.38%
Friends of Southwest Virginia	0.00	0.00	2,500.00	-2,500.00	0.00%
Blacksburg Partnership (BBurg Broadband)	10,000.00	0.00	0.00	10,000.00	0.00%
Beansand Rice, Inc	0.00	2,190.79	2,190.79	-2,190.79	0.00%
ReNew the New	10,000.00	0.00	12,500.00	-2,500.00	125.00%
Statewide Agtourism Partners	0.00	0.00	12,000.00	-12,000.00	0.00%
Revenues	**1,658,678.18**	**91,977.28**	**632,616.76**	**1,026,061.42**	**38.14%**
Expenses					
Salaries	884,215.00	75,881.43	299,302.31	584,912.69	33.85%
Fringe Benefits	269,382.00	22,283.17	89,379.10	180,002.90	33.18%
Travel	64,800.00	5,244.34	15,044.83	49,755.17	23.22%
Office Space	64,354.00	4,158.09	16,632.36	47,721.64	25.85%
Telephone/Communications	14,175.00	1,218.84	6,764.82	7,410.18	47.72%
Office Supplies	25,715.00	12,738.82	17,447.93	8,267.07	67.85%
Postage	3,617.00	478.99	1,061.16	2,555.84	29.34%
Printing	10,750.00	291.08	3,438.44	7,311.56	31.99%
Copies & Copier Maintenance	6,400.00	210.52	1,139.17	5,260.83	17.80%
Media Ad	4,500.00	0.00	0.00	4,500.00	0.00%
Equipment Rent	5,719.00	476.71	1,906.84	3,812.16	33.34%
Vehicle Maintenance	2,000.00	32.99	32.99	1,967.01	1.65%
Vehicle Fuel	3,000.00	79.67	383.52	2,616.48	12.78%
Dues/Publications	12,681.00	0.00	4,039.00	8,642.00	31.85%
Training	6,025.00	800.00	1,255.00	4,770.00	20.83%
Insurance	4,100.00	0.00	4,364.00	-264.00	106.44%
Meeting Expense	11,800.00	646.96	2,747.51	9,052.49	23.28%
Capital Outlay (Vehicle/Equipment)	5,000.00	0.00	10,620.57	-5,620.57	212.41%
Contractual Services	170,361.00	12,083.85	37,827.97	132,533.03	22.20%
Audit Fee	8,300.00	0.00	0.00	8,300.00	0.00%
Miscellaneous	78,072.00	2,395.96	15,819.68	62,252.32	20.26%
Expenses	**1,654,966.00**	**139,021.42**	**529,207.20**	**1,125,758.80**	**31.98%**
Agency Balance	**3,712.18**	**-47,044.14**	**103,409.56**		

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New River Valley Regional Commission
Balance Sheet
Period From : 07/01/16 to 10/31/16

Assets:

Operating Account	506,349.82
Reserve Funds - Certificate of Deposit	100,000.00
Reserve Funds - MMA	84,645.46
Accounts Receivable	255,076.68
Total Assets:	**946,071.96**

Liabilities:

Accounts Payable	5,050.34
Accrued Annual Leave	63,031.88
Accrued Unemployment	19,869.88
Total Liabilities:	**87,952.10**

Projects

Net Projects	-47,971.65
Current Year Unrestricted	167,576.75
Unrestricted Net Assets	738,767.07
Total Projects	**858,372.17**
Total Liabilities and Projects	**946,324.27**
Net Difference to be Reconciled	**-$252.31**
Total Adjustment	**-$252.31**
Unreconciled Balance	**$0.00**

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November 17, 2016
Executive Director's Report

Economic Development:

- The GO Virginia Statewide board will meet on December 5th and take action on the map and guidelines to establish a Regional Council. Once the guidelines are in place, regions can begin their work to organize. The first substantial deadline will be mid-February to submit a Notice of Intent to Organize, which needs to include Regional Council membership, leadership positions, identification of the support organization(s), process used to identify council members and the industry sectors represented. I am working closely with my counterparts in Roanoke and Lynchburg to initiate Regional Council formation promptly following adoption of the guidelines. The first opportunity to get Regional Council certification will take place at the March 12th GO Va statewide board meeting, if proper submittal is made by mid-February. Between March and June 30th the Regional Council will need to develop and adopt an Economic Diversification Plan and gap analysis. This will position the Regional Council to access funding July 1 for per capita and statewide competitive pots of funds, provided the General Assembly appropriates the funding in the upcoming session.
- The broadband survey in Montgomery County, Blacksburg and Christiansburg is nearing 1,200 responses since lauching the end of September.

Transportation:

- Staff is continuing to support NRV Passenger Rail 2020 in exploring ways to advance the Rail Traffic Control Study funds currently budgeted for FY19 into FY18.

Regional:

- The next Mayors and Board of Supervisor's Chairs regional meeting will take place December 2nd at Noon. The Regional Commission Board Chair facilitates this meeting twice annually.
- A New River Watershed Roundtable meeting will be held on December 2nd at 10:00-11:30 am in the New River Room at the NRV Business Center. This meeting will focus on lessons learned from successful roundtables across Virginia.
- The NRV Hazard Mitigation Plan 5-year update is underway in collaboration with local governments and agency partners across the region. A project website can be visited at the following link http://nrvrc.org/hazardmitigation/#home
- Ken Vittum, Town Manager for Pearisburg since 1988, will be retiring at the end of December. Todd Meredith will fill the position.

Commission:

- Staff is busy progressing items from our retreat in late September. I am impressed with the level of engagement and commitment everyone on staff is applying to continuously advance the organziation. Steps are being taken to further develop our internal culture, understand our economic development niche, along with tools for project management and data services.

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MEMORANDUM

To: **NRVRC Board Members**

From: **Kevin R. Byrd, Executive Director**

Date: **November 10, 2016**

Re: **Personnel Manual Update**

The Regional Commission must take action to update the Personnel Manual in order to comply with changes made to the Federal Fair Labor Standards Act (FLSA), commonly referred to as the Overtime Rule, which will take effect December 1, 2016. Attached is a full copy of the Personnel Manual with track changes included so you can observe the proposed changes. Staff took the opportunity to review the entire manual and worked with the Executive Committee the past two months during the process. Also, the manual was reviewed and commented on by one of our insurers, the Virginia Municipal League (VML). They offer personnel manual review as a service to their members and you will find VML in the track change comments in several sections of the document.

Principle changes to the document include the following:

- Addition of a Whistleblower Policy – Section 2.5
- Definition of Exempt and Non-Exempt Employees – Section 3.3 (Pertains to FLSA)
- Performance Evaluations, more descriptive process – Section 3.7.1
- Overtime, defining Compensatory Leave in lieu of overtime pay – Section 4.6 (Pertains to FLSA)
- Compensatory Leave, defining authorization and use – Section 6.4 (Pertains to FLSA)
- Military Leave, removing content and referencing Uniformed Services Employment and Reemployment Rights Act – Section 6.6
- Appearance, moving some content from Personnel Manual into Operations Manual – Section 7.2
- Freedom of Information Act, moving some content from Personnel Manual into Operations Manual – Section 8.5
- Pay Plan and Position Descriptions, update and moving to Attachment so updates do not require full manual update – Section-Attachments.

Please review the Personnel Manual and contact me with any questions or comments prior the meeting. This will enable staff to be prepared to address any items ahead of time in order to facilitate adoption on November 17th.

PERSONNEL MANUAL

NEW RIVER VALLEY REGIONAL COMMISSION

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ATTACHMENTS

Workers' Compensation Administrative Procedures

The Uniformed Services Employment and Re-Employment Rights Act of 1994

Commission Position Descriptions

General Pay Plan

1 ORGANIZATION & ADMINISTRATION

1.1 PURPOSE AND SCOPE

This manual is intended to serve as a source of information for employees of the New River Valley Regional Commission. Not all of the Commission's policies and procedures are set forth in this Manual. If further information or advice about topics covered in this manual is needed, please contact your supervisor or the Director of Finance and Personnel.

This document contains policies and procedures which do not create contractual rights and should not be interpreted to constitute binding contractual obligations. The Commission Board of Directors reserves the right to modify, amend, or rescind the provisions of this manual.

Employees have the responsibility to keep themselves informed of the contents of this manual and any future updates.

This manual applies to all employees of the New River Valley Regional Commission. This document is not intended to alter the employment-at-will relationship in any way.

1.2 ADOPTION

This document serves as the Personnel Manual of the New River Valley Regional Commission and was adopted on **June 26, 2014**, by the Commission Board of Directors. It is subject to subsequent amendments as necessary.

This manual supersedes any existing personnel policies and procedures in effect prior to the date of publication of this manual.

1.3 MAINTENANCE & MODIFICATION OF PROVISIONS

This manual may be changed or amended only by the New River Valley Regional Commission Board of Directors. The manual will be reviewed on an annual basis for necessary modifications. Such reviews may be conducted by a committee appointed by the Executive Director. Resulting recommendations will be reported to the Commission Board of Directors for consideration.

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2 WORKPLACE POLICIES

The policies included in this chapter cover a wide range of workplace issues and behavior. The failure to include a specific instance, item or example in these policies does not relieve employees of the responsibility to undertake and to conduct Commission business in a professional manner at all times.

2.1 EQUAL EMPLOYMENT OPPORTUNITY POLICY

The New River Valley Regional Commission shall promote and afford equal treatment and service to all citizens and will assure that all applicants are given equal employment opportunity without regard to race, religion, creed, color, national origin, age, sex, marital status, sexual orientation, military veteran status, or the presence of any sensory, mental, or physical disability, or pregnancy. The Commission shall operate within the principles of equal employment guidelines set forth in Federal, State and local laws and regulations.

Commented [SQ1]: VML – specify pregnancy and add to list (based on recent lawsuit against UPS)

All activities relating to employment including recruitment, testing, selection, promotion, training and termination shall be conducted in a nondiscriminatory manner.

The New River Valley Regional Commission will cooperate fully with all organizations to promote fair practices and equal employment opportunity.

2.2 DISABILITY ACCOMMODATION

In accordance with the Americans with Disabilities Act, the Commission provides equal employment opportunities to qualified individuals with disabilities. Reasonable accommodations will be provided to a qualified employee or applicant with a disability when that employee or applicant requests an accommodation with appropriate documentation of a disability. All requests for accommodation will be fully reviewed. A request for an accommodation will be denied if the accommodation is not shown to be effective, places an undue burden on the Commission, or if the employee poses a direct threat to the health and safety of himself/herself or others.

2.3 RELIGIOUS ACCOMMODATION

The Commission will attempt to make reasonable accommodations for employee observance of religious holidays and sincerely held religious beliefs unless doing so would cause an undue hardship on Commission operations. If a religious accommodation is desired, an employee is required to make the request in writing to his or her supervisor as far in advance as possible.

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2.4 No Harassment/No Discrimination Policy

The Commission will not tolerate any form of harassment or discrimination. In accordance with Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act of 1967, our No Harassment/No Discrimination Policy prohibits harassment, discrimination or intimidation of others based on age, sex, color, race, creed, religion, national origin, ethnicity, disability, or the presence of any sensory, mental, or physical disability, pregnancy, or political affiliation, marital status, sexual orientation, military veteran status, status in any other group protected by federal or local law or for any other reason.

Harassment is a form of discrimination and violates this policy. Harassment includes, but is not limited to, remarks, jokes, written materials, symbols, paraphernalia, clothing or other verbal or physical conduct which may intimidate, ridicule, demean, or belittle a person because of their age, sex, color, race, creed, religion, national origin, ethnicity, disability, or the presence of any sensory, mental, or physical disability, or pregnancy, or political affiliation, marital status, military veteran status, or status in another group protected by federal, state or local law.

Sexual harassment includes, but is not limited to, the following: unwelcome sexual advances; requests for sexual favors; other verbal or physical conduct of a sexual nature; and behavior, remarks, jokes or innuendos that intimidate, ridicule, demean or belittle a person on the basis of their gender, regardless of whether the remarks are sexually provocative or suggestive of sexual acts.

Harassment occurs when:

- Submission to and/or tolerance of the unwelcome conduct is explicitly or implicitly made a term or condition of a person's employment.
- Submission to, tolerance of, and/or rejection of the unwelcome conduct is a basis for employment decisions.
- The unwelcome conduct substantially interferes with a person's work performance and creates an intimidating, hostile, or offensive work environment.

Each employee has the responsibility to bring any form of harassment or discrimination to the attention of his or her supervisor, the Director of Finance and Personnel, or the Executive Director.

All employees are responsible for helping assure that we avoid harassment and discrimination in the workplace. If an employee experiences any problem of this sort, becomes aware of any other employee experiencing a problem of this sort, or has knowledge of any form of harassment or discrimination, sexual or otherwise, the employee must immediately report it to a supervisor, the Director of Finance and Personnel, or the Executive Director.

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All claims of harassment or discrimination will be investigated thoroughly and promptly without consequence to the employee experiencing or reporting the conduct. The Commission will endeavor to keep complaints, investigations, and resolutions confidential to the extent possible; however, the obligation to investigate complaints cannot be compromised. The employee who brought the complaint will be provided information on the outcome of the investigation within the limits of confidentiality. A non-employee who subjects an employee to harassment in the workplace will be informed of the Commission's policy and appropriate actions will be taken to protect the employee from future harassing conduct.

2.5 WHISTLEBLOWER POLICY

A whistleblower as defined by this policy is an employee of the Commission who reports an activity that he/she considers to be illegal or dishonest. The Commission prohibits fraudulent practices by any of its board members, officers, employees, or volunteers. The whistleblower is not responsible for investigating the activity or determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

If an employee has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee is to contact his/her immediate supervisor or the Board Chair. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Whistleblower protections are provided in two important areas: confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. The Commission will not retaliate against a whistleblower.

All reports of illegal and dishonest activities will be promptly submitted to their immediate supervisor or Board Chair who is responsible for investigating and coordinating corrective action.

~~2.5~~2.6 RETALIATION

Retaliation is illegal and contrary to the policy of the Commission. Employees who bring complaints of discrimination or who identify potential violations, witnesses interviewed during the investigation, and others who may have opposed discriminatory conduct are protected from retaliatory acts.

If an employee believes that he or she is being retaliated against, a written or verbal report shall be immediately made to the Executive Director. Those who are found to be acting in a retaliatory manner will be disciplined for such conduct.

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~~2.6~~2.7 OPEN DOOR POLICY

Commission management recognizes that employees may have suggestions for improving the workplace, as well as complaints about the workplace. The most satisfactory solution to a job-related problem or concern is usually reached through a prompt discussion between an employee and the Executive Director or immediate ~~his or her~~ supervisor. Suggestions and/or complaints should be discussed with a supervisor.

While the opportunity to communicate employee views exists, not every concern can be resolved to the satisfaction of all parties. Even so, Commission management believes that open communication is essential to a successful work environment and all employees should feel free to raise issues of concern without fear of reprisal.

~~2.7~~2.8 ALCOHOL AND DRUG FREE WORKPLACE POLICY

The Commission has a vital interest in maintaining a safe, healthy and efficient working environment. Being under the influence of drugs, controlled substances, or alcohol on the job poses serious safety and health risks to the user and to those who work or come in contact with the user in the workplace. Accordingly, the use, sale, purchase, manufacture, distribution, dispensing, possession or being under the influence of illegal drugs, controlled substances, or alcohol in the workplace (i.e., Commission premises) poses unacceptable risks for safe, healthy and efficient operations and will be grounds for immediate discipline up to and including termination of employment.

The Commission further expresses its intent, through this policy, to comply with federal, state and local rules, regulations and/or laws that relate to the maintenance of a workplace free from illegal drugs, controlled substances, and alcohol.

Definitions

Alcohol: Any beverage that contains ethyl alcohol (ethanol), including, but not limited to, beer, wine and distilled spirits.

Controlled substance: A drug or chemical whose manufacture, possession, or use is regulated by the government. Controlled substances are substances that are the subject of legislative control. Controlled substances may include illegal drugs and prescription medications.

Commission premises: The Commission offices and surrounding area, including parking lots, meeting rooms, and storage areas. The term also includes all Commission owned vehicles and includes all other premises or facilities visited by employees in the course of their employment.

Illegal drug: Any drug which is not legally obtainable; any drug which is legally obtainable, but has not been legally obtained; any prescribed drug not legally obtained, not being used for the prescribed purpose or by the prescribed person or not being used in the prescribed dosage or

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manner; and any drug being used for a purpose not in accordance with bona fide medical therapy. Examples include, but are not limited to: marijuana, hashish, cocaine, heroin, methamphetamine, phencyclidine (PCP), barbiturates and so-called designer or look-alike drugs.

Reasonable suspicion: A belief based on objective facts sufficient to lead a prudent person to conclude that a particular employee is under the influence of alcohol or drugs. Reasonable suspicion must be directed at a specific person and must be based upon specific and articulable facts and the logical inferences and deductions that can be drawn from those facts. Reasonable suspicion may be based upon things such as: observable phenomena – such as the direct observation of the possession or use of a drug or alcohol or the direct observation of physical symptoms of being under the influence of a drug or alcohol such as slurred speech, unsteady gait; a pattern or unusual or abnormal conduct or erratic behavior; information provided by a reliable and credible source; work-related accidents and deviations from safe working practices.

Employee Responsibilities

- No employee shall unlawfully manufacture, distribute, dispense, possess, or use any controlled substance, medication, or alcohol.
- Any employee convicted under a criminal drug statute for a violation occurring in the workplace shall notify the Executive Director within five days after each conviction.
- No employee shall consume or be impaired by alcoholic beverages immediately before work, during work hours, or while at work during breaks or lunches.
- ~~Employees attending social functions where alcohol is served shall not be eligible to claim time as worked if consuming alcohol. Regardless of whether time is claimed as work, all employees should always represent the Commission with responsibility and professionalism regardless of whether he or she is claiming time as worked or not.~~
- No employee shall represent the Commission in an official capacity while impaired by alcohol, illegal drugs, controlled substances, or medication.
- No employee, using medication that may impair performance, shall operate a motor vehicle or engage in safety sensitive functions while on duty for the Commission.
- If an employee is using a prescription or non-prescription medication that may impair performance of duties, the employee shall report that fact to his or her supervisor.
- An employee who has reason to believe that the performance of another employee is impaired by alcohol, illegal drugs, controlled substances, and/or medication shall immediately notify the Executive Director, ~~or the~~ Director of Finance and Personnel, or immediate supervisor.
- Be aware of the Commission's Alcohol and Drug-Free Workplace Policy.

Commented [SQ2]: VML: Non-exempt employees required to attend function must be paid. Recommends removing bullet point

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- Seek assistance for alcohol, drug abuse, or related problems through a program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency.

Disciplinary Action

Any employee violating any of the provisions of this policy, including testing positive for illegal drugs, controlled substances, and/or alcohol, will be subject to disciplinary measures up to and including termination of employment.

Drug and Alcohol Testing

In order to achieve a drug and alcohol-free workplace, an employee may be required to participate in alcohol and controlled substances testing in the event that there is reasonable suspicion to believe that an employee is in an impaired state during working hours. Drug and alcohol testing will be administered by an outside professional certified to conduct such testing.

As a condition for return to duty after testing positive for controlled substances or alcohol, a follow up negative drug and alcohol test may will be required.

2.82.9 TOBACCO FREE WORKPLACE POLICY

Because the Commission recognizes the hazards caused by exposure to environmental tobacco smoke, it shall be the policy of the Commission to provide a tobacco free environment for all employees and visitors. This policy covers the smoking of any tobacco product and the use of oral tobacco products, and it applies to employees and non-employee visitors of the Commission. In addition to tobacco products, the Commission offices and all Commission property shall be e-cigarette free.

2.92.10 WORKPLACE VIOLENCE

The Commission recognizes that violence in the workplace is a growing problem nationwide necessitating a firm, considered response by employers. The costs of workplace violence are great, both in human and financial terms.

It is the goal of the Commission to have a workplace free from acts or threats of violence and to effectively respond in the event that such acts or threats of violence do occur.

Workplace violence is any intentional conduct that is sufficiently severe, offensive or intimidating to cause an individual to reasonably fear for his or her personal safety or the safety of his or her family, friends and/or property such that employment conditions are altered or a hostile, abusive or intimidating work environment is created for one or several employees.

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Workplace violence does not refer to occasional comments of a socially acceptable nature. Such comments may include references to legitimate sporting activities, popular entertainment or current events. Rather, it refers to behavior that is personally offensive, threatening or intimidating.

The prohibition against threats and acts as described above applies to all persons involved in the operation of the Commission. Workplace violence should be reported immediately to the Executive Director or immediate supervisor~~through the grievance procedure found in Section 3.7.4~~ or in the case of an emergency should be reported to the police.

Commented [SQ3]: VML: remove reference to reporting thru grievance.

