



WCCA Strategic Plan and Policy Manual

Wyoming County Commissioners Association
Jerimiah Rieman, Executive Director



Wyoming County
Commissioners Association

Updated May 2026

Table of Contents

WCCA Strategic Plan

- 3 Vision, Mission, and Strategic Direction
- 4 Immediate Goals

Expectations

- 7 Board Expectations of the Membership at Large
- 7 Board Expectations of Fellow Board Members
- 7 Board Expectations of the Executive Director
- 8 Executive Director Expectations of the Board of Directors

Board of Directors

- 9 Conflict of Interest
 - Definition
 - Individuals Covered
 - Disclosure
 - Managing Conflict(s)

- 9 Dues

Finances and Assets

- 10 Accounting
 - Check Signing
 - Electronic Payments and Funds Transfer
 - Financial Statements and Account Reports
 - Financial Review and Audit
 - Generally Accepted Accounting Principles
- 11 Budgets
- 11 Credit Card Usage
- 12 Executive Director Compensation
- 12 Financial Management
 - Investment Policy
 - Savings Reserve
- 13 Insurance
 - Liability Insurance
 - Directors and Officers Insurance
 - Fidelity Insurance
- 13 Non-dues Revenue
 - General
 - Business Partners
 - Federal Natural Resource Policy Account

Meetings

- 14 Antitrust Avoidance
- 14 Expense Reimbursement
 - Eligibility
 - Reimbursement Forms and Receipts
 - NACo and WIR
- 15 Meeting Frequency
 - Voting Procedure
 - Litigation

Miscellaneous IRS Policies

- 18 Document Retention
- 18 Vehicle Use
- 18 Whistleblower Protection
 - Definition
 - Reporting
 - Financial Wrongdoing
 - Confidentiality and Retaliation

Staff

- 19 Leave
 - Vacation
 - Sick and Family Leave
 - Unpaid Sick and Family Leave
 - Parental Leave
 - Compensatory Time
- 20 Benefits
 - Insurance
 - Retirement
 - Deferred Compensation
 - Holidays

- 21 **Appendix A**
- 22 **Appendix B**
- 23 **Appendix C**

WCCA Staff

Jerimiah Rieman
Executive Director

Micah Christensen
Natural Resource Counsel

Triston Rice
Natural Resource Policy Analyst

Lindsey Goodman
Office Manager

Contact WCCA

408 West 23rd Street
Cheyenne, WY 82001
(307) 632-5409
wyo-wcca.org

WCCA Strategic Plan

Vision, Mission, and Strategic Direction

Adopted, December 2015

Updated, May 2022

Vision

The Wyoming County Commissioners Association (WCCA) is the premier advocacy and membership organization in Wyoming and beyond.

Mission

The WCCA strengthens Wyoming's counties and their county commissioners through a program of networking, education, and unified action.

Strategic Direction

The WCCA will:

1. Engage all members through:
 - a. communication
 - b. education
 - c. inclusion
 - d. motivation
 - e. unification
2. Increase capacity
3. Build strategic alliances
4. Maximize our brand
5. Preserve the integrity of our Association

Immediate Goals

Adopted December 2015

Updated, October 2016

Updated, May 2017

Updated, May 2018

Updated, May 2022

Updated, May 2026

Legislative and Intergovernmental Engagement

Priority	Goal(s)	Key Actions	Responsible Parties	Timeline
Legislative Conference Participation	Achieve 100% county representation (at least one commissioner per county) at the WCCA Legislative Conference	<ul style="list-style-type: none"> - Targeted communications (6 months prior: dates; 90 days prior: draft agenda) - Direct outreach to non-registered counties (45 and 20 days prior) 	<ul style="list-style-type: none"> • Staff • Executive Committee • Commissioners 	Annual
Legislative Session Presence	Ensure consistent commissioner presence during legislative sessions	<ul style="list-style-type: none"> - Implement “Commissioners in Residence” program - Secure participation from both large and small counties weekly 	<ul style="list-style-type: none"> • Staff • Executive Committee • Commissioners 	Annual (finalized 30 days prior to session)
Interim Legislative Engagement	Strengthen county influence in interim committee process	<ul style="list-style-type: none"> - Align WCCA committees ahead of hearings - Ensure committee leadership attendance and participation 	<ul style="list-style-type: none"> • Staff • WCCA Committees • Committee Chairs 	Ongoing (2 weeks prior to hearings)
Executive Branch & Appropriations Engagement	Maintain continuous engagement with Governor and Appropriations leadership	<ul style="list-style-type: none"> - Regular communication on fiscal and policy priorities - Targeted engagement in budget vs. non-budget years 	<ul style="list-style-type: none"> • Staff • Executive Committee • Key Counties 	Ongoing
County Legislative Alignment	Ensure alignment of county priorities statewide	<ul style="list-style-type: none"> - Facilitate county legislative roundtables - Communicate shared priorities 	Commissioners	Annual (30–60 days prior to session)

