



UTAH CONNECTIONS ACADEMY

BOARD OF DIRECTORS

POLICY MANUAL

ACCESS TO PUBLIC RECORDS

Date of Original Approval: 03/09/2010

Date Revised: 04/27/2011

Purpose

The School abides by state and federal public records and open meetings laws, to the extent applicable, and makes every effort to provide access to public records as appropriate. The policy sets out the procedures to be followed in response to a request for public records from the School.

Policy

The business of the Board is discussed and decisions are made in accordance with the Open Meeting Law. The official minutes of the Board, its written policies, its financial records and all other public records, except for those which are confidential, privileged, subject to a right of privacy or otherwise exempt from disclosure, are open for inspection in the School's administrative office during the hours when the administrative office is open. However, if the records are not readily accessible or if portions of the records must be redacted in order to protect exempt material, the School shall determine the reasonable period of time, or as otherwise provided in the state law, needed to perform these functions and inform the requestor in writing of the date and time after which the records will be available for inspection. The release of school-wide information is coordinated by the School's Records Custodian. The School will comply with the state and federal laws, including the Family Educational Rights and Privacy Act, ("FERPA") and the School's Confidentiality Policy, in releasing records.

Procedure

On receipt of a record request, the School may ask but shall not require the identity of an individual requesting information and the reason the information is sought to be in writing by completing a Public Records Request Form. The School shall also inform the requestor that providing such information in writing enhances the School's ability to identify and locate the records requested.

Any individual who seeks to obtain or inspect a copy of a public record may request that the record be duplicated on paper, on the same medium on which the record is kept or any other medium that the School Records Custodian deems reasonable. Records in an electronic format shall be made available in electronic format upon request, consistent with applicable law. Where necessary to assist a member of the public in making a focused and effective request that reasonably describes an identifiable record or records, the School shall, to the extent reasonable under the circumstances, assist the member of the public in identifying records and information that are responsive to the request and the purpose of the request, if stated, and describe the information technology and physical location in which the records exist.

Individual student records and other confidential records protected by state or federal law may not be released for inspection unless such inspection is allowed pursuant to applicable law. In general, the School may not disclose personally identifiable information from student records without prior signed and dated written consent from a parent or eligible student. Student information deemed “directory information” pursuant to FERPA may be released without consent under certain circumstances. However, student directory information is only released pursuant to the School’s administrative regulations governing release of such information and applicable law. Student directory information is not released when parents/guardians/students affirmatively withdraw in writing consent to release such information. Student records that consist of personally identifiable information generally are exempt from disclosure.

All records provided in response to a public records request will be made available in a reasonable period of time and within the maximum time periods allowed by law, inclusive of any extensions. Upon receiving a request for a copy of records, the School shall determine, whether the request in whole or in part seeks copies of disclosable public records in the possession of the agency and shall promptly and within the time permitted by law notify the person making of the request of the determination and the reasons therefore. If a public records request is denied in whole or in part, the School shall provide a written explanation with the legal authority for the denial of the request and the name and title or position of each person responsible for such determination, where required by law.

The School’s Records Custodian may transmit the requested records by mail or by other means of delivery request, if the method requested is reasonably available. The School’s Record Custodian may also make the records available for pick-up at the School’s administrative office.

Where permitted by law, a fee may be charged for copies which may not exceed, except in the case of certain electronic records, the direct costs of duplication. Where required by law the school will maintain a list of the fees that it charges at each office where public records are provided and post at that office in a conspicuous place, a sign or notice that states: the fee charged to provide a copy of the public record; or, the location at which a list of each fee charged may be obtained. The direct cost of duplication does not include staff time spent researching, retrieving and mailing the record. The School may require that the fee for copies and/or delivery, if requested, be paid in advance.

The School’s public records policy shall be posted in a conspicuous location in the School’s administrative office and on the public website. The policy is distributed to the School’s Records Custodian and receipt of the policy by the custodian is acknowledged. A copy of the records retention policy will be maintained and readily available to the public in the School’s administrative office.

Related Documents

- Record Retention Policy
- Confidentiality Policy
- Records Request Form

Public Records Request Form

Complete and submit this form by fax or mail to the address shown above to request public records from _____ Connections Academy. After receiving your request, we will contact you within five (5) days to confirm receipt of your request, advise you whether the records are available for public inspection and, if so, when, and let you know as permitted by law if the School will be charging and how much the requested records will cost if you desire that copies be made. All payment must be submitted by mail using a check payable to “_____ Connections Academy.” Please write “Records Request” in the notes line of your check.