3 EMPLOYMENT

3.1 General Employment Policy

All employees, whether in initial employment period status or not, are always employees at will. At-will means the organization does not offer, guarantee, contract, or promise employment for any specific length of time. Employees have the right to leave at any time and the Commission has the right to terminate the employment relationship at any time, with or without cause.

3.2 Job Descriptions

The job description includes essential functions of work, a list of typical tasks, and experience requirements for the position. Full job descriptions are included in the Attachment Section, ***Commission Position Descriptions***. In general, the list below outlines the role of Commission Staff:

A. Executive Director: oversees agency-wide programs and activities, administers policies and procedures, and is accountable to the Commissioners' in all personnel matters. The Executive Director is responsible for the recruitment, selection, compensation and dismissal of all employees. The Executive Director serves at the pleasure of the Commission.

B. Finance Staff: assists the Executive Director with financial aspects of the Commission, including: recording transactions, processing expenditures, reviewing contracts, collecting payments, and annual audit. The Finance Staff also manages Commission property.

C. Planning and Programs Staff: assists the Executive Director with professional services. Primary disciplines include: economic development, transportation, housing, community development, and natural resources. The Planning and Programs Staff also provide GIS and website development/management services.

3.3 Employment Categories

All employees at the time of hiring shall be designated as full-time employees, part-time employees, or temporary employees. Employees will also be designated as exempt, non-exempt, salaried or hourly.~~salary or hourly.~~

A. Full-time Employee: an individual hired ~~on either a salary or wage basis~~ for an established position for an indefinite term and is expected to work a minimum of 37.5 hours a week.

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B. Part-time Employee: an individual hired ~~on either salary or wage basis~~ for an established position for an indefinite term, and is expected to work an established period of time that is less than 30 hours per week.

C. Initial Employment Period Employee: an individual hired ~~on either a salary or wage basis~~ and has worked for the Commission for less than six (6) months.

D. Temporary Employee: an individual hired on a term basis (e.g. day, week, period of months, or on a project basis).

~~All employees at the time of hiring shall be designated as either exempt or non-exempt.~~

A. Exempt Employee: an employee who occupies a position which is exempt (not eligible) from the overtime provisions of the Fair Labor Standards Act (FLSA). Exemptions only apply to employees who meet the salary and duties tests set forth by the FLSA. Full-time, part-time, and temporary employees may be exempt. Although not required by FLSA, exempt employees of the Commission may be eligible to receive compensatory leave at time and one-half, for all hours worked over 40 hours in a single workweek. Overtime (compensatory leave) must be approved by the Executive Director or immediate supervisor prior to being worked.

B. Non-Exempt Employee: an individual who ~~receives hourly wages, and~~ is subject to FLSA ~~wage hourly~~ ~~laws~~ and who is entitled to receive overtime pay or compensatory leave.~~(i.e. overtime provisions of the Fair Standards Act)~~. Full-time, part-time, and temporary employees may be non-exempt. Employees working more than 40 hours are entitled to compensatory leave at time and one-half, for all hours worked over 40 hours in a single workweek. Overtime (compensatory leave) must be approved by the Executive Director or immediate supervisor prior to being worked.

Commented [SQ4]: Salaried employees can be non-exempt

3.4 Appointment Authority

3.4.1 Board of Commissioners

The Commission reserves the right to appoint the Executive Director, the Commission Attorney, a Certified Public Accountant, professional consultants; and may assign appropriate duties and compensation as required. These appointments serve at the pleasure of the Commission.

3.4.2 Executive Director

The Executive Director shall publicize vacancies to be filled, encourage qualified Commission employees to apply for upward classification, and seek new applicants.

3.4.3 Recruitment and Selection

All positions shall be open to all individuals who meet the minimum requirements for the position. The recruitment objective is to obtain well-qualified applicants for all vacancies and

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selection shall be based on the best-qualified person available at the salary offered for the particular position.

First consideration will be given to current employees who desire to fill an open position, if the current employee is qualified for the position and if the placement best serves the needs of the Commission. The Executive Director may carry out open competition to fill any vacancy.

Employment decisions shall be handled in a manner consistent with the Virginia Conflicts of Interest Act (See § 2.2-3100).

3.5 ~~Application~~ Hiring Process

All applicants for employment must submit an appropriate resume, complete an employment application, and be interviewed prior to being selected for employment.

The Executive Director has the responsibility for the final selection of Commission employees. Employment will be confirmed in writing, setting forth the salary, defining applicable benefits, identifying the date of employment, and describing any other special terms relative to the position.~~OrientationAll new employees will be scheduled for general orientTo begin, the new employee will meet with the Benefits Administrator who will provide the employee with a job description, information on employee benefits, and other pertinent new hire information. In addition, the Benefits Administrator will have the new employee complete the necessary Federal and State tax forms. All new employees are also required to provide documents establishing their identity and authorization to work in the United States. A list of approved documents is available on Form I-9 (Employment Eligibility Verification).All new employees shall be required to serve an Initial Employment Period as defined in this chap~~

Commented [SQ5]: VML: Not usually seen in PM (operations: employment letter, etc.)

Commented [ES6]: To be included in the Operations Manual

3.6 Initial Employment Period

All regular full-time and part-time employees go through an Initial Employment Period of six (6) months. The work and conduct of an employee during the first six (6) months of the original employment or re-employment is considered a working test period termed an Initial Employment Period. ~~During the Initial Employment Period, an employee is terminable with or without cause.~~ Upon successful completion of the Initial Employment Period, the employee will become a regular employee. ~~Temporary employees are at-will employees for the duration of their employment and do not serve an Initial Employment Period.~~

Commented [SQ7]: VML: suggest statement removed. Employee terminable anytime not just during IEP. Statement could be twisted and misconstrued.

3.6.1 Initial Employment Period Benefits

A new regular, full-time employee serving an Initial Employment Period accrues from date of employment, benefit to which he or she is entitled as herein set forth; including Paid Time Off (PTO) at the prescribed rates, and all other benefits such as health insurance, and the VRS retirement plan will become effective.~~Initial Employment Period Performance Evaluation~~

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At the end of the Initial Employment Period, the Executive Director and/or immediate supervisor will conduct an employee evaluation. ~~Provided the employee's job performance is satisfactory at the end of the Initial Employment Period, the employee will at will employment in the Commission's employment as a full-time or part-time employee.~~

Commented [SQ8]: Implies permanent

3.6.2 Dismissal During the Initial Employment Period

The new employee may be discharged at any time during the Initial Employment Period if the Executive Director concludes that the new employee is not progressing or is performing unsatisfactorily. Additionally, employment may be terminated at will, with or without cause, and without prior notice within the Initial Employment Period. An employee may be dismissed with no right of grievance except where discrimination or retaliation is claimed. Employees with charges of discrimination or retaliation have the right to appeal through the grievance procedure described in Section 3.7.4.

3.6.3 Nepotism

It shall be the policy of the Commission not to place immediate family members within the same department or in a supervisor-subordinate relationship. The immediate family shall include: spouse, children, stepchildren, brother, sister, parents, guardians, mother-in-law, father-in-law, grandparents, aunts, uncles, nephews, nieces or any other person residing in the household.

3.7 Administrative Actions

3.7.1 Performance Evaluations

The work of each employee will be evaluated at least annually by their immediate supervisor. The supervisor will meet with the employee to discuss the year's performance. A written report of the appraisal will be prepared with a copy provided to the employee being appraised and a copy for the personnel files. The employee's supervisor shall discuss the performance evaluation report with the employee before the evaluation is made part of the employee's permanent record. Each evaluated employee must sign the evaluation report, which indicates that the employee is aware of the rating given, and that the evaluation has been discussed with the employee's supervisor.

The employee may, should the employee desire, enter any comments on the evaluation report.

Each employee shall have his/her performance evaluated in the following periods:

a) A new employee shall be evaluated prior to the completion of the 6-month initial employment period.
b) Evaluations should be done annually to coincide with the organization's budget process.
c) The Executive Director may also request a special performance evaluation be completed whenever significant change occurs in the performance of the employee.~~If the~~

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~~employee believes that the report is unfair or incorrect, he or she may prepare comments to be attached to the supervisor's appraisal report.~~

3.7.2 Promotion

Based on Annual Performance Evaluations, an employee may be promoted and assigned to the appropriate pay grade at the beginning of the Fiscal Year. In exceptional circumstances, an employee's pay may be increased, outside of the annual review period, for meritorious service or enhanced responsibilities. Pay increases are not automatic or guaranteed.

3.7.3 Discipline/Demotion

An employee may be suspended with or without pay for disciplinary reasons by the Executive Director, for a period that does not exceed ten (10) working days. Alternatively, the employee may be demoted on a base salary not to exceed a ten (10) percent reduction. If an employee again becomes subject to disciplinary action within twelve (12) months, the Executive Director may dismiss the employee. A copy of the Personnel Action stating the reasons for suspension, demotion or dismissal and the period of such punishment shall be given to the employee immediately following the Executive Director's decision. The following are examples of cause for disciplinary action, but are not restrictive as to justifications:

- Neglect of duty
- Insubordination, including deliberate disobedience of a proper reasonable instruction
- Use of intoxicating beverages while on duty
- Discourtesy to the public
- Habitual tardiness, unauthorized or excessive absence, or abuse of paid time off, or failure to give proper notice of absence
- Falsification of records
- Improper outside activities as described in this manual
- Competency to perform the required duties with up to date skills
- Unsatisfactory performance
- Careless workmanship

3.7.4 Grievance & Appeal

The purpose of this procedure is to provide a prompt, fair, and orderly method for the resolution of employee grievances initiated by eligible employees of the Commission. The Commission specifically intends that no discrimination or reprisals shall be brought against any employee who uses this procedure to resolve a grievance.

A. Definition of Grievance: A grievance is a complaint of dispute by an employee relating to their employment, including but not necessarily limited to:

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a. Disciplinary actions, including: demotions, suspensions, or dismissals – provided that such dismissal is a result from formal discipline or unsatisfactory job performance.

b. The application of personnel policies, procedures, rules, and regulations, and the application of ordinances and statues.

c. Discrimination on the basis of race, color, creed, religion, political affiliation, age, disability, pregnancy, national origin, or sex.

B. Commission Rights and Prerogatives: complaints involving the following management rights and prerogatives are not grievable:

a. Establishment and revision of wages or salaries, position classification, or general benefits.

b. Work activity accepted by the employee as a condition of employment, or work activity which may reasonably be expected to be part of the job content.

c. The contents of the personnel rules and regulations unless otherwise conflicts with Federal or State Law.

d. The methods, means, and personnel by which work activities are to be carried on, including but not limited to:

i. The provision of equipment, tools, and facilities necessary to accomplish tasks.

ii. The scheduling and distribution of manpower/personnel resources.

iii. Training and career development.

e. The hiring, promotion, transfer, assignment, and retention of employees in positions within the Commission's service.

f. Failure to promote except where the employee can show that established promotional policies or procedures were not followed or applied fairly.

g. Direction and evaluation of the work of Commission employees.

h. Termination, layoff, demotion, or suspension from duties because of lack of work, reduction in force, or job abolition.

C. Coverage of Personnel: except as noted below, all non-initial employment period full-time and part-time employees are eligible to file grievances under this procedure. The following are the exceptions:

a. Commission Board Members

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b. Officials and employees who serve at the will or pleasure of an appointing authority.

c. Temporary or employees within the Initial Employment Period

D. Grievance Procedure:

Step 1: An employee who believes they have a grievance shall discuss the grievance informally with their immediate supervisor or Director of Finance and Personnel within twenty (20) calendar days of the incident occurrence.

Step 2: The immediate supervisor or Director of Finance and Personnel shall communicate a response, either orally or in writing, to the grievant within ten (10) calendar days.

Step 3: If a satisfactory resolution is not achieved within ten (10) calendar days, the employee may reduce the grievance to writing and submit directly to the Executive Director, who shall investigate the matter with the assistance of other appropriate officials.

Step 4: Within ten (10) calendar days of receipt of the grievance, the Executive Director shall meet with the grievant to discuss the complaint. The grievant may have a representative of choice present at this meeting. All efforts possible shall be made by all parties to find a suitable solution to the complaint and take whatever corrective actions are necessary to prevent a recurrence of the grievance.

Step 5: If all preceding efforts fail to provide a satisfactory solution to the employee or employees' grievance, the employee or employees may within two (2) working days request in writing a meeting with the members of the Executive Committee. It shall be the responsibility of the Executive Director to notify the members of the Executive Committee of the requested meeting, its purpose and to provide each member of the Committee written statements by the employee or employees involved in the grievance and the supervisory personnel concerned with the matter.

Step 6: A meeting of the Executive Committee will be held within ten (10) calendar days per receipt of the written request from the employee or employees, to consider solutions to the grievance. The employee or employees may have a representative of choice present at this meeting. The decision of the Executive Committee on the grievance shall be final.

Step 7: The decision on grievability may be appealed to the Circuit Court. The grievant shall notify the Executive Director of such appeal by filing a notice of appeal with the Executive Director within ten (10) calendar days after the grievant received the Executive Committee's decision. Within ten (10) calendar days after the filing of

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the notice of appeal, the Executive Director shall transmit to the Clerk of the Circuit Court a copy of the Executive Committee's decision on the Commission's grievability procedure, a copy of the notice of appeal, a copy of the grievance record, and copies of all exhibits. A list of evidence furnished to the Court shall also be furnished to the grievant. The appeal will be heard by the Court as provided by law. The employee shall be responsible for their own legal expenses.

3.7.5 Reduction in Staff

An employee may be laid off when the position is abolished, or when there is a lack of funds or lack of work. So far as possible, employees with the shortest terms of service in the same rank and category should be laid off first. The skills needed to perform Commission duties will establish priority. Prior to such termination of employment, an employee shall receive at least ten (10) working days' notice, either by memorandum or by a copy of the Personnel Action, stating the reasons. Longer notice is desirable if possible.

3.7.6 Resignation

An employee who intends to resign shall notify the Executive Director in writing at least ten (10) working days prior to the last day of work. An employee who resigns without sufficient notice is subject to having the separation designated as unsatisfactory service unless there is valid reason for not being able to give sufficient notice. Longer notice is desirable if possible.

3.7.7 Termination/Dismissal

Prior to termination of employment, an employee shall receive ~~at least (10) working days'~~ notice; either by memorandum or by copy of the Personnel Action, stating the reasons; unless, in the judgment of the Executive Director, the violation is so flagrant as to render such notice inappropriate. An employee to whom notice is given may be directed to take remaining PTO leave. In the case of theft or serious destruction of official property, charge or conviction of a felony, an employee may be dismissed without previous warning or notice. ~~Part-time and temporary e~~Employees may be dismissed for cause with or without previous warning or notice. The following examples are of performance ~~-~~or actions which may lead to corrective action up to and including termination: ~~disqualifies an employee from rendering satisfactory service:~~

Commented [SQ9]: VML: All employees

- Neglect of duty;
- Absence without leave, or failure to give proper notice of absence, to the detriment of the Commission;
- Incompetence or unwillingness to render satisfactory service, as shown by service, or as shown by service ratings below the satisfactory standard provided by these rules, or otherwise, to the satisfaction of the appointing authority;
- Mental or physical disability, in the absence of the eligibility for retirement;
- Use or possession of intoxicating beverages or controlled drugs while on duty;

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- Conduct unbecoming an employee of the Commission such as to bring the Commission into disrepute, as by failure to pay, or make reasonable revision for the payment of, just debts;
- Willful violation of any of these rules;
- Conviction of any criminal act involving moral turpitude;
- Negligent or willful damage to public property or waste of public supplies or equipment;
- Use of bribery or political pressure to secure appointment advantages, or to have their opinion prevail;
- Material falsification of application.
- Improper outside activities as described in this manual
- Competency to perform the required duties with up to date skills
- Unsatisfactory performance
- Careless workmanship

The removal of an employee for partisan, racial, or religious consideration will be considered a violation of these rules.

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4 COMPENSATION

4.1 General Pay Policy

Under the authority of the Virginia Area Development Act of 1969 and subsequent adopted Charter and Bylaws of the New River Valley Regional Commission, the Commission hereby established a General Pay Plan for the employees of the Commission. Every employee shall receive a salary or stated hourly compensation. Specific salaries and hourly compensation for each employee shall be determined by the Executive Director.

In general, all employees are paid semi-monthly on the 15th and last working day of each month. If the regular payday falls on a weekend or company-recognized holiday, then employees will be paid on the work day before the regular payday. All employees are paid by electronic deposit.

4.2 Payroll Deductions

The Commission is authorized to make certain mandatory deductions from employee paychecks as required and permitted by law. The standard deductions are Social Security and Medicare, also referred to as FICA, and State and Federal taxes and contributions to the Virginia Retirement System and any contributions that may be required for health insurance coverage.

Additional deductions include those mandated by court action or voluntary deductions authorized by the employee.

State and Federal tax withholdings are determined by information provided by the employee on form W-4. Employees are required to advise the Director of Finance and Personnel of changes in tax exemptions, marital status and home address.

4.3 General Pay Plan

Commented [SQ10]: VML: Okay included. If updated frequently, may want to remove & reference

All employees of the Commission, excluding the Executive Director, shall be appointed, promoted, and advanced in accordance with the General Pay Plan ~~below~~. The most current pay plan is included as an attachment to this manual.~~In general, initial employment is entry level for each position; however, based upon experience and qualifications of the applicant, an employee may be hired at above entry level salary range.~~

4.4 Promotion

The Executive Director has discretion to promote employees within the organization. When an employee is promoted, their salary shall be adjusted ~~increased~~ to the ~~minimum rate for the~~ appropriate pay grade~~higher class~~, but not less than the pay received for the position held at the time of promotion.

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4.5 DEMOTION

As a method of discipline, an employee may be demoted on a base salary not to exceed a ten (10) percent reduction.

4.6 OVERTIME

The Commission offers Compensatory Leave in lieu of Overtime pay for non-exempt Employees with prior authorization and may authorize Compensatory Leave for exempt employees as well. Non-exempt employees shall not work more than 40 hours in a work week unless authorized beforehand. If authorized, Commission Employees may earn Compensatory Leave of an hour and one-half for all hours worked over 40 hours in a workweek. Compensatory leave must be documented between the employee and the Executive Director or immediate supervisor. No compensatory leave can be taken before it is accrued. Paid Time Off, Holiday Leave, or other leave pay does not count towards hours worked for the purpose of determining Overtime.

~~4.6~~4.7 PERFORMANCE RECOGNITION

The Commission promotes excellence in its workforce. There are currently no automatic merit or award pay increases. In exceptional circumstances the Executive Director may grant an award to Commission employees. The Executive Director has discretion, within the limitations of a budget approved by the Commission and based on the employee's contributions to the agency, to award pay increases, paid time off, bonuses, or certificates and other forms of recognition.

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5 BENEFITS

5.1 BENEFITS PROGRAM OVERVIEW

This chapter contains a general description of the current employee benefits program offered by the Commission. The benefits program is subject to change on an annual basis.

Detailed information regarding benefits is provided in the new hire orientation packet and is also available from the benefits administrator. To the extent any of the information contained in this manual is inconsistent with official plan documents, the provisions of the official documents will govern in all cases.

5.2 GROUP HEALTH

The Commission is a member of The Local Choice, a Health Benefits Program created by the General Assembly in 1989 to provide health coverage to local governments and political subdivisions. The benefits package includes medical, dental, prescription drug, vision and behavioral health coverage. Please refer to the plan's benefits summary, given at orientation and available from the benefits administrator, for coverage details.

All full-time employees are eligible to participate in The Local Choice program. Coverage is effective the first day of the month following hire date, if other than the first. For example;

Hire date is October 1, coverage begins October 1

Hire date is October 15, coverage begins November 1

Additional information is available from the benefits administrator and by contacting The Local Choice.

5.3 WORKERS' COMPENSATION INSURANCE

Workers' Compensation Insurance provides benefits for an employee in the event of certain occupational illnesses, injuries, or death.

An employee must immediately report all job-related injuries or illnesses to their supervisor, regardless of severity. All employees, with the exception of Commission Board Members are covered by Workers' Compensation Insurance.

For additional information and guidance, please refer to ***Workers' Compensation Administrative Procedures*** in the Attachment Section.

5.4 UNEMPLOYMENT INSURANCE

The Commission contributes to an unemployment compensation fund for terminated employees who are eligible to apply for unemployment compensation through the Virginia

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Employment Commission (VEC). The VEC determines compensation eligibility on an individual basis.

5.5 Short Term/Long Term Disability

The Commission provides short term and long term disability coverage for all full-time employees. This coverage offers income protection in the event an employee is unable to perform job duties due to a non-work related disability. Work related claims are processed in conjunction with Workers' Compensation Insurance.