Federal Engagement and National Influence

Priority	Goal(s)	Key Actions	Responsible Parties	Timeline
Congressional Engagement	Strengthen federal relationships and influence policy outcomes	<ul style="list-style-type: none"> - Execute annual WCCA Congressional Tour - Ensure bipartisan participation and geographic rotation - Highlight county priorities, industries, and public lands issues 	<ul style="list-style-type: none"> • Staff • Commissioners • Federal Delegation 	Annual
Federal Advocacy	Advance Wyoming county priorities at the national level	<ul style="list-style-type: none"> - Engage on PILT, SRS, and WPLI - Maintain regular communication with congressional delegation and federal agencies 	<ul style="list-style-type: none"> • Staff • Executive Committee 	Ongoing
Federal-State-Local Coordination	Enhance coordination on natural resource and regulatory issues	<ul style="list-style-type: none"> - Expand FNRPA engagement - Increase communication with counties and agencies 	<ul style="list-style-type: none"> • Staff • Natural Resource Team 	Ongoing

Communication and Information Delivery

Priority	Goal(s)	Key Actions	Responsible Parties	Timeline
Member Communication	Provide timely, relevant, and consistent information to members	<ul style="list-style-type: none"> - Legislative updates (monthly interim; daily during session) - Natural resource updates (monthly) 	Staff	Ongoing
Legislative Session Communication	Ensure real-time communication during session	<ul style="list-style-type: none"> - Daily legislative updates - Weekly Board calls 	<ul style="list-style-type: none"> • Staff • Board of Directors 	Legislative session
Publications and Tools	Deliver high-value resources to counties	<ul style="list-style-type: none"> - Revenue Estimating Manual (annual) - Public Lands Handbook (biennial) 	Staff	Ongoing

Member Engagement and Capacity Building

Priority	Goal(s)	Key Actions	Responsible Parties	Timeline
Direct Member Engagement	Maintain strong relationships with commissioners	<ul style="list-style-type: none"> - Quarterly commissioner outreach calls 	Staff	Quarterly
Education and Training	Expand and formalize training opportunities	<ul style="list-style-type: none"> - Commissioner orientation and refresher programs - NEPA and federal coordination training - Evaluate formal training program development 	<ul style="list-style-type: none"> • Staff • Executive Committee • Board • Commissioners 	Ongoing
Member Programming	Provide relevant and timely programming	<ul style="list-style-type: none"> - Monthly (or as needed) webinars with Governor's Office, congressional delegation, and subject matter experts 	<ul style="list-style-type: none"> • Staff • Commissioners 	Ongoing
Partnerships	Strengthen collaboration with aligned organizations	<ul style="list-style-type: none"> - Engage WACO and other associations - Coordinate joint sessions and initiatives 	<ul style="list-style-type: none"> • Staff • Executive Committee • Board 	Ongoing

Business and Internal Program Development

Priority	Goal(s)	Key Actions	Responsible Parties	Timeline
Business Partnerships	Maintain and expand non-dues revenue opportunities	<ul style="list-style-type: none"> - Retain ≥90% of current partners - Identify and engage new partners (target: 5 prospects, 1 conversion annually) - Demonstrate value to counties 	<ul style="list-style-type: none"> • Staff • Executive Committee • Board • Commissioners 	Ongoing
Internal Program Development	Expand services that directly support counties	<ul style="list-style-type: none"> - Evaluate revenue-sharing programs - Explore internally developed solutions (e.g., procurement tools, public notices, workforce tools) - Align programs with member needs and capacity 		

Expectations

Adopted, December 2015

Updated, September 2016

Board Expectations of the Membership at Large

- a. It is in the best interest of the WCCA and its members that the Association maintains and projects itself as a unified organization.
- b. Open and respectful communication among all members always is essential to serve Wyoming's counties and residents.
- c. Members will be informed on matters affecting the State's counties. (To effectuate this, attendance at the annual legislative conference is strongly encouraged.)
- d. It is recognized and expected that not all 23 counties' boards will always agree. At times, a member or county may determine that it does not support a position taken by the WCCA. When this occurs, it is expected that the individual member(s) or county(ies) will:
 - i. Speak with their own legislative delegation regarding their county or individual position, while continuing to show support for the WCCA.
 - ii. Present truthful arguments on both sides that recognize different counties might have different realities and opinions.
 - iii. Not actively lobby beyond their own legislative delegation, except in rare instances, to counter the position of the Association. In such instances, the member or board should communicate in advance to the WCCA Board of Directors and staff of the intent to counter and the methods it will employ (i.e., public testimony at a committee hearing, etc.).