Requestor Information

Name		Organization (optional)		
Street Address		City	State	Zip Code
()	()	()	()	
Home Phone	Work Phone	Cell Phone	Fax	E-mail Address
Preferred method to contact you (check one):		<input type="checkbox"/> Home Phone	<input type="checkbox"/> Work Phone	<input type="checkbox"/> Cell Phone
		<input type="checkbox"/> Fax	<input type="checkbox"/> E-mail	

Records Request Information

Indicate below the address to which the requested records should be mailed, if different from the address listed above. Records may be made available for pick-up at the School’s administrative office upon request. Then, list the records you are requesting along with a description of each. If you are requesting a record of meeting minutes, please indicate the date of the meeting. Call the school to obtain a complete list of meeting dates. Copies of records shall be made promptly available upon payment of fees covering direct costs of duplication, plus postage or other delivery charge if such delivery is requested.

Address where records should be mailed: Check here if name and address are the same as those listed above.

Name		Organization (optional)		
Street Address		City	State	Zip Code

Record Type	Description of Record (for meeting minutes, indicate meeting dates)

For Office Use Only (Attach a copy of the check to this form when it is received.)				
Date Request Received	Date Request Reviewed	Date Payment Received	Date Records Mailed	Reviewer’s Name
No of Request Type	No of Photocopies	Total Cost of Request	Notes:	



BACKGROUND CLEARANCE FOR BOARD MEMBERS

Date of Original Approval: April 27, 2011

Date Revised: April 20, 2016

Purpose

The Board is committed to providing a safe environment for its students and the School community, and to protecting the School's funds, property, and other assets. This policy promotes these goals by permitting the Board to make informed choices when recruiting new Board members and protecting the School from potential liability that might result from recruiting Board members without any background screening.

Policy

In addition to required fingerprinting, or any other background clearance requirements under state law for Board members, the School will conduct background checks prior to a new Board member being appointed and every five (5) years thereafter.

Procedure

The Board will comply with the state's background clearance requirements, including adherence to the fingerprinting check requirement. Background clearance checks may include the following:

- State and/or federal criminal checks for addresses over the last seven (7) years
- Educational credentials check
- Sex offender check or U.S. criminal indicator search
- State Child Abuse Clearance Check

Board members and Board member candidates (prior to official Board approval) shall submit to a fingerprinting check and cooperate as may be necessary to obtain any clearances. The fingerprinting check will be performed at the expense of the School. Failure or refusal by Board candidates to complete the background clearance process shall constitute grounds for denial of approval. All background checks are required to report that there are no findings that would prevent the individual screened from performing the duties of a Board member and that the candidate or Board member meets the required qualifications set forth for members of the Board. Where there is a finding that would indicate a candidate or Board member may not meet these standards, the information will be provided by the individual authorized to conduct the background check directly to Board Counsel to determine whether the candidate can be approved as a Board Director despite the finding or that the Board member's office may be declared vacant. If Board Counsel determines that the candidate cannot be approved as a Board Director or a Board member's office may be declared vacant, the Board shall do the following:

¹ As referred to throughout, references to Connections Academy shall mean Connections Academy, LLC, the educational management company contracted with, and/or its affiliates.



- Provide oral, written, or electronic notice of the determination to the candidate or member;
- Provide the name, address, and telephone number of the vendor who performed the background check to the candidate or member;
- Inform the candidate or member that the vendor or agency who performed the background check did not make the determination and is unable to provide the candidate or member with specific reasons why the determination was made;
- Provide oral, written, or electronic notice of the candidate or member's right to obtain a copy of the background check report from the vendor or agency if requested in writing within sixty (60) days of being notified of the determination;
- Inform the candidate or member of his or her right to dispute the accuracy or completeness in the background check report with the vendor or agency who performed the background check.

In the event a candidate or member is successful in disputing the accuracy or completeness of the background check, the candidate or member may request that the Board order another background check to reevaluate the candidate or member's fitness to serve as a member of the Board. The Board may, at its discretion, choose to comply with this request.

Related Documents

Background Check Clearance Form



BOARD ATTENDANCE

Date of Original Approval: April 27, 2011

Date Revised: February 27, 2013

Purpose

Active involvement and participation of Board members is essential for effective governance of the School. The Board cannot make any decisions or vote on any policy if a quorum is not present at each meeting. This policy promotes active involvement and participation by requiring regular attendance at Board meetings and providing procedures to deal with lapses in attendance.

Policy

Board members are expected to demonstrate their commitment to the School by regularly attending Board meetings, except when prevented by unforeseeable events. Board members are required to attend at least five (5) Board meetings during the year.

Procedure

The Board shall adopt a regular meeting schedule at the annual meeting, or soon thereafter, to confirm the availability of Board members and provide notice to all Board members of the meetings for the year. This schedule may be amended during the year to change dates, times, days and/or hold additional special meetings.