5.6 Virginia Retirement System

The Commission participates in the Virginia Retirement System (VRS) through the Commonwealth of Virginia. Membership in VRS is a condition of employment for all regular full-time employees.

VRS provides a monthly payment to members when they retire and for as long as the member lives. Retirement benefits are determined by a calculation using salary, years of membership, and age at retirement. Employees contribute a portion of compensation each month to VRS through pre-tax salary reduction. Additionally, the Commission makes contributions to VRS on behalf of each employee.

Additional information is available from the benefits administration office and by contacting VRS directly.

5.7 Educational Aid

It is the position of the Commission to encourage employees to obtain training designed to develop the employee's value to the organization and to prepare individual employees for professional advancement.

The Executive Director may authorize Commission payments for professional development as needed to raise staff competence levels in specific work areas, provided funds are available in the Commission budget. The cost of training and related expenses undertaken at the direction of the Executive Director shall be paid in full by the Commission. For training requested by an employee, the employee may receive reimbursement of tuition costs if (1) the training was approved in advance by the Executive Director and (2) the employee shows successful completion of the course.

5.8 Professional Memberships

Fees for those organizations in which employee membership may be required by the Executive Director will be paid by the Commission. At the request of the employee, and discretion of the Executive Director, the Commission may reimburse all or a portion of his/her membership fee

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in a work-oriented professional society, providing such fees fall within the Commission's approved budget. No fees will be paid for new employees except those coming due and payable upon or after employment as approved by the Executive Director. All publications and materials received in connection with the employee's membership will remain the property of the employee.

6 PAID TIME OFF & OTHER ABSENCES

6.1 LEAVE PROGRAM

This chapter describes the Commission's paid time off and holiday leave programs and addresses other work absence situations. An absence without authorized leave during required working hours shall be treated as an absence without pay. Employees who are absent without approved leave are subject to disciplinary action.

6.2 HOLIDAY LEAVE

The Commission observes certain days throughout the year as holidays. Full time employees are granted holiday leave with pay for observed holidays. The following holidays are authorized to be observed each year and any additional days approved by the Governor of Virginia.

New Year's Day	January 1st
Lee-Jackson Day	Third Friday in January
Martin Luther King Day	Third Monday in January
Presidents Day	Third Monday in February
Good Friday or Easter Monday	Varies each year
Memorial Day	Last Monday in May
Independence Day	July 4th
Labor Day	First Monday in September
Columbus Day	Second Monday in October
Election Day	Second Tuesday in November
Veterans Day	November 11th
Thanksgiving Day	Fourth Thursday in November
Christmas Day	December 25th

Whenever an official holiday falls on Saturday, the preceding Friday will be observed as a holiday; if it falls on Sunday, the following Monday will be observed as a holiday.

Any employee desiring to work on an approved holiday and scheduling the day off at a later date may do so with prior approval by the Executive Director or immediate supervisor.

Holidays falling within a period of scheduled paid time off will be charged to holiday leave.

Holiday leave cannot be taken before it is earned. Earned, unused holiday leave does not carry forward at the end of the fiscal year; however, earned holiday leave not taken is paid at termination.

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6.3 PAID TIME OFF

In addition to holiday leave, the Commission's Paid Time Off (PTO) program allows you more flexibility to use your paid time away from your job to meet personal needs. Full-time employees receive PTO that may be used for vacation, illness, personal business, time off to care for dependents, bereavement, or other uses as approved by the Executive Director. PTO may also be used to satisfy the short-term disability elimination period, to supplement short-term disability benefits not paid at 100%, and approved bereavement leave.

Full-time employees receive PTO based on continuous length of service. For the purpose of accruing PTO, a new employee shall be considered to have earned PTO upon completion of the first full pay period.

PTO accrues and is posted to the employee's record each pay period according to the following schedule:

Years of Service	Hours Accrued per Month	Hours Accrued Annually	Maximum Accrual & Year-end Carry-over
0-5 years (less than 60 months)	**11.50**	**138 hours** (18.4 days)	**225 hours (30 days)**
6-10 years (61-120 months)	**13.50**	**162 hours** (21.6 days)	**225 hours (30 days)**
10 plus years (121 plus months)	**15.50**	**186 hours** (24.8 days)	**225 hours (30 days)**

Changes in PTO accrual rates shall be made the month following the anniversary date.

PTO will accrue when an employee is on active pay status. Absences with pay do not affect PTO accrual. An employee shall not accrue PTO when in a non-pay status, i.e. administrative leave of absence, suspension or while out of work due to a workers' compensation injury/illness.

Requesting PTO

PTO should be scheduled so the on-going work effort and deadlines are not disrupted. Employees will not be permitted to take PTO before it is earned. Employees are encouraged to utilize the PTO benefit during the year in which it is accumulated. PTO is allowed on a half-hour basis.

All requests for PTO must be submitted in advance, except in cases of illness or emergency, and approved by the Executive Director.

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Accumulation of PTO in Excess of Maximum Allowable

In exceptional cases, upon the approval of the Executive Director, an employee who has accumulated more than their allowable unused PTO at the end of the fiscal year, and who has not been allowed to take PTO due to the critical condition of the work program, shall be allowed to carry over to the following year such time off in excess of the maximum carry over, with the provision that this excess leave be used within the first two months of the new fiscal year.

Disposition of Accumulated PTO at Separation

A full-time employee leaving the Commission's service is entitled to payment, at the current rate of pay, for earned PTO up to the maximum accrual. Payment of accumulated PTO or other termination pay may be withheld whenever an employee leaving the Commission fails to return issued Commission property or is otherwise indebted to the Commission.

In the event of death, payment will be made to the employee's beneficiary or estate.

Payment of accumulated PTO will not be made to employees who are terminated for the violation of company policies and/or regulations, to employees who resign without appropriate notice as described Section 3.7.6 of this manual.

~~6.4 Bereavement Leave~~

Commented [ES11]: Incorporated in to PTO

6.4 Compensatory Leave

Commented [SQ12]: Review - make general i.e. Exempt employees are not paid overtime or earn comp time except in extenuating circumstance…NON-EXEMPT Not Addressed….

Compensatory leave is an authorized absence for both non-exempt and exempt employees on an hour and one-half for all hours worked over 40 hours in a workweek, when the work was required and approved by the Executive Director or immediate supervisor. For purposes of calculating overtime, the workweek is defined as the period from Sunday through Saturday. Paid Time Off, Holiday Leave, or other leave pay does not count towards hours worked for the purpose of determining Compensatory Leave.

Failure to get approval in advance may result in compensatory leave not being approved. Compensatory leave must be documented between the employee and the Executive Director or immediate supervisor. Compensatory Leave must be used prior to using PTO. No compensatory leave can be taken before it is approved and earned.

The maximum amount of Compensatory leave that can be accrued is 40 hours. Compensatory leave is paid at termination for non-exempt employees only.

Exempt employees who are required to work beyond normal work hours or on weekends and holidays may be given compensatory time off at the discretion of the Executive Director or immediate supervisor; however, it is not required by the FLSA.

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6.5 CIVIL LEAVE

Jury Duty Leave

The Commission authorizes jury duty leave for an employee who shall serve as a member of any jury without loss of pay and without charge against any leave credits. To be granted jury leave, an employee first must present the summons to appear to the Executive Director to be copied for the employee's personnel file.

If, after reporting for jury duty, it is determined services are not required and the employee is dismissed, the employee is required to return to work as time permits.

Witness Duty Leave

Any employee who shall be subpoenaed to appear in any court action, in which the Commission is involved, directly or indirectly, shall be permitted to be absent from duty, as required by the subpoena, without loss of pay and without charge against paid leave. An employee may use available PTO to be compensated for absences when summoned for court appearances not involving the Commission.

6.6 MILITARY LEAVE

Military Leave of Absence will be granted in accordance with the Uniformed Services Employment and Reemployment Rights Act. This time off will be unpaid unless the employee elects to use accrued Paid Time Off. Any question concerning rights and obligations with respect to military leave should be directed to the Executive Director. ~~An employee who is a member of a reserve force of the United States or of the Commonwealth of Virginia and who is ordered by the appropriate authorities to attend a training program or who is called into emergency active duty for the purpose of aiding civil authority under the supervision of the United States or the Commonwealth of Virginia shall be granted a maximum of 15 days with pay per military reserve year (October 1 – September 30) for such activity. The Commission will pay the employee the difference between his/her regular salary and the pay received for military duty. Military leave is in addition to leave otherwise allowable.~~

~~An employee who leaves the employ of the Commission to join the military forces of the United States during the time of war or other declared national emergency or who is called to service in the Virginia Militia by order of the Governor shall be granted a military leave of absence without pay commencing on the first business day following the last day of active employment with the Commission. An employee on extended military leave without pay will retain earned PTO, but shall not accrue PTO during the absence. The employee on such leave is entitled to be restored to the position he or she vacated, provided the employee makes application to the Commission not later than 90 days after the date of honorable discharge or separation under honorable conditions. Job restoration is further conditioned on the position still existing and~~

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~~the employee being physically and mentally capable of performing the work of the vacated position.~~

~~An employee entering active military duty shall have his/her job status protected in full compliance with Federal and State requirements.~~ For more information, refer to ***Uniformed Services Employment and Re-employment Rights Act of 1994*** located in the Attachment Section.

6.7 COMMUNITY VOLUNTEER TIME

The Commission may approve a specified amount of time each year for Commission employees to be engaged in community volunteering, should an employee elect to participate. The Commission values commitment to communities within the region and strives to set the example for community leadership. Time given to the Community Volunteer program shall occur within the service area of the Commission and must be pre-approved by the Executive Director.

6.8 ADMINISTRATIVE LEAVE

The Commission does not provide paid time off for leave that is not specifically defined in this manual. Examples of leave that are not eligible include, but are not limited to: inclement weather, maternity, paternity, etc.

Administrative leave may be authorized by the Executive Director in certain instances to cover absences when an employee is not required to be at work such as fulfillment of jury duty obligation and office closure due to inclement weather or emergencies.

6.9 LEAVE OF ABSENCE

Leave without pay, as used in this section, is an approved absence from duty in a non-pay status. The Executive Director may approve a leave of absence when deemed in the best interest of the Commission and employee. Requests for leaves of absence are to be submitted in writing to the Executive Director. An employee shall not be granted leave without pay before consuming all accumulated PTO. An employee does not accrue PTO while on leave without pay.

The decision to approve or disapprove a leave of absence without pay is based on the circumstances, the length of time requested, the employee's job performance, attendance and punctuality record, the effect the employee's absence will have on the work of the Commission, and the expectation the employee will return to work when the leave period expires. In certain circumstances, the Executive Director may require reimbursement of health insurance premiums.

No leave of absence will be granted in situations where the overall performance of the Commission and its ability to serve its local governments will be irreparably damaged.

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7 PROCEDURES AND GUIDELINES

7.1 ATTENDANCE AND PUNCTUALITY

Employees are hired to perform an important function as part of a team. As with any group effort, it takes cooperation and commitment from everyone to operate effectively. Dependability, attendance, punctuality, and a commitment to do the job right are essential at all times. As such, employees are expected at work on all scheduled workdays and during all scheduled work hours and to report to work on time. Good attendance is something that is expected from all employees and is an important responsibility – both to the Commission and to co-workers.

The Commission's office hours are 8:30 a.m. to 5:00 p.m., each day Monday through Friday. The normal work hours of Commission employees shall be the same as the office hours; however, the Commission recognizes Core Office Hours from 9:00 a.m. to 4:00 p.m. All employees are expected to be in the office during Core Office Hours except for outside meetings or other approved leave. Arrival or departure from work on either end of the Core Office Hours is authorized without prior approval from the Executive Director. In the event that hours worked are less than 37.5, employees will be required to utilize leave in order to receive compensation for missed time.

It is understood that there may be times when an employee's tardiness or absence cannot be avoided. When an employee knows they are going to be late or absent, they should notify the Commission office prior to 9:00 a.m. An employee who fails to contact the office may be subject to disciplinary action.

Telecommuting or working at home is not permitted unless approved by the Executive Director. ~~In the case of inclement weather or a personal emergency, telecommuting may be an approved option.~~

7.2 APPEARANCE

Personal appearance, cleanliness, and neatness are vitally important to one's job and relationships with others. Common sense and consideration for others must be exercised in matters of personal hygiene. Employees are expected to dress in a professional manner whether in the office or working out in the field. ~~The following rules should be adhered to whether in the office or performing fieldwork:~~

~~Shirts & Tops – Shirts and tops for both men and women should be modest and cover the chest, stomach and shoulders. T-shirts and athletic or workout clothing should not be worn. Tops that are transparent and expose skin or undergarments should be avoided. Therefore, no sweatshirts, halter tops, tank tops, or see-through or low-cut blouses/dresses.~~

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~~Pants & Skirts – Pants and skirts should be professional and modest as well. Items that are not permitted are: sweatpants, miniskirts and shorts of any kind. Jeans are only permitted on casual Fridays and clean-up days.~~

~~Shoes – Conservative loafers or lace-ups, dress boots, flats, and dress heels are acceptable for work. No flip flops or sandals. Dress sandals are acceptable for women.~~

~~Hats/ headwear are not allowed except for religious and/or medical purposes.~~

~~Casual days, as designated by the Executive Director, are allowed to be a more relaxed day; however, a professional atmosphere should always be maintained. While the dress policy says casual, it does not mean unprofessional.~~

Commented [ES13]: Moved to Operations Manual

If necessary, questions of proper attire and hygiene will be addressed by the Executive Director or immediate supervisor whose decision will be final.

7.3 Professional Employee Etiquette

In order to assure orderly operations and provide the best possible work environment, the Commission expects employees to follow certain office procedures. As part of professional employee etiquette, all Commission employees shall:

- Treat all individuals, including subordinates, fellow employees, and management alike, and those whom they serve, with respect, courtesy and tact. ~~regardless of age, race, color, religion, sex, national origin, marital status, disability, or sexual orientation.~~
- Comply with rules and regulations governing hours of work, absences, use of leave.
- Comply with a proper order of an authorized supervisor.
- Dress appropriately in accordance with adopted procedures. ~~in Section 7.2.~~
- Telephone calls, visitors, and mail which are personal in nature should be handled by employees out of the office and during non-working hours.
- Cell phones shall be turned off or set to silent or vibrate mode during working hours.
- Adhere to the Commission vehicle procedures ~~in Section 7.10~~.
- The Commission's resources shall not be used to solicit business opportunities for personal gain. The Commission's no solicitation rule applies equally to electronic resources.

7.4 Conflict of Interest

No employee of the Commission shall engage in any financial or other interest which might negatively impact the performance of their duties.

Employees shall not, without proper authorization, disclose confidential information concerning the Commission.

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Employees shall not accept any gift or favor from a citizen, corporation, or firm that is intended to influence their decision or discharge of their duties. Business dealings with other organizations or companies should not result in personal gains for any party. "Personal gains" are defined as bribes, product bonuses, special fringe benefits, unusual price breaks, and other windfalls that will benefit either party.

Employees shall not represent private interests before the interests of the Commission, unless they are ~~is~~ doing so as a member of a civic organization or is speaking on an issue of general public interest.

Employees shall inform the Commission of potential conflicts consistent with the Virginia Conflicts of Interest Act (See § 2.2-3100).

7.5 Secondary Employment

In order to minimize the potential for conflict of interest, the Commission discourages secondary employment. Any employee seeking secondary employment shall obtain approval from the Executive Director prior to accepting a position outside of Commission employment. It should be known that the employment with the Commission is primary. In the event the secondary employment interferes with the employee's performance, attendance or ability to do their job, the employee may be asked to discontinue dual employment.

Employees who have secondary employment at the time of hire must have approval of the Executive Director to continue the secondary employment.

7.6 Political Activity

Commission employees shall not engage in any political activities or advocate for any candidate during working hours or at any time on Commission property. Employees are prohibited from engaging in political activities while performing their public duties and from using Commission time, supplies or equipment in any political activity.

Employees have exactly the same right as any other citizen to join political organizations and participate in political activities, as long as they maintain a clear separation between their official responsibilities and their political affiliations. Nothing in this section shall be construed to prevent Commission employees from voting with complete freedom in any election.
Any violation of this policy must be reported to the Executive Director. Violation of any provision of this section shall be deemed sufficient cause for disciplinary action.

7.7 Credit Card

Employees may be issued a Commission credit card for required agency travel or other purchases.

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Commission credit card cannot be used to obtain cash advances, bank checks, traveler's checks, electronic cash transfers, or for personal expenses. Misuses of the card will result in cancellation of the card and withdrawal of credit card privileges. If the card is used for an employee's personal expenses, the employer reserves the right to recover these monies from the employee cardholder.

Cards are issued in the name of the individual and the Commission. The employee is responsible for the security of the card. Lost or stolen cards must be reported immediately to the credit card company and the Finance Director.

Commission credit card expenditures must be reconciled and submitted with original receipts to the Executive Director.

~~Office Supplies~~

Commented [ES14]: Moved to Operations Manual

7.8 TRAVEL

The Commission accommodates individuals traveling on official business, as approved by the Executive Director. When planning for travel, economy, prudence, and necessity are of primary concern. The use of Commission resources to accommodate personal comfort, convenience, and taste is not permitted. Employees are encouraged to seek ways to reduce travel costs – expenses must be reasonable and necessary as described in this manual.

Travel expenses, whether using the Commission credit card, or out of pocket costs, must be reconciled and submitted with original itemized receipts to the Executive Director.
The Commission provides the following resources to assist with travel:

- Vehicles
- Credit Cards
- Gas Cards
- Reimbursement for eligible expenses
- Participation in a rental car program

Expenses NOT eligible for reimbursement include, but are not limited to:

- Lost, stolen, or damaged personal property
- Alcoholic beverages
- Clothing
- Movies charged to hotel bills
- Expenses related to the personal negligence of the traveler, such as: fines
- Entertainment expenses
- Expenses for non-Commission employees

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7.8.1 TRAVEL PLANNING

Travelers must prepare an estimate of the total cost of any proposed overnight travel. Total cost estimates should include: lodging, mileage, airfare, registration or other course fees, and meals. The Executive Director must authorize all trips prior to travel.

7.8.2 LODGING

Lodging is an eligible expense for Commission employees traveling overnight on official business. Each employee is allowed to have their own room. The Commission recognizes lodging accommodations vary depending on the destination, but all expenditures must be necessary and reasonable. As a political subdivision, the Commission is eligible for the "Government Rate;" which creates additional eligible lodging choices. Primary responsibility for ensuring the reasonableness of lodging costs rests with the Executive Director.

In general, travelers are required to seek accommodations consistent with the ***Commission's Travel Table*** or the ***Commonwealth of Virginia Travel Policy.*** Eligible lodging costs are limited to the actual expenses incurred up to the guideline amount, plus hotel taxes and surcharges. Expenses in excess of the Commission's Travel Table will not be reimbursed, unless approved in advance, by the Executive Director.

Travelers who do not plan with careful consideration to these guidelines will bear the additional expense personally.

7.8.3 TRANSPORTATION

Transportation costs are eligible expenses for Commission employees traveling on official business. Depending on availability and reasonableness, Commission-owned vehicles should be utilized for all business travel. Prior to operating a Commission-owned vehicle, an employee must be pre-authorized as an acceptable driver by management. See Section 7.10

When a Commission-owned vehicle is not available or if travel costs would be more reasonable, an employee~~s~~ may elect to use the rental car program or~~are permitted to use~~ their personally owned vehicle, whichever is most economical. The reimbursement rate for personally-owned vehicles is included in the Commission's Travel Table. Employees electing to use their personal vehicle as a matter of convenience, without prior approval from the Executive Director, will not be reimbursed for mileage.

Commission-owned vehicles should not be used for commuting purposes, except where the commute is connected to a departure or return trip on official business.

For trips greater than 200 miles, employees are expected to evaluate the costs of public air, vehicle rental, bus/transit, shuttle/taxi, and train. Total travel costs should not exceed the most economical mode (example: vehicle mileage may not exceed the most economical public air transport fare). Travel routing shall be measured by the most direct and practicable route.

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7.8.4 Meals and Incidental Travel

Generally, meals and certain incidental travel costs are eligible expenses for Commission employees traveling overnight or outside Commission offices on official business. Standard meal and incidental reimbursement guidelines (including all related taxes and tips) are provided in the Commission's Travel Table.

Business meals, in general, should involve an overnight stay to qualify for reimbursement. However, business meals are eligible if: approved by the Executive Director, involves substantive and bona fide business discussions, list by name all persons involved in the meal or the number in a group conference, and include the original itemized receipt.

7.8.5 Reporting

Employees are responsible for reporting travel expenses and properly documenting the usage of Commission-owned resources. In addition to preparing appropriate Commission reports, the employee is responsible for reporting and adhering to grant funding agencies travel policies.