Board Expectations of Fellow Board Members

- a. Attend Board meetings and conferences.
- b. Be informed on matters affecting the Association.
- c. Advocate on behalf of the WCCA.
- d. Respect other members by expressing a position in advance of a vote.
- e. Annually evaluate us, our successes, and failures, and communicate to the membership.
- f. Educate fellow commissioners about the WCCA; the Association's importance; where to access WCCA information; and on the expectations set by the Board of Directors for membership, each other, and the Executive Director.
- g. Memorialize and communicate institutional knowledge.
- h. Associate with other members outside the WCCA meetings.
- i. Collaborate.
- j. Set realistic goals and make realistic plans.
- k. Evaluate the Executive Director using a formalized process.

Board Expectations of the Executive Director:

- a. Be knowledgeable of all matters affecting the WCCA and its members.
- b. Positively represent the Association always; be a good spokesperson.

- c. Attend to WCCA matters in a timely fashion.
- d. Present options to address issues facing the Association or its members, and present solutions to problems facing the Association or its members.
- e. Build solid relationships with Commissioners, other county stakeholders, the Office of the Governor, legislators, regulators, and our Congressional delegation.
- f. Demonstrate integrity always.
- g. Promote the Association and by-laws.
- h. Execute and evaluate the WCCA vision, mission, direction, and goals.
- i. Hire and retain an effective and engaged team of professionals.
- j. Recruit and retain business partners.
- k. Confront issues and communicate openly.

Executive Director Expectations of the Board of Directors

- a. Be engaged with the operations of the WCCA.
 - i. Read materials and information sent to you.
 - ii. Disseminate that information to the rest of the Board in a timely fashion.
 - iii. Pass on information to your legislators in advance of hearings or the session.
- b. Assume first that the work of the Executive Director and staff are happening with the best interests of the counties in mind. If rumors or problems arise, communicate those openly to the Executive Director or Association President. Surprises erode trust.
- c. Assist in prioritizing the time and resources of the Executive Director and staff to ensure timely and appropriate work is accomplished.

Board of Directors

Conflict of Interest

Adopted, May 2015

Pursuant to IRS Form 990, Part VI, Section B, question 12, the Board of Directors has adopted the following conflict of interest policy:

Definition: A conflict of interest arises when a person in a position of authority over the WCCA may benefit financially or directly from a decision he or she could make in that capacity, including indirect benefits such as to family members or businesses with which the person is closely associated. This policy is focused upon material financial interest of, or benefit to, such persons.

Individuals Covered: Persons covered by this policy are the WCCA's Board of Directors and Executive Director.

Disclosure: Persons covered by this policy will annually disclose or update to the Board Chair on a form provided by the WCCA their interests that could give rise to conflicts of interest, such as a list of family members, substantial business or investment holdings, and other transactions or affiliations with businesses and other organizations or those of family members.

Managing Conflict(s): For each interest disclosed, the Board Chair will determine whether to take no action, assure full disclosure to the Board of Directors and other individuals covered by this policy, or preclude the person from participation in related discussions or decisions within the organization.

Dues

Adopted, May 2016

Updated, May 2022

Pursuant to Article VII of the WCCA By-laws, the Board of Directors has adopted the following dues formula:

- a. Determine total WCCA dues to collect for the fiscal year. Currently \$475,000 for FY23 and beyond unless changed.
- b. Divide total dues into five categories as follows:
 - i. 10% based on the proportion each county's population relates to the state's total population using the most recent official census from the U.S. Census Bureau or, if available, the most recent official census estimates from the U.S. Census Bureau.
 - ii. 20% based on the proportion each county's assessed value relates to all counties total assessed value.
 - iii. 20% based on the proportion each county's Sales and Use tax revenue relates to
 - iv. the total Sales and Use tax revenue in the state.
 - v. 25% based on the proportion each county's Payment in lieu of Taxes revenue (PILT) relates to the total PILT payments to all counties.
 - vi. 25% based on the proportion each county's Direct Distribution payment relates to the total direct distribution to all counties.
- c. The sum of the above five categories equals the total dues invoiced to each county for the coming fiscal year.