A Board member who is unable to attend a Board Meeting must inform either the Board Chair or the Board designee for logistics of the intended absence.

Participation via teleconference is equivalent to attendance at a regular meeting as allowable by state law.

If the Board determines that the member has violated this policy, the Board shall take appropriate corrective action, which depending on the circumstances may include removal of a member from the Board.

Attendance requirements

A Board member who is absent for three (3) consecutive Board meetings, without notifying the Chair or the Board designee for logistics as required, has violated this policy. A Board member who is absent for four (4) consecutive Board meetings, notwithstanding notification to the Chair or the Board designee for logistics has violated this policy.

Prospective members of the Board shall be provided with a copy of this Policy and asked to commit to observing its terms.

Process



- The Board Chair shall monitor the attendance of each member and issue warnings as appropriate.
- The Board Chair shall consult with a member who has violated this policy to attempt to resolve the issue without removal of the member.
- If the Board Chair is unable to resolve the issue, and the Board member wishes to remain on the Board, the issue will be placed on the agenda for the next Board meeting. The Board member of concern may address the entire Board, and the Board will then decide what actions to take regarding that Board member's future membership on the Board.
- If the Board decides that removal of the member is appropriate, the remaining Board members will immediately begin the process to recruit a new Board member. A member who has been removed under this policy may be considered at a later date for appointment to the Board.

Related Documents

Bylaws

BOARD DELEGATION POLICY

Date of Original Approval: 04/27/2011

Date Revised:05/18/2016; 03/17/2020

Purpose

The Board is committed to efficiency of processes and often has Board members designated on behalf of the Board to review and work with the School and Connections Academy, LLC², its educational services provider, prior to Board consideration and approval of regularly and annually approved items. Therefore, it is desirable for the Board to adopt a Board Delegation policy through which default Board designees are established (“Board Designee”).

Policy

In addition to any responsibilities set out in the Bylaws, subject to the Open Meetings Laws, the Board shall delegate additional specific tasks to individuals correlated to the position they are serving in, specifically as an Officer or Parent Representative. This does not prevent other Board members from volunteering to assist on these tasks, however this policy provides for a Board Designee where one has not been allocated. Any specific motions approved by the Board for a Board Designee shall replace these automatic designations.

Procedure

At the appointment of an Officer position at the annual meeting, the Officer candidate will be advised of the tasks to be performed as Board Designee, as part of this policy. The Parent Representatives being appointed to the Board will also be informed of the tasks for which a Parent Representative would be a Board Designee. At the relevant time, the Board Designee will begin work on the matter and involve any other Board members who also desire to assist with the specific matter, subject to the Open Meeting Law.

President

- Charter related matters, including but not limited to, Charter renewal and amendments and related Charter matters on behalf of the Board.
- Renewals, amendments and other tasks related to the Professional Services Agreement on behalf of the Board.
- Reviews, finalizes and approves Executive Session/Closed Meeting Minutes, if required by law, or delegates another officer of the Board in writing to do so on behalf of the Board.
- Renewals, Amendments and other matters related to a Sponsor Agreement, if any.
- Board policy development.
- Member of the Recruitment Committee to recruit for additional or replacement Board members as the need may arise.
- Execute contracts of over five thousand (\$5,000) dollars.
- Signer on Bank Account.

² Connections Academy LLC is the current educational services and products provider. This function would be carried out by the new provider upon a change in the provider.



- Liaison with Principal/Chief Executive Officer and Board Counsel

Treasurer

- As the Budget Officer, will act on behalf of the Board on all budget related matters, including but not limited to, the development of the annual draft budget, review of vendor invoices and review of detail documents supporting the school's financial condition.
- Lease related matters, including but not limited to, Lease negotiation, renewals, amendments, or any changes therewith on behalf of the Board.
- Signer on Bank Account.

Secretary

- Employee related documents including but not limited to the School Employee Handbook.

Parent Representative

- Student enrollment related documents, including but not limited to, the General School Handbook, the State Specific Handbook and the annual enrollment documents.

Related Documents

Bylaws

APPROVED 11/18/13

PROCUREMENT POLICY

A. Purpose

To establish a policy and procedure governing the initiation, authorization, and review of all expenditures of Utah Connections Academy (“UCA”).