Travelers should always use prudent judgment and remember that all travel expenses are open to the public and must be able to sustain the test of public view.

7.9 Vehicle Authorization & Use

Use of a Commission-owned vehicle, or using a personal vehicle while on Commission business, is subject to certain requirements.

Employees must be pre-authorized as an acceptable driver before operating a Commission vehicle. The driver must have a valid driver's license and complete a driver questionnaire acknowledging the Commission's right to request the driver's motor vehicle record.

Commission vehicles are to be used for Commission business purposes only.

Use of Personal Vehicle

Employees who operate personal vehicles for Commission business are required to carry at least the minimum liability coverage, as required by the Commonwealth of Virginia on their personal vehicle. Employee's personal insurance will be responsible for paying claims resulting from accidents when the employee uses their personal vehicle for Commission business.

7.10 Intellectual Property Policy

All works created by employees and non-employees such as consultants and independent contractors, who create works on behalf of the Commission in the course of employment duties and constitutes work for hire under US law, shall become property of the Commission unless a written agreement exists to the contrary.

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7.11 DATA USE & MANAGEMENT

The value of data as an agency-wide resource is increased through its widespread and appropriate use. The value of data is diminished through misuse, misinterpretation, or unnecessary restrictions to its access. For these reasons, all Commission employees have permission to access regional data.

Employees are expected to access regional data only in their conduct of Commission business, to only access the data needed to perform their jobs, to respect the confidentiality and privacy of individuals whose records they may access, and to observe any ethical restrictions. In addition, employees should abide by applicable laws or policies with respect to access, use, or disclosure of information. Employees should not disclose data to others except as required by their job responsibilities, use data for their own or others' personal gain or profit, or access data to satisfy personal curiosity.

Much of the material produced by the Commission is considered available to the public through the Freedom of Information Act (FOIA); however, if an employee wishes to use such information for personal or other activities outside of their work for the Commission, they must notify the Executive Director that they wish to do so and specifically request permission to use the information. Any member of the public requesting documents from the Commission should file a request under the FOIA policy established by the Commission. See Section 8.5.

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8 COMMUNICATIONS

8.1 General Communication Policy

This policy generally describes our guidelines with regard to representing the Commission and the use of the Commission's communication resources.

Employees should use the Commission's resources with the understanding that these are provided for the benefit of the Commission's business. Accordingly, employees should use these resources to further the Commission's ability to conduct its business and represent the Commission in a manner that is consistent with performance of their duties and responsibilities. Employees should never use the Commission's resources for personal use in a manner that interferes with work or any responsibilities to customers. Additionally, all employees are responsible for ensuring that they use the Commission's resources and represent the Commission in an effective, ethical and lawful manner.

8.2 Electronic Resources

These guidelines apply to all electronic resources owned and/or provided by the Commission including, but not limited to, computers, servers, phones, fax, printers, and internet access. Sending, saving, accessing, or viewing offensive material is prohibited. Messages stored and/or transmitted by the Commission's electronic resources, including the computer, voicemail, email, or the telephone system, must not contain content that may reasonably be considered offensive to any employee. Offensive material includes, but is not limited to, sexual comments, jokes or images, racial slurs, gender specific comments, or any comments, jokes or images that would offend someone on the basis of his or her race, color, sex, age, national origin or ancestry, disability, or any other category protected by federal, state or local law. Likewise, any use of the Internet, email, or any other electronic resource to harass or discriminate is unlawful and strictly prohibited by the Commission. Violators may be subject to administrative action (See Section 3.7), up to and including discharge.

Unless otherwise noted, all software on the Internet should be considered copyrighted work. Therefore, employees are prohibited from downloading software and/or modifying any such files without permission from the copyright holder.

Loss, damages, or theft of Commission property should be reported to an immediate supervisor at once. Negligence in the care and use of the Commission's property is grounds for administrative action.

Upon termination of employment, the employee must return all Commission property, in his or her possession or control.

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8.2.1 Software Code of Ethics

Employees may not duplicate any licenses, software or related documentation for use either on the Commission's premises or elsewhere unless the Commission is expressly authorized to do so by agreement with the licenser. Unauthorized duplication of software may subject users and/or the Commission to both civil and criminal penalties under the United States Copyright Act. Employees may not give software to anyone outside the agency including contractors, customers, or others. Employees may use software on local area networks or on multiple machines only in accordance with applicable license agreements. Employees may not download software from the Internet and install it on their PCs without prior authorization from the Executive Director.

The Commission reserves the right to audit any PC or laptop to determine what software is installed on the local drive(s).

8.3 Electronic Security

All computers and the data stored on them are and remain at all times the property of the Commission. As such, all messages created, sent or retrieved over the Internet or the Commission's electronic mail systems are the property of the Commission, and should be considered Commission information. The Commission reserves the right to retrieve and read any message composed, sent or received using the Commission's electronic resources, including all computer equipment and the electronic mail system.

Employees should be aware that, even when a message is deleted or erased, it is still possible to recreate the message; therefore, ultimate privacy of a message cannot be ensured to anyone. Accordingly, Internet and electronic mail messages are not private. Furthermore, all communications including text and images can be disclosed to law enforcement or other third parties without prior consent of the sender or the receiver. Moreover, duplicates of e-mail transmitted through a personal, web-based e-mail account using Commission equipment could be stored on that equipment; likewise, information regarding Internet sites that an employee has accessed may also be stored.

Each employee is issued a user-id/password combination to be used for that employee's workstation or laptop. The Commission maintains a master list of passwords and maintains the right to logon to any Commission issued equipment at any time without the consent of the employee.

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8.3.1 Virus Protection

To prevent computer viruses from being transmitted through the system, employees are not authorized to download any software from the Internet onto their computer or any drive in that computer.

The Commission maintains virus protection software on all network servers. The software monitors the file system and quarantines viruses found on Commission computers.

Employees are encouraged to exercise caution in downloading materials from unsecured sites.

8.4 Communications Issued as a Commission Employee

8.4.1 Employee Responsibility

Each employee is responsible for the content of all text, audio or images that they place or send using the Commission's resources as well as any statements they make while representing the Commission. All communications you send should identify you as the sender. Messages should not be transmitted under an assumed name. Employees or other users may not attempt to obscure the origin of any message. Employees who wish to express personal opinions on the Internet should use personal email accounts and addresses on their own time.

The Commission maintains the right to screen all inbound and outbound email content. Employees should not use Commission resources (including the telephone) for personal communications.

8.4.2 Public Statements

The following rules provide guidance for the granting of public fact and Commission policy and positions. Non-compliance will be considered sufficient grounds for administrative action (See Section 3.7).

Work Related Statements

Commission employees are authorized to make public statements of fact regarding projects within their areas of expertise. Any such statement shall be made based upon the best judgment of the individual employee. The Executive Director shall be kept informed of requests and subject matter of such public statements.

Policy Statements

No press conferences, statements, releases, interviews, or other official communication of Commission policy shall be made or granted by any employee without prior knowledge and approval of the Executive Director. Any statement or correspondence involving Commission policy or position will not be released without the approval of the Executive Director.

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8.4.3 Maintenance of Correspondence

As a Commission employee, your project information is subject to the Freedom of Information Act (FOIA). This includes email and other written correspondence. Paper and electronic correspondence essential to the project should be maintained during the project term. Essential files should be saved on a CD with the printed report in the permanent files. For projects that do not include a final report submitted to the permanent files, correspondence should be saved as long as funding agency or other governing requirements direct. The Commission encourages staff to maintain an organized archive of emails to facilitate responses to any FOIA requests the Commission may receive.

8.4.4 Social Media

When participating in social networking, you are representing both yourself personally and the Commission. The Commission believes social networking is a very valuable tool and advocates the responsible involvement of all the Commission employees in this space. While this online collaboration is encouraged, the following policy sets forth guidelines for appropriate online conduct to avoid the misuse of this communication medium.

Policy Guidelines

If you are posting to personal networking sites and are speaking about job related content or about the Commission, identify yourself as a Commission employee and use a disclaimer and make it clear that these views are not reflective of the views of the Commission. *"The opinions expressed on this site are my own and do not necessarily represent the views of the Commission."*

Do not post any financial, confidential, sensitive or proprietary information about the Commission or any of our clients and candidates.

Speak respectfully about our current, former and potential customers, partners, employees and competitors. Do not engage in name-calling or behavior that will reflect negatively on your or the Commission's reputations. The same guidelines hold true for the Commission vendors and business partners.

~~Beware of comments that could reflect poorly on you and the Commission. Social media sites are not the forum for venting personal complaints about supervisors, co-workers, or the Commission.~~

Commented [SQ15]: VML: This statement should be removed.

As a Commission employee, be aware that you are responsible for the content you post and that information remains in cyberspace forever.

Use privacy settings when appropriate. Remember, the internet is immediate and nothing posted is ever truly private nor does it expire.

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If you see unfavorable opinions, negative comments or criticism about yourself or the Commission, do not try to have the post removed or send a written reply that will escalate the situation. Forward this information to the Executive Director.

Many sites like Facebook and Twitter blur the lines between business and personal. Keep this in mind and make sure to have a balance of information that shows both your professional and personal sides. And always balance negative with positive comments.

Be respectful of others. Think of what you say online in the same way as statements you might make to the media, or emails you might send to people you do not know. Stick to the facts, try to give accurate information and correct mistakes right away.

Do not post obscenities, slurs or personal attacks that can damage both your reputation as well as the Commission's.

When posting to social media sites, be knowledgeable, interesting, honest, and add value. The Commission's outstanding reputation and brand is a direct result of our employees and their commitment to uphold our core values of Integrity, Dedication, Teamwork and Excellence.

Do not infringe on copyrights or trademarks. Do not use images without permission and remember to cite where you saw information if it's not your own thoughts.

Be aware that you are not anonymous when you make online comments. Information on your networking profiles is published in a very public place. Even if you post anonymously or under a pseudonym, your identity can still be revealed.

~~The Commission may monitor content on the web and reserves the right to remove posts that violate this policy.~~

Users who violate the policy may be subject to administrative action, up to and including termination of employment. If you have any questions about this policy or a specific posting out on the web, please contact the Executive Director.

8.5 Freedom of Information Act (FOIA) ~~Policy~~

~~Administrative Policy~~

The Virginia Freedom of Information Act guarantees citizens of the Commonwealth and representatives of the news media access to public records held by public bodies, public officials and public employees. The Commission is a public entity and must comply with FOIA for items pertaining to Virginia State Code and/or the Commission's Operations Manual.

~~A public record is any writing or recording regardless of whether it is a paper record, an electronic file, an audio or video recording, or any other format that is prepared or owned by, or in the possession of a public body or its officers, employees or agents in the transaction of~~

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~~public business. All public records are presumed to be open, and may only be withheld if a specific, statutory exemption or other law applies to those records.~~

~~The purpose of FOIA is to promote an increased awareness by all persons of governmental activities. In furthering this policy, FOIA requires that the law be interpreted liberally, in favor of access, and that any exemption allowing public records to be withheld must be interpreted narrowly.~~

~~For any request made pursuant to the Virginia Freedom of Information Act, a response is required within five working days. (The first workday of the request is considered the first working day after the request is received.) Prompt attention is critical.~~

~~FOIA permits the Commission to ask the requester to provide his or her name and legal address. FOIA does not require that requests be in writing and requesters do not need to specifically state that records are being requested under FOIA. However, from a practical perspective, it is often helpful to both the Commission and the person requesting information to put the request in writing. This allows the Commission to document the request and obtain a clear statement of what records are requested, so that there is no misunderstanding over a verbal request.~~

~~8.5.1 Responding to FOIA Requests~~

~~Employees receiving a FOIA request shall refer the request immediately to the Executive Director. Within five (5) working days the Executive Director will make one of the following responses:~~

- ~~Provide all of the items requested immediately, if readily available, or provide the items within five working days of the request, if they can be made available within that time.~~
- ~~Provide some of the items requested. Consult with legal counsel prior to withholding any documents. Upon the Executive Director's approval, respond to the requester in writing, within five working days of the request, citing the Virginia State Code section authorizing the withholding, and enclosing a copy of the Code section.~~
- ~~Withhold all of the items requested. Upon the Executive Director's approval, following legal consultation, respond to the requester in writing, within five working days of the request, citing the Virginia State Code section authorizing the withholding and enclosing a copy of the Code section.~~
- ~~If needed, invoke seven additional working days. If the request cannot be reasonably met within five working days, respond to the requester in writing within five working days, invoking an additional seven working days to respond to the request, then respond, within the additional seven working days, as described above.~~

~~In regards to charging fees for requested information:~~

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- The Commission's policy is not to charge for minor document requests (small number of copies with little to no research required) and for records estimated to cost $50 or less.
- The requester may be required to pay the actual costs of searching, accessing, duplicating and supplying the records for requests estimated to cost $50 or more.
- For requests estimated to cost $200 or more, a deposit may be required in advance not to exceed the amount of the advance determination (Virginia Code Section 2.2-3704 H), before the request will be processed. Staff shall notify the requester in writing of this requirement, within five working days of the request.
- If requested by the requester, all charges for searching, accessing, duplicating, and supplying the requested records shall be estimated in advance. Costs may be calculated at the actual cost, if known, or estimated. Refer to Operations Manual for cost of providing documents.

These regulations apply to all (non-exempt) documents in their original or existing format. The Commission is not required to create or compile information that does not already exist, or to provide it in a format in which it does not already exist.

Exemptions shall be exercised (records shall be withheld) for certain documents such as medical and mental health records, personnel and scholastic records, legal counsel, and security or emergency information such as vulnerability assessments or response plans. Exemptions may be exercised (records may be withheld) for other types of documents and records, in accordance with Virginia Code § 2.2-3705.1 (1-12), § 2.2-3705.2 (2-6), § 2.2-3705.4 (1) and § 2.2-3705.5 (1) and § 2.2-3705.6 (10).

Commission employees are encouraged to post frequently requested documents or information to the Commission's web site (www.nrvpdc.org) and direct requesters to that resource, if appropriate. The penalties for willfully and knowingly violating the Freedom of Information Act are $250 (first violation) and $1,000 (subsequent violations).

The **Freedom of Information Advisory Council** is available to answer any questions about FOIA. The Council may be contacted by e-mail at foiacouncil@leg.state.va.us, or (804) 225-3056 or 1-866-448-4100. The FOIA Council also has a website with useful information about FOIA, including advisory opinions written by the Council: http://dls.state.va.us/foiacouncil.htm.

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9 INTERPRETATION OF REGULATIONS

9.1 PROCEDURE FOR CLARIFICATION

If questions arise concerning clarification of provisions in this manual, please contact your supervisor or the Director of Finance and Personnel. Matters of interpretation shall go to the Executive Director for determination.

9.2 SEVERABLE CLAUSE

If a provision of this manual is found to be invalid or unenforceable as a result of court ruling or legislative action, the remaining provisions will remain in effect. Such a finding shall not affect the validity of the manual as a whole.

9.3 REPEAL OF CONFLICTING REGULATIONS

Much of the information contained in this manual is drawn from relevant laws, regulations, and policies. Should there be a conflict between any statement, fact or figure presented here, and the current laws, regulations and policies, the latter takes precedence.

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ATTACHMENTS

WORKERS' COMPENSATION ADMINISTRATIVE PROCEDURES

Workers' Compensation Policy

Our first responsibility is the prevention of occupational injuries and illnesses. Despite our best efforts, injuries and illnesses do sometimes occur. Workers' Compensation Insurance provides benefits for an employee in the event of certain occupational illnesses, injuries, or death.

Reporting

Employees are required to immediately report, in writing, all workplace injuries, conditions or illnesses, to their supervisor or the Executive Director. All incidents shall be reported no matter how insignificant and regardless if medical treatment is necessary. The employee should retain a copy of the written notice given to the supervisor or Executive Director. If the supervisor or Executive Director is not available, report must be made to the Benefits Administrator. Late reporting by the employee can result in delayed or denied workers' compensation benefits.

The Executive Director or Benefits Administrator shall immediately complete an accident report and submit this report to its workers' compensation provider, VML Insurance. Delays in reporting can jeopardize the employees' rights under the workers' compensation law and subject the Commission to penalties, which can be assessed by the Virginia Workers ' Compensation Commission. All accident reports shall be submitted to the workers' compensation provider within 24 hours of the notification of a work related injury or illness.

Panel of Physicians

The Commission's insurance provider has developed an approved Panel of Physicians for treating workers' compensation injuries and illnesses. The supervisor shall, immediately upon notification of a work related injury or illness, provide the employee with a copy of the Panel of Physicians. The employee shall sign and date an acknowledgement of receipt of the Panel of Physicians and the supervisor shall witness the employee's signature. The Panel of Physicians shall be offered to the employee, regardless if the employee intends to receive medical attention. The supervisor shall provide the employee with a copy of the signed Panel.

Treatment by a physician or medical facility outside of the approved Panel of Physicians will be at the employee's expense. However, in the event of an emergency the employee may seek treatment at the closest emergency facility. Once the emergency treatment is completed a panel physician must be chosen for follow up care.

A copy of the Panel of Physicians is posted in the office workroom.

Medical Treatment

An employee shall not utilize health insurance for situations believed to be work related, unless the claim is denied by the workers' compensation carrier.

Wage Loss Benefits

An employee is not entitled to lost wage compensation for the first seven days of incapacity resulting from a work related disability. The Virginia Workers' Compensation Law includes weekends/holidays in this count, and these days do not need to be consecutive.

The employee will be given the option of using earned leave for up to seven days. If the employee chooses not to use earned leave this will be excused leave without pay. It is the employee's responsibility to notify his supervisor regarding how he/she would like to charge the first seven days missed. If a designation is not made, the period missed from work will not be compensated by the employer.

If the absence is longer than seven days, the employee will receive compensation benefits from VML Insurance Programs in accordance with the provisions of the Virginia Workers' Compensation Act.

If an employee is out of work over twenty-one days for a covered injury/illness, which disability is authorized by a panel physician, the employee will receive from VML Insurance Programs, compensation for the first seven days. The employee may turn this payment over to, or reimburse the Commission for the amount of compensation awarded to the employee for the first seven days of absence and the Commission shall reinstate the employees' earned leave. Because workers' compensation benefits are not taxable, the Commission shall make a taxable adjustment on this pay.

Injured employees do not continue to accrue paid leave while out of work due to a workers' compensation injury/illness.

Temporary and part-time employees who are not eligible for paid leave and employees who have no earned leave available will not receive pay for the first seven days missed from work unless the employees absence is greater than twenty-one days under the conditions described above.

Earned leave cannot be used concurrently with workers' compensation benefits.

While receiving workers' compensation benefits, any voluntary deductions are the responsibility of the employee.

Return to Work – Light / Modified Duty:

The Commission shall make every effort to provide light/modified duty for employees with temporary restrictions resulting from a work-related disability. All light/modified assignments will be within the employee's medical capability and will adhere to the treating physician's recommendations. The light/modified assignment may or may not be in the same occupation, department, pay scale, hours, etc. as the employee was performing prior to the work-related injury or illness.

If an employee refuses a light/modified assignment that has been approved by their treating physician and is within their capabilities, his/her workers' compensation benefits will be jeopardized.

THE UNIFORMED SERVICES EMPLOYMENT AND RE-EMPLOYMENT RIGHTS ACT OF 1994

The Uniformed Services Employment and Re-Employment Rights Act of 1994 (USERRA) applies to all employers in the public and private sectors, including Federal employers. The Act protects all members of the uniformed services from discrimination in employment regardless of whether their uniformed service was in the past, present, or future (intent to join). The discrimination provisions of USERRA, set forth in section 4311, address problems regarding initial employment, reemployment, retention in employment, promotion, or any other benefit of employment.

Any person re-employed after military service is entitled to all seniority and other rights and benefits, including medical insurance coverage, which would have been available if the employment had not been interrupted by military service. The veteran re-employment rights are effective unless the cumulative length of the current absence plus any previous absences exceed five (5) years.

USERRA requires that service members provide advance written or verbal notice to their employers for all military duty unless giving notice is impossible, unreasonable, or precluded by military necessity. Upon return from military duty, the period an individual has to make application for reemployment or report back to work is based on the time spent on military duty. For service of 30 days or less, the service member must report back to work at the beginning of the next regularly scheduled work period on the first full day after release from service. For service of 31 – 180 days, the service member must submit an application for re-employment within 14 days of release from service. For service of 181 days or more, an application for re-employment must be submitted within 90 days of release from service.

Re-employment of a person is excused if an employer's circumstances have changed so much that re-employment of the person would be impossible or unreasonable. Employers are excused from making efforts to qualify returning service members, or from accommodating those with disabilities incurred during service, when doing so would be of such difficulty or expense as to cause "undue hardship." Re-employment is not required where the position left to enter the service was for a brief and non-recurrent period and which could not reasonably be expected to continue indefinitely or for a significant period. The employer has the burden of proving (not simply asserting) the impossibility or unreasonableness, undue hardship, or the brief, non-recurrent nature of the employment.