Finances and Assets

Accounting

Pursuant to Articles V, VII, VIII of the WCCA bylaws, the Board of Directors has adopted the following policies related to financial documents:

Check Signing

Adopted, May 2015

Persons eligible to sign checks on behalf of the WCCA include the President, Vice President, Treasurer, Executive Director, and, if necessary, a member of the Laramie County Board of Commissioners to ensure timely signing of bills. An electronic approval by one of these members is enough to satisfy the dual signature requirement in the case of electronic funds transfer for payroll purposes.

Electronic Payments and Funds Transfer

Adopted, May 2026

To ensure timely and efficient payment of obligations, the WCCA may utilize electronic payment methods, including Automated Clearing House (ACH), wire transfer, and other secure electronic funds transfer systems, on a limited basis where operationally necessary or financially advantageous.

Use of electronic payments shall be restricted to the following circumstances:

- a. To avoid late fees, penalties, or service disruptions;
- b. Where a clear financial benefit exists to the Association or its employees (e.g., timely deposit of payroll taxes, retirement contributions, or other benefits that accrue value based on timing); or
- c. Where payment deadlines or vendor requirements necessitate electronic payment.

All electronic payments shall be subject to the following measures:

- a. Electronic payments shall be limited to routine and necessary business expenses, including but not limited to payroll, taxes, benefits, and recurring vendor payments;
- b. All electronic payments must be authorized in advance by the Executive Director and at least one additional individual authorized under the Check Signing policy. Electronic approval (e.g., email or secure system authorization) shall satisfy dual authorization requirements;
- c. Documentation supporting each electronic payment shall be maintained, including invoices, payroll records, or other appropriate justification; and
- d. The Executive Director shall ensure appropriate internal controls are in place to safeguard against unauthorized transactions, including restricted system access and periodic review of electronic payment activity.

Financial Statements and Account Reports

Adopted, April 2014

The Executive Director is responsible for the generation of monthly financial statements that outline the WCCA's financial position, and activity relative to the budget. Monthly reports shall be distributed to the Executive Committee. Quarterly reports shall be distributed to the full Board of Directors. Year-end reports shall be made available on the WCCA's members' only website portal or other electronic format available for membership review.

Financial Review and Audit

Adopted, September 2014

The Board of Directors shall appoint an internal Financial Review Team (FRT) that will annually evaluate the WCCA's financial position, reports, and internal controls. The FRT report shall be made available to the Executive Director and Executive Committee for recommendation of changes to the Board of Directors.

Generally Accepted Accounting Principles

Adopted, April 2014

The WCCA shall, to the maximum extent possible, follow GAAP standards, including the following:

- a. Financial statements shall be on an accrual basis.
- b. Expenses shall be capitalized only for items greater than \$500 in value and with at least 1 year of useful life.

Budgets

Adopted, May 2015

Pursuant to Articles V and VII of the WCCA's bylaws, the Board of Directors has adopted the following policy related to the development of the budget:

The Treasurer, in conjunction with the Executive Director and the Executive Committee, shall prepare a proposed budget for presentation to the Board of Directors at the WCCA's Spring Meeting. In the case of a cancellation of the Spring Meeting, the Board of Directors shall meet to approve the budget in a place designated by the Executive Committee no later than June 15.

Credit Card Usage

Adopted, May 2015

Pursuant to Article VII of the WCCA's bylaws, the Board of Directors has adopted the following policy related to use of the WCCA credit card:

To the maximum extent practicable, WCCA expenses should be direct billed for easier auditing. WCCA credit cards may be used exclusively for business purposes. Cardholders may not use WCCA credit cards for personal purchases, or to guarantee stand-alone personal reservations of any kind (e.g., hotel, airline, rental cars).

Executive Director Compensation

Adopted, May 2015

Pursuant to IRS Form 990, Part VI, Section B, question 15, and Articles V and VII of the WCCA's bylaws, the Board of Directors has adopted the following policy on Executive Director compensation:

Following the annual performance appraisal, the Executive Committee shall evaluate compensation packages of comparable association executive positions both within and outside of Wyoming and recommend to the Board any changes in salary. If a change in salary is recommended by the Executive Committee or any member of the Board, the Board minutes shall reflect that such deliberation and decision occurred.

Financial Management

Adopted, May 2015

Updated, May 2026

Pursuant to Article V and VII of the WCCA's Bylaws, the Board of Directors has adopted the following policies regarding the management of Association's cash assets:

Investment Policy: The objective of the investment program is to obtain the maximum possible return on Association funds while assuring adequate protection of invested assets. As a nonprofit organization, investments must not be designed for speculation. Under the direction of the Treasurer, operating funds and reserve funds may be invested according to the following guidelines:

Operating Funds: The purpose of operating funds is to provide for the immediate financial obligations of the WCCA. The primary objective of investing these funds is to maintain liquidity and the preservation of capital. Allowable investment tools include checking and savings accounts in federally insured banks and Savings & Loans, FDIC insured money market funds, and Federally-Insured Certificates of Deposit. Maturation must be less than one year.