B. Scope

These policies, guidelines, and procedures are applicable without exception to all funds owned or administered by UCA. All expenditures are to be consistent with applicable state and federal laws and regulations; any restrictions, rules, or regulations placed on the use of the funds by donors and granting agencies; and prudent management practices. In addition, all expenditures must be reasonable and necessary for carrying out the programs and activities of UCA, and are to be documented in a way which clearly substantiates such reasonableness and necessity. This policy applies to all administration, licensed educators, staff, students, organizations, and individuals that initiate, authorize, or process cash disbursements where UCA is a named contracting party. The scope includes all activities at UCA and in all locations where UCA activities and public funds are expended. Nothing contained in this policy shall be applicable to procurement by the Connections Academy of Utah, LLC regardless of whether such procurement benefits UCA in whole or in part, so long as UCA funds are not used to effect such procurement. Funds paid by UCA to the Connections Academy of Utah, LLC as part of its Educational Products and Services Agreement and used in any such procurement are not considered UCA funds.

It is expected that in all dealings, UCA employees will act in an ethical manner that is consistent with the UCA’s code of ethics and State procurement law.

C. Definitions

1. “Public funds” are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including UCA. [Utah Code 51---7---3(26)].
2. “Small purchase” is the procurement of goods or services for which the total cost is less than \$50,000 and the total individual procurement items cost less than \$1,000, professional services (including architectural or engineering) costing less than \$100,001, and small construction projects costing less than \$80,001 (Utah Code 63G---6a---408, 53A---20---101, Administrative Code R33---3).
4. Expenditures will follow the guidelines outlined in the State Procurement Code (Utah Code 63G---6a) and federal purchasing laws.
5. Contracts must follow guidelines outlined in the State Procurement Code, specifically regarding the length of multi---year contracts [Utah Code 63G---6a---1204(7)].
6. Construction and improvements must comply with the provisions of the State Procurement Code (Utah Code 63G---6a).
7. Exclusive contracts must comply with the guidelines outlined in the State Procurement Code (Utah Code 63G---6a), and the Utah Public Officers’ and Employees’ Ethics Act (Utah Code 67---16).
8. Multi---year contracts must comply with Utah Code 63G---6a---1204.

D. UCA Procurement Thresholds

1. Small Purchases

- a. The **“individual procurement threshold”** for UCA is \$1,000. This is the maximum amount that the UCA can expend to obtain a single item/service from one vendor at one time without requiring competitive purchasing (Utah Code 63G---6a---408, Administrative Code R33---3).
- b. The **“single procurement aggregate threshold”** for the UCA is \$5,000. This is the maximum amount that the UCA can expend to obtain any combination of individual procurement items/services costing less than \$1,001 from one vendor at one time up to \$5,000. (Utah Code 63G---6a---408, Administrative Code R33---3).
- c. The **“annual cumulative threshold”** for the UCA is \$50,000. This is the maximum total annual amount that the UCA can expend to obtain individual procurement item(s) costing less than \$1,001 purchased from the same vendor during the fiscal year (July 1-June 30) not to exceed \$50,000. If a purchase exceeds \$50,000, it is not considered a small purchase and shall be processed through a bidding process or a request for proposal (RFP) process (Utah Code 63G---6a---408 and Administrative Code R33---3).
- d. **Professional services**, such as architectural, engineering, accounting, legal, or consulting services less than \$100,001 shall be acquired using a competitive bidding or RFP process, or by selecting a provider from an approved potential vendor list created using an invitation for bids or an RFP under provisions in Utah Code 63G---6a---403 and 404 (Administrative Code R33---3).
- e. **Small construction projects:**
 - (1) Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met.
 - (2) Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (1).
 - (3) Costing more than \$80,000 are not considered small construction projects and must follow the requirements outlined in Utah Code 53A---20.

2. Reoccurring Purchase Over Annual Cumulative Threshold

- a. If purchases from the same vendor are ongoing, continuous, and regularly scheduled, and exceed the annual cumulative threshold of \$50,000 during the fiscal year, a contract shall be utilized if feasible [Utah Code 63G---6a---408(6)].

3. Artificially dividing a purchase:

- a. Utah Code 63G---6a---408 makes it unlawful to intentionally divide a procurement purchase into one or more smaller purchases to divide an invoice or purchase order into two or more invoices or purchase orders, or to make smaller purchases over a period of time.
 - (1) This means that intentionally splitting a purchase of similar items that would typically be purchased at the same time from the same vendor to avoid requiring competitive quotes is unlawful (e.g., uniforms, club or athletic equipment, textbook orders, etc.). This includes dividing the purchases or invoices over a short period of time, or making separate purchases over a period of time.
 - (2) It may be determined after an order is placed or received that a large enough quantity was not ordered or the correct sizes were not obtained, and that additional

items must be ordered. If this occurs, the employee initiating the purchase must include a written explanation of the purpose of the purchase and justification as to why it is not considered splitting a purchase. This should be retained with the vendor invoice.