An employer may not use the lack of documentation at the time the individual requests return as a basis for delaying or denying reinstatement. If the documentation received later shows that the individual is not eligible for protection under USERRA, the person may be terminated at that point. An employer has the right to require a person who is absent for a period of service of 31 days or more to provide documentation showing that: 1) the application was timely, 2) the 5-year service limit was not exceeded, and 3) the separation from service was not under circumstances specified in section 4304 of USERRA.

The following are some of the major requirements of USERRA, but is not meant to be all inclusive:

Health Benefit Coverage - on return from service, health insurance coverage must be reinstated without any waiting period or exclusions for preexisting conditions, other than waiting periods or exclusions that would have applied even if there had been no absence for uniformed service.

Pay - a person re-employed is entitled to the rate of pay he or she would have attained, with reasonable certainty, if continuously employed during the period of service. The term "pay" is not limited to the wages received. It includes all elements of compensation such as drawing accounts, bonuses, and shift premiums. It includes hourly rate, piece rate, salaries, and commissions. USERRA does not require an employer to pay an employee while performing uniformed service; however, an employer is free to do so if desired.

Promotions - unless it is impossible or unreasonable, an employer is generally required to allow a returning service member to make up a test for promotion that was missed while he or she was absent. If the re-employed employee is successful on the makeup exam, and there is a reasonable certainty that, given the results of the exam, that re-employed employee would have been promoted during the time he or she was in military service, then the re-employed employee's promotion must be made effective as of the date it would have occurred had the employment not been interrupted by military service. If it is reasonably certain that an employee would have received a promotion during his or her absence for service and the employee requires further qualification for the position as a result of the military leave, the employer must make reasonable efforts to qualify the person. USERRA provides that returning service members are re-employed in the job that they would have attained had they not been absent for military service (a.k.a. "escalator position") with the same seniority, status and pay, as well as other rights and benefits determined by seniority.

Raises - a returning service member is entitled to all general pay raises that he or she would have received with reasonable certainty but for the absence for service in the uniformed services.

Vacation - USERRA requires an employer to allow an individual to use earned vacation credits while absent for service, providing that usage is at the employee's request. An employer may not require the use of vacation for a service absence, unless the absence coincides with a period, such as a plant shutdown, when ALL employees are required to take vacation.

COMMISSION POSITION DESCRIPTIONS

Commission Board Member Roles and Responsibilities

The Commission Board is comprised of one elected official from each member locality and one appointed representative from each member with a population over 3,500. An additional "floating" elected official is appointed to the Commission for a two year term that rotates throughout the region. The New River Valley Regional ~~Planning District~~ Commission members include: the Counties of Floyd, Giles, Montgomery, and Pulaski; the City of Radford; the Towns of Blacksburg, Christiansburg, Floyd, Narrows, Pearisburg, Pulaski, and Rich Creek; and Radford University and Virginia Tech.

Regular meetings are held on the fourth Thursday of every month at 6:00 p. m. Commission Board members that choose to receive compensation are paid for each meeting attended.

Duties of Commission Board Members:

- Regular attendance at monthly meetings. If an absence is anticipated, please notify the Commission Office Manager;
- Voting on Board motions and resolutions;
- Representing issues, needs and perspectives as the appointee of a member as applicable and appropriate;
- Staying up-to-date on Commission issues, primarily (a) as represented in the monthly agenda packet prepared by staff prior to each Commission meeting and (b) with respect to direct services performed for the member;
- Consistent communication with and reporting to the governing body of the member regarding Commission issues, regional initiatives and activities;
- Assisting in advocating for local and regional issues and projects throughout the year; and
- Participating on committees of the Commission as appointed by the Chair of the Commission and/or as volunteered.

A Board Orientation with the Executive Director is scheduled for all new appointees, preferably prior to the appointees' first Commission meeting.

Executive Director

(Reserved to the discretion of the Commission)

Deputy Executive Director Designation

General Statement of Duties

In addition to a current position, an employee may be designated by the Executive Director to serve as the Deputy Executive Director. Under the general supervision of the Executive Director, perform complex professional and responsible managerial and administrative work in planning, organizing, and executing the day-to-day operational and administrative activities of the agency. Provides daily guidance and direction to assigned staff for effective project management and delivery; acts in the absence of the Executive Director. Designation of Deputy Executive Director is not considered an additional position. The duties associated with this designation should account for up to 20%-30% of time in administration.

Essential Functions

Assists the Executive Director in planning, organizing and directing programs and operations in collaboration with the management team, including supervising the Commission's annual work program and assuring that programs and projects are on schedule, in compliance, and performed successfully; provides management guidance and facilitates problem solving.

Serves an active role in budget preparation and administration alongside the Executive Director and Director of Finance and Personnel; monitors and controls annual work program expenditures within the approved budget and advises the Executive Director on agency needs.

Participates in building, enhancing and maintaining strong and effective relationships with Commission members and local, state and federal officials, funding agencies, and private sector and civic leaders; represents the Commission with other regional officials and groups.

Provides day-to-day leadership and guidance to staff in fulfilling their responsibilities, and provides mentoring for new employees of the Commission.

Supervises subordinate staff in establishing and maintaining technology systems, web sites, software and hardware, and other relevant equipment as needed to successfully execute the annual work program.

Collaborates extensively with the Director of Finance and Personnel to prepare and maintain reports on operations and programs; makes recommendations for adjustments and/or improvements.

Monitors the work of employees and ensures compliance with policies, procedures and local, state and federal law; handles sensitive personnel matters, evaluates employee performance, and maintains proper records;

Supervises and participates in various special projects, team projects, etc.

Works with public and private groups to identify potential projects and sources of funding;

Acts in the absence of the Executive Director with the exception of final personnel decisions, financial authorizations, or otherwise limited by the Executive Director.

Performs other duties as assigned;

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Required Knowledge, Skills and Abilities

Considerable knowledge of the principles and practices of intergovernmental relations and regionalism. Substantial knowledge of modern and effective supervisory principles and practices including leadership, communications, conflict resolution, hiring, discipline, performance evaluation and establishing a climate of performance excellence. Extensive knowledge of Commission programs. Ability to exercise sound judgment and discretion in decision making. Capability of expressing ideas effectively in oral and written forms and to make effective public presentations.

Education and Experience

Any combination of education and experience equivalent to graduation from an accredited college or university with a BA/BS degree with a minimum of five years of relevant experience and three years of supervisory experience. Master's degree and AICP certification preferred.

Director of Finance and Personnel

General Statement of Duties

Under the general supervision of the Executive Director with considerable latitude for exercising independent judgment, responsible for performing fiscal and personnel management by maintaining a comprehensive computerized accounting system, preparing budgets, payroll and financial reports for management and grant funding sources, budgetary forecasting, and other financial and personnel activities associated with multi-funded grants.

Essential Functions

Responsible for grants management including examination, approval and recording of transactions;

Assists the Executive Director in budget development, revisions and monitoring of monthly expenditures;

Responsible for assuring compliance with contract requirements;

Responsible for reviewing, classifying vouchers for all payment from the computerized accounting system determining availability and legality of funds and the retention of required documentation to support disbursements;

Responsible for preparation of all required monthly, quarterly and annual financial reports for all commission programs;

Assists Executive Director in all aspects of personnel administration including maintenance of personnel files, updating employee handbook, job descriptions, and compliance with federal and state employment laws;

Prepares annual audit schedules for approval by the independent auditing firm;

Prepares annual cost allocation plan;

Prepares individual financial reports and provides other financial information requested by the Executive Director, Commission members, staff and the public;

Assists the Executive Director in preparation of the annual Comprehensive Work Program;

Responsible for the annual update of the Disaster Recovery Plan;

Responsible for the annual update of the Financial Operations Manual;

Attends monthly Commission meetings and prepares minutes of the meeting as a public record for the agency;

Represents the Commission at various meetings in a professional manner;

Performs other duties as assigned.

Required Knowledge, Skills and Abilities

Comprehensive knowledge of general laws and administrative policies governing municipal financial practices and procedures; comprehensive knowledge of principles and practices of accounting and budgeting in government; ability to evaluate complex financial systems and efficiently formulate and install accounting methods, procedures, forms and records; ability to prepare informative financial reports, ability to plan, organize, direct and evaluate work. Ability to formulate long range fiscal planning. Strong written and oral communication skills. Ability to establish and maintain effective and cordial working relationships with professional colleagues, government officials, subordinates, representatives of other agencies and the general public.

Physical effort, dexterity, visual acuity, hearing, and speaking

The physical exertion requirements of this job are classified as sedentary work. In general, lifting or carrying tasks are not in excess of 10 pounds. A certain amount of walking and standing is often necessary to carry out job duties. The job requires normal visual acuity, depth perception and field of vision. Individuals must be able to speak clearly in person and over the phone.

Education and Experience

A bachelor's degree in accounting, business administration or related field with five years of progressively responsible experience in maintaining a computerized accounting system for multi-funded programs. Experience in use of spreadsheet and data base management software programs.

Continuing Education

Dedication and willingness to continue education through attendance of conferences, participation in professional associations; and/or completion of courses, certificates, seminars, or distance learning modules is encouraged.

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Office Manager

General Statement of Duties

The Office Manager performs professional, administrative and complex clerical work for general agency administration; provides technical bookkeeping support for external agencies; and provides assistance to the Director of Finance and Personnel.

Essential Functions

Responsible for grants management including examination, approval and recording of transactions;

Responsible for day-to-day office operations and staffing of reception area in a professional and welcoming manner;

Provide technical bookkeeping support for external agencies;

Serves as recording secretary to the Commission, including the gathering, assembly, and preparation of agenda materials, the taking and transcribing of meeting minutes for public record;

Answers public information requests pertaining to the Commission and its programs;

Serves in special administrative roles, such as Intergovernmental Review Coordinator;

Oversees maintenance of the agency's mail lists;

Researches various information sources and prepares reports as requested by agency staff;

Serves as office supply and office equipment manager including procurement of necessary office supplies from vendors;

Serves as liaison working with building management;

Set up and coordinate meetings, conferences and meeting room reservations;

Coordinate and maintain records for Commission vehicles;

File and retrieve organizational documents, records and reports;

Represents the Commission at various meetings in a professional manner;

Performs other duties as assigned.

Required Knowledge, Skills and Abilities

Comprehensive knowledge of the principles, practices and techniques of business administration. Thorough knowledge of office management practices, procedures and the application of computer technology, word processing and bookkeeping. Ability to maintain financial records and track complex public funded programs. Ability to transcribe and prepare accurate minutes of meetings. Ability to follow complex oral and written directions. Ability to work independently and with a team. Strong oral and written communication skills. Ability to establish and maintain effective and cordial working relationships with professional colleagues, government officials, representatives of other agencies and the general public.

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Physical effort, dexterity, visual acuity, hearing, and speaking

The physical exertion requirements of this job are classified as sedentary work. In general, lifting or carrying tasks are not in excess of 10 pounds. A certain amount of walking and standing is often necessary to carry out job duties. The job requires normal visual acuity, depth perception and field of vision. Individuals must be able to speak clearly in person and over the phone.

Education and Experience

Education equivalent to graduation from high school, supplemented by business school or college training in business and computer courses. College degree preferred. A minimum of three years' experience working in the public or government sector preferred. Experience using QuickBooks.

Continuing Education

Dedication and willingness to continue education through attendance of conferences, participation in professional associations; and/or completion of courses, certificates, seminars, or distance learning modules is encouraged.

Director of Planning and Programs

General Statement of Duties

Under the general supervision of the Executive Director, performs in a leadership role assisting with project management to ensure appropriate workflow for Commission staff. Manages the Commission's annual work program, assists with developing and managing project budgets and the agency wide budget. Provides guidance and direction to staff when needed, or as requested, for effective project management. Responsible for managing at least one major work program element at the Commission such as transportation, local government assistance, economic development, housing, grant administration or another significant program.

Essential Functions

Responsible for preparing the Commission's annual work program;

Prepare project budgets in collaboration with staff assigned to the project;

Routinely measure and document progress of the annual work program and specific projects throughout the fiscal year against the project budgets;

Participate in the agency wide budgeting process alongside the Executive Director and Director of Finance;

Provides mentoring for new employees of the Commission;

Facilitates project management meetings that enable staff to learn from each other and be informed of significant project developments or milestones as they impact across the agency;

Represents the Commission at various meetings in a professional manner;

Performs and manages complex and sensitive professional planning projects, research and analysis;

Manages complex planning studies, development applications, and reviews consultant proposals;

Monitors and ensures compliance with local, state, and federal laws;

Attends substantial number of evening and weekend meetings;

Performs other duties as assigned.

Required Knowledge, Skills and Abilities

Extensive knowledge of project management, budgeting, and effective working relationships with local, state, and federal funding entities. Demonstrates and instills a teamwork approach with project management. Willingness to research, collaborate and implement new agency initiatives as defined by the Executive Director. Ability to establish and maintain effective and cordial working relationships with professional colleagues, government officials, subordinates, representatives of other agencies and the general public.

Physical effort, dexterity, visual acuity, hearing, and speaking

The physical exertion requirements of this job are classified as sedentary work. In general, lifting or carrying tasks are not in excess of 10 pounds. A certain amount of walking and standing is often necessary to carry out job duties. The job requires normal visual acuity, depth perception and field of vision. Individuals must be able to speak clearly in person and over the phone.

Education and Experience

Any combination of education and experience equivalent to graduation from an accredited college or university with a BA/BS degree with a minimum of four years of relevant experience, or; Master's Degree with a minimum of two years' experience.

Continuing Education

Dedication and willingness to continue education through attendance of conferences, participation in professional associations; and/or completion of courses, certificates, seminars, or distance learning modules is encouraged.

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Senior Planner

General Statement of Duties

The Senior Planner position requires advanced professional planning experience of high complexity and variety. Some functions are similar to those of the Planner II level, though the Senior Planner will often lead projects or have significant roles in larger, more complex planning assignments. Planners at this level exercise greater independence and judgment and receive general supervision from the Executive Director.

Essential Functions

Performs advanced professional work related to variety of planning assignments;

Manages complex planning studies, development applications, and reviews consultant proposals;

Reviews and processes complex comprehensive plan amendments, rezonings, annexations, site plans, and plats;

Develops project budgets, verifies contract expenditures, and compliance;

Conducts research and prepares statistical reports on land use, physical, social, and economic issues;

Provides professional planning assistance to member communities on various projects;

Develops professional plans, studies, and analysis on a regional basis;

Performs field inspections to gather data relevant to the development review process and/or to verify that development projects comply with approved plans;

Schedules and conducts meetings with advisory boards and elected officials;

Presents reports and other findings to staff, working groups, and appointed and elected boards;

Attends substantial number of evening meetings;

Supervises more junior planners within the organization;

Performs other duties as assigned.

Required Knowledge, Skills and Abilities

Extensive knowledge of the philosophies, principals, practices, and techniques of planning. Well-developed knowledge of one or more planning discipline, ability to perform research and data collection, and work independently. Excellent written communication skills for preparing and presenting planning reports and projects. Excellent interpersonal skills for facilitating relationships with elected/appointed officials or other decision-makers. Ability to work on several projects or issues simultaneously and effectively meet firm deadlines.

Physical effort, dexterity, visual acuity, hearing, and speaking

The physical exertion requirements of this job are classified as sedentary work. In general, lifting or carrying tasks are not in excess of 10 pounds. A certain amount of walking and standing is often necessary to carry out job duties. The job requires normal visual acuity, depth perception and field of vision. Individuals must be able to speak clearly in person and over the phone.

Education and Experience

Any combination of education and experience equivalent to graduation from an accredited college or university with a BA/BS degree with a minimum of four years of relevant experience, or; Master's Degree with a minimum of two years' experience.

Continuing Education

Dedication and willingness to continue education through attendance of conferences, participation in professional associations; and/or completion of courses, certificates, seminars, or distance learning modules is encouraged.

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Regional Planner II

General Statement of Duties

The Regional Planner II position requires professional planning work of a more complex nature and demonstrated project management skills. The position is characterized by increasingly specialized knowledge of the planning field and a more elevated level of required duties and responsibilities compared with the Planner I. The Planner II is expected to possess in-depth knowledge within one or more planning specialties such as economic development, comprehensive planning, transportation planning, housing or environmental planning. Although Senor Planners and supervisors closely review work of the Planner II, planners at this level receive somewhat less immediate supervision when compared to the Planner I.

Essential Functions

Assists with updates and maintenance of comprehensive plans;

Conducts extensive research in specific or general project areas;

Writes and presents formal and technical reports, working papers, and correspondence;

Develops long range plans for communities;

Develops strategies that are consistent with community goals;

Evaluates community problems, issues, and opportunities;

Writes, or assists in writing, a variety of ordinances and regulations;

Responsible for initiating and leading planning studies, publications, and facilitating meetings;

Attends substantial number of evening meetings;

Performs other duties as assigned.

Required Knowledge, Skills and Abilities

Well-developed knowledge of planning principles, methodology, and practices. In-depth knowledge of one or more planning specialization. Creative problem-solving skills to gather relevant information and analyze data. Effective written and verbal communication skills. Ability to work independently or in a team environment as needed. Strong project management ability demonstrated.

Physical effort, dexterity, visual acuity, hearing, and speaking

The physical exertion requirements of this job are classified as sedentary work. In general, lifting or carrying tasks are not in excess of 10 pounds. A certain amount of walking and standing is often necessary to carry out job duties. The job requires normal visual acuity, depth perception and field of vision. Individuals must be able to speak clearly in person and over the phone.

Education and Experience

Any combination of education and experience equivalent to graduation from an accredited college or university with a BA/BS degree with a minimum of two years of relevant experience or a Master's Degree.

Continuing Education

Dedication and willingness to continue education through attendance of conferences, participation in professional associations; and/or completion of courses, certificates, seminars, or distance learning modules is encouraged.

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Regional Planner I

General Statement of Duties

The Regional Planner I position requires professional planning work. The position is characterized by knowledge of the planning field and involves professional-level duties and judgment. The Planner I is expected to possess knowledge within one or more planning specialties such as economic development, comprehensive planning, transportation planning, housing or environmental planning. This entry-level position requires considerable immediate supervision from more experienced planners.

Essential Functions

Develops planning studies and reports;

Prepares or assists with the preparation of professional plans, reports, and studies;

Presents or assists with the presentation of Commission work to local stakeholder groups and decision-making boards;

Conducts extensive research in specific or general project areas;

Facilitates technical committee and working group meetings;

Attends evening meetings as needed;

Performs other duties as assigned.

Required Knowledge, Skills and Abilities

Knowledge of planning principles, methodology, and practices. In-depth knowledge of one or more planning specialization. Creative problem-solving skills to gather relevant information and analyze data. Effective written and verbal communication skills. Ability to work independently or in a team environment as needed.

Physical effort, dexterity, visual acuity, hearing, and speaking

The physical exertion requirements of this job are classified as sedentary work. In general, lifting or carrying tasks are not in excess of 10 pounds. A certain amount of walking and standing is often necessary to carry out job duties. The job requires normal visual acuity, depth perception and field of vision. Individuals must be able to speak clearly in person and over the phone.

Education and Experience

Any combination of education and experience equivalent to graduation from an accredited college or university with a BA/BS degree; a Master's Degree is preferred.

Continuing Education

Dedication and willingness to continue education through attendance of conferences, participation in professional associations; and/or completion of courses, certificates, seminars, or distance learning modules is encouraged.

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Data Systems Manager

General Statement of Duties

The Data Systems Manager performs complex technical computer data functions by collecting, cataloging and analyzing digital demographic and spatial data using multiple information technologies. Manages the Geographic Information System and the Commission's role as a State Data Center Affiliate. Responsible for maintaining the Commission's computer hardware and software. GIS Technicians at this level exercise greater independence and judgment and receive general supervision.

Essential Functions

Manages multiple work elements from the Commission's work program;

Provides data, maps and other information to citizens, businesses and local officials;

Creates a variety of maps for external data requests, internal projects and reports using ESRI Inc software;

Produces tables and graphs from Census, state, local and other data sources;

Imports and exports databases in MS Excel, MS Access, dBase and ASCII;

Edits existing spatial data;

Downloads spatial data from the Internet and converts to different formats and datum as needed;

Prepares reports, articles and publications;

Makes presentations at meetings or workshops;

Attends applicable conferences relating to GIS technology;

Participates with professional associations;

Organizes, documents and backs up data files, GIS and other digital data in a Windows environment;

Evaluates and procures all software and computer hardware for the Commission;

Oversees the Commission's computer technology including the web page, internet access, email accounts, data backup system, and systems maintenance;

Provides computer training to staff as needed;

Represents the Commission at various meetings in a professional manner;

Represents the Commission at local or state GIS meetings or focus groups;

Performs other duties as assigned.