Reserve Funds: The purpose of reserve funds is to improve the return on funds held for expenditure over the next one to five years, while managing investment risk. The primary objective of investing these funds is to preserve capital and improve returns while maintaining short term liquidity. Allowable investment tools include checking and savings accounts in federally insured banks and Savings & Loans, FDIC insured money market funds, Federally-Insured Certificates of Deposit, and direct obligations of the U.S. government, its agents, or instrumentalities. Maturation may be greater than one year, but no more than three years.

Savings Reserve: The WCCA shall maintain a savings reserve to ensure financial stability and continuity of operations. The target level for the reserve is twelve (12) months of operating expenses, as determined by the Board of Directors based on the approved annual budget. The savings reserve is intended to:

- a. Sustain core operations and member services during periods of revenue disruption or unforeseen financial stress;
- b. Provide funding source for extraordinary, non-recurring expenditures; and
- c. Support strategic or capital investments that advance the mission of the Association.

All uses of the reserve require prior approval from the Board of Directors. Any use of the reserve shall include a plan for replenishment. Following the closure of each fiscal year, the Executive Director,

with Board approval, may allocate excess funds to the reserve to maintain or restore the target balance. Reserve funds shall be invested in accordance with the Association's investment policy, with consideration given to preserving principal, maintaining liquidity, and achieving a reasonable return.

Insurance

Adopted, May 2015

Pursuant to Article V of the WCCA's bylaws, the Board of Directors has adopted the following policy regarding insurance coverage:

Liability Insurance: The Executive Director will negotiate and recommend Liability Insurance to the Executive Committee for approval. This insurance should be enough to protect the Association's assets from general exposures.

Directors and Officers Insurance: The Executive Director will negotiate and recommend Directors and Officers Insurance to the Executive Committee for approval. This coverage should protect the Board of Directors and the Executive Director from liability and legal defense costs associated with the decisions of the Board of Directors.

Fidelity Insurance: The Executive Director will negotiate and recommend fidelity insurance enough to cover the Association for loss resulting from fraudulent or dishonest acts committed by an employee whether acting alone or in collusion with others.

Non-Dues Revenue

Adopted, May 2015

Updated, May 2024

Pursuant to Article III of WCCA's bylaws, the Board of Directors has adopted the following policies regarding non-dues revenue:

General: The activities associated with the generation of non-dues revenue shall not conflict with the WCCA's bylaws or policies.

Business Partners:

- a. Pursuant to Section 3(c) of Article III of the WCCA's bylaws, the Board of Directors adopted a Business Partners Code of Conduct on April 13, 2011. See Appendix A.
- b. The WCCA may expend Business Partner revenue on Commissioner and staff travel, legal actions, technical support, capital construction and expenditures, membership dues, vehicle expenses, and as otherwise determined by the WCCA Board of Directors.
- c. Business Partner support levels shall, at a minimum, be \$5,000, \$7,500, and \$10,000.

Federal Natural Resource Policy Account (FNRPA): The WCCA will manage all FNRPA monies according to the guidelines of W.S. 9-4-218(a). The Executive Director will keep detailed books on the expenditures of the FNRPA account and annually present to the Board on those expenditures and future goals for FNRPA spending in conjunction with the annual budget meeting of the WCCA.

Meetings:

- a. The WCCA shall raise funds as necessary to cover expenses associated with the Annual Meeting and the Legislative Conference. The WCCA may charge a reasonable registration fee to members and guests for these conferences.
- b. The host county shall raise funds as necessary to cover expenses associated with the spring meeting and biannual winter meeting.
 - i. Any funds raised in excess of expenses by a host county shall be deposited in the WCCA's general fund for purposes of ad hoc meeting expenses.
 - ii. Any shortfall of funds raised is the responsibility of the host county.

Meetings

Antitrust Avoidance

Adopted, May 2015

The WCCA exists to advance the interests of counties at the state and federal level, and to promote sound county governance through networking, training, and shared experience. Recognizing that counties are a large purchaser of equipment and services from the private sector, the Board of Directors has adopted the following policy regarding antitrust avoidance:

The WCCA's Executive Committee, Board of Directors, committees, and general membership will refrain from any discussion discouraging or withholding patronage or services from or encouraging exclusive dealing with any supplier or purchaser or group of suppliers or purchasers of products or services, any actual or potential competitor or group of actual or potential competitors.

Expense Reimbursement

Adopted, May 2015

Updated, May 2026

Attendance at state and federal meetings, hearings, and official proceedings is an important function of the Executive Director, Executive Committee, Board of Directors, and general membership. In accordance with that importance, and pursuant to Article VII of WCCA's bylaws, the Board has adopted the following travel reimbursement policy:

Eligibility: The Executive Director and Executive Committee are entitled to reimbursement for all WCCA related travel, except in the case of NACo and WIR. General members are entitled to reimbursement for attendance at meetings when their attendance is specifically and exclusively requested by the Executive Director or Executive Committee.

Reimbursement Form and Receipts: All members seeking reimbursement for travel related expenses will submit to the WCCA the expense reimbursement form (see Appendix B) within 30 days of travel. Receipts for expenses (meals, lodging, mileage, or other public conveyance) must be attached for reimbursement.

NACo and WIR: The WCCA President and Executive Director or their designee are entitled to reimbursement for travel to NACo and WIR events, including National Council of County Association Executive Meetings.

The Association appointed NACo representative(s) and WIR representative(s) are eligible for reimbursement for travel to NACo and WIR meetings, subject to availability of funds. Reimbursement

for these representatives shall be limited to one meeting annually unless additional reimbursement is authorized in advance by the Executive Director or Executive Committee and subject to the availability of funds.

General members are not entitled to reimbursement for attendance at NACo or WIR meetings unless their participation is specifically requested and approved in advance by the Executive Committee, and reimbursement is subject to availability of funds.

NACo elected representatives may be eligible for reimbursement for attendance at NACo meetings not otherwise reimbursed by NACo, provided such reimbursement is approved in advance by the Board of Directors or Executive Committee and is subject to the availability of specifically budgeted funds for that purpose.

Meeting Frequency

Adopted, May 2016

In accordance with Article VI of WCCA's Bylaws, the Board of Directors has adopted the following policy on meeting frequency:

In addition to the required Annual Meeting, the WCCA shall meet annually during the legislative session for purposes of establishing the Association's legislative priorities. Additionally, the WCCA shall meet in the spring during odd years and in the winter for purposes of electing officers in the even years.

Voting Procedure

Adopted, January 2015

Updated, May 2017

Updated, May 2018

Updated, June 2020

In accordance with Article VI of the WCCA's Bylaws, the Board of Directors has adopted the following voting procedure for determining legislative priorities:

The Executive Director shall present all bills of interest pending before the state legislature or legislative committee to the bill review committee at a time and in a place established by the President. The bill review committee shall determine if the bills presented should be discussed by the full membership. Any member may add bills to discuss from the floor during the full membership bill review.

All bills presented to the full membership shall receive a vote establishing the WCCA's official position on the bill, and the prioritization for lobbying purposes in a one-commissioner, one-vote format. To take a position on any bill, 70% of the voting membership present must agree to support or oppose. If the membership vote tally is between 60% and 70%, an automatic one-county-one-vote recount will occur, whereby 16 counties (comprising 2/3rds majority) are necessary to take a position. If the threshold is not reached in either case, the WCCA takes no official position.

Litigation

Adopted, June 2020

The WCCA, will, when appropriate, engage in litigation on behalf of its members and their interests. The following policy is intended to guide the WCCA Board of Directors, membership, and staff in determining

when such involvement is appropriate. This policy is not applicable to circumstances under which the WCCA is defending a lawsuit.

I. For the purposes of this policy, "litigation" means:

- a. Bringing a lawsuit;
- b. Intervening¹ in an existing lawsuit; or
- c. Submitting an *amicus curiae*² brief.

II. Any Board of County Commissioners who is a member of WCCA may submit a request to the WCCA Executive Director for the WCCA to engage in litigation on behalf of WCCA member or members. The request must be in writing and include:

- a. Whether the request is to bring a lawsuit, intervene or submit an *amicus* brief;
- b. A description of the legal matter or existing lawsuit, including parties, issues and timeline or briefing schedule, where appropriate;
- c. The statewide significance of the litigation to counties;
- d. An explanation of the value the WCCA's involvement may add if the request is for intervention or an *amicus* brief; and
- e. A report from the requesting member's county attorney if appropriate.

III. The Executive Director may propose engaging in litigation on behalf of the WCCA's member or members to the Board of Directors. Such a proposal must be in writing and include the information listed in Section II.

IV. The Executive Director shall submit the request or proposal to the WCCA standing committee which, in the Executive Director's discretion, has jurisdiction over the issues, or majority of issues, involved in the litigation (the Committee).

- a. The Committee shall consider whether the WCCA's involvement in the litigation is appropriate considering the following:
 - i. The statewide significance of the litigation to counties;
 - ii. Whether litigation requires retaining private counsel or whether litigation will be managed by the WCCA in-house counsel;
 - iii. The time, funds and resources necessary to participate in the litigation, including whether participation will require outside legal counsel; and
 - iv. The specific contributions the WCCA's involvement would add if the request is for intervention or submission of an *amicus* brief.
- b. If a majority of the quorum of the Committee members vote to participate in the litigation, the Executive Director shall forward the request to the WCCA Board of Directors (the Board).

V. The Board shall consider whether the WCCA's involvement in the litigation is appropriate considering the factors listed in Section IV.a. above.

VI. If at least sixteen (16) Board members vote to participate in litigation, the Board shall:

- a. Appropriate funds for and authorize the Executive Director to contract with outside counsel to represent the WCCA in the litigation;
- b. When the matter is natural resource-related, authorize the Executive Director to direct the WCCA's natural resource counsel to represent the WCCA in the litigation;

- c. When the matter is not natural resource-related, authorize the Executive Director to direct the WCCA's in-house counsel other than the natural resource counsel, if any, to represent the WCCA in the litigation;
or
- d. Authorize the Executive Director to take any combination of the actions listed above.

VII. When the WCCA participates in litigation pursuant to this policy, it may partner with other entities or individuals with similar interests and objectives.

¹When a party “intervenes” they become a party to an existing legal action. A party must request intervenor status and, if their request is granted, they are treated as a full participant in the action.

² *Amicus curiae* means “friend of the court.” An *amicus* brief is a brief submitted by an interested party with permission from the court to provide suggestions, additional information, support for counsel and broader or different perspectives than those provided by parties to the litigation.

Miscellaneous IRS Policies

Document Retention

Adopted, May 2015

Pursuant to IRS form 990, Part IV, Section B, question 14, the Board of Directors has adopted the following policy regarding document retention:

The Executive Director, in consultation with appropriate accounting and legal professionals, shall create and adhere to a document retention schedule. See Appendix C for the current schedule.

Vehicle Use

Adopted, May 2015

Pursuant to IRS publication 15-B on employee fringe benefits, the Board of Directors adopted the following policy on the use of WCCA owned vehicles:

WCCA owned vehicles are provided for the exclusive business use of employees and may not be used for personal reasons other than for *de minimus* purposes. In some cases, the Board requires employees to commute in WCCA owned vehicles to protect the Association asset from theft, damage from inclement weather, and repossession due to long term parking restrictions.

Whistleblower Protection

Adopted, May 2015

Pursuant to IRS form 990, Part IV, Section B, question 13, the Board of Directors has adopted the following policy regarding whistleblower protections:

Definition: In accordance with Sarbanes-Oxley, the WCCA defines whistleblower as one who reveals wrongdoing within the Association to the public or those in positions of authority.

Reporting: Employees that reasonably suspect violation of any federal, state, or local law or regulation, including any financial wrongdoing, should report these suspicions to the Executive Director. If the Executive Director is suspected in the wrongdoing, then the employee should report directly to the Association President.

Financial Wrongdoing: Financial wrongdoing includes, but is not limited to questionable accounting practices, fraud or deliberate error in financial documents or record-keeping, misrepresentations to the Board including intentional deviation from full reporting.

Confidentiality and Retaliation: In order to promote internal resolution of potential wrongdoing, employees are encouraged to report internally before any external reporting. If any employee reports in good faith either internally or to local, state, or federal agencies what he/she believes to be a violation of the law or financial wrongdoing, no retaliation shall be taken against the employee, and the employee's confidentiality will be respected to the maximum extent practicable.

Staff

Leave

Updated, September 2020

Adopted, May 2015

Full time employees are entitled to annual vacation, sick, and compensatory time as outlined in this manual.

Vacation: Employees earn vacation with pay based on the total number of years the Association has employed an employee, with the employee's date of hire as an anniversary date. Full-time employees will accumulate vacation monthly according to the following schedule:

Length of Service	Hours per Month	Days per Year	Allowable Hours Carry Over
1 st and 2 nd year	8 hours/month	12	80 hours
3 rd and 4 th year	10 hours/month	15	100 hours
5 th year +	12 hours/month	18	120 hours

On June 30 of each year of which an employee has accrued their maximum allowable carryover of vacation, any amounts over the allowable carry over must be used or will be forfeited without compensation by the employee. Starting July 1 of each year, the employee will begin to accrue vacation time over their carry over allowance. Upon separation, the employee will receive compensation for vacation time earned but not taken consistent with the carryover and monthly accrual policy as stated above.

Sick and Family Leave: Sick and family leave is a benefit granted to the employee in case of employees' sickness or injury, pregnancy, childbirth, attending the birth or adoption of a child, to care for the employees' spouse, child or parent who has a serious medical condition or illness, or death of an immediate family member. Sick and family leave is accumulated monthly at the same rate as vacation based upon years of service. 320 hours of sick and family leave can be carried over by a full-time employee. Upon separation, the employee will receive compensation for the unused sick and family leave earned (at a maximum of 320 hours) at one half of the rate. Example: if 20 days (160 hours) accrued upon separation, employee is compensated for 10 days (80 hours).

Unpaid Sick and Family Leave: An employee who has been employed by the WCCA on a full-time basis for at least 12 months is eligible to receive up to 160 hours of unpaid sick and family leave in case of employees' sickness or injury, pregnancy, childbirth, attending to the birth or adoption of a child, to care for the employees' spouse, child or parent who has a serious medical condition or illness, or death of an immediate family member. Employees requesting unpaid sick and family leave must provide the Executive Director as much advance notice as possible, preferably at least 30 days. While using unpaid sick and family leave, the WCCA will maintain the employees' health coverage on the same terms as if the employee continued to work. Employees will not receive accumulation of sick or vacation days or retirement benefits while on unpaid sick and family leave. Upon return from unpaid sick and family leave, eligible employees will be restored to their original position.

Parental Leave: An employee who has been employed by the WCCA on a full-time basis for at least 12 months is eligible to receive up to 160 hours of paid parental leave per year for childbirth, to attend the birth of an employees' child, caring for the child after birth (within one year after birth) and/or for the placement of a child with an employee for adoption or foster care (within one year after placement). Parental leave may not

be taken in units of less than one full day. An employee may not use more than 160 hours of parental leave per qualifying event in any 12-month period.

Compensatory Time: All full-time employees are eligible to receive comp time for overtime work at a rate of hour for hour when overtime work occurs on weekends or recognized holidays. Employees that work overtime on a normal workday that does not include an overnight stay will accrue comp time at an hour for hour rate. Employees that work overtime that requires an overnight stay will accrue comp time at an hour for hour rate of actual work, or four hours per overnight stay, whichever is greater. Travel time is not included in compensatory time.

Benefits

Adopted, May 2015

Updated, June 2020

Insurance: All full-time employees shall receive health insurance provided by the Association. The WCCA health insurance plan consists of health, dental and vision coverage for full-time employees and their spouse and family. Premiums paid by employees determined by annual Board budget approval.

Retirement: The Wyoming County Commissioners participates in the State retirement program. All full-time employees are eligible in the State retirement program with contributions as determined by annual Board budget approval.

Deferred Compensation: The WCCA participates in the State voluntary deferred compensation plan. Through this plan, employees may defer a portion of their income to provide returns on investment. Withdrawal is triggered by termination of employment or retirement. Contributions may be made on a pre- or post-tax basis.

Holidays: The WCCA office observes all federal, state, and county holidays.

Appendix A

*Wyoming County Commissioners Association
Business Partner Code of Conduct
Adopted by the Board of Directors April 13, 2011*

In order to promote trust, confidence, and integrity in the WCCA, WCCA Business Partner members are expected to maintain the highest standards of professional conduct and ethical behavior.

Business Partners agree that the partner is not a voting member of the Association and has no rights over the policies and positions that may be adopted by the Association, governance, budget, income, or assets of the Association.

Business Partners agree that Partner is eligible to attend WCCA Committee meetings, receptions, task force meetings and other WCCA functions at the invitation of a member of the Executive Committee, Committee Chairperson, Task Force Chairperson or Executive Director.

Business Partners agree that the WCCA Board members make all decisions based upon the best interests of WCCA, and Business Partners will be not be given any preference or special treatment in any of the member counties due to their affiliation as a Business Partner of the WCCA.

Violation of this Code may be grounds for the membership to be immediately terminated and forfeiture of the remainder of the partnership fee.

Business Partners shall recuse themselves from discussion matters where they have or appear to have a conflict of interest or personal/corporate stake in the outcome.

Business Partners shall act in good faith in conducting themselves at all WCCA functions that they attend.

Name

Date

Appendix C

Document Retention Schedule

Item	Amount of Time
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes, and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation Schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense Analyses/expense distribution schedules	7 years
Year End Financial Statements	Permanently
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials, and supplies	7 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws and charter	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years



Wyoming County
Commissioners Association

408 West 23rd Street
Cheyenne, WY 82001
(307) 632-5409
wyo-wcca.org