- (3) Penalties for violating this statute are outlined in Utah Code 63G---6a---2305 and 2306. Penalties range from a class B misdemeanor to a second degree felony, depending on the total value of the divided procurements.

4. **Hospitality Gifts, Gratuities, Kickbacks, or Position and Influence:**

- a. **“Contract administrator”** means a person who administers a current contract, on behalf of a public entity, including making payments relating to the contract, ensuring compliance with the contract, auditing a contractor in relation to the contract, or enforcing the contract (Utah Code 63G---6a---2304.5).
- b. **“Interested person”** is a person interested in any way in the sale of a procurement item or insurance to LEA (Utah Code 63G---6a---2304.5).
- c. **“Procurement participant”** means a person involved in:
 - (1) Administering, conducting, or making decisions regarding a standard procurement process.
 - (2) Making a recommendation regarding award of a contract or regarding a decision to obtain a procurement item for a particular person.
 - (3) Evaluating a quote, bid, or response.
 - (4) Awarding a contract or otherwise making a decision to obtain a procurement item from a particular person (Utah Code 63G---6a---2304.5).
- d. **Hospitality Gift**

“Hospitality gift” means a promotional or hospitality item, including, a pen, pencil, stationery, toy, pin, trinket, snack, nonalcoholic beverage, or appetizer. This does not include money, a meal, a ticket, admittance to an event, entertainment for which a charge is normally made, travel, or lodging (Utah Code 63G---6a---2304.5).

 - (1) Utah Code 63G---6a---2304.5 states that the total value of all hospitality gifts given, offered or promised to, or received or accepted by, the “procurement participant” or “contract administrator” in relation to a particular procurement or contract must be less than \$10; the total value of all hospitality gifts given, offered or promised to, or received or accepted by, the “procurement participant” or “contract administrator” from any one person, vendor, bidder, responder, or contractor in a fiscal year must be less than \$50.
 - (2) Any hospitality gift exceeding the \$10 and \$50 threshold is considered a gratuity, and the provisions below apply.
- e. **Gratuities**

“Gratuity” means anything of value, including money, a loan at an interest rate below the market value or with terms that are more advantageous to the person receiving the loan than terms offered generally on the market, an award, employment, admission to an event, a meal, lodging, travel, or entertainment for which a charge is normally made (Utah Code 63G---6a---2304.5).

 - (1) Utah Code 63G---6a---2304.5 makes it unlawful:
 - (a) For an “interested person” to give, offer, or promise to give a gratuity to a “procurement participant” or an individual the person knows is a family member of the procurement participant.
 - (b) For a “procurement participant” to ask, receive, offer to receive, accept, or ask for a promise to receive a gratuity from an “interested person.”
 - (c) For a contractor to give a gratuity to a “contract administrator” of the

contractor's contract or an individual the contractor knows is a family member of a "contract administrator" of the contractor's contract.

(d) For a "contract administrator" of a contract to ask, receive, offer to receive, accept, or ask for a promise to receive, for the "contract administrator" or a family member of a "contract administrator," a gratuity from a contractor for that contract.

(2) Penalties for violating this statute are established in *Utah Code* 63G---6a---2304.5 and 2306. The LEA will adhere to these penalties and report violations to the attorney general's office, as required by statute.

(a) *Interested person and contractors*: penalties range from a class B misdemeanor to a second degree felony.

(b) *Procurement participant and contract administrator*: penalties range from a class B misdemeanor to a second degree felony and make employees subject to disciplinary action up to and including dismissal from employment.

f. Kickback

"Kickback" means a gratuity given in exchange for favorable treatment in a pending procurement or the administration of a contract (Utah Code 63G---6a---2304.5).

(1) Utah Code 63G---6a---2304.5 makes it unlawful:

(a) For a person to give, offer, or promise to give a "kickback" to a "procurement participant" or to another person for the benefit of a "procurement participant."

(b) For a "procurement participant" to ask, receive, offer to receive, accept or ask for a promise to receive a kickback for the "procurement participant" or for another person.

(c) For person to give a kickback to a "contract administrator," or to another person for the benefit of a "contract administrator."

(d) For a "contract administrator" to ask, receive, offer to receive, accept or ask for a promise to receive a kickback for the "contract administrator" or for another person.

(2) Penalties for violating this statute are established in *Utah Code* 63G---6a---2304.5 and 2306. The LEA will adhere to these penalties and report violations to the attorney general's office, as required by statute.

(a) *Person and contractors*: penalties range from a class B misdemeanor to a second degree felony.

(b) *Procurement participant and contract administrator*: penalties range from a class B misdemeanor to a second degree felony and individuals are subject to disciplinary action up to and including dismissal from employment.

g. Position or Influence

Utah Code 63G---6a---2304.5 makes it unlawful for a "procurement participant" to use the "procurement participant's" position or influence to obtain a personal benefit for the "procurement participant," or for a family member of the "procurement participant," from an "interested person."

(1) Penalties for violating this statute are established in *Utah Code* 63G---6a---2304.5 and 2306. UCA will adhere to these penalties and report violations to the attorney general's office, as required by statute.

(a) *Interested person*: penalties range from a class B misdemeanor to a second degree felony.

(b) *Procurement participant*: penalties range from a class B misdemeanor to a second degree felony and subject to disciplinary action up to and including dismissal from employment.

CASH DISBURSEMENTS PROCEDURES

General Procedures

1. UCA has designated the State Procurement Code as its purchasing policy.

Procurement Decision Tree

If using state contracts three quotes are not necessary. If not then follow these procedures.

If the total purchase is between:

a. **\$0---\$1,000**

The purchaser may select the best source without seeking competitive quotes. The signature of the authorized officer for the department or administration are required on the purchase order or check request form. If the purchase is made using a UCA credit card, the employee should follow the credit/purchase card policy below.

b. **\$1,001---\$5,000**

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote. Quotes must be attached to the purchase documentation and maintained as part of UCA's records. The signature of the business administrator and director are required on the purchase order or check request form.

c. **\$5,001---\$10,000**

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of UCA's records. The signature of the business administrator and director are required on the purchase order or check request form.

d. **\$10,001---\$50,000**

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of UCA's records. The signature of business administrator, director and two board members are required on the purchase order.

e. **Greater than \$50,001**

UCA shall enter into a competitive bid process or RFP in compliance with Utah Code 63G---6a sections 601---612 and 701---711, or use an approved vendor list with an invitation for bids or an RFP in compliance with Utah Code 63G---6a---403 and 404. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. Supporting documents must be retained and maintained as part of UCA's records. The signature of business administrator, director and two board members are required for final approval. If the purchase is greater than \$99,999, the signature of UCA's board is also required for final approval.

f. **Less than \$100,001 for professional services**

When acquiring professional services such as accounting, legal, consulting, architectural, or engineering goods or services valued less than \$100,001; UCA shall follow the policy in section e. above.

g. **Small construction projects**

- (1) Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met. The signature of the business administrator, director and two board members are required for final approval.

- (2) Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (1). The signature of the business administrator, director and two board members are required for final approval.
- (3) Costing more than \$80,000 are not considered small construction projects and must follow the requirements outlined in Utah Code 53A---20, and the board shall advertise for bids at least 10 days before the bid due date. The signature of the business administrator, director of UCA, and UCA's board are required for final approval.

h. Greater than \$100,000 for professional services

UCA shall enter into a competitive bid process or RFP in compliance with Utah Code 63G---6a sections 601---612 and 701---711. The bid or RFP process shall be managed UCA's purchasing department. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. If an RFP process is utilized, select the responsive and responsible officer with the highest total score. Supporting documents must be retained and maintained as part of UCA's records. The signature of the business administrator, director, and UCA's board are required for the invitation to bid or RFP.

F. Sole Source

1. Sole source procurement shall only be used if a product or service is unique and can be easily proven as one of a kind, offered by only one vendor. If there is more than one potential bidder or offer for a particular item, sole source does not apply. All sole source determinations must be completed through UCA's purchasing department.
2. All sole source requests estimated to be \$50,000 and above must be posted for public comment, in accordance with Utah Code 63G---6a---802 and 406.
3. Sole source justification should be documented according to Utah Code 63G---6a---802 and be approved by UCA's administration.

CODE OF ETHICS

Date of Approval: April 27, 2011

Purpose

The Board is committed to its role of promoting the mission of the School, overseeing the management of the School, and acting as guardian of the public trust by overseeing School finances. In order to achieve these goals, members of the Board must maintain the highest level of ethical conduct.

This policy establishes the standards of conduct the Board must meet in carrying out its responsibilities to the School and the public. The Board will, at all times, also remain in compliance with Utah Code Annotated § 67-16-1 et. seq., the “Utah Public Officers’ and Employees’ Ethics Act.”

Policy

The Board is morally and legally obligated to manage the School in the best interests of the public and the School Community. The Board members must demonstrate professional ethical behavior at all times in their responsibilities to the School, in their professional relationships with each other, and in their professional service to the community, and will be required to adhere to this code of ethics.

Board members shall comply with all laws, including those pertaining to ethics, and shall faithfully promote the School’s interests, maintain confidentiality of information, carry out their duties honestly, and adhere to all the other policies in the Board Governance and Administrative Policy Manual.

Procedure

At all times Board members shall observe the following specific procedures:

- Be diligent, attend Board meetings, and devote sufficient time for adequate Board meeting preparation.
- Maintain the confidentiality of private and or legally privileged information acquired as a result of Board membership.
- Attend Board governance training and conferences when possible to improve the member’s ability to serve the Board.
- Meet regularly to monitor the performance of management and the School as a whole.

- Maintain the separation of duties and responsibilities between the Board and School leadership to promote accountable and balanced decision-making.
- Help ensure that the independent views of Board members receive due consideration and weight.
- Work to provide stakeholders with accurate and balanced information regarding the School's performance, including financial and academic measures.
- Conduct regular self-assessments to ensure each member is contributing optimally to the Board, and if the member's contribution is lacking, pursue either training or assistance to improve the member's performance or seek the member's resignation.
- Help protect the School's assets by considering risk management strategies.
- Ensure that financial and other personal interests do not conflict with the member's duty to the Board and the School.

If the Board determines that the member has violated this policy, the Board shall take appropriate corrective action, which depending on the circumstances will include removal of a member from the Board.

Related Documents

Delegation Policy
Conflict of Interest Policy
Confidentiality Policy
Attendance Policy
Gift Solicitation and Acceptance Policy
Bylaws

CONFIDENTIALITY

Date of Original Approval: March 9, 2010

Date Revised: April 27, 2011

Purpose

The Board is committed to openness, transparency, and accountability. Its policies shall reflect its desire to balance the release of information while ensuring the protection of individual privacy, the effective management of the School, and compliance with relevant legislation. This policy is intended to regulate the release of confidential information by Board members.

Policy

Board members shall not be permitted to release any confidential material obtained in the course of their service as a Board member, unless such release is in accordance with the requirements of applicable legislation, and is consistent with the Board's policies on access to public records.

Procedures

The Board shall endeavor to explicitly mark on the document whether any or all of its minutes, disclosures, or papers, or those of its sub-committees (not otherwise required by legislation, regulation, or its rules to be made public) are confidential. However, the failure to mark a document as confidential shall not waive the status of such document as confidential, privileged or otherwise exempt from disclosure. The Board may seek assistance from Board Counsel, as needed, to review requests for disclosure.

Board members shall be deemed school officials under the Family Educational Rights and Privacy Act (FERPA), however shall only have access to student records where there is a legitimate educational interest. Board members shall be subject to FERPA provisions and shall ensure they comply with FERPA provisions for any disclosures of student records to any third parties.

On those occasions and for those documents and discussions that the Board elects not to make public, Board members shall respect the confidentiality of those documents, and of any discussions of the Board on those matters.

Notwithstanding the above, Board members are not authorized to speak on behalf of the School unless the same has been authorized by a vote of the Board or specifically requested and reviewed by the School leadership. A Board member in receipt of a request for a public document must refer such request to the School Records Custodian for response in accordance with proper procedures.

In particular, Board members shall not

- disclose to any member of the public any confidential information acquired by virtue of their position as a Board member, such as minutes of closed sessions at which public access is not required by law;
- disclose any privileged attorney-client communications;
- use any confidential information acquired by virtue of their position on the Board for their personal financial or other benefit or for that of any other person;
- disclose to any member of the public any confidential information related to the interests of individuals, groups or organizations acquired by virtue of their position on the Board;
- make statements to the media in the name of the organization except after coordinating all such efforts with the School leadership;
- permit any unauthorized person to inspect or have access to any confidential documents or other information.

Failure to maintain confidentiality may constitute a breach of the Board member's fiduciary duties to the School.

The obligation to protect such confidential matters from disclosure continues even after the individual Board member is no longer serving on the Board.

Unless otherwise restricted or required by law, or contract, the Board shall decide from time to time whether any guests shall be permitted to attend any or all of its closed meetings. Where appropriate, guests who the Board believes are necessary for the Board's consideration of the item or items to be considered may be admitted, subject to their undertaking to maintain confidentiality.

Where appropriate and permissible by law, personally identifiable information about individuals may be redacted from material before consideration by the Board.

It is the responsibility of the Board Chair, with guidance from Board counsel, to ensure that Board materials are appropriately classified as confidential or open to release.

If the Board determines that the member has violated this policy, the Board shall take appropriate corrective action, which depending on the circumstances may include removal of a member from the Board.

Related Documents

Access to Public Records Policy

CONFLICT OF INTEREST

Date of Original Approval: March 9, 2010

Date Revised: April 27, 2011

Purpose

The Board is committed to high standards of ethical conduct. The purpose of the policy is to protect the School when it is contemplating entering into a transaction or arrangement that might impermissibly benefit the private Financial Interest of an Officer or Director of the Board, and to provide the Board with a procedure which, if observed, will allow a transaction or arrangement to be treated as valid and binding even though Board Director has, or may have, a Conflict of Interest with respect to the transaction.

Policy

The Board places great importance on making clear any existing or potential Conflicts of Interest. All such Conflicts of Interest shall be declared by the member concerned and noted in the minutes.

Definitions

“Board” means the members of the Board of Directors of the School or any Board committee with Board-delegated powers that is considering the proposed transaction or arrangement.

“Compensation” means direct and indirect remuneration as well as gifts or favors that are substantial in nature.

“Conflict of Interest” means an interest that is likely to impermissibly benefit the private interest of a Board Director. Examples of a conflict of interest include (but are not limited to):

- When a Board member or his/her Immediate Family or business interests stands to gain financially from any business dealings, programs, or services of the organization.
- When a Board member offers to perform a professional service for the organization
- When a Board member stands to gain personally or professionally from any insider knowledge if that knowledge is used to personal advantage.
- When a Board member has a role on the governing body of another organization, and the activities of the other body might directly conflict or compete with the activities of the School.

“Financial Interest” is an interest held by a person, either directly or indirectly, through business, investment, or family, that falls into one or more of the following categories:

- an ownership or investment interest in any entity with which the School has a transaction or arrangement, or
- a compensation arrangement with the School or with any entity or individual with which the School has a transaction or arrangement, or
- a potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the School is negotiating a transaction or arrangement.

A Financial Interest is not necessarily a Conflict of Interest. In general, a person with a Financial Interest has a Conflict of Interest only if the Board decides that a Conflict of Interest exists. However, under no

circumstances may the School purchase anything from a Board Director or lease a facility from a Board Director.

“Immediate Family” means spouse, children, parents, grandparents and grandchildren of Board member.

“Interested Person” means any Director, Officer, or member of the Board who has a direct or indirect Financial Interest.

Procedure

Duty to Disclose

In connection with any transaction or arrangement that might give rise to a Conflict of Interest, an Interested Person must disclose the existence of his or her Financial Interest and must be given the opportunity to disclose all material facts to the Board. The Interested Person must make this disclosure at the start of the regularly scheduled Board meeting following discovery of the Financial Interest; provided, however, that no action can be taken on such disclosure unless the issue was identified in the posted agenda for the meeting where required by the Open Meetings Law.

Determining Whether a Conflict of Interest Exists

After disclosure of the Financial Interest and all material facts, and after any discussion with the Board, the interested Board member shall not participate in the discussions or vote on the matter.

The remaining Board members shall determine whether a Conflict of Interest exists.

Procedures for Addressing the Conflict of Interest

1. If the Board determines that a Financial Interest of a Board member constitutes a Conflict of Interest, the Board Chair (or acting Board Chair if the sitting chair is the Interested Person) shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement giving rise to the conflict of interest.
2. After exercising due diligence, the Board shall determine whether it can obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a Conflict of Interest.
3. If a more advantageous transaction or arrangement is not reasonably attainable, and the State’s Ethics Laws do not prohibit or invalidate the proposed transaction, the Board or committee shall determine by a majority vote whether the proposed transaction or arrangement is in the School’s best interest, for its own benefit, and whether the transaction is fair and reasonable to the School. Based on this determination, the Board shall decide whether to enter into the proposed transaction or arrangement.
4. The Board shall make its determination using the Rebuttable Presumption Checklist (Property) as a guide.

Violations of the Conflict of Interest Policy

1. If the Board or committee has reasonable cause to believe that a member has failed to disclose an actual or possible Conflict of Interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

2. If, after hearing the response of the member and making such further investigation as the Board deems warranted under the circumstances, the Board determines that the member has in fact failed to disclose an actual or possible Conflict of Interest, the Board shall take appropriate corrective action.

Records of Proceedings

The minutes of the Board shall document the Conflict of Interest and contain:

- the names of the persons who disclosed or otherwise were found to have a Financial Interest giving rise to an actual or possible Conflict of Interest, the nature of the Financial Interest, any action taken to determine whether a Conflict of Interest was present, and the Board's decision as to whether a Conflict of Interest in fact existed.
- the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken on the subject.

Compensation

1. A voting member of the Board who receives direct or indirect compensation from the School for services that are necessary for carrying out the School's purposes (other than serving as a Board Director), where this is permitted by law or not otherwise prohibited, is precluded from participating in discussions or votes pertaining to that member's compensation.

2. A voting member of any committee whose jurisdiction includes compensation matters and who receives direct or indirect compensation from the School for services is precluded from participating in discussions or votes pertaining to that