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Required Knowledge, Skills and Abilities

Extensive Knowledge of Geographic Information System hardware and software components; application of GIS to local and regional projects, basic GIS data analysis functions. Understanding of different projections and datum of spatial data, ability to perform GIS analysis and mapping in AutoCAD, ArcGIS or similar mapping/GIS software. Strong familiarity with Census and similar demographic data. Ability to create and maintain Internet web sites, ability to work with digital data in spreadsheets and database programs. Basic knowledge of computer maintenance and repair; ability to prioritize multiple work tasks and respond promptly to work tasks. Strong written and oral communication skills. Ability to establish and maintain effective and cordial working relationships with professional colleagues, government officials, subordinates, representatives of other agencies and the general public.

Physical effort, dexterity, visual acuity, hearing, and speaking

The physical exertion requirements of this job are classified as sedentary work. In general, lifting or carrying tasks are not in excess of 10 pounds. A certain amount of walking and standing is often necessary to carry out job duties. The job requires normal visual acuity, depth perception and field of vision. Individuals must be able to speak clearly in person and over the phone.

Education and Experience

Any combination of education and experience equivalent to graduation from an accredited college or university with a BA/BS in Geography, Computer Science or Information Systems with a minimum of four years of relevant experience, or; Master's Degree in Geography, Computer Science or Information Systems with a minimum of two years' experience.

Continuing Education

Dedication and willingness to continue education through attendance of conferences, participation in professional associations; and/or completion of courses, certificates, seminars, or distance learning modules is encouraged.

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GIS Technician II/I

General Statement of Duties

The GIS Technician supports Commission staff mapping and data needs. Primary duties include: gathering, analyzing, digitizing, and cataloging data to support programs within the Commission, applying technical skills in the geographic information system (GIS) environment, and utilizing mapping resources to illustrate complex information. GIS Technicians at this level receive general supervision.

Essential Functions

Gathers relevant spatial data;

Conducts studies for the region's geographic, economic, and environmental features using GIS software;

Performs GIS-related activities including basic map creation, database management, and spatial analysis;

Imports and exports databases in MS Excel, MS Access, dbase, and ASCII;

Prepares reports and presentations;

Performs other duties as assigned.

Required Knowledge, Skills and Abilities

Knowledge of Geographic Information System (GIS) technologies and techniques. Usage GIS software, such as ArcView, ArcEdit, ArcInfo, and ArcGIS Online. Conducts analysis of spatial data and is familiar with digitizing and data manipulation procedures. Familiar with using Census and similar demographic data, utilizing Photoshop and other software which enhances final mapping products. Strong written and communication skills. The ability to establish and maintain effective and cordial relationships with colleagues, subordinates, representatives of other agencies, and the general public.

Physical effort, dexterity, visual acuity, hearing, and speaking

The physical exertion requirements of this job are classified as sedentary work. In general, lifting or carrying tasks are not in excess of 10 pounds. A certain amount of walking and standing is often necessary to carry out job duties. The job requires normal visual acuity, depth perception and field of vision. Individuals must be able to speak clearly in person and over the phone.

Education and Experience

Any combination of education and experience equivalent to graduation from an accredited college or university with a BA/BS in Geography, Computer Science or Information Systems, with a minimum of two years of relevant experience.

Continuing Education

Dedication and willingness to continue education through attendance of conferences, participation in professional associations; and/or completion of courses, certificates, seminars, or distance learning modules is encouraged.

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General Pay Plan

Updated September 2016

In general, initial employment is entry level for each position; however, based upon experience and qualifications of the applicant, an employee may be hired at above entry level salary range.

New River Valley PDC General Pay Plan		
Classification	Grade	Salary Range
Executive Director	G-10	(Commission Discretion)
Deputy Executive Director Designation	G-9	$65,000 - $90,000
Director of Finance	G-8	$50,000 - $75,000
Director of Planning & Programs	G-8	$50,000 - $75,000
Senior Planner/Program Manager	G-7	$50,000 - $70,000
Planning Engineer	G-7	$50,000 - $70,000
Data Systems Manager	G-6	$40,000 - $65,000
Regional Planner II	G-6	$40,000 - $65,000
Regional Planner I	G-5	$35,000 - $50,000
Cartographer/GIS Technician II	G-5	$35,000 - $50,000
Office Manager	G-5	$35,000 - $45,000
Secretary/Administrative	G-4	$27,000 - $40,000
Graphics/GIS Technician I	G-4	$27,000 - $40,000
Temporary Employee/Part-time (Hourly)	G-1	$10.00 - $30.00
Commissioner	G-0	$54.50/meeting

Note: In the event an employee has been assigned to a grade which does not match their present salary, a salary adjustment shall be made to bring the inequity into balance. In no case shall a salary adjustment result in a decrease in salary unless the employee is demoted.

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Personnel Manual Receipt/Abide Acknowledgement Form

I acknowledge that I have received a copy of the New River Valley Regional Commission's Personnel Manual.

I understand it is my responsibility to read, familiarize myself with the content, and understand and abide by the matters set forth in this Personnel Manual. I agree that if there is any policy or provision in the manual that I do not understand, I will seek clarification from Commission management.

This manual, approved by the Commission Board of Directors on June 26, 2014, supersedes all prior publications. The Commission reserves the right to modify, amend, or rescind the provisions of this manual.

I understand that no statement contained in this manual creates any guarantee of continued employment or creates any obligation, contractual or otherwise, on the part of the New River Valley Regional Commission.

I understand the New River Valley Regional Commission is an "at will" employer and as such employment with the Commission is not for a fixed term or definite period and may be terminated at the will of either party, with or without cause, and without prior notice.

I understand and acknowledge that the New River Valley Regional Commission has the right, without prior notice, to modify, amend, or terminate policies, practices, benefit plans, and other institutional programs within the limits and requirements imposed by law.

Please sign and date receipt and return to Benefits Administration office.

Signature: _____Printed Name: _____

Date: _____

NRVRC
new river valley regional commission
6580 Valley Center Drive | Suite 124 | Radford, VA 24141 | 540-639-9313
NRVRC.ORG

MEMORANDUM

To: **NRVRC Board Members**

From: **Kevin R. Byrd, Executive Director**

Date: **November 10, 2016**

Re: **Regional Commission Financial Operations Overview**

At the November 17th Regional Commission meeting Janet McNew, Director of Finance and Personnel, and I will provide a presentation on the Commission's financial operations. As a member on the Regional Commission board, one of your primary duties is financial oversight of the agency. Staff receives questions time to time from board members on finances and we want to ensure you have a solid understanding of this aspect of the organization. During the presentation we will overview approach to budgeting, financial documents in the monthly board packet, fiscal agent role for Workforce Development, bookkeeping services for external organizations, two to five-year outlook on finances and member's return on investment.

If you have any topics you would like for us to cover in the presentation not listed above, please let me know so we can include.

NRVRC
new river valley regional commission
6580 Valley Center Drive | Suite 124 | Radford, VA 24141 | 540-639-9313
NRVRC.ORG

MEMORANDUM

To: **Regional Commission Board Members**

From: **Kevin R. Byrd, Executive Director**

Date: **November 10, 2016**

Re: **FY16 Audit Report**

Enclosed is the FY16 audit prepared by Corbin Stone, a Certified Public Accountant, with Robinson, Farmer, Cox Associates based in Blacksburg. Mr. Stone and his staff were on-site in August to conduct the FY16 audit and provided the attached cover letter and financial report for the Commission Board of Directors to review. The audit report finds all Commission programs were in compliance and did not identify any deficiencies in internal control over compliance that the auditor would consider to be material weaknesses.

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS *A PROFESSIONAL LIMITED LIABILITY COMPANY*

August 31, 2016

To the Members of the Board of Directors
New River Valley Regional Commission

We have audited the financial statements of the New River Valley Regional Commission for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 27, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the New River Valley Regional Commission are described in Note 1 to the financial statements. As described in Note 12 to the financial statements, in 2016, the New River Valley Regional Commission adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 82. We noted no transactions entered into by the New River Valley Regional Commission during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

> Management's estimate of the pension liability is based on calculations provided by the Virginia Retirement System (VRS). We evaluated the key factors and assumptions used to develop the retirement liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements for presentation in the financial statements. A listing of our recommended audit adjustments is attached hereto.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 31, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the New River Valley Regional Commission's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the New River Valley Regional Commission's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budgetary comparison schedule and the schedules related to pension and OPEB funding, as presented in the financial report, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the pension and OPEB funding schedules and do not express an opinion or provide any assurance on this RSI. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and we have issued an in relation opinion on same.

We were engaged to report on the schedule of federal expenditures, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the New River Valley Regional Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Robinson, Farmer, Cox Associates

August 31, 2016

NEW RIVER VALLEY REGIONAL COMMISSION

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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NEW RIVER VALLEY REGIONAL COMMISSION
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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FINANCIAL SECTION

Independent Auditors' Report

To the Members of the Board
New River Valley Regional Commission
Radford, Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the New River Valley Regional Commission, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards, and Commissions,* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the New River Valley Regional Commission, as of June 30, 2016, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 12 to the financial statements, in 2016, the Commission adopted new accounting guidance, GASB Statement No. 82 Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and schedules related to pension and OPEB funding on pages 40-41 and 42-45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the New River Valley Regional Commission's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

Other Information (continued)

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2016, on our consideration of the New River Valley Regional Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New River Valley Regional Commission's internal control over financial reporting and compliance.

Robinson, Farmer, Cox Associates

Blacksburg, Virginia
August 31, 2016

Basic Financial Statements

Exhibit 1

NEW RIVER VALLEY REGIONAL COMMISSION
Statement of Net Position
June 30, 2016

		Governmental Activities
ASSETS		
Cash and cash equivalents	$	641,091
Accounts receivable		209,842
Due from other governmental units		437,512
Net pension asset		156,435
Capital assets (net of accumulated depreciation):		
Vehicles		3,393
Total assets	$	1,448,273
DEFERRED OUTFLOWS OF RESOURCES		
Pension contributions subsequent to measurement date	$	47,681
LIABILITIES		
Accounts payable	$	443,424
Accrued unemployment liability		16,402
Unearned revenue		6,870
Noncurrent liabilities:		
Due within one year		50,891
Due in more than one year		122,352
Total liabilities	$	639,939
DEFERRED INFLOWS OF RESOURCES		
Items related to measurement of net pension liability	$	183,212
NET POSITION		
Investment in capital assets	$	3,393
Restricted		16,219
Unrestricted		653,191
Total net position	$	672,803

The notes to the financial statements are an integral part of this statement.

Exhibit 2

NEW RIVER VALLEY REGIONAL COMMISSION
Statement of Activities
For the Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary Government:				
Governmental activities:				
Health and welfare	$ 2,532,838	$ -	$ 2,532,838	$ -
Community development	1,402,302	937,264	598,903	133,865
Total governmental activities	$ 3,935,140	$ 937,264	$ 3,131,741	$ 133,865

General revenues:	
Miscellaneous	$ 3,386
Total general revenues	$ 3,386
Change in net position	$ 137,251
Net position - beginning	535,552
Net position - ending	$ 672,803

The notes to the financial statements are an integral part of this statement.

Exhibit 3

NEW RIVER VALLEY REGIONAL COMMISSION
Balance Sheet
Governmental Funds
At June 30, 2016

ASSETS	General Fund	WIA Fund	Total
Cash and cash equivalents	$ 637,355	$ 3,736	$ 641,091
Accounts receivable	209,842	-	209,842
Due from other governmental units	-	437,512	437,512
Total assets	$ 847,197	$ 441,248	$ 1,288,445
LIABILITIES AND FUND BALANCE			
Accounts payable	$ 2,199	$ 441,225	$ 443,424
Accrued unemployment liability	16,402	-	16,402
Unearned revenue	6,870	-	6,870
Total liabilities	$ 25,471	$ 441,225	$ 466,696
Fund balance:			
Restricted:			
Workforce Investment Act	$ -	$ 23	$ 23
ARC Funding	2,972	-	2,972
Blacksburg Broadband	10,224	-	10,224
Renew the New	3,000	-	3,000
Unassigned	805,530	-	805,530
Total fund balance	$ 821,726	$ 23	$ 821,749
Total liabilities and fund balance	$ 847,197	$ 441,248	$ 1,288,445

The accompanying notes to financial statements are an integral part of this statement.

Exhibit 4

NEW RIVER VALLEY REGIONAL COMMISSION
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2016

Amounts reported for governmental activities in the statement of net position are different because:		
Total fund balances per Exhibit 3 - Balance Sheet		$ 821,749
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Vehicles		3,393
The net pension asset is not an available resource and, therefore, is not reported in the funds.		156,435
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		
Items related to measurement of net pension asset/liability		(183,212)
Pension contributions subsequent to the measurement date will be a increase in/reduction to the net pension asset/liability in the next fiscal year and, therefore, are not reported in the funds.		47,681
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	$ (67,854)	
Net OPEB obligation	(105,389)	(173,243)
Net position of governmental activities		$ 672,803

The notes to the financial statements are an integral part of this statement.

Exhibit 5

NEW RIVER VALLEY REGIONAL COMMISSION
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2016

		General Fund		WIA Fund		Total
Revenues:						
Charges for services	$	937,264	$	-	$	937,264
Contributions from localities		226,953		-		226,953
Miscellaneous revenue		3,386		-		3,386
Intergovernmental		371,950		2,532,838		2,904,788
Total revenues	$	1,539,553	$	2,532,838	$	4,072,391
Expenditures:						
Community Development:						
Personnel	$	830,412	$	-	$	830,412
Fringe benefits		280,768		-		280,768
Office rent		62,798		-		62,798
Telephone		16,729		-		16,729
Office supplies		29,967		-		29,967
Postage		2,453		-		2,453
Printing		3,536		-		3,536
Advertising		1,310		-		1,310
Travel		50,170		-		50,170
Equipment maintenance and rent		11,733		-		11,733
Dues and publications		11,626		-		11,626
Training		2,787		-		2,787
Meeting expense		14,437		-		14,437
Insurance		4,017		-		4,017
Capital outlay		10,313		-		10,313
Contractual services		147,909		-		147,909
Audit fee		8,000		-		8,000
Miscellaneous		38,907		-		38,907
Health and Welfare:						
Administrative grant costs		-		257,917		257,917
Program grant costs		-		2,274,921		2,274,921
Total expenditures	$	1,527,872	$	2,532,838	$	4,060,710
Excess (deficiency) of revenues over (under) expenditures	$	11,681	$	-	$	11,681
Fund balance, beginning of year		810,045		23		810,068
Fund balance, end of year	$	821,726	$	23	$	821,749

The accompanying notes to financial statements are an integral part of this statement.

Exhibit 6

NEW RIVER VALLEY REGIONAL COMMISSION
Reconciliation of Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2016

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ 11,681
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.		
Depreciation expense		(3,392)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
(Increase) decrease in deferred inflows related to the measurement of the net pension asset/liability		(58,208)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.		
Changes in compensated absences	$ (8,358)	
Changes in net OPEB obligation	(15,187)	
Changes in net pension asset/liability	208,249	
Changes in deferred outflows related to pension payments subsequent to the measurement date	2,466	187,170
Change in net position of governmental activities		$ 137,251

The notes to the financial statements are an integral part of this statement.

Note 1-Summary of Significant Accounting Policies:

The financial statements of the New River Valley Regional Commission (the Commission) conform to generally accepted accounting principles (GAAP) applicable to governmental units promulgated by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant policies:

A. Financial Reporting Entity

The New River Valley Regional Commission was formed pursuant Title 15.2, Chapter 42 of the *Code of Virginia, (1950) as amended,* to encourage and facilitate local government cooperation and state-local cooperation in addressing on a regional basis problems of greater than local significance. Functional areas in which the Commission may assist participating jurisdictions include, but are not limited to: (i) economic and physical infrastructure development; (ii) solid waste, water supply and other environmental management; (iii) transportation; (iv) criminal justice; (v) emergency management; (vi) human services; and (vii) recreation. The Commission was formed to serve the towns of Blacksburg, Christiansburg, Floyd, Narrows, Pearisburg, Pulaski and Rich Creek; the counties of Floyd, Giles, Montgomery and Pulaski; and the City of Radford.

The New River Valley Regional Commission's financial statements include the accounts of all the Commission's operations. The criteria for including organizations as component units within the Commission's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Commission holds the corporate powers of the organization
- the Commission appoints a voting majority of the organization's board
- the Commission is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Commission
- there is fiscal dependency by the organization on the Commission

Based on the aforementioned criteria, the Commission has no component units.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Commission (primary government). For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are other charges between the Commission's functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Note 1-Summary of Significant Accounting Policies: (continued)

B. Government-wide and fund financial statements (continued)

The Statement of Net Position is designed to display financial position of the primary government (governmental and business-type activities). Governments will report all capital assets in the government-wade Statement of Net Position and will report depreciation expense, the cost of "using up" capital assets, in the Statement of Activities. The net position of a government will be broken down into three categories – 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the functions (for instance, through user charges or intergovernmental grants).

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the commission considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Intergovernmental revenues, consisting primarily of federal, state and other grants for the purpose of funding specific expenditures, are recognized when earned or at the time of the specific expenditure. Revenues from general-purpose grants are recognized in the period to which the grant applies. All other revenue items are considered to be measurable and available only when the government receives cash.

Note 1-Summary of Significant Accounting Policies: (continued)

C. Measurement focus, basis of accounting, and financial statement presentation (continued)

The Commission reports the following major governmental funds:

The General Fund is the Commission's primary operating fund. It accounts for and reports all financial resources of the Commission, except those required to be accounted for in other funds.

The Workforce Investment Act Fund (WIA) accounts for and reports the deposit and expenditure of grant proceeds under the Workforce Investment Act programs.

D. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. *Cash and Cash Equivalents*

The Commission's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. *Receivables and payables*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans).

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

3. *Allowance for Uncollectible Accounts*

Accounts receivable are stated at book value utilizing the direct write-off method for uncollectible accounts. Uncollected balances have not been significant and no allowance for uncollectible accounts has been recorded.

4. *Use of Estimates*

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 1-Summary of Significant Accounting Policies: (continued)

D. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance (continued)

5. Capital assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Commission as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the Commission are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Computer and related equipment	3-5
Furniture and fixtures	10
Vehicles	5

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Commission only has one item that qualifies for reporting in this category. It is comprised of certain items related to the measurement of the net pension asset/liability. It is comprised of contributions to the pension plan made during the current year and subsequent to the net pension asset/liability measurement date, which will be recognized as a reduction of the net pension asset/liability next fiscal year. For more detailed information on these items, reference the pension note.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has one type of item that qualifies for reporting in this category. Certain items related to the measurement of the net pension asset/liability are reported as deferred inflows of resources. These include differences between expected and actual experience, change in assumptions, and the net difference between projected and actual earnings on pension plan investments. For more detailed information on these items, reference the pension note.

Note 1-Summary of Significant Accounting Policies: (continued)

D. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance (continued)

7. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. The Commission accrues salary-related payments associated with the payment of compensated absences. All vacation pay is accrued when incurred in the government-wide financial statements.

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Commission's Retirement Plan and the additions to/deductions from the Commission's Retirement Plan's net fiduciary position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Long-term obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, the face amount of debt issued is reported as other financing sources in the statement of revenues, expenditures and changes in fund balance and is not presented as a liability in the balance sheet.

10. Fund equity

The Commission reports Fund balance in accordance with provisions of GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;

Note 1-Summary of Significant Accounting Policies: (continued)

D. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance (continued)

10. Fund equity (continued)

- Unassigned fund balance – amounts that are available for any purpose; positive amounts are only reported in the general fund.

When fund balance resources are available for a specific purpose in more than one classification, it is the Commission's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

The Commission establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Directors through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

11. Net Position

Net position is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is divided into three components:

- Net investment in capital assets—consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted—consist of assets that are restricted by the Commission's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted—all other net position is reported in this category.

12. Net Position Flow Assumption

Sometimes the Authority will fund outlays for a particular purpose from both restricted (e.g. restricted bond and grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Commission's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Note 2-Deposits and Investments:

Deposits: Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act"), Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments: Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, "prime quality" commercial paper and certain corporate notes, banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP). As of June 30, 2016 and for the year then ended the Commission did not have any investments.

Note 3-Due from Other Governmental Units:

The following amount represents payments due from other governmental units at year end:

	Amount Due
Due from Federal Government:	
U.S Department of Labor	
Pass through the Commonwealth of Virginia:	
Virginia Community College System	
Workforce Investment Act	$ 437,512

Note 4-Long-Term Obligations:

The following is a summary of long-term obligation transactions of the Commission for the year ended June 30, 2016.

	Balance July 1, 2015	Increases	Decreases	Balance June 30, 2016	Amount Due Within One Year
Net OPEB Obligation	$ 90,202	$ 15,187	$ -	$ 105,389	$ -
Compensated Absences	59,496	52,980	(44,622)	67,854	50,891
Total	$ 149,698	$ 68,167	$ (44,622)	$ 173,243	$ 50,891

Note 5-Capital Assets:

Capital asset activity for the year ended June 30, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Vehicles	$ 49,383	$ -	$ (17,962)	$ 31,421
Accumulated depreciation:				
Vehicles	$ (42,598)	$ (3,392)	$ 17,962	$ (28,028)
Total capital assets, net	$ 6,785	$ (3,392)	$ -	$ 3,393

All depreciation expense was charged to the Community Development function in the Statement of Activities.

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Note 6-Pension Plan:

Plan Description

All full-time, salaried employees of the New River Valley Regional Commission are automatically covered by the VRS Retirement Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pays contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

The System administers three different benefit structures for covered employees – Plan 1, Plan 2, and, Hybrid. Each of these benefit structures has a different eligibility criteria. The specific information for each plan and the eligibility for covered groups within each plan are set out in the table below:

RETIREMENT PLAN PROVISIONS		
PLAN 1	**PLAN 2**	**HYBRID RETIREMENT PLAN**
About Plan 1 Plan 1 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula. Employees are eligible for Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013.	**About Plan 2** Plan 2 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula. Employees are eligible for Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.	**About the Hybrid Retirement Plan** The Hybrid Retirement Plan combines the features of a defined benefit plan and a defined contribution plan. Most members hired on or after January 1, 2014 are in this plan, as well as Plan 1 and Plan 2 members who were eligible and opted into the plan during a special election window. (see "Eligible Members") • The defined benefit is based on a member's age, creditable service and average final compensation at retirement using a formula. • The benefit from the defined contribution component of the plan depends on the member and employer contributions made to the plan and the investment performance of those contributions.

Note 6-Pension Plan: (continued)

Plan Description (continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	**PLAN 2**	**HYBRID RETIREMENT PLAN**
		• In addition to the monthly benefit payment payable from the defined benefit plan at retirement, a member may start receiving distributions from the balance in the defined contribution account, reflecting the contributions, investment gains or losses, and any required fees.
Eligible Members Employees are in Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013. **Hybrid Opt-In Election** VRS non-hazardous duty covered Plan 1 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014. The Hybrid Retirement Plan's effective date for eligible Plan 1 members who opted in was July 1, 2014. If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.	**Eligible Members** Employees are in Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013. **Hybrid Opt-In Election** Eligible Plan 2 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014. The Hybrid Retirement Plan's effective date for eligible Plan 2 members who opted in was July 1, 2014. If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.	**Eligible Members** Employees are in the Hybrid Retirement Plan if their membership date is on or after January 1, 2014. This includes: • Political subdivision employees* • Members in Plan 1 or Plan 2 who elected to opt into the plan during the election window held January 1-April 30, 2014; the plan's effective date for opt-in members was July 1, 2014. ***Non-Eligible Members** Some employees are not eligible to participate in the Hybrid Retirement Plan. They include: • Political subdivision employees who are covered by enhanced benefits for hazardous duty employees.

Note 6-Pension Plan: (continued)

Plan Description (continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	**PLAN 2**	**HYBRID RETIREMENT PLAN**
Hybrid Opt-In Election (Cont.) Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 1 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 1 or ORP.	**Hybrid Opt-In Election (Cont.)** Members who were eligible for an optional retirement plan (ORP) and have prior service under Plan 2 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 2 or ORP.	***Non-Eligible Members (Cont.)** Those employees eligible for an optional retirement plan (ORP) must elect the ORP plan or the Hybrid Retirement Plan. If these members have prior service under Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan and must select Plan 1 or Plan 2 (as applicable) or ORP.
Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Some political subdivisions elected to phase in the required 5% member contribution but all employees will be paying the full 5% by July 1, 2016. Member contributions are tax-deferred until they are withdrawn as part of a retirement benefit or as a refund. The employer makes a separate actuarially determined contribution to VRS for all covered employees. VRS invests both member and employer contributions to provide funding for the future benefit payment.	**Retirement Contributions** Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Some political subdivisions elected to phase in the required 5% member contribution but all employees will be paying the full 5% by July 1, 2016.	**Retirement Contributions** A member's retirement benefit is funded through mandatory and voluntary contributions made by the member and the employer to both the defined benefit and the defined contribution components of the plan. Mandatory contributions are based on a percentage of the employee's creditable compensation and are required from both the member and the employer. Additionally, members may choose to make voluntary contributions to the defined contribution component of the plan, and the employer is required to match those voluntary contributions according to specified percentages.

Note 6-Pension Plan: (continued)

Plan Description (continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	**PLAN 2**	**HYBRID RETIREMENT PLAN**
Creditable Service Creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member's total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.	**Creditable Service** Same as Plan 1.	**Creditable Service** **Defined Benefit Component:** Under the defined benefit component of the plan, creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member's total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit. **Defined Contributions Component:** Under the defined contribution component, creditable service is used to determine vesting for the employer contribution portion of the plan.

Note 6-Pension Plan: (continued)

Plan Description (continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	**PLAN 2**	**HYBRID RETIREMENT PLAN**
Vesting Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of creditable service. Vesting means members are eligible to qualify for retirement if they meet the age and service requirements for their plan. Members also must be vested to receive a full refund of their member contribution account balance if they leave employment and request a refund. Members are always 100% vested in the contributions that they make.	**Vesting** Same as Plan 1.	**Vesting** **Defined Benefit Component:** Defined benefit vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members are vested under the defined benefit component of the Hybrid Retirement Plan when they reach five years (60 months) of creditable service. Plan 1 or Plan 2 members with at least five years (60 months) of creditable service who opted into the Hybrid Retirement Plan remain vested in the defined benefit component. **Defined Contributions Component:** Defined contribution vesting refers to the minimum length of service a member needs to be eligible to withdraw the employer contributions from the defined contribution component of the plan. Members are always 100% vested in the contributions that they make.

Note 6-Pension Plan: (continued)

Plan Description (continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	**PLAN 2**	**HYBRID RETIREMENT PLAN**
Vesting (Cont.)	**Vesting (Cont.)**	**Vesting (Cont.)** **Defined Contributions Component: (Cont.)** Upon retirement or leaving covered employment, a member is eligible to withdraw a percentage of employer contributions to the defined contribution component of the plan, based on service. • After two years, a member is 50% vested and may withdraw 50% of employer contributions. • After three years, a member is 75% vested and may withdraw 75% of employer contributions. • After four or more years, a member is 100% vested and may withdraw 100% of employer contributions. Distribution is not required by law until age 70½.
Calculating the Benefit The Basic Benefit is calculated based on a formula using the member's average final compensation, a retirement multiplier and total service credit at retirement. It is one of the benefit payout options available to a member at retirement.	**Calculating the Benefit** See definition under Plan 1.	**Calculating the Benefit** **Defined Benefit Component:** See definition under Plan 1

Note 6-Pension Plan: (continued)

Plan Description (continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	**PLAN 2**	**HYBRID RETIREMENT PLAN**
Calculating the Benefit (Cont.) An early retirement reduction factor is applied to the Basic Benefit if the member retires with a reduced retirement benefit or selects a benefit payout option other than the Basic Benefit.	**Calculating the Benefit (Cont.)**	**Calculating the Benefit (Cont.)** **Defined Contribution Component:** The benefit is based on contributions made by the member and any matching contributions made by the employer, plus net investment earnings on those contributions.
Average Final Compensation A member's average final compensation is the average of the 36 consecutive months of highest compensation as a covered employee.	**Average Final Compensation** A member's average final compensation is the average of their 60 consecutive months of highest compensation as a covered employee.	**Average Final Compensation** Same as Plan 2. It is used in the retirement formula for the defined benefit component of the plan.
Service Retirement Multiplier **VRS:** The retirement multiplier is a factor used in the formula to determine a final retirement benefit. The retirement multiplier for non-hazardous duty members is 1.70%. **Sheriffs and regional jail superintendents:** The retirement multiplier for sheriffs and regional jail superintendents is 1.85%. **Political subdivision hazardous duty employees:** The retirement multiplier of eligible political subdivision hazardous duty employees other than sheriffs and regional jail superintendents is 1.70% or 1.85% as elected by the employer.	**Service Retirement Multiplier** **VRS:** Same as Plan 1 for service earned, purchased or granted prior to January 1, 2013. For non-hazardous duty members the retirement multiplier is 1.65% for creditable service earned, purchased or granted on or after January 1, 2013. **Sheriffs and regional jail superintendents:** Same as Plan 1. **Political subdivision hazardous duty employees:** Same as Plan 1.	**Service Retirement Multiplier** **Defined Benefit Component:** **VRS:** The retirement multiplier for the defined benefit component is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans. **Sheriffs and regional jail superintendents:** Not applicable. **Political subdivision hazardous duty employees:** Not applicable. **Defined Contribution Component:** Not applicable.

Note 6-Pension Plan: (continued)

Plan Description (continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	**PLAN 2**	**HYBRID RETIREMENT PLAN**
Normal Retirement Age **VRS:** Age 65. **Political subdivisions hazardous duty employees:** Age 60.	**Normal Retirement Age** **VRS:** Normal Social Security retirement age. **Political subdivisions hazardous duty employees:** Same as Plan 1.	**Normal Retirement Age** **Defined Benefit Component:** **VRS:** Same as Plan 2. **Political subdivisions hazardous duty employees:** Not applicable. **Defined Contribution Component:** Members are eligible to receive distributions upon leaving employment, subject to restrictions.
Earliest Unreduced Retirement Eligibility **VRS:** Age 65 with at least five years (60 months) of creditable service or at age 50 with at least 30 years of creditable service. **Political subdivisions hazardous duty employees:** Age 60 with at least five years of creditable service or age 50 with at least 25 years of creditable service.	**Earliest Unreduced Retirement Eligibility** **VRS:** Normal Social Security retirement age with at least five years (60 months) of creditable service or when their age and service equal 90. **Political subdivisions hazardous duty employees:** Same as Plan 1.	**Earliest Unreduced Retirement Eligibility** **Defined Benefit Component:** **VRS:** Normal Social Security retirement age and have at least five years (60 months) of creditable service or when their age and service equal 90. **Political subdivisions hazardous duty employees:** Not applicable. **Defined Contribution Component:** Members are eligible to receive distributions upon leaving employment, subject to restrictions.
Earliest Reduced Retirement Eligibility **VRS:** Age 55 with at least five years (60 months) of creditable service or age 50 with at least 10 years of creditable service.	**Earliest Reduced Retirement Eligibility** **VRS:** Age 60 with at least five years (60 months) of creditable service.	**Earliest Reduced Retirement Eligibility** **Defined Benefit Component:** **VRS:** Members may retire with a reduced benefit as early as age 60 with at least five years (60 months) of creditable service.

Note 6-Pension Plan: (continued)

Plan Description (continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	**PLAN 2**	**HYBRID RETIREMENT PLAN**
Earliest Reduced Retirement Eligibility (Cont.) **Political subdivisions hazardous duty employees:** 50 with at least five years of creditable service.	**Earliest Reduced Retirement Eligibility (Cont.)** **Political subdivisions hazardous duty employees:** Same as Plan 1.	**Earliest Reduced Retirement Eligibility (Cont.)** **Political subdivisions hazardous duty employees:** Not applicable. **Defined Contribution Component:** Members are eligible to receive distributions upon leaving employment, subject to restrictions.
Cost-of-Living Adjustment (COLA) in Retirement The Cost-of-Living Adjustment (COLA) matches the first 3% increase in the Consumer Price Index for all Urban Consumers (CPI-U) and half of any additional increase (up to 4%) up to a maximum COLA of 5%. **Eligibility:** For members who retire with an unreduced benefit or with a reduced benefit with at least 20 years of creditable service, the COLA will go into effect on July 1 after one full calendar year from the retirement date. For members who retire with a reduced benefit and who have less than 20 years of creditable service, the COLA will go into effect on July 1 after one calendar year following the unreduced retirement eligibility date.	**Cost-of-Living Adjustment (COLA) in Retirement** The Cost-of-Living Adjustment (COLA) matches the first 2% increase in the CPI-U and half of any additional increase (up to 2%), for a maximum COLA of 3%. **Eligibility:** Same as Plan 1	**Cost-of-Living Adjustment (COLA) in Retirement** **Defined Benefit Component:** Same as Plan 2. **Defined Contribution Component:** Not applicable. **Eligibility:** Same as Plan 1 and Plan 2.

Note 6-Pension Plan: (continued)

Plan Description (continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	**PLAN 2**	**HYBRID RETIREMENT PLAN**
Cost-of-Living Adjustment (COLA) in Retirement (Cont.) **Exceptions to COLA Effective Dates:** The COLA is effective July 1 following one full calendar year (January 1 to December 31) under any of the following circumstances: • The member is within five years of qualifying for an unreduced retirement benefit as of January 1, 2013. • The member retires on disability. • The member retires directly from short-term or long-term disability under the Virginia Sickness and Disability Program (VSDP). • The member is involuntarily separated from employment for causes other than job performance or misconduct and is eligible to retire under the Workforce Transition Act or the Transitional Benefits Program. • The member dies in service and the member's survivor or beneficiary is eligible for a monthly death-in-service benefit. The COLA will go into effect on July 1 following one full calendar year (January 1 to December 31) from the date the monthly benefit begins.	**Cost-of-Living Adjustment (COLA) in Retirement (Cont.)** **Exceptions to COLA Effective Dates:** Same as Plan 1	**Cost-of-Living Adjustment (COLA) in Retirement (Cont.)** **Exceptions to COLA Effective Dates:** Same as Plan 1 and Plan 2.

Note 6-Pension Plan: (continued)

Plan Description (continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	**PLAN 2**	**HYBRID RETIREMENT PLAN**
Disability Coverage Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.7% on all service, regardless of when it was earned, purchased or granted. VSDP members are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.	**Disability Coverage** Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.65% on all service, regardless of when it was earned, purchased or granted. VSDP members are subject to a one-year waiting period before becoming eligible for non-work related disability benefits.	**Disability Coverage** Employees of political subdivisions (including Plan 1 and Plan 2 opt-ins) participate in the Virginia Local Disability Program (VLDP) unless their local governing body provides an employer-paid comparable program for its members. Hybrid members (including Plan 1 and Plan 2 opt-ins) covered under VLDP are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.
Purchase of Prior Service Members may be eligible to purchase service from previous public employment, active duty military service, an eligible period of leave or VRS refunded service as creditable service in their plan. Prior creditable service counts toward vesting, eligibility for retirement and the health insurance credit. Only active members are eligible to purchase prior service. When buying service, members must purchase their most recent period of service first. Members also may be eligible to purchase periods of leave without pay.	**Purchase of Prior Service** Same as Plan 1.	**Purchase of Prior Service** **Defined Benefit Component:** Same as Plan 1, with the following exceptions: • Hybrid Retirement Plan members are ineligible for ported service. • The cost for purchasing refunded service is the highest of 4% of creditable compensation or average final compensation. • Plan members have one year from their date of hire or return from leave to purchase all but refunded prior service at approximate normal cost. After that one-year period, the rate for most categories of service will change to actuarial cost. **Defined Contribution Component:** Not applicable.

Note 6-Pension Plan: (continued)

Plan Description (continued)

The system issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the plans administered by VRS. A copy of the most recent report may be obtained from the VRS website at http://www.varetire.org/Pdf/Publications/2015-annual-report-pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

Employees Covered by Benefit Terms

As of the June 30, 2014 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Number
Inactive members or their beneficiaries currently receiving benefits	9
Inactive members:	
Vested inactive members	7
Non-vested inactive members	8
Inactive members active elsewhere in VRS	13
Total inactive members	37
Active members	11
Total covered employees	48

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Prior to July 1, 2012, all or part of the 5.00% member contribution may have been assumed by the employer. Beginning July 1, 2012 new employees were required to pay the 5% member contribution. In addition, for existing employees, employers were required to begin making the employee pay the 5.00% member contribution. This could be phased in over a period of up to 5 years and the employer is required to provide a salary increase equal to the amount of the increase in the employee-paid member contribution.

The New River Valley Regional Commission's contractually required contribution rate for the year ended June 30, 2016 was 6.6% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2013.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the New River Valley Regional Commission were $47,681 and $45,215 for the years ended June 30, 2016 and June 30, 2015, respectively.

Note 6-Pension Plan: (continued)

Net Pension Liability

The New River Valley Regional Commission's net pension liability was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2014, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2015.

Actuarial Assumptions – General Employees

The total pension liability for General Employees in the New River Valley Regional Commission's Retirement Plan was based on an actuarial valuation as of June 30, 2014, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2015.

Inflation	2.5%
Salary increases, including inflation	3.5% – 5.35%
Investment rate of return	7.0%, net of pension plan investment expense, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

Mortality rates: 14% of deaths are assumed to be service related

Largest 10 – Non-LEOS:

Pre-Retirement:

RP-2000 Employee Mortality Table Projected with Scale AA to 2020 with males set forward 4 years and females set back 2 years

Post-Retirement:

RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with males set forward 1 year

Post-Disablement:

RP-2000 Disability Life Mortality Table Projected to 2020 with males set back 3 years and no provision for future mortality improvement

All Others (Non 10 Largest) – Non-LEOS:

Pre-Retirement:

RP-2000 Employee Mortality Table Projected with Scale AA to 2020 with males set forward 4 years and females set back 2 years

Note 6-Pension Plan: (continued)

Actuarial Assumptions – General Employees (continued)

Post-Retirement:
RP-2000 Combined Mortality Table Projected with Scale AA to 2020 with males set forward 1 year

Post-Disablement:
RP-2000 Disability Life Mortality Table Projected to 2020 with males set back 3 years and no provision for future mortality improvement

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period from July 1, 2008 through June 30, 2012. Changes to the actuarial assumptions as a result of the experience study are as follows:

Largest 10 – Non-LEOS:
- Update mortality table
- Decrease in rates of service retirement
- Decrease in rates of disability retirement
- Reduce rates of salary increase by 0.25% per year

All Others (Non 10 Largest) – Non-LEOS:
- Update mortality table
- Decrease in rates of service retirement
- Decrease in rates of disability retirement
- Reduce rates of salary increase by 0.25% per year

The remainder of the page left blank intentionally.

Note 6-Pension Plan: (continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
U.S. Equity	19.50%	6.46%	1.26%
Developed Non U.S. Equity	16.50%	6.28%	1.04%
Emerging Market Equity	6.00%	10.00%	0.60%
Fixed Income	15.00%	0.09%	0.01%
Emerging Debt	3.00%	3.51%	0.11%
Rate Sensitive Credit	4.50%	3.51%	0.16%
Non Rate Sensitive Credit	4.50%	5.00%	0.23%
Convertibles	3.00%	4.81%	0.14%
Public Real Estate	2.25%	6.12%	0.14%
Private Real Estate	12.75%	7.10%	0.91%
Private Equity	12.00%	10.41%	1.25%
Cash	1.00%	-1.50%	-0.02%
Total	100.00%		5.83%
		Inflation	2.50%
		*Expected arithmetic nominal return	8.33%

* Using stochastic projection results provides an expected range of real rates of return over various time horizons. Looking at one year results produces an expected real return of 8.33% but also has a high standard deviation, which means there is high volatility. Over larger time horizons the volatility declines significantly and provides a median return of 7.44%, including expected inflation of 2.50%.

Note 6-Pension Plan: (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2018, the rate contributed by the employer for the New River Valley Regional Commission Retirement Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2018 on, participating employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Changes in Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability(Asset) (a) - (b)
Balances at June 30, 2014	$ 2,097,125	$ 2,045,311	$ 51,814
Changes for the year:			
Service cost	$ 58,178	$ -	$ 58,178
Interest	144,082	-	144,082
Differences between expected and actual experience	(238,023)	-	(238,023)
Contributions - employer	-	45,215	(45,215)
Contributions - employee	-	33,981	(33,981)
Net investment income	-	94,586	(94,586)
Benefit payments, including refunds of employee contributions	(77,634)	(77,634)	-
Administrative expenses	-	(1,274)	1,274
Other changes	-	(22)	22
Net changes	$ (113,397)	$ 94,852	$ (208,249)
Balances at June 30, 2015	$ 1,983,728	$ 2,140,163	$ (156,435)

Note 6-Pension Plan: (continued)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the New River Valley Regional Commission using the discount rate of 7.00%, as well as what the New River Valley Regional Commission's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	(6.00%)	(7.00%)	(8.00%)
New River Valley Regional Commission			
Net Pension Liability (Asset)	125,362	(156,435)	(385,442)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2016, the New River Valley Regional Commission recognized pension expense of $(104,826). At June 30, 2016, the New River Valley Regional Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 128,335
Net difference between projected and actual earnings on pension plan investments	-	54,877
Employer contributions subsequent to the measurement date	47,681	-
Total	$ 47,681	$ 183,212

Note 6-Pension Plan: (continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

$47,681 reported as deferred outflows of resources related to pensions resulting from the New River Valley Regional Commission's contributions subsequent to the measurement date will be recognized as an addition of the Net Pension Asset in the fiscal year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year ended June 30		
2017	$	(131,220)
2018		(40,179)
2019		(21,532)
2020		9,719
2021		-
Thereafter		-
Total		(183,212)

Note 7-Risk Management:

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission participates with other government entities in a public entity risk pool for their coverage of public officials and liability insurance with the Virginia Municipal Liability Pool. Each member of this risk pool jointly and severally agrees to assume, pay and discharge any liability. The Commission pays the Virginia Municipal Group contributions and assessments based upon classifications and rates into a designated cash reserve fund out of which expenses of the pool, claims and awards are to be paid. In the event of a loss, deficit, or depletion of all available excess insurance, the pool may assess all members in the proportion in which the premium of each bears to the total premiums of all members in the year in which such deficit occurs. The Commission carries insurance coverage for all other risk of loss. Settled claims have not exceeded coverage in the current or prior two fiscal years.

Note 8-Compensated Absences:

Commission employees earn vacation leave each month at a scheduled rate in accordance with years of service. Accumulated unpaid vacation is accrued when incurred. At June 30, 2016 the liability for accrued vacation pay totaled $67,854.

Note 9-Other Postemployment Benefits – Health Insurance:

The Commission recognizes the cost of retiree health benefits during the period of active employment, while the benefits are being earned, and discloses the unfunded actuarial accrued liability (UAAL) in order to accurately account for the total future cost of post-employment benefits and the financial impact on the Commission. As the Commission has less than 100 employees and is not required to have an actuarial valuation performed, the alternative measurement method was utilized to determine the amounts that follow.

A. Plan Description

The Commission allows retirees to participate in health insurance programs offered by the Commission. To participate, a retiree must have reached age 55 and completed at least 5 years of full-time service with the Commission. Retirees are required to contribute 100% of their health insurance premiums to the Commission. The retirees' health insurance rates are not age adjusted; rather the retirees pay the same premium as active employees.

B. Funding Policy

The contribution requirements of the plan members and the Commission are established and may be amended by the Commission. The Commission currently pays for post-retirement health care benefits on a pay-as-you-go basis. Retirees are responsible for the payment of 100% of the health care insurance rates shown below:

Participants	Monthly Premium
Employee	$ 607.00
Employee / Spouse	1,123.00
Family	1,639.00

C. Annual OPEB Cost and Net OPEB Obligation

The Commission is required to compute the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Commission's annual OPEB costs for the year, the amount actually contributed to the plan, and the changes in the net OPEB obligations:

Annual required contribution (ARC)	$ 22,924
Interest on net OPEB obligation	3,608
Adjustment to annual required contribution	(11,345)
Annual OPEB cost (expense)	$ 15,187
Contributions made	-
Increase in net OPEB obligation	$ 15,187
Net OPEB obligation - beginning of year	90,202
Net OPEB obligation - end of year	$ 105,389

Note 9-Other Postemployment Benefits – Health Insurance: (continued)

C. Annual OPEB Cost and Net OPEB Obligation (continued)

The Commission's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2016 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of ARC Contributed	Net OPEB Obligation
6/30/2014	$ 9,726	28.93%	$ 103,198
6/30/2015	(4,895)	-60.42%	90,202
6/30/2016	15,187	0.00%	105,389

D. Funded Status and Funding Progress

The funded status of the Plan as of June 30, 2016, the most recent valuation date was as follows:

Actuarial accrued liability (AAL)	$	105,389
Actuarial value of plan assets	$	-
Unfunded actuarial accrued liability (UAAL)	$	105,389
Funded ratio (actuarial value of plan assets/AAL)		0.00%
Covered payroll (active plan members)	$	749,202
UAAL as a percentage of covered payroll		14.07%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far in the future. Examples include assumptions about future employment, mortality, and inflation. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, will present multiyear trend information, as it becomes available, about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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Note 9-Other Postemployment Benefits – Health Insurance: (continued)

E. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In the June 30, 2016 actuarial valuation, the entry age actuarial cost method was used. Under this method, future benefits are projected and the present value of such benefits is allocated from date of hire to date of eligibility. The actuarial assumptions for the Commission include:

	Assumptions
Amortization period	30 years
Investment rate of return	4%
Payroll growth	3.00%
Age adjustment factor	1.8
Healthcare costs trend rate	5.3% to 5.6%

The UAAL is being amortized as a level percentage of payroll over the remaining amortization period, which at June 30, 2016, was 30 years. Amortizations are open ended in that they begin anew at each valuation date.

Note 10-Litigation:

At June 30, 2016, there were no matters of litigation involving the Commission which would materially affect the Commission's financial position should any court decision on pending matters not be favorable to the Commission.

Note 11-Allocation of Indirect Costs:

The Commission has entered into various agreements to assist the management of various projects and grants. The Commission charges for direct costs incurred plus a portion of indirect costs. Indirect costs are allocated on the ratio of the individual project's personnel services, including fringe benefits, to total personnel, including fringe benefits.

Note 12-Adoption of Accounting Principles:

The Commission implemented provisions of Governmental Accounting Standard Board (GASB) Statement number 73 during the fiscal year. The requirements of this Statement extend the approach to accounting and financial reporting established in Statement 68 to all pensions, with modifications as necessary to reflect that for accounting and financial reporting purposes, any assets accumulated for pensions that are provided through pension plans that are not administered through trusts that meet the criteria specified in Statement 68 should not be considered pension plan assets. It also requires that information similar to that required by Statement 68 be included in notes to financial statements and required supplementary information by all similarly situated employers and non-employer contributing entities. Furthermore, the Statement clarifies the application of certain provisions of GASB Statements 67 and 68.

Required Supplementary Information

Exhibit 7

NEW RIVER VALLEY REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balances -- General Fund
Budget and Actual
For the Year Ended June 30, 2016

Revenues:	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenue from local sources:				
Charges for services	$ 934,874	$ 934,874	$ 937,264	$ 2,390
Contributions from localities	226,953	226,953	226,953	-
Miscellaneous revenue	-	-	3,386	3,386
Total revenue from local sources	$ 1,161,827	$ 1,161,827	$ 1,167,603	$ 5,776
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
DHCD grants (administrative)	$ 75,971	$ 75,971	$ 75,971	$ -
Conservation grant	-	-	6,643	6,643
Virginia Department of Transportation	35,700	35,700	17,463	(18,237)
Total revenue from the Commonwealth	$ 111,671	$ 111,671	$ 100,077	$ (11,594)
Revenue from the federal government:				
Categorical aid:				
ARC grant	$ 68,436	$ 68,436	$ 74,019	$ 5,583
Federal Department of Transportation	142,800	142,800	127,854	(14,946)
EDA grant	70,000	70,000	70,000	-
Total revenue from the federal government	$ 281,236	$ 281,236	$ 271,873	$ (9,363)
Total revenues	$ 1,554,734	$ 1,554,734	$ 1,539,553	$ (15,181)

Exhibit 7
(Continued)

NEW RIVER VALLEY REGIONAL COMMISSION

Schedule of Revenues, Expenditures and Changes in Fund Balances -- General Fund
Budget and Actual
For the Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:				
Community Development:				
Personnel	$ 802,152	$ 802,152	$ 830,412	$ (28,260)
Fringe benefits	269,609	269,609	280,768	(11,159)
Office rent	64,254	64,254	62,798	1,456
Telephone	14,405	14,405	16,729	(2,324)
Office supplies	26,815	26,815	29,967	(3,152)
Postage	3,050	3,050	2,453	597
Printing	3,850	3,850	3,536	314
Advertising	1,900	1,900	1,310	590
Travel	64,193	64,193	50,170	14,023
Equipment maintenance and rent	11,650	11,650	11,733	(83)
Dues and publications	11,325	11,325	11,626	(301)
Training	2,025	2,025	2,787	(762)
Meeting expense	11,875	11,875	14,437	(2,562)
Insurance	4,300	4,300	4,017	283
Capital outlay	5,000	5,000	10,313	(5,313)
Contractual services	230,695	230,695	147,909	82,786
Audit fee	7,750	7,750	8,000	(250)
Miscellaneous	77,472	77,472	38,907	38,565
Total expenditures	$ 1,612,320	$ 1,612,320	$ 1,527,872	$ 84,448
Excess (deficiency) of revenues over (under) expenditures	$ (57,586)	$ (57,586)	$ 11,681	$ 69,267
Net change in fund balance	$ (57,586)	$ (57,586)	$ 11,681	$ 69,267
Fund balance, beginning of year	57,586	57,586	810,045	752,459
Fund balance, end of year	$ -	$ -	$ 821,726	$ 821,726

Exhibit 8

NEW RIVER VALLEY REGIONAL COMMISSION
Schedule of OPEB Funding Progress
As of June 30, 2016

OPEB Healthcare Plan:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL) (3) - (2)	Funded Ratio Assets as % of AAL (2) / (3)	Annual Covered Payroll	UAAL as a % of Covered Payroll (4) / (6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
6/30/2016	$ -	$ 105,389	$ 105,389	0%	$ 749,202	14.07%
6/30/2015	-	90,202	90,202	0%	702,092	12.85%
6/30/2013	-	99,166	99,166	0%	729,072	13.60%

Exhibit 9

NEW RIVER VALLEY REGIONAL COMMISSION
Schedule of Components of and Changes in Net Pension Liability/Asset and Related Ratios
For the Year Ended June 30, 2016

	2015	2014
Total pension liability		
Service cost	$ 58,178	$ 73,896
Interest	144,082	134,557
Differences between expected and actual experience	(238,023)	-
Benefit payments, including refunds of employee contributions	(77,634)	(67,136)
Net change in total pension liability	$ (113,397)	$ 141,317
Total pension liability - beginning	2,097,125	1,955,808
Total pension liability - ending (a)	$ 1,983,728	$ 2,097,125
Plan fiduciary net position		
Contributions - employer	$ 45,215	$ 43,157
Contributions - employee	33,981	31,093
Net investment income	94,586	279,654
Benefit payments, including refunds of employee contributions	(77,634)	(67,136)
Administrative expense	(1,274)	(1,486)
Other	(22)	15
Net change in plan fiduciary net position	$ 94,852	$ 285,297
Plan fiduciary net position - beginning	2,045,311	1,760,014
Plan fiduciary net position - ending (b)	$ 2,140,163	$ 2,045,311
Political subdivision's net pension liability (asset) - ending (a) - (b)	$ (156,435)	$ 51,814
Plan fiduciary net position as a percentage of the total pension asset	107.89%	97.53%
Covered payroll	$ 702,092	$ 621,860
Political subdivision's net pension asset as a percentage of covered payroll	22.28%	-8.33%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Exhibit 10

NEW RIVER VALLEY REGIONAL COMMISSION
Schedule of Employer Contributions - Pension Plan
For the Year Ended June 30, 2016

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2016	$ 47,681	$ 47,681	$ -	$ 749,202	6.36%
2015	45,215	45,215	-	702,092	6.44%
2014	43,157	43,157	-	621,860	6.94%
2013	52,783	52,783	-	760,566	6.94%
2012	6,930	6,930	-	699,991	0.99%
2011	6,261	6,261	-	632,395	0.99%
2010	22,299	22,299	-	571,770	3.90%
2009	24,132	24,132	-	618,771	3.90%
2008	16,009	16,009	-	606,396	2.64%
2007	17,190	17,190	-	651,144	2.64%

NEW RIVER VALLEY REGIONAL COMMISSION
Notes to Required Supplementary Information
For the Year Ended June 30, 2016

WIA Fund Budget:

The WIA Fund is not legally required to adopt a budget, thus eliminating the requirement to present budgetary comparison information.

Pension Plan:

In 2015, Covered Employee Payroll (as defined by GASB 68) included the total payroll for employees covered under the pension plan whether that payroll is subject to pension coverage or not. This definition was modified in GASB Statement No. 82 and now is the payroll on which contributions to a pension plan are based. The ratios presented use the same measure.

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation. The 2014 valuation includes Hybrid Retirement Plan members for the first time. The hybrid plan applies to most new employees hired on or after January 1, 2014 and not covered by enhanced hazardous duty benefits. Because this was a new benefit and the number of participants was relatively small, the impact on the liabilities as of the measurement date of June 30, 2015 are not material.

Changes of assumptions – The following changes in actuarial assumptions were made effective June 30, 2013 based on the most recent experience study of the System for the four-year period ending June 30, 2012:

Largest 10 – Non-LEOS:
- Update mortality table
- Decrease in rates of service retirement
- Decrease in rates of disability retirement
- Reduce rates of salary increase by 0.25% per year

All Others (Non 10 Largest) – Non-LEOS:
- Update mortality table
- Decrease in rates of service retirement
- Decrease in rates of disability retirement
- Reduce rates of salary increase by 0.25% per year

COMPLIANCE SECTION

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Members of the Board
New River Valley Regional Commission
Radford, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards and Commissions,* issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities and each major fund of New River Valley Regional Commission as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise New River Valley Regional Commission's basic financial statements and have issued our report thereon dated August 31, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered New River Valley Regional Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New River Valley Regional Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of New River Valley Regional Commission's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. [2016-001]

Compliance and Other Matters

As part of obtaining reasonable assurance about whether New River Valley Regional Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

New River Valley Regional Commission's Response to Findings

New River Valley Regional Commission's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. New River Valley Regional Commission's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Farmer, Cox Associates

Blacksburg, Virginia
August 31, 2016

Independent Auditors' Report on Compliance For Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Members of the Board
New River Valley Regional Commission
Radford, Virginia

Report on Compliance for Each Major Federal Program

We have audited the New River Valley Regional Commission's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the New River Valley Regional Commission's major federal programs for the year ended June 30, 2016. New River Valley Regional Commission's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the New River Valley Regional Commission's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the New River Valley Regional Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the New River Valley Regional Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, the New River Valley Regional Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control over Compliance

Management of the New River Valley Regional Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the New River Valley Regional Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the New River Valley Regional Commission's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Robinson, Farmer, Cox Associates

Blacksburg, Virginia
August 31, 2016

NEW RIVER VALLEY REGIONAL COMMISSION

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
Department of Labor:			
Pass-through payments from:			
Commonwealth of Virginia - Virginia Community College System:			
County of Pulaski, Virginia:			
Workforce Investment Act (Cluster)			
WIA/WIOA Adult Program	17.258	Not available	$ 750,390
WIA/WIOA Dislocated Worker Formula Grants	17.278	Not available	643,859
WIA/WIOA Youth Activities	17.259	Not available	931,199
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	Not available	15,855
Employment Service/Wagner-Peyser Funded Activities	17.207	Not available	191,535
Total Workforce Investment Act (Cluster)			$ 2,532,838
Appalachian Regional Commission:			
Direct Payments:			
Appalachian Local Development District Assistance	23.009	Not applicable	$ 74,019
Department of Transportation			
Pass-through payments from:			
Virginia Department of Transportation			
Highway Planning and Construction	20.205	N/A	$ 127,854
Department of Commerce:			
Direct Payments:			
Economic Development - Support for Planning Organizations	11.302	Not applicable	$ 70,000
Total Department of Commerce			$ 70,000
Total Expenditures of Federal Awards			$ 2,804,711

See accompanying notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Note A-Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the New River Valley Regional Commission under programs of the federal government for the year ended June 30, 2016. The information in the Schedule is presented in accordance with the requirements of the Office of Management and Budgets Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the New River Valley Regional Commission, it is not intended to and does not present the financial position, changes in net position, or cash flows of the New River Valley Regional Commission.

Note B-Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

(2) Pass-through entity indentifying numbers are presented where available.

Note C-Relationship to the Financial Statements:

Intergovernmental federal revenues per the basic financial statements:	
General Fund	$ 260,273
WIA Fund	2,532,838
Total	$ 2,793,111

NEW RIVER VALLEY REGIONAL COMMISSION

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified ?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified ?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516 (a)?	No

Identification of major programs:

CFDA #	Name of Federal Program or Cluster
17.258	WIA/WIOA - Adult Program
17.259	WIA/WIOA - Youth Activities
17.278	WIA/WIOA - Dislocated Worker Formula Grants

Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualified as low-risk auditee?	No

Section II - Financial Statement Findings

2016-001

Criteria: Per Statement on Auditing Standards 115, an auditee should have sufficient expertise in the selection and application of accounting principles used in the preparation of the annual financial report.

Condition: The auditee does not possess sufficient expertise in the selection and application of accounting principles to ensure the annual financial report meets all applicable standards promulgated by Generally Accepted Accounting Standards (GAAS) and the Governmental Accounting Standards Board (GASB).

Effect: There is more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal controls over financial reporting.

Cause: The auditee is small and does not have staff with significant experience in preparing financial statements in accordance with current reporting standards. As such, the auditee relies on the auditor for technical advice related to same.

Recommendation: The auditor recommends that the auditee review audit adjustments annually and replicate same in future periods to the extent possible. It is noted that the auditee has made great strides in posting year end adjustments and is gaining a good understanding of the year end audit process.

Management's Response: To comply with Standard 115, we would be required to hire staff and/or consultants with expertise in the preparation of financial statements using standards referred to above. The additional cost required exceeds any identified benefits. As such, management will continue to review year end audit entries and will work toward preparing financials statements in accordance with current reporting standards in future periods.

Section III - Federal Award Findings and Questioned Costs

There are no federal award findings and questioned costs to report.

Section IV - Status of Prior Audit Findings

Finding 2015-001 from fiscal year 2015 is recurring in fiscal year 2016 as 2016-001.

NRVRC
new river valley regional commission
6580 Valley Center Drive | Suite 124 | Radford, VA 24141 | 540-639-9313
NRVRC.ORG

MEMORANDUM

To: **NRVRC Commissioners**

From: **Patrick O'Brien, Regional Planner**

Date: **November 10, 2016**

Re: **2016-17 EDA CEDS Update- Committee Members**

Each year the New River Valley Regional Commission reviews and updates the region's Comprehensive Economic Development Strategy (CEDS). The purpose of the CEDS is to continue federal and local partnerships to address economic development in the region. The CEDS also serves to document the planning efforts to identify economic development needs in the region, which is required for grant applications to the US Department of Commerce, Economic Development Administration and the Appalachian Regional Commission.

The Commission is designated as an Economic Development District (EDD) and is required to engage a CEDS Committee of regional representatives from public and private sector organizations and businesses, who assist in developing the updates to the CEDS document. The current members of the CEDS committee have been very supportive, with good attendance at the three committee meetings last year, and those unable to attend participating through email review of CEDS documents.

Attached is the proposed CEDS Committee list for the 2016-17 update for your review. Anthony Byrd, Kevin Reeder, and Jonathan Whitt have left their positions this year, and have been removed from the list. Scott Tate, Assistant Director of the Virginia Tech Office of Economic Development, has been added this year. Staff is seeking Commissioner input on other individuals that may be appropriate to invite to join the CEDS committee, and provide their expertise on regional economic development issues.

New River Valley
Comprehensive Economic Development Strategy Committee
CEDS-FY16

Name	Principal Business Location	Career Field
Diane Akers	Town of Blacksburg	Economic Development
Peter Anderson	Pulaski County	Education
Kamala Bauers	Floyd County	Real Estate Development
Eric Bucey	Pulaski County	Small business development
Basil Edwards	City of Radford	Local Government Staff
Jonathan Everett	Town of Christiansburg	Finance/Young Professionals
Jim Flowers	Virginia Tech	Incubator Manager
Gary Forget	Town of Dublin	Manufacturing
Mack Hilton	City of Radford	Retired Dentist
Marty Holliday	New River Valley WDB	Workforce Development Board
Charlie Jewell	City of Radford	Economic Development
Susan Kidd	Town of Narrows	Local Government Staff
Tommy Loflin	Town of Christiansburg	Finance
Jim Loux	Pulaski County	Exporting Business
Michael Miller	Montgomery County	University Licensing
Rebecca Phillips	Pulaski Town (NRV)	Education (Governor's School)
Shaun Rai	Town of Christiansburg	Community Development Finance
Gary Reedy	Floyd County	Telecommunications
Mark Rowh	Pulaski County	Education
Henry Showalter	Town of Christiansburg	Finance, Virginia Tech
Michael Solomon	Pulaski County	Economic Development
Scott Tate	Virginia Tech	Economic development
Rick Weaver	Montgomery County	Education
John White	Town of Pulaski	Local Government Staff
Peggy White	Pulaski County	Chamber of Commerce

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