

I. From the President/CEO: Welcome to The Works, Inc.

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I want to personally welcome you to The Works, Inc.'s team. I know you have a choice about where you work, and I thank you for choosing to work here.

The Works, Inc. engages in transformative, innovative work to revitalize distressed Memphis neighborhoods, starting in South Memphis. We are committed to expanding access to quality, affordable housing and to healthy food and to building pathways to economic stability and mobility. We believe that only community driven solutions can create lasting change. We work through strategic partnerships and community engagement. We directly address critical and complex challenges with resolve and perseverance while striving for long-term strategic solutions that are equitable and sustainable. Based on the lessons we learn in Memphis, our team members frequently work locally and nationally to advance policy initiatives and to provide training and technical assistance that are aligned with our work and experience.

The brand of The Works, Inc. starts with our tagline – “Rebuild, Restore, Renew”. This comes from the famous prophet Isaiah in the Old Testament of the Christian Bible. “They will rebuild the ancient ruins and restore the places long devastated; they will renew the ruined cities that have been devastated for generations.” Isaiah 61:4, New International Version. This message was delivered to people who were rebuilding – and was meant to provide hope for the physical restoration of a devastated place and for the accompanying spiritual and physical renewal of a people after generations of hardship. The people of The Works are keeping hope alive in many Memphis neighborhoods that have long been ignored or worse, targeted for disinvestment and predatory practices. Where many have given up hope, we build new homes, grow healthy food, restore the earth, create connections and improve the health and vibrancy of people who have been left behind. We believe all people should live well in quality housing and eat well, and that there is no “us and them” in society; all people want the same things. We work to improve the quality of life for all people in Memphis, and this includes each one of us.

I am confident that you will find opportunities to learn and grow here, and I know that your unique talents, knowledge and perspective will make The Works, Inc. stronger. Welcome aboard.

II. About Us: A Brief History

The Works, Inc. (TWI) is a multi-faceted community development corporation working throughout Memphis. Our organization began in the mid-90s with a focus on increasing Access to Quality Affordable Housing in South Memphis. In the years since, we've come to more fully understand that rebuilding, restoring, and renewing our community's families and the environments in which they live means addressing far more than housing issues. Our current work includes projects and programs as various as affordable housing and commercial

development, mortgage lending based in social underwriting, legal assistance, active transportation improvements, family-friendly community events, green infrastructure development, improved sustainability in waste pathways, blight elimination, computer literacy training, green workforce development, brownfield remediation, design and development of public space, community land trust creation, and addressing food-related disparities.

All of our activities are guided by extensive resident and community engagement. TWI uses a holistic model, building on best practices and nimbly responding to changing needs and desires of the populations we serve. Our community planning process, conducted in partnership with the University of Memphis, created the South Memphis Revitalization Action Plan in 2009. Today, we still work toward many of the goals residents identified in that plan (food issues chiefly among them), and our full-time Director of Community Engagement leads ongoing, authentic engagement of the population we serve in all of our programs. Our programs are driven by resident and community engagement, ensuring that the solutions we implement are culturally sensitive and responsive to the specific needs of the population we serve. Community Engagement is not just an idea at The Works. It is the reason we exist and the most important part of everything we do. From our founding in 1993, we have been a place based organization, constantly physically present in the neighborhoods where we work. We prioritize building authentic, lasting relationships with others with us in the places where we work.

Access to Fresh, Quality Food has long been and continues to be a prioritized issue in all the Memphis communities in which we work. We own and operate a small-scale corner grocery store in South Memphis, where we offer an array of fresh produce, healthy preserved foods, meats, and other essentials. In addition to this store, we run the Mobile Grocer that travels to food deserts and residential complexes to reach vulnerable populations at heightened risk of suffering from food access issues. Our commitment to fostering a healthier community is further demonstrated through our management of the South Memphis Farmers Market, which brings seasonal fresh local produce to the neighborhood. Furthermore, we work with families to grow their own nutritious food in their own backyards.

III. The Works, Inc. Today: Structure and Key Leadership

Headed by our President and CEO, Roshun Austin, The Works has six areas of work. Steve Barlow, Vice President & General Counsel, rounds out the executive leadership team and guides the Law and Policy and General Administration work. Property Management is headed by Micheale Merritt, Community and Food Programs are led by Devin Marzette, Development Activities are guided by Quincy Jones and Regenerative Initiatives are directed by Mike Larrivee. Our board of directors is chaired by Paul Morris. The Treasurer of the Board is Vernon Motlow, Sr., and the Secretary of the Board is Carol Mosley. Jason Wexler is an at-large board member.

IV. Organizational Values & Commitments

The Works, Inc. is committed to fostering a fair, safe, and equitable work environment that reflects our mission to rebuild, restore, and renew communities through holistic neighborhood revitalization. These policies ensure that every employee understands and upholds the principles of integrity, inclusion, and accountability that define our organization.

a. Equal Opportunity Employer

The Works, Inc. is an Equal Opportunity Employer, and all employment decisions are based on merit, qualifications, and organizational needs. The Works, Inc. also strives to create an inclusive and welcoming work environment reflective of the diverse communities we serve. The Works, Inc. is committed to compliance with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.); Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.); Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794); the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.); Title II and Title III of the Americans with Disabilities Act (ADA) of 1990, as amended by the ADA Amendment Act of 2008 (42 U.S.C. 12131-12189) and as implemented by Department of Justice regulations at 28 CFR Parts 35 and 36; Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency" (August 11, 2000); all provisions required by the implementing regulations of the U.S. Department of Agriculture (7 CFR Part 15 et seq.); and other federal and state directives and guidelines. No person shall, on the ground of race, color, national origin, age, sex, or disability, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity offered by The Works, Inc.

b. Employment Eligibility Policy

The Works, Inc. complies fully with the Immigration Reform and Control Act (IRCA) and all applicable federal employment eligibility verification requirements.

All new employees are required to complete Section 1 of the U.S. Department of Homeland Security Form I-9 on or before their first day of employment. Within three (3) business days of the employee's start date, the employee must present original, unexpired documentation establishing both identity and authorization to work in the United States.

Failure to provide acceptable documentation within this three-day period will result in termination of employment, as federal law prohibits the continued employment of any individual who cannot verify work eligibility.

The Works, Inc. participates in lawful verification procedures and may re-verify documentation as required by law, such as when temporary authorizations expire.

c. Non-Harassment / Non-Discrimination Policy

The Works, Inc. is committed to maintaining a workplace characterized by respect, integrity, and care for one another. Every employee deserves to work in an environment that is safe, inclusive, and free from harassment, discrimination, or intimidation.

Harassment or discrimination of any kind—whether verbal, physical, visual, or digital—is strictly prohibited. This includes any inappropriate conduct based on race, color, religion, sex (including pregnancy, sexual orientation, or gender identity), national origin, age, disability, genetic information, veteran status, or any other protected characteristic. Such behavior undermines trust and weakens collaboration; accordingly, it will not be tolerated.

All employees play a role in maintaining a respectful and cooperative workplace. Any employee who experiences or witnesses harassment or discrimination should promptly report it to their immediate supervisor. If the concern involves that supervisor or is not resolved, it should be referred to that individual's supervisor. If further review is needed, the matter may be submitted in writing to the vice president or human resources designee.

Reports will be reviewed promptly and confidentially. Retaliation against any employee who raises a good-faith concern or participates in an investigation is strictly prohibited.

d. Disability & Religious Accommodations

The Works, Inc. provides reasonable accommodations upon request to qualified employees with disabilities or sincerely held religious beliefs, as required by law. Employees requesting an accommodation should first discuss the matter with their immediate supervisor. If the issue involves the supervisor or cannot be resolved at that level, it should be referred to that individual's supervisor. If additional review or authorization is required, the concern may be submitted in writing to the vice president or human resources designee. All requests will be handled promptly and confidentially, with the goal of allowing the requesting employee to perform the essential functions of their job while maintaining the operational integrity of the organization.

e. Limited English Proficiency Policy

The Works, Inc. values inclusion, equity, and accessibility for all employees and community members. We recognize that language should never be a barrier to participation in the programs or services we provide. Accordingly, The Works, Inc. is committed to ensuring that community members who seek our services can fully understand and engage with our programs. To that end, employees and program staff should use Language Line (languageline.com) or another approved interpretation and translation service whenever in-person language assistance is not available.

All departments are responsible for identifying language access needs within their programs and

for documenting their use of translation or interpretation services when serving clients with limited English proficiency. By maintaining this commitment, The Works, Inc. affirms that language inclusion is a cornerstone of equitable community development.

f. Drug, Alcohol, and Smoke-Free Workplace Policy

To maintain a safe, productive, and healthy work environment, The Works, Inc. prohibits the possession, use, sale, or distribution of illegal drugs, controlled substances, or alcohol while on company property, operating a company vehicle, or conducting company business. Smoking and vaping are prohibited in all indoor facilities, vehicles, and within 25 feet of entrances to buildings operated by The Works, Inc. Employees are also prohibited from reporting to work under the influence of alcohol or any substance that may impair performance or safety.

Any employee who believes they may have a substance abuse issue is encouraged to seek confidential support through the organization's Employee Assistance Plan or other community resources. Supervisors are responsible for addressing observed violations promptly.

g. Occupational Safety & Health Policy

The Works, Inc. complies with all applicable occupational safety and health laws. Employees are expected to follow safety protocols and immediately report unsafe conditions or practices to their supervisor. Training and protective equipment will be provided as appropriate to the position. Occurrences or concerns involving health and safety should be documented using the online [Incident Reporting Form](#).

h. Conflicts of Interest Policy

The success of The Works, Inc. depends on the dedication, integrity, and good judgment of every employee. In turn, each employee's livelihood depends on the continued strength and reputation of our organization. Because of this shared responsibility, The Works, Inc. expects all employees to devote their full-time energies and loyalties to the organization's mission and to avoid any activity, relationship, or outside interest that creates or appears to create a conflict of interest.

A conflict of interest occurs when an employee's personal, financial, or other interests interfere, or could appear to interfere, with their ability to make objective decisions in the best interests of the organization. Employees must not use their position, authority, or access to organizational resources for personal gain or to benefit friends, relatives, or outside organizations.

While it is impossible to list every potential conflict, examples include (but are not limited to):

- Using the resources, equipment, or information of The Works, Inc. for personal purposes or gain;
- Using one's position in the organization to secure a personal advantage or special consideration;
- Maintaining a financial interest in a vendor, contractor, or partner organization that does

business with The Works, Inc.;

- Accepting gifts or favors that could influence or appear to influence decision-making.
- Accepting additional compensation or benefits from third parties for work performed for The Works, Inc.
- Engaging in projects or activities for compensation or other financial benefit that is substantially similar to work performed for The Works, Inc.

Employees who are uncertain whether a particular situation may constitute a conflict of interest should seek guidance before proceeding.

The Works, Inc. may, in its sole discretion, authorize exceptions to this policy and allow a relationship or activity that constitutes a conflict of interest on a case-by-case basis. Any such authorization must be in a writing signed by the president or vice president and reported to the Board of Directors at their next regularly scheduled meeting.

i. Nepotism & Consensual Relationships Policy

The Works, Inc. is committed to ensuring that all employment decisions are based on merit, fairness, and organizational need. Relationships that involve family members or romantic partners in the workplace can give rise to concerns about conflicts of interest, favoritism, or bias. To maintain equity and trust, both the reality and the appearance of favoritism should be avoided.

Immediate family members or individuals in a romantic relationship may not directly supervise, evaluate, or make employment decisions regarding one another. Similarly, they should not be placed in positions where one individual's actions or recommendations could influence the other's compensation, promotion, or work assignments.

Employees who enter into a relationship implicating this policy after employment begins must promptly disclose the relationship to their supervisor. The organization will determine whether a change in reporting structure, reassignment, or other position adjustment is necessary to preserve fairness and professional boundaries. An employee's disclosure of a familial or consensual romantic relationship implicating this policy, and any steps taken by the organization in response to that disclosure, must be reported to the Board of Directors at their next regularly scheduled meeting.

j. Records Retention and Management Policy

The Works, Inc. is committed to maintaining accurate, complete, and accessible records that document its operations, financial transactions, and compliance with legal and regulatory requirements. This policy establishes uniform standards for the creation, retention, storage, and destruction of organizational records.

(1) Purpose

The purpose of this policy is to:

- Ensure compliance with applicable federal, state, and local laws and regulations;
- Preserve records that have administrative, fiscal, legal, or historical value;
- Promote efficient management of information; and
- Protect confidential and proprietary information from unauthorized access, loss, or misuse.

(2) Scope

This policy applies to all records created, received, or maintained by The Works, Inc. in the course of business, regardless of format (including paper, electronic files, photographs, or digital media). It applies to all departments, employees, contractors, and affiliated entities.

(3) General Principles

- All records are the property of The Works, Inc. and must be maintained in accordance with this policy.
- Records should be organized and stored securely to ensure accessibility, integrity, and protection from loss or damage.
- Confidential or sensitive information must be stored and transmitted in accordance with the Acceptable Use and Data Security Policy.
- Records should be retained for at least the minimum period required by law or funding agreement, and longer when necessary to support business or historical needs.

(4) Retention Periods

The following general retention periods apply unless a specific regulation or grant requirement mandates otherwise:

Category	Examples	Minimum Retention Period
Corporate Records	Articles of incorporation, bylaws, board and committee minutes, annual reports	Permanent
Financial Records	Audits, ledgers, bank statements, invoices, payroll records, tax filings	7 years
Personnel Records	Employment applications, performance reviews, disciplinary actions, payroll files	3 years after separation

Category	Examples	Minimum Retention Period
Program and Grant Files	Grant agreements, progress reports, correspondence, supporting documentation	3 years after project closeout
Contracts and Leases	Executed agreements, amendments, correspondence	5 years after expiration or termination
Insurance Records	Policies, claims, and related correspondence	6 years after expiration of coverage
Property and Equipment Records	Deeds, titles, equipment inventories, maintenance logs	Life of asset + 7 years
Donor and Fundraising Records	Gift acknowledgments, donor correspondence, campaign summaries	3 years after receipt or end of campaign
Health and Safety Records	OSHA logs, accident reports, training records	5 years
Electronic Communications	Email correspondence with operational or legal significance	Retained per relevant category above

(5) Destruction of Records

- Records that have met their retention period and are not subject to ongoing legal holds or audits may be securely destroyed.
- Paper records must be shredded or otherwise rendered unreadable.
- Electronic records must be permanently deleted from storage media and backups in a manner that prevents recovery.
- Destruction must be carried out under the supervision of a supervisor or other designated staff member.

(6) Litigation and Audit Holds

When litigation, audits, or investigations are pending or reasonably anticipated, all relevant records must be retained and preserved, even if the normal retention period has expired. The vice president or other member of the legal team will issue a formal “hold notice” specifying which records must be retained and when normal destruction may resume.

k. Periodic Review Policy

All policies contained in this handbook will be reviewed on an annual basis by the president and vice president and presented to the Board of Directors for review and approval. The board may delegate specific sections to committees or senior leadership to review as appropriate.

Following each annual review, any revisions or updates approved by the board will be documented in the “Summary of Changes” appendix to this handbook. The summary will note the date of revision, section(s) modified, and a brief description of each change to ensure transparency and accountability.

Employees will be notified when substantive updates occur and are expected to review and acknowledge any revised policies as directed.

V. Employment Policies & Procedures

a. Operating Hours and Tardiness Policy

The Works, Inc. values professionalism, accountability, and respect for teammates’ time. Consistent attendance and punctuality are essential to maintaining an efficient and dependable work environment across all departments and project sites.

(1) Standard Operating Hours

In general, The Works, Inc. operates during regular business hours, Monday through Friday, from 9:00 a.m. to 5:00 p.m. Lunch periods may not exceed one hour, and all employees are expected to be either actively working or using PTO (paid time off) during standard operating hours. Some programs, community events, and field operations may require adjusted or extended schedules, including early mornings, evenings, or weekends. Supervisors will communicate expected hours and scheduling variations in advance whenever possible. If a supervisor determines that an employee’s episodic weekend or after-hours work should reasonably offset their commitment to work during regular business hours (i.e., “comp time”), that schedule adjustment must be documented in writing and made within seven calendar days of the additional work performed. Such adjustments may not be “stockpiled” or otherwise carried over.

(2) Attendance and Punctuality

Employees are expected to report to work on time and ready to begin duties at the start of their scheduled shift. Regular attendance is a condition of employment, and excessive absenteeism or repeated tardiness disrupts team operations and may result in disciplinary action.

If an employee anticipates being late or unable to report to work, they must notify their immediate supervisor as soon as possible—ideally before the start of the workday. Employees should communicate the expected duration of their absence and any need for schedule adjustments.

(3) Flexible Scheduling

Supervisors may approve flexible scheduling arrangements to accommodate operational needs, field conditions, or employee circumstances, provided that coverage and productivity are maintained. All such arrangements must be approved in advance and documented by an employee's supervisor.

(4) Failure to Report

An employee who fails to report to work or contact their supervisor for two consecutive scheduled workdays may be considered to have voluntarily resigned, unless extenuating circumstances are documented and approved by management.

These same attendance and operating hour expectations apply equally to employees working under approved hybrid arrangements, unless modified in writing by their supervisor.

b. Employee Classification Policy

The Works, Inc. classifies employees according to the nature of their position, expected duration of employment, and wage and hour status under the Fair Labor Standards Act (FLSA). These classifications determine eligibility for benefits and compliance with applicable labor laws.

(1) Status Classifications

(i) Full Time Employees

Full-time employees are regularly scheduled to work 40 hours per week or more on a continuing basis. Full-time employees are generally eligible for the organization's full range of employee benefits, subject to the terms and conditions of each benefit plan.

(ii) Part Time Employees

Part-time employees are regularly scheduled to work fewer than 35 hours per week. Part-time employees are not typically eligible for benefits unless otherwise required by law or approved by management.

(iii) Temporary or Seasonal Employees

Temporary or seasonal employees are hired for a specific project or defined period of time, such as during high-volume seasons, grant-funded initiatives, or short-term program activations. These positions do not carry an expectation of ongoing employment and generally do not include benefits other than those required by law. This category also includes student interns, whether paid or participating for academic credit, and others who work with the organization for a defined duration or project term.

(2) FLSA Classifications

Under the Fair Labor Standards Act (FLSA), employees are classified as either exempt or non-exempt based on the nature of their job duties and method of compensation.

(i) Exempt Employees

Exempt Employees are salaried employees who meet specific federal and state criteria for exemption from overtime pay. Exempt employees are expected to fulfill the full responsibilities of their role regardless of hours worked and are not eligible for overtime compensation.

(ii) Nonexempt Employees

Non-Exempt Employees are typically hourly employees who are entitled to overtime pay at one-and-a-half times their regular rate for all hours worked over 40 in a workweek, as required by law.

Supervisors are responsible for ensuring accurate timekeeping for non-exempt employees and for confirming that work hours comply with applicable wage and hour regulations.

(3) Employee versus Independent Contractor

Individuals performing work for The Works, Inc. are classified as either employees or independent contractors based on the nature of their relationship with the organization and applicable legal standards.

Employees work under the direction and control of The Works, Inc., use organization tools and equipment, follow assigned schedules, and are integrated into the organization's operations. Employees are subject to payroll-tax withholding and are covered by organizational policies and benefits as applicable.

Independent Contractors are self-employed individuals or entities engaged to perform specific services under a written agreement. They control how and when their work is performed, provide their own tools and materials, and are responsible for their own taxes, insurance, and business expenses. Independent contractors are not employees and are not eligible for employee benefits or protections afforded to staff.

All determinations of employment status are made in compliance with applicable federal and state law. Misclassification of workers is prohibited, and questions regarding employment status should be directed to the vice president or human resources designee prior to hiring or contract execution.

c. Recruitment / Hiring / Probationary Period Policy

The Works, Inc. seeks to attract and retain smart, driven, and mission-oriented teammates who share our commitment to equitable community development, environmental restoration, and economic opportunity. We believe that each employee contributes directly to the organization's success and the quality of life in the communities we serve.

Hiring processes at The Works, Inc. may vary depending on program needs, funding sources, and position requirements. While some positions may involve a formal search process with public posting and structured interviews, others may be filled through direct recruitment, referrals, or internal advancement. Regardless of method, every hiring decision should reflect fairness, transparency, and an inclusive approach that values both professional qualifications and alignment with the organization's mission.

Hiring decisions must be made in consultation with the president or vice president, to ensure that selections align with organizational goals and legal requirements. All hiring processes must comply with applicable federal, state, and local employment laws, including those related to equal opportunity and non-discrimination.

Supervisors are expected to provide clear, accurate information about job expectations, compensation, and benefits during the recruitment process. All employment offers must be documented in writing and approved through standard administrative procedures before a candidate begins work.

All new hires at The Works, Inc. are subject to a ninety (90)-day probationary period beginning on their first day of employment. The probationary period provides time for both the employee and the organization to evaluate the fit between the employee's skills, performance, and the organization's expectations and culture.

During this period, supervisors are encouraged to provide frequent feedback and support to help new employees understand their roles and responsibilities. At the conclusion of the ninety days, the employee and their direct supervisor will participate in an initial performance review to discuss progress, address any areas for improvement, and determine whether continued employment is appropriate.

Successful completion of the probationary period does not guarantee continued employment or create a contract for future employment. All employment with The Works, Inc. is at-will, meaning that either the employee or the organization may terminate the employment relationship at any time, with or without cause and with or without notice, in accordance with applicable law.

d. Holidays and Office Closure Policy

The Works, Inc. provides the following paid holidays to all full- and part-time employees:

- Martin Luther King Jr. Day
- Good Friday
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Thanksgiving Day
- Friday after Thanksgiving
- Christmas Eve through New Year's Day

If a holiday falls on Saturday, offices close the preceding Friday; if on Sunday, the following Monday.

In addition to the above holiday, all full- and part-time employees may take their birthday off with pay at any time during their birthday month.

If offices close for facility issues, inclement weather, or management decisions, full- and part-time employees will receive pay based on their regular schedules and will not be required to use paid time off (PTO).

e. Hybrid Work Policy

The Works, Inc. recognizes that hybrid work arrangements can enhance productivity, job satisfaction, and work-life balance while supporting organizational resilience and sustainability.

Flexible work options may also reduce commuting burdens, increase accessibility, and improve operational efficiency.

Nevertheless, hybrid work is a privilege, not an entitlement, and it may be approved only at the discretion of supervisors based on program needs and an employee's job duties and performance. While both in-office and hybrid employees may participate in virtual meetings for the convenience of local, national, and international partners, The Works, Inc. recognizes the value of live personal engagement. Accordingly, internal meetings will generally be expected to be in-person, and all employees, including those working hybrid schedules, are generally expected to be physically present.

(1) Eligibility and Approval

- Positions requiring regular in-person interaction, fieldwork, or access to physical resources may not be eligible for hybrid arrangements.
- Employees seeking to work on a hybrid schedule must receive prior written approval from their supervisor specifying the expected schedule, reporting requirements, and communication standards. Regular hybrid schedules must include at least three in-office days per workweek.
- Hybrid work arrangements may be modified or revoked at any time based on performance, organizational need, or resource availability.

(2) Expectations and Accountability

Employees approved for hybrid work are held to the same operating hours, performance standards, and conduct expectations as employees working on site. Unless otherwise approved in writing, remote and hybrid employees are expected to be actively engaged in their work from 9:00 a.m. to 5:00 p.m., Monday through Friday, with a lunch period not to exceed one hour.

During scheduled working hours, employees must devote their full attention and professional effort to organizational duties. Hybrid work is not a license to pursue dependent care, personal business, other professional ventures or other non-work activities. Employees are expected to maintain productivity, availability, and responsiveness equivalent to on-site work and must be accessible and actively engaged by phone, email, or designated communication platforms throughout the workday.

Employees must also:

- Participate in required meetings, whether virtual or in person, as scheduled;
- Record time worked in accordance with the Timekeeping Policy; and

- Communicate proactively with supervisors regarding work progress, challenges, or changes in availability.

If concerns arise regarding productivity, accountability, or communication, The Works, Inc. reserves the right to require the employee to return to full-time in-office work or otherwise modify or terminate the hybrid arrangement at management's discretion.

(3) Work Environment and Equipment

Employees working in a hybrid capacity are responsible for maintaining a safe, professional, and secure workspace. The Works, Inc. may provide certain equipment (such as laptops or peripherals) for work use; all organizational property must be used exclusively for business purposes and safeguarded under the Acceptable Use and Data Security Policy.

Employees are responsible for ensuring reliable internet access and an appropriate workspace. The organization does not reimburse home office expenses (such as utilities, rent, or furniture) unless expressly approved in writing.

(4) Confidentiality and Data Security

All employees working in hybrid settings must adhere to The Works, Inc.'s confidentiality, cybersecurity, and data protection standards. Sensitive information must not be shared, stored, or printed in unsecured environments. Devices used for work must be password-protected, kept current with software updates, and compliant with the organization's security protocols.

f. Confidentiality Policy

Employees may have access to confidential or proprietary information about clients, partners, or operations. Such confidential and proprietary information includes, but is not limited to, knowledge and information pertaining to The Works, Inc.'s business, financial and accounting information, budgets, projections, forecasts, business plans, operating methods, strategies, product and service information, development plans, specifications, designs, processes, drawings, concepts, research and development data and materials, systems, techniques, trade secrets, intellectual property, software programs and works of authorship, know-how, marketing and distribution plans, planning data, marketing strategies, price lists, market studies, employee lists, and supplier lists. By accepting and continuing employment at The Works, Inc., each employee agrees to hold its proprietary information in confidence and to take all necessary precautions to protect that information with all the reasonable precautions that each employee would take with respect to their own confidential information. Each employee further agrees and accepts that they may be held liable for any and all damages to The Works, Inc. caused by their

unauthorized disclosure of Proprietary Information in violation of this Policy, whether said disclosure occurring during or after their period of employment.

g. Acceptable Use and Data Security Policy

The Works, Inc. provides access to technology resources—including computers, email, cloud storage, mobile devices, and internet services—to support its mission and daily operations. These tools are essential to our work serving communities and must be used responsibly and ethically.

All employees are expected to use company technology and communication systems primarily for business purposes. Limited personal use is permitted, provided it does not interfere with work duties, consume excessive resources, or violate any policy. Employees must never use organizational systems for illegal activity, harassment, personal financial gain, or any purpose that could damage the reputation of The Works, Inc.

To protect the organization’s information and systems, employees must:

- Safeguard all devices and accounts by using strong passwords and not sharing login credentials;
- Store files only in approved systems (e.g., shared drives or designated cloud services);
- Avoid downloading or installing unapproved software or applications;
- Exercise caution when opening email attachments or clicking links from unfamiliar sources;
- Immediately report any suspected data breach, loss, or cyber-related incident to their supervisor. Supervisors should immediately consult with senior leadership to determine appropriate next steps;

All organizational data—including client information, financial records, personnel files, and communications—must be treated as confidential and protected from unauthorized access or disclosure. Employees leaving the organization must return or delete all organization-owned files and materials.

Use of Personal Devices (BYOD)

In general, employees should not use personal computers, tablets, or laptops for work-related projects, communications, data access, or field activities. In the event an employee does utilize a personal device for business purposes, such use is at their own risk, and employees are expected to:

- Enable password protection or other security measures;
- Maintain up-to-date software and security patches;
- Use only approved applications for accessing or sharing organizational data;
- Grant The Works, Inc. access to organizational information stored on said personal device upon request; and,
- Report lost or stolen devices immediately so that access to organization systems can be revoked if necessary.

Cybersecurity Training and Practices

To reduce cyber risk and maintain compliance with The Works’ security policies, all employees are required to complete cybersecurity and phishing-awareness training as requested periodically. Employees must follow standard security practices, including multi-factor authentication (MFA), password protection, and timely software updates on all devices used for work.

Data Protection Standards

All staff must handle organizational and personal data in accordance with applicable privacy regulations, including those protecting personally identifiable and health information. Access to organizational systems or data should be limited to authorized personnel and used only for legitimate business purposes.

Employees do not have a reasonable expectation of privacy when using The Works, Inc.’s technology systems or resources. Accordingly, The Works, Inc. reserves the right to monitor use of its technology systems as necessary to ensure compliance with this policy and to safeguard organizational data and resources.

h. Workplace Conduct & Insubordination Policy

The Works, Inc. is committed to maintaining a respectful, safe, and professional environment that reflects the organization’s mission and values. Each employee plays a vital role in fostering a workplace culture of integrity, teamwork, accountability, and mutual respect.

(1) Professional Conduct

Employees are expected to conduct themselves in a manner that upholds the reputation of The Works, Inc. and promotes trust within the organization and the communities we serve. This includes:

- Treating colleagues, partners, and clients with respect and courtesy at all times;
- Communicating in a constructive and professional manner, even when disagreements arise;
- Maintaining a collaborative attitude that supports team and organizational goals; and
- Exercising good judgment in decision-making, communication, and representation of the organization.

Behavior that undermines team cohesion, disrupts operations, or damages relationships—including hostility, gossip, willful underperformance (so-called “quiet quitting”), or insubordination—will not be tolerated.

(2) Insubordination

Insubordination is defined as the willful refusal to carry out a reasonable directive issued by a supervisor, director, or other authorized representative of The Works, Inc. It also includes disrespectful, defiant, or abusive conduct toward a supervisor, director, or other person in authority. Examples include:

- Refusing to perform assigned work without legitimate justification;
- Openly challenging or disregarding supervisory direction in a manner that disrupts workflow;
- Using threatening, disrespectful, or abusive language toward leadership or colleagues; or
- Undermining supervisory or organizational authority through willful noncompliance.

(3) Accountability and Consequences

Supervisors are responsible for addressing inappropriate conduct promptly and fairly. Depending on the severity and context, consequences for violations of this policy may include verbal or written warnings, suspension, or termination of employment.

Employees are encouraged to raise concerns about workplace issues through the Incident Reporting and Complaint Review Policy rather than engaging in unconstructive or disrespectful behavior.

i. Employee-Owned Property Policy

The Works, Inc. recognizes that employees may occasionally bring personal property to the workplace, including tools or vehicles, to facilitate work activities. While the organization values the initiative this practice may demonstrate, The Works, Inc. cannot assume responsibility for the loss, theft, or damage of employee-owned property brought onto any organizational premises, worksite, or vehicle. Thus, while employees may use personally owned tools, vehicles, or equipment for organizational work, The Works, Inc. will not be responsible for maintenance, repairs, or replacement of any personally owned property used for work purposes. Employees are expected to ensure that any personal property used for organizational work is safe, well-maintained, and compliant with applicable laws or regulations.

Personal electronic devices (such as cell phones, tablets, or laptops) may be used for work-related communication provided such use complies with the Acceptable Use and Data Security Policy (AUDS Policy). Employees must ensure that any confidential or proprietary information accessed on personal devices is protected in accordance with organizational standards.

The Works, Inc. reserves the right to limit or restrict personal use of electronic devices during work hours when such use interferes with productivity, safety, or professional conduct.

j. Employer-Owned Vehicle Policy

The Works, Inc. provides access to organizational vehicles to support field operations, program implementation, and other approved business activities. These vehicles are shared resources and must be used responsibly, safely, and only for legitimate organizational purposes.

Authorized Use

- Employer-owned vehicles may be driven only by authorized employees who hold a valid driver's license and have an acceptable driving record as determined by The Works, Inc.
- Vehicles are to be used exclusively for official business. Personal errands, transporting unauthorized passengers, or use outside normal work responsibilities is prohibited. While non-business use may be expressly approved by a supervisor or the Board of Directors, such use must be either reimbursed by the employee or reported by the organization as taxable income to the employee. Employees must comply with all federal, state, and local traffic laws while operating an organizational vehicle.

(2) Safety and Maintenance

- Seat belts must be worn by drivers and passengers at all times.
- The use of handheld devices, texting, or any other distractions while driving is strictly prohibited.
- Employees are responsible for conducting a brief safety inspection (tires, lights, fuel level, etc.) before operation and for reporting any mechanical problems, damage, or safety concerns immediately to their supervisor.
- Smoking or vaping in organizational vehicles is not permitted.

Accidents and Reporting

Any accident, damage, or citation that occurs while operating an employer-owned vehicle must be reported to the supervisor or department director as soon as possible, and in all cases within 24 hours. Employees involved in an accident must comply with all legal reporting requirements and cooperate fully with insurance and internal review processes.

Violations and Consequences

Failure to comply with this policy may result in suspension or loss of vehicle privileges, disciplinary action, or termination of employment. The Works, Inc. reserves the right to revoke driving privileges based on driving record, misuse, or safety concerns.

k. Weapons Policy

The Works, Inc. is committed to maintaining a safe, secure, and peaceful work environment for all employees, volunteers, clients, and community members. To uphold this commitment, the possession, use, or display of firearms, ammunition, explosives, or other weapons is strictly prohibited on all property owned, leased, or controlled by The Works, Inc., including vehicles, worksites, and community project locations.

Scope of Prohibition

This prohibition applies to all employees, contractors, volunteers, visitors, and vendors while conducting organizational business, whether on or off The Works, Inc. premises. Weapons are prohibited in all circumstances, including but not limited to:

- Inside organizational offices, vehicles, and storage facilities;
- At field sites, farms, nurseries, or event locations operated or managed by The Works, Inc.; and
- During any work-related meeting, outreach event, or community program.

Exceptions

Exceptions to this policy authorizing concealed carry may be made on a case-by-case basis and only with prior written approval from the vice president or human resources designee. An employee who desires to carry a firearm or other weapon in connection with organizational activities must request and receive such written approval before doing so.

Approval may be conditioned on the employee's completion of appropriate and/or ongoing safety training, demonstration of responsible handling practices, or other reasonable requirements as determined by management. Violation of this policy without an approved exception may result in disciplinary action, up to and including termination of employment. The Works, Inc. reserves the right to refer violations of this policy to law enforcement authorities when appropriate.

I. Mobile Device Policy

Given the range of employee job responsibilities in service of its broad mission, The Works, Inc. has adopted the following three-tiered approach to mobile device use:

1) Employees with an employer-owned device: In general, employees whose responsibilities require them to be both highly mobile and to regularly communicate with third-party constituents on behalf of The Works, Inc. will be issued an employer-owned mobile device. These devices are subject to the Acceptable Use and Data Security Policy and must be returned at the conclusion of employment. An employee who is issued an employer-owned mobile device is generally not eligible for personal cell phone reimbursement.

2) Employees partially reimbursed for personal cell phone use: In general, employees whose responsibilities require them to be highly mobile, but who do not regularly communicate with third-party constituents may be asked to maintain regular connectivity during the workday by phone, text, or messaging app (e.g., Slack). These employees are responsible for ensuring that their use complies with the Acceptable Use and Data Security Policy and ensure that any confidential or proprietary information accessed on personal devices is protected in accordance with organizational standards. Such personnel are typically eligible to receive a nontaxable cell phone reimbursement each pay period in addition to their regular compensation.

3) Office-based employees with direct lines: In general, employees whose responsibilities include assignment to one or more regular workstations at one or more of The Works, Inc.'s office locations may primarily rely on their direct office lines (and accompanying voicemail) to conduct business. Such personnel are typically not eligible for personal cell phone reimbursement.

m. Public Relations Policy

The Works, Inc. is dedicated to fostering public confidence and trust through honest, respectful, and transparent communication. Every employee, volunteer, and representative plays a role in maintaining the organization's positive public image and upholding its reputation in the community.

Authorized Spokespersons

Only the president, vice president, or their designated representatives may serve as official spokespersons for The Works, Inc. in matters involving media inquiries, public statements, or organizational positions on community issues. Non-designated employees receiving such inquiries should immediately refer them to the president or vice president for response.

Employees are encouraged to share factual information about programs and events in the course of their regular work with constituents but should refrain from making unauthorized statements of policy, opinion, or endorsement on behalf of The Works, Inc.

Public Engagement and Representation

When participating in community events, conferences, or professional gatherings, employees are expected to represent The Works, Inc. with professionalism and respect. Statements made in these settings should align with the organization’s mission, values, and commitments. Employees should exercise good judgment to avoid any appearance of bias, political endorsement, or conflict of interest when representing the organization publicly.

Brand and Identity Use

The Works, Inc. name, logo, and related branding materials may not be used for any unrelated personal, commercial, or political purpose. Staff members producing or distributing materials on behalf of the organization (including event signage, presentations, or publications) must ensure that the organization’s identity is represented accurately and consistently.

Social Media and Online Conduct

Employees’ use of social media should reflect the same standards of professionalism, honesty, and respect that guide their in-person interactions. When referencing The Works, Inc. online, employees should make clear that personal views expressed are their own and not official organizational positions.

Inappropriate or misleading online conduct that damages the organization’s reputation, violates confidentiality, or conflicts with organizational policies may result in disciplinary action. For further guidance, see the Social Media Policy.

n. Social Media Policy

The Works, Inc. recognizes that social media is an important tool for communication, education, and community engagement. When used responsibly, these platforms can strengthen relationships, increase awareness of the organization’s mission, and build public trust. However, employees’ online activity—both personal and professional—can reflect on the organization and must align with its values of integrity, respect, and accountability.

Professional Use of Social Media

Employees who manage or contribute to official organizational social media accounts must ensure that all posts, comments, and messages:

- Accurately represent The Works, Inc. and its mission, programs, and values;
- Are professional in tone and free of discriminatory, harassing, or inflammatory language;
- Are factually correct and do not include confidential or proprietary information; and
- Have been approved by a supervisor, director, or communications designee when appropriate.

Any content that could reasonably be interpreted as an official statement on behalf of The Works, Inc. must be created or approved by authorized staff.

Personal Use of Social Media

The Works, Inc. respects employees' right to personal expression online. However, employees should exercise good judgment and remember that personal posts and comments—even outside of work hours—can reflect on the organization.

Employees are expected to:

- Uphold the same standards of professionalism, honesty, and respect that apply in the workplace;
- Avoid sharing confidential, sensitive, or internal information about The Works, Inc., its partners, or clients;
- Refrain from using organizational logos, imagery, or branding without written approval; and
- Make clear when necessary that opinions expressed are their own and not official positions of The Works, Inc.

Use During Working Hours

Employees are expected to focus on their assigned responsibilities during working hours. Personal social media use should be limited to break times and should never interfere with productivity, job performance, or organizational communication.

Conduct and Enforcement

Inappropriate or unprofessional use of social media that damages the reputation of The Works, Inc., violates confidentiality, or conflicts with other organizational policies may result in disciplinary action, up to and including termination of employment.

This policy works in coordination with the Acceptable Use and Data Security Policy and the Public Relations Policy, which together establish the standards for representing The Works, Inc. responsibly in all communications.

o. Incident Reporting & Complaint Review Policy

The Works, Inc. is committed to maintaining a safe, respectful, and professional workplace. Employees are encouraged to report unusual incidents implicating health and safety or organizational policies using the online [Incident Reporting Form](#). In addition, concerns or complaints about workplace issues—such as unfair treatment, discrimination, harassment, safety, or other violations of policy—may be reported without fear of judgment or retaliation in accordance with the following process:

Reporting a Complaint

- Employees should first report workplace conduct complaints to their immediate supervisor, who is responsible for determining whether the matter should also be documented via the online [Incident Reporting Form](#).
- If the incident concerns the conduct of the employee’s supervisor, or if the employee believes the issue has not been adequately addressed, the employee may submit a written complaint to the relevant department director.
- If the incident concerns the conduct of a director or remains unresolved after the foregoing, the employee may submit a written complaint to the President or Vice President.

All complaints should be made as soon as possible after the incident or issue occurs and should include sufficient detail to allow the organization to review the matter effectively.

Investigation and Review

The Works, Inc. will conduct a prompt, impartial, and confidential review of all reported incidents. Depending on the nature of the concern, this review may include:

- Interviews with the employee(s) involved;
- Collection of relevant documentation or evidence; and

- Consultation with legal counsel or external advisors, if appropriate.

The organization will strive to reach a resolution that is fair, consistent with policy, and respectful of all parties involved. Employees will be informed of the outcome or next steps once the review is complete, to the extent possible given privacy considerations.

Confidentiality and Non-Retaliation

All conduct complaints and related information will be handled as confidentially as possible. The Works, Inc. strictly prohibits retaliation against any employee who, in good faith, reports a concern or participates in an investigation. Retaliation should be reported immediately through the same channels outlined above.

Resolution and Follow-Up

Supervisors, directors, or officers responsible for reviewing conduct complaints must document the resolution and ensure appropriate corrective action, if required. The organization may also provide mediation, additional supervision, or policy training to address recurring or systemic issues.

p. Performance Review & Employee Accountability Policy

The Works, Inc. values a culture of transparency, continuous improvement, and mutual accountability. Performance review is not only a means of evaluation but also a tool for encouraging growth, mentorship, and alignment with the organization's mission and values.

Purpose and Philosophy

Performance reviews at The Works, Inc. are designed to:

- Recognize and reinforce employees' contributions to the organization's success;
- Identify opportunities for professional development and skill building;
- Clarify expectations and priorities; and
- Strengthen communication between employees and supervisors.

The organization views performance management as an ongoing, collaborative process rather than a single annual event.

Performance Review Process

- Frequency: Formal performance reviews are conducted annually, typically near the anniversary of each employee’s hire date. Supervisors may also conduct mid-year or informal reviews as needed.
- Participants: Reviews are led by the employee’s direct supervisor and may include input from program directors or peers when appropriate.
- Criteria: Reviews will consider job performance, adherence to organizational values, teamwork, communication, initiative, and contribution to department and organizational goals.
- Documentation: Supervisors will complete a written summary of each review, to be signed by both supervisor and employee. Employees will have the opportunity to provide comments or rebuttals to be included in the record.

Ongoing Feedback and Coaching

Supervisors are expected to provide regular feedback throughout the year, addressing both positive performance and areas needing improvement in a timely, constructive manner. Employees are encouraged to seek feedback proactively and to communicate openly about their goals, challenges, and professional development needs.

Performance Improvement and Accountability

When performance does not meet expectations, supervisors may work with the employee to identify causes and outline a path for improvement. This may include:

- Clarification of performance expectations;
- Verbal warnings;
- Development of a Performance Improvement Plan (PIP) with specific goals, milestones, and timelines;
- Additional supervision, training, or mentoring;
- Written warnings;
- Reassignment of duties where appropriate;
- Compensation review or modification.

Failure to demonstrate satisfactory improvement within the specified timeframe may result in disciplinary action, up to and including termination of employment.

VI. Payroll Policies and Procedures

The Works, Inc. is committed to ensuring that all employees are compensated accurately, timely, and in compliance with applicable laws and organizational policies. Payroll procedures are designed to promote fairness, transparency, and accountability across all departments.

a. Pay Period and Pay Dates

The Works, Inc. operates on a semi-monthly payroll schedule, with pay issued on or around the 15th and the last day of each month (30th or 31st).

- Pay issued on or around the 15th reflects compensation earned for the preceding full pay period from the 16th through the last calendar day of the prior month (30th/31st or 28th/29th in February).
- Pay issued on or around the last day of the month reflects compensation earned for the preceding full pay period from the 1st through the 15th of the current month. If a scheduled pay date falls on a weekend or recognized holiday, payment will be made on the nearest business day.

b. Direct Deposit

The Works, Inc. provides compensation exclusively through direct deposit to each employee's designated bank account or payroll card, as requested via the organization's online payroll system. No paper checks are issued. Employees are responsible for maintaining current banking information in the payroll system to avoid delays or errors in payment.

c. Timekeeping

Accurate timekeeping is essential to ensure compliance with wage and hour laws and to maintain fair compensation practices.

- Employees must document all time worked using the organization's designated system. Hours should be recorded and reported weekly, and employees are responsible for accurately reporting all time worked, including any overtime that has been approved in advance by their supervisor.
- Nonexempt salaried employees are not permitted to work more than forty (40) hours per week without prior written approval from their supervisor.
- Time records must be regularly reviewed and approved by the employee's supervisor before payroll processing.

Tampering with or falsifying time records is strictly prohibited and may result in disciplinary action, up to and including termination.

d. Deductions and Withholdings

The Works, Inc. withholds federal and state income taxes, Social Security, and Medicare as required by law. Additional deductions—such as retirement contributions, health-insurance premiums, or court-ordered withholdings—may also apply. Employees may authorize voluntary deductions in writing, consistent with organizational policy.

e. Payroll Advances, Loans and Monetary Gifts

No employee may solicit, authorize, or receive a payroll advance, personal loan, directed payment (including to a third party in satisfaction of an employee debt), or monetary gift from The Works, Inc. or any of its affiliated entities. This provision shall not preclude bonuses or incentive pay as set forth in section VI.i, or 401(k) loans as otherwise provided by law.

f. Payroll Corrections and Questions

Employees who believe there is an error in their pay should promptly notify their supervisor, the human resources designee, or the financial team. Verified errors will be corrected as soon as possible in the next payroll cycle.

g. Confidentiality and Access

Payroll information is confidential. Access to payroll records is limited to personnel with a legitimate business need. Employees are expected to respect the privacy of others and not disclose another person's wage or salary information, except as required by law or explicitly authorized by management.

h. Compliance and Recordkeeping

The Works, Inc. maintains payroll records as required by applicable law. Employees are responsible for keeping their personal and tax information current to ensure accurate reporting and payment.

i. Compensation Review and Incentive Pay Policy

The Works, Inc. strives to maintain a fair and transparent approach to compensation that reflects the organization's values, performance standards, and financial sustainability. Compensation

reviews provide an opportunity to recognize achievement, reward excellence, and ensure that pay levels remain competitive and equitable across the organization.

(1) Compensation Review Process

- Frequency: Compensation reviews are conducted at least annually, typically near the end of the fiscal year, to allow adjustments to align with organizational budgeting and strategic planning.
- Basis for Review: Compensation adjustments may be based on one or more of the following factors:
 - Individual performance and contribution to organizational goals;
 - Changes in job responsibilities or scope;
 - Market benchmarks for comparable roles; and
 - The organization’s overall financial capacity.
- Approval: All compensation adjustments must be reviewed and approved by the president or vice president before implementation.

(2) Incentive Pay

The Works, Inc. may, at its discretion, provide incentive pay to recognize exceptional individual or team performance, completion of major projects, or achievement of measurable goals that advance the organization’s mission.

- Incentive pay is not guaranteed and may vary from year to year based on available resources and organizational priorities.
- Eligibility for incentive pay is determined by the employee’s supervisor, subject to approval by the president or vice president.
- All incentive pay awards will be documented in writing and processed through standard payroll procedures. “Off-cycle” incentive pay is not permitted.

j. Termination & Severance Pay Policy

The Works, Inc. strives to treat all employees with fairness, dignity, and respect throughout the course of employment, including at the time employment ends. Employment with The Works, Inc. is at-will, meaning either the employee or the organization may terminate the employment relationship at any time, with or without cause, and with or without notice, in accordance with applicable law.

While the organization may, at its discretion, use progressive disciplinary measures associated with the performance review process, nothing in this handbook requires such steps to be taken

prior to termination. The Works, Inc. reserves full discretion to determine the appropriate course of action based on the specific circumstances of each case.

(1) Types of Separation

Employee separations generally fall into one of the following categories:

- **Voluntary Resignation:** This category applies when an employee chooses to leave the organization. Employees are requested to provide at least two weeks' written notice to allow for a smooth transition of responsibilities. Employees who voluntarily resign following a proper notice period are entitled to payment for a portion of unused paid time off pursuant to the PTO Policy; in general, no other severance pay is available.
- **Involuntary Termination:** This category applies when the organization ends employment due to performance issues, policy violations, restructuring, or other legitimate business reasons. Employees who are involuntarily terminated are generally not eligible for a PTO payout or severance pay, and may or may not be eligible for unemployment benefits depending on the circumstances of their termination.
- **Layoff or Reduction in Force:** This category applies when positions are eliminated or staffing levels reduced due to budgetary constraints, funding changes, or programmatic realignment. Employees who are laid off are generally not eligible for a PTO payout or severance pay, but are likely eligible for unemployment benefits.
- **Job Abandonment:** When an employee fails to report to work or notify their supervisor for two consecutive scheduled workdays, the organization may consider this a voluntary resignation. But, employees deemed to have resigned based on abandonment are not eligible for a PTO payout, severance pay, or unemployment benefits.

(2) Final Pay and Return of Property

Upon separation, employees will receive their final paycheck in accordance with applicable state and federal law. This payment will include all wages earned through the last day worked, and any accrued but unused paid time off (if eligible under organizational policy).

Employees must return all organizational property on or prior to their termination date, including keys, equipment, electronic devices, and documents. Lost or unreturned organizational property may result in delay and/or reduction of final pay.

(3) Exit Process

An exit meeting may be conducted, when appropriate, to confirm the return of property, provide final information about benefits or COBRA eligibility (if applicable), and gather feedback on the employee's experience.

(4) Rehire Eligibility

Employees who leave The Works, Inc. in good standing may be considered for future reemployment. Eligibility for rehire will depend on prior performance, reason for separation, and available opportunities at the time of application.

k. Workers' Compensation Policy

The Works, Inc. provides Workers' Compensation insurance for all employees as required by law. This coverage is intended to protect employees against financial hardship that may result from injuries or illnesses arising directly from work performed on behalf of the organization.

(1) Coverage

Workers' Compensation covers:

- Medical treatment and rehabilitation services related to work-related injuries or illnesses;
- Partial wage replacement during approved recovery periods; and
- Death benefits to eligible dependents in the event of a fatal workplace injury.

(2) Reporting Requirements

Employees must immediately report any workplace injury, illness, or accident—no matter how minor—to their supervisor. Prompt reporting ensures that the employee receives appropriate care and that claims are filed in a timely and compliant manner.

(3) Medical Treatment and Return to Work

Employees seeking medical treatment under Workers' Compensation must follow the procedures provided by the organization's insurance carrier. Before returning to work following any work-related injury or illness, the employee must provide written medical clearance from the treating provider. The Works, Inc. may request an independent medical evaluation when necessary.

(4) Prohibited Conduct

Fraudulent or exaggerated claims, failure to report injuries promptly, or refusal to cooperate with the reporting and recovery process may result in disciplinary action, up to and including termination of employment.

I. Unemployment Benefits Policy

The Works, Inc. complies fully with all applicable state and federal unemployment insurance laws. Employees who lose employment through no fault of their own may be eligible to receive unemployment benefits as determined by the Tennessee Department of Labor and Workforce Development or the equivalent agency in another state.

(1) Eligibility

Eligibility for unemployment benefits is determined solely by the applicable state agency, not by The Works, Inc. In general, employees may qualify if they:

- Were separated from employment through no fault of their own (such as lack of work or program funding changes);
- Meet the minimum earnings or time-worked requirements established by the state; and
- Are actively seeking new employment as required by law.

(2) Filing a Claim

Employees who believe they are eligible for unemployment benefits should file a claim directly with the Tennessee Department of Labor and Workforce Development (or the appropriate agency in their state of residence). The Works, Inc. will provide any information required by the agency to verify employment history and separation details.

(3) Organizational Responsibility

The Works, Inc. will respond promptly and accurately to all unemployment claims, ensuring that employment records and separation reasons are properly documented and reported.

VII. Employee Benefits Policies and Procedures

a. Paid Time Off (PTO) Policy

The Works, Inc. recognizes the importance of paid time off (PTO) in allowing employees to rest, recover from illness, and pursue personally meaningful activities outside of work. Accordingly, the following PTO policy is designed to encourage permanent full-time employees to balance their job responsibilities with a commitment to individual flourishing.

Accrual

Full-time permanent employees accrue PTO each pay period based on tenure:

Length of Tenure	Accrual Rate	Annual Hours
0–23 months	5.33 hrs/pay period	128 hrs/year
24–59 months	8 hrs/pay period	192 hrs/year
60–107 months	10.66 hrs/pay period	256 hrs/year
108+ months	13.33 hrs/pay period	320 hrs/year

PTO begins accruing at the date of hire but may not be used until after completion of a 30-day probationary period. An individual employee may not accrue additional PTO beyond the following “caps:”

Maximum Accrual

Length of Tenure Maximum Accrual

0–23 months	192 hrs
24–59 months	288 hrs
60–107 months	384 hrs
108+ months	480 hrs

Pursuant to the Termination & Severance Pay Policy, employees who have voluntarily resigned after giving no less than two weeks’ notice may receive a lump sum as part of their final pay for a portion of their unused PTO as specified below:

Payout for Unused PTO

Length of Tenure Maximum Payout

0–23 months	96 hrs
24–59 months	144 hrs
60–107 months	192 hrs

Length of Tenure Maximum Payout

108+ months 240 hrs

Employees who are involuntarily terminated, laid off, or deemed to have voluntarily resigned based on job abandonment are not eligible to receive a payout for unused PTO.

Use and Approval

- PTO for non-illness reasons must be requested through the online system at least two weeks in advance and approved by the supervisor.
- For short-term illness, employees must contact their supervisor before the start of the workday and record the PTO in the online system after the absence.
- All employees on PTO status must update their TWI Google Calendar to reflect the day(s) that they are out of the office, and an Out of Office auto-reply should be activated on their email inbox for PTO that exceeds a single working day.
- PTO approval is subject to organizational needs but will not be unreasonably denied. Upon approval, an employee is expected to make arrangements with colleagues to ensure orderly coverage of ongoing responsibilities; failure to do so could result in the denial of future PTO requests.
- Unapproved or excessive absences may be unpaid and may affect employment status.
- Employees must exhaust their existing PTO balance before becoming eligible for a leave of absence for any other reason.
- After a minimum of ninety days full-time employment, employees who have or adopt a child, or receive a new foster care placement, may within six months of the child's arrival take a paid parental leave of absence of six weeks, even if their accrued PTO is exhausted prior to the end of that time period.

b. Health, Dental, and Vision Insurance

- Eligible employees may enroll in health, dental, and vision coverage for themselves and dependents within 31 days after completing the 30-day probationary period, upon the occurrence of a qualifying life event (QLE), or during an open enrollment period. The Works, Inc. will contribute a portion of the total premium for both the employee and any covered dependents; the cost of coverage and percentage of The Works, Inc.'s contribution may vary based on the insurance plan selected. An employee's portion of the total premium will be deducted from pay on a pre-tax basis, beginning with the effective enrollment date.

c. Life Insurance Policy

After a 30-day evaluation period, The Works, Inc. provides each eligible employee a term life insurance policy with a \$50,000 face value at no cost to the employee.

d. Retirement Plan (401 k)

After completing a 90-day probationary period, employees are eligible to participate in The Works 401(k) Retirement Plan.

- Employees may contribute up to IRS annual limits as a pre-tax deferral.
- The Works, Inc.'s provides a 1:1 match on employee contributions. The percentage of The Works, Inc.'s contribution will be determined and announced shortly prior to the start of each fiscal year, but shall not exceed up to 6% of an employee's annual income.
- The organization covers all administration and management costs.

Enrollment details and investment management are administered by the payroll provider.

e. Modification of Benefits

The Works, Inc. reserves the right to modify, suspend, or amend its employee benefit programs at any time to ensure compliance with applicable laws, budgetary capacity, or changes in organizational needs. Any such modifications will be communicated to employees in a timely and transparent manner.

VIII. Financial Policies and Procedures

The Works, Inc. is a tax-exempt nonprofit organization recognized under Section 501(c)(3) of the Internal Revenue Code. As such, the organization exists exclusively for charitable and educational purposes and may not operate for the private benefit of any individual or entity.

The Works, Inc. is committed to maintaining transparent, accountable, and well-documented financial management practices that ensure compliance with all applicable laws, regulations, and funding requirements. Every employee shares a duty to safeguard the organization's assets and uphold the public trust placed in The Works, Inc. by its donors, partners, and the community it serves.

These financial policies are designed to promote fiscal responsibility, integrity, and stewardship—ensuring that every dollar received and expended advances the mission of the organization and supports the long-term sustainability of its programs.

a. Accounts Payable Policy

The Works, Inc. ensures that all disbursements are properly authorized, supported, and aligned with the organization’s mission and approved budget. The purpose of this policy is to promote accurate, timely, and transparent payments while maintaining accountability to donors, funders, and regulatory agencies.

(1) Authorization and Documentation

- All invoices must include clear supporting documentation—such as contracts, purchase orders, delivery receipts, or service agreements—and must be submitted to the appropriate supervisor for processing and approval.
- Supervisors will submit invoices to Accounts Payable for ordinary processing via the online Payment Request Form only after verifying that the goods or services have been received in satisfactory condition and that the expense falls within the approved annual budget or has been separately authorized by the president or vice president.
- Contractors and vendors are required to submit invoices promptly—preferably within 15 days of the delivery of goods or completion of services—to ensure timely processing.

(2) Payment Schedule and Processing

- Accounts payable are processed on an ongoing basis, with invoices generally payable on net 30 terms from the date of receipt. Shorter payment periods should be rare and require prior approval from a supervisor.
- Payments will be generally issued by virtual card, electronic transfer (ACH), or organizational check through Bill, the organization’s accounts payable system. Paper checks outside of Bill should be used only when necessary and require a paper Check Request Form to be submitted in advance of payment.
- Payment terms will be observed in accordance with vendor agreements, and The Works, Inc. will make every reasonable effort to remit payment within 30 days of receiving a properly documented invoice.
- Discounts for early payment will be taken when financially advantageous.

(3) Expense Allocations and Coding

- Supervisors are responsible for correctly coding all expenses to the appropriate fund, grant, or program account before submission to Accounts Payable.

- Any expense to be reimbursed by a restricted grant must include the relevant grant identifier or cost code to ensure accurate reporting and compliance.
- Misclassified or incomplete expense information may delay processing until clarification is received.

(4) Conflict of Interest and Vendor Relationships

- Employees involved in approving or processing payments must avoid and disclose any actual or potential conflicts of interest related to vendors or contractors.
- No employee, officer, or director may derive personal or financial benefit from the selection of a vendor, contractor, or consultant.
- Violation of this subsection may result in immediate termination of employment and referral to law enforcement when appropriate.

(5) Recordkeeping and Audit Compliance

- All accounts payable records—including invoices, check stubs, ACH confirmations, and related correspondence—must be retained in accordance with the Record Retention Policy and applicable grant or audit requirements.
- Expenditures must be traceable from source documentation to the general ledger.
- The organization’s annual independent audit will include a review of disbursement processes to ensure continued compliance with IRS and funder expectations for charitable use of assets.

(6) Segregation of Duties

- To maintain proper internal controls, no single individual may both authorize and process the same payment.
- Supervisors first verify receipt of goods or services, then approve and submit invoices to Accounts Payable.
- Accounts Payable staff process payments, and the president or vice president provides final oversight for large or unusual expenditures.

b. Credit Card and Vendor Account Policy

The Works, Inc. issues organizational credit cards and maintains vendor accounts to facilitate efficient purchasing and reduce administrative burden for approved business expenses. All employees entrusted with these privileges are expected to exercise the highest standards of integrity, accountability, and fiscal responsibility.

(1) Authorization and Issuance

- Organizational credit cards and vendor accounts may be issued only to authorized employees whose job duties require routine purchasing or travel.
- Each card or account will be issued in the name of the employee and The Works, Inc., and remains the property of the organization.
- Issuance must be approved by the president or vice president, and spending limits will be set based on position and operational need.

(2) Permitted Uses

- Credit cards and vendor accounts may be used only for legitimate business expenses directly related to organizational operations, such as:
 - Office, field, or program supplies;
 - Approved travel, lodging, or training;
 - Vehicle fuel and maintenance (when authorized); or
 - Emergency repairs or purchases when pre-approval is impractical.
- Credit cards and vendor accounts may not be used for personal purchases under any circumstances.
- If a personal charge is made in error, the employee must immediately notify their supervisor and reimburse the organization within five business days.

(3) Documentation and Reconciliation

- All charges must be supported by itemized receipts and coded to the appropriate fund, grant, or program account.
- The itemized receipt must be uploaded through the Bill Spend & Expense (Divvy) App, along with proper expense coding, within five business days of the purchase.
- Each transaction must include a brief description of the business purpose of the expense. For business meals involving six (6) or fewer attendees, the description must also include the names of all participants.
- Cardholders who fail to upload the required documentation within ten business days of a purchase may have their cards suspended.
- Supervisors are expected to review and approve transactions timely on an ongoing basis, but no later than no later than the third business day after the end of the preceding month.

(4) Tax-Exempt Purchasing

As a 501(c)(3) tax-exempt organization, The Works, Inc. is generally exempt from paying state and local sales taxes on eligible purchases.

- Employees must use the organization’s tax-exempt certificate when making purchases with organizational credit cards or vendor accounts.
- Sales tax should not be charged on approved organizational purchases unless specifically required by law or excluded from exemption.
- Employees are responsible for informing vendors of the organization’s tax-exempt status at the time of purchase and ensuring that receipts reflect the exemption.

Failure to observe this requirement may result in suspension of cardholder privileges, required reimbursement from cardholder, and/or other corrective action.

(5) Spending Limits and Monitoring

- Each cardholder will be assigned a monthly spending limit and per-transaction cap consistent with operational needs.
- The Accounts Payable department will monitor monthly activity for compliance and report any unusual or questionable transactions to the president or vice president. Nevertheless, an inquiry or request for additional documentation pertaining to a specific transaction is should not be regarded as an accusation of misconduct. Such inquiries or requests should be answered promptly, respectfully, and nondefensively.

(6) Prohibited Uses

Organizational credit cards and vendor accounts may not be used for:

- Personal or family expenses;
- Alcoholic beverages or entertainment (exception for select cardholders);
- Cash advances or withdrawals;
- Fuel for personal vehicles;
- Gifts, donations, or sponsorships not pre-approved by the president or vice president; or,
- Gift cards or cash equivalents (exception for select cardholders)

(7) Loss, Theft, or Misuse

- Lost or stolen cards must be reported immediately to the card issuer, supervisor, and Accounts Payable.
- Suspected misuse, fraud, or falsified documentation will result in immediate suspension of privileges and may lead to termination of employment and referral to law enforcement.

(8) Card Return

Upon separation of employment or reassignment of duties, employees must return all organizational cards and account credentials to their supervisor or Accounts Payable immediately.

(9) Compliance and Enforcement

Failure to comply with the documentation, review, or approval requirements outlined in this policy may result in temporary suspension or permanent revocation of card privileges.

c. Gift Card Policy

The purchase and use of gift cards and other cash equivalents are often associated with higher risks of fraud and other unintended consequences; accordingly, all gift card purchases must be authorized in writing in advance by a supervisor, and authorization may be limited to certain personnel. Gift cards may only be used as prizes, program participation incentives, or community giveaways, and may not be used as a form of compensation given in exchange for services. Each gift card must be documented (e.g., Type of Card, Amount, Date of Distribution, Purpose) along with the name and contact information of the ultimate recipient. Employees and independent contractors are not eligible to receive any gift card or other cash equivalent purchased with organizational funds.

d. Accounts Receivable Policy

The Works, Inc. manages accounts receivable (A/R) with the same integrity and accountability applied to all aspects of its financial operations. The purpose of this policy is to ensure that all income due to the organization—whether from grants, contracts, program services, or other sources—is recorded accurately, collected promptly, and reported transparently.

(1) General Principles

- The Works, Inc. recognizes revenue in accordance with Generally Accepted Accounting Principles (GAAP) and the Financial Accounting Standards Board (FASB) standards applicable to nonprofit organizations.
- Accounts receivable balances represent legitimate claims for payment resulting from contractual obligations, program services, or other authorized organizational activities.
- All receivables are considered organizational assets and must be managed responsibly to maintain liquidity and financial stability.

(2) Invoicing and Revenue Recognition

- Employees are responsible for initiating invoices related to grant reimbursements, service contracts, or other billable activities in coordination with the accounting staff.
- Invoices must include complete and accurate information: the funder or customer's name and address, description of goods or services provided, amount due, and due date. The invoice number or payment instructions must include enough information to identify the relevant department or program.
- Invoices should be issued promptly—no later than 10 business days after the close of the billing period or completion of the billable service.
- Supervisors are ultimately responsible for the completeness and accuracy of all invoices and reimbursement requests issued under their supervision.
- All outgoing invoices or reimbursement requests other than those sent online via Square or Quickbooks Online must be submitted to the Accounts Receivable staff via the online Revenue Receivable Form for tracking and reconciliation purposes.

(3) Collections and Follow-Up

- All invoices are due within 30 days of issuance unless otherwise specified in the contract or grant agreement.
- The accounting staff will monitor accounts receivable aging reports monthly to identify outstanding balances.
- Any decision to write off uncollectible accounts must be approved by the president or vice president and documented in the accounting system.

(4) Recording and Reconciliation

- All accounts receivable entries will be recorded in the organization's accounting system at the time the revenue is earned or the invoice is issued, whichever comes first.
- The accounting staff will reconcile accounts receivable balances monthly and review them for accuracy and collectability.
- Any adjustments or write-offs must be supported by documentation and authorized in writing by the President or Vice President.

(5) Internal Controls

- To maintain segregation of duties, the employee responsible for recording revenue shall not also approve or collect payments.
- All checks received for deposit must be delivered to the main office front desk (1471 Genesis) within two business days of receipt for secure processing and deposit.
- Access to accounts receivable records is restricted to authorized personnel only.

e. Employee Reimbursement Policy

The Works, Inc. recognizes that employees may occasionally incur business-related expenses personally in the course of performing their duties. This policy ensures that all such reimbursements are handled promptly, fairly, and in compliance with organizational, grant, and IRS requirements.

(1) General Principles

- Reimbursements are generally disfavored. Whenever possible, business-related expenses should be invoiced directly to The Works, Inc. or paid using an organizational credit card or vendor account to streamline accounting and maintain proper internal controls.
- Employees will be reimbursed only for reasonable and necessary business expenses incurred on behalf of The Works, Inc. when pre-approval and documentation requirements are met.
- Reimbursement is permitted only for expenses directly related to organizational operations and consistent with The Works, Inc.'s charitable mission.
- All reimbursement requests must be supported by itemized receipts and submitted within 30 days of the date the expense was incurred.

(2) Mileage and Transportation

- Employees using personal vehicles for business travel will be reimbursed at the IRS standard mileage rate in effect at the time of travel.
- Mileage reimbursement requests must be submitted monthly for travel occurring in the preceding calendar month only.
- Each reimbursement request must include dates, destinations, and the business purpose of travel.
- Mileage between an employee's home and any of The Works, Inc.'s primary work locations—including the main office at 1471 Genesis or any regularly assigned worksite—is not eligible for reimbursement.
- Mileage between The Works, Inc. offices or any primary work locations during the same day is also not eligible.
- Hybrid employees are only eligible for mileage reimbursement on in-office work days when travelling from their assigned primary work location to a third-party location (such as a partner site or meeting venue).

(3) Approval and Submission Procedures

- Reimbursement requests must be submitted in writing through the online Reimbursement Request Form with supporting documentation attached.

- All requests must include a brief business purpose description for each expense.
- The employee’s direct supervisor must review and approve the request in writing before submission for processing through the next regular payroll cycle.

(4) Timeliness and Compliance

- Employees are encouraged to use organizational cards or vendor accounts whenever possible to minimize personal reimbursements.
- False or misleading reimbursement claims may result in disciplinary action up to and including termination.

f. Professional & Staff Development Policy

The Works, Inc. supports ongoing professional development as a means to strengthen the organization, improve program outcomes, and enhance employee performance. The organization encourages all employees to pursue training, certifications, and continuing education opportunities that align with their current roles or prepare them for increased responsibility within the organization.

(1) General Principles

- Professional development activities are intended to advance the mission and capacity of The Works, Inc. while promoting employee growth and retention.
- Participation in training, coursework, or conferences must be approved in advance by the employee’s supervisor.
- Activities must have a clear, direct relationship to the employee’s current position or to the organization’s programs, priorities, or administrative functions.
- The Works, Inc. will cover reasonable expenses for approved development activities, including registration, travel, and lodging, subject to available funding and budget constraints.
- Employees are expected to share key lessons learned or materials from funded training opportunities with their teams to maximize organizational benefit.

(2) Credentialing, Continuing Education, and Publications

- The Works, Inc. may require certain staff members to maintain licenses, certifications, or continuing education credits relevant to their roles (e.g., professional engineers, pesticide applicators, or financial managers).
- When such credentials are required by law, regulation, or funding agreement, the organization will generally cover renewal or continuing education costs.

- Employees pursuing voluntary certifications may be eligible for partial or full reimbursement when approved in advance and when the credential directly supports their position or future organizational needs.
- The Works, Inc. may also cover the cost of professional publication subscriptions, journals, or reference materials directly related to the employee's role or the organization's mission.

(3) Publications, Presentations, and Representation

- Employees may present, publish, or participate in professional conferences as representatives of The Works, Inc. only with advance approval from their department director.
- Any materials, presentations, or publications produced using organizational resources must acknowledge The Works, Inc. as the sponsoring organization.
- Employees must ensure that all public statements, presentations, or written materials reflect the organization's mission, values, and professional standards.

(4) Business Travel Policy

- Travel for approved professional development or conferences will be governed by the Reimbursement Policy and the Credit Card and Vendor Account Policy.
- Employees are expected to make reasonably cost-effective travel arrangements for transportation, lodging, meals, and incidentals after consulting federal GSA guidelines and approved organizational limits.
- Per diem allowances, if provided, will follow federal GSA guidelines or approved organizational limits.

(5) Requests and Documentation

- Employees must submit a Professional Development (PD) request describing the purpose, duration, estimated cost, and anticipated benefits of the proposed activity.
- Requests must be approved by the department director and may not exceed budgeted allocations for the department or program.
- Upon completion, employees may be asked to submit proof of attendance, completion, certification, and/or a narrative description on request.

(6) Internal Staff Development and Team Activities

- The Works, Inc. encourages internal training, knowledge-sharing, and team-building activities that strengthen collaboration and professional capacity.

- Expenditures for business meals, refreshments, or team-building events involving only The Works, Inc. staff or affiliates are restricted to supervisors and must align with organizational budget and funding guidelines.
- Such expenditures should be modest, mission-related, and documented in accordance with the Credit Card and Vendor Account Policy.

g. Annual Budgeting Policy

The Works, Inc. maintains a structured and transparent budgeting process to ensure responsible stewardship of financial resources and alignment with its mission, strategic priorities, and regulatory obligations. The annual budget serves as both a planning tool and a financial control mechanism, guiding the allocation of resources across programs, departments, and initiatives.

(1) General Principles

- The Works, Inc. operates on a fiscal year beginning January 1 and ending December 31.
- The annual budget reflects the organization's mission-driven priorities, projected revenues, and planned expenditures across all programs, departments, and affiliated entities.
- The budgeting process is designed to be collaborative, data-informed, and transparent, engaging leadership and key staff in forecasting and decision-making.
- All budgets must be developed and managed in accordance with applicable laws, grant requirements, and accounting standards.

(2) Development Process

- Each supervisor is responsible for preparing their proposed program budget for the upcoming fiscal year, including anticipated revenues, personnel costs, operating expenses, and capital needs.
- Proposed budgets must be submitted to the accounting staff by the date established in the annual budgeting calendar, typically no later than November 15.
- Accounting staff will consolidate departmental submissions into a draft organization-wide budget, ensuring internal consistency and alignment with anticipated funding sources.
- The president and vice president will review the consolidated budget with supervisors to ensure feasibility, mission alignment, and balanced operations.

(3) Review and Approval

- The draft organizational budget will be presented to the Board of Directors' Finance Committee for review and recommendation prior to the start of the fiscal year.

- Following committee review, the final budget will be presented to the Board of Directors for approval no later than the final board meeting of the year.
- Once adopted, the budget serves as the financial plan for the calendar year, establishing spending limits and guiding financial decision-making.

(4) Budget Management and Adjustments

- Supervisors are responsible for monitoring actual expenses against budgeted amounts throughout the year.
- Accounting staff will provide monthly budget-to-actual reports to the president, vice president, and supervisors for review.
- Any anticipated budget overruns, reallocations, or significant line-item variances must be reported to accounting staff and approved by the president or vice president before expenditures are incurred.
- Formal budget amendments that materially affect the organization's overall financial position must be approved by the Board of Directors.

(5) Alignment with Strategic and Grant Planning

- Department budgets must align with the organization's strategic plan, as well as with the specific deliverables and timelines outlined in grant agreements and program contracts.
- Restricted funds must be tracked and reported separately to ensure compliance with donor or grantor requirements.
- Multi-year projects should include forecasted budgets for future periods to aid in sustainability and long-term planning.

(6) Documentation and Retention

- The annual budget, any approved amendments, and all supporting schedules and worksheets will be maintained by the accounting staff in accordance with the Record Retention Policy.
- Copies of approved budgets will be distributed to department directors following Board approval.

h. Contracting Authority Policy

The Works, Inc. maintains strict controls over the negotiation, approval, and execution of all contracts and agreements to ensure compliance with legal, financial, and organizational requirements. This policy establishes who is authorized to bind the organization contractually and outlines procedures to promote transparency, accountability, and fiscal responsibility.

(1) General Principles

- Contracts entered into by The Works, Inc. must advance the organization’s mission and operational objectives and comply with all applicable laws, funding agreements, and internal policies.
- No employee, contractor, or volunteer may sign, modify, or commit the organization to any agreement, memorandum of understanding (MOU), or purchase obligation without proper authorization.
- All contracts must be executed in the name of The Works, Inc., not in the personal name of any employee, contractor, or partner.

(2) Levels of Authority

- The president and chief executive officer holds ultimate authority to execute all contracts and agreements on behalf of The Works, Inc.
- The vice president and general counsel may review, negotiate, and execute contracts as delegated by the president.
- Supervisors may recommend contracts or vendor agreements within their program areas but must obtain advance approval from the president or vice president before execution.
- No other employee or agent is authorized to enter into binding agreements, memoranda, or commitments on behalf of the organization unless explicitly authorized by the president or vice president.

(3) Review and Approval Requirements

- All contracts must be reviewed for legal and financial implications prior to execution.
- The vice president and general counsel, or other designee must review:
 - Contracts with total obligations exceeding \$10,000;
 - Any agreement with multi-year commitments;
 - Contracts involving real property, intellectual property, or liability exposure; or
 - Agreements that may affect the organization’s tax-exempt status or compliance with federal or state law.
- Contracts below this threshold must still be reviewed for reasonableness and budget availability by accounting staff and a relevant supervisor before submission for signature.

(4) Execution and Retention

- All signed contracts must be maintained in a central electronic repository managed by accounting staff.
- Supervisors are responsible for submitting fully executed copies of all contracts to accounting within five business days of execution.

- Contract originals and amendments must be retained in accordance with the Record Retention Policy.

(5) Prohibited Actions

- Employees may not sign personal guarantees, open credit accounts, or otherwise obligate The Works, Inc. beyond the scope of their authority.
- Unauthorized contractual commitments may result in disciplinary action up to and including termination, and the organization may decline to honor unauthorized agreements.

(6) Amendments and Renewals

- Contract amendments, renewals, or extensions must follow the same approval process as new agreements.
- Supervisors are responsible for tracking contract expiration dates and initiating timely renewal or termination actions as appropriate.

(7) Procurement and Competitive Bidding

The Works, Inc. is committed to conducting all purchasing and contracting activities in a manner that promotes fair competition, cost efficiency, and responsible use of public and charitable funds.

All procurement decisions must reflect the organization's values of transparency, equity, and stewardship of donor and grant resources.

(i) General Standards

- Purchases and contracts must be made in the best interest of the organization, considering both price and non-price factors such as quality, reliability, vendor reputation, and alignment with The Works' mission.
- Whenever possible, The Works, Inc. will seek opportunities to support local, minority-owned, and women-owned businesses, as well as vendors demonstrating sustainable or environmentally responsible practices.
- All procurement must comply with relevant grant or contract terms and applicable federal, state, and local regulations.

(ii) Competitive Bidding Thresholds

- Purchases under \$5,000: Competitive quotes are encouraged but not required. Staff should use sound judgment and consider industry standards in selecting vendors offering good value and reliability.
- Purchases between \$5,000 and \$20,000: Staff must obtain at least two written quotes (email or formal proposal) and retain documentation with the payment or contract file.
- Purchases exceeding \$20,000: A formal solicitation of at least three written bids or proposals is required, unless otherwise approved by the president or vice president.
- The president or vice president may waive competitive requirements when:
 - A product or service is proprietary or uniquely qualified;
 - There is a continuing relationship with a trusted vendor that offers demonstrable cost or quality advantages; or
 - The procurement is subject to an emergency or time-sensitive need essential to organizational operations.

(iii) Documentation and Oversight

- Supervisors are responsible for maintaining written records of all quotes, bids, and selection justifications for purchases requiring competition.
- All procurement documentation must be submitted to accounting staff along with the payment request or contract file.
- The Works, Inc. reserves the right to audit procurement activities to ensure compliance with internal controls and funding requirements.

(iv) Conflict of Interest

- Staff involved in vendor selection or purchasing must disclose any actual or potential conflicts of interest in accordance with the organization's Conflict of Interest Policy.
- Employees or their immediate family members may not personally benefit, financially or otherwise, from any procurement transaction conducted on behalf of The Works, Inc.

(v) Significant Vendor Relationships

From time to time, The Works, Inc. may establish long-term or high-value vendor relationships to ensure continuity, cost savings, or specialized service delivery. These relationships—such as maintenance agreements, consulting contracts, software subscriptions, or recurring supply arrangements—must be structured and monitored to protect the organization's financial and operational interests.

- All such relationships must be governed by a written contract or memorandum of understanding (MOU) specifying services, pricing, duration, renewal terms, and termination provisions.

- Multi-year vendor agreements must include clear performance standards and allow for early termination if the vendor fails to meet expectations or if funding is reduced or withdrawn.
- Department directors are responsible for tracking contract terms and renewal dates and ensuring that vendor performance is reviewed at least annually.
- The president or vice president must review and approve any vendor agreement that:
 - Extends beyond one fiscal year;
 - Exceeds \$25,000 in total value; or
 - Creates significant operational dependency or reputational exposure for the organization.
- The Works, Inc. reserves the right to periodically rebid or renegotiate ongoing vendor agreements to ensure continued competitiveness and alignment with organizational needs.

IX. Appendices

The appendices to this handbook provide essential reference materials, foundational documents, and supplemental information supporting The Works, Inc.’s governance, organizational structure, and compliance framework. They are considered part of this handbook and carry the same authority unless otherwise superseded by the Board of Directors.

All appendices are maintained by the president or vice president, with assistance from the financial staff and supervisors as appropriate. Updates to appendices reflecting policy or structural changes must be approved by the Board of Directors as part of the periodic review of this handbook.

a. Charter

The charter establishes The Works, Inc. as a Tennessee nonprofit corporation and affirms its recognition as a 501(c)(3) tax-exempt organization. It defines the organization’s mission, powers, and governance framework under state and federal law.

b. Bylaws

The bylaws set forth the organization’s governing structure, roles, and responsibilities of the Board of Directors and officers, procedures for meetings, elections, and committees, and rules of order. They serve as the primary internal governance document of The Works, Inc.

c. Organizational Chart

The organizational chart provides a current overview of reporting relationships and leadership structure, including all departments, divisions, and key programs. The chart is reviewed and updated annually or as needed to reflect operational changes.

d. Job Descriptions

This appendix contains the official job descriptions for all regular positions within The Works, Inc., including leadership, administrative, and programmatic roles. Job descriptions outline the primary duties, qualifications, and performance expectations for each position and are updated by supervisors as necessary.

e. Related Entities Chart

The related entities chart identifies all affiliated entities, joint ventures, and partnerships in which The Works, Inc. holds a governance or financial interest. It clarifies structural relationships, shared leadership, and reporting obligations among The Works family of organizations.

f. Annual Auditor's Report & Consolidated Financial Statements

This appendix includes the independent auditor's report and annual financial statements, which provide an external review of The Works, Inc.'s financial position and compliance with accounting standards. The report is presented to the Board of Directors each year following completion of the annual audit.

g. Summary of Changes

This appendix documents revisions to the Employee Handbook, summarizing substantive policy changes, new sections added, or modifications approved by the Board of Directors. It serves as an official record of amendment history and ensures transparency in organizational governance.

h. Document Control and Versioning

The Works, Inc. maintains strict document control procedures to ensure that all policies, appendices, and handbook materials remain current, accurate, and accessible.

- The president or vice president is responsible for maintaining the official master copy of this handbook and its appendices.
- Any updates, amendments, or additions must be approved by the Board of Directors before becoming effective.

- Upon Board approval, revised versions will be dated and logged in the Summary of Changes appendix, which will include the revision date, section(s) affected, and a brief description of the change.
- Superseded versions will be archived in accordance with the organization's Record Retention Policy.
- The most current approved version will be made available electronically to all employees, and printed copies will be distributed upon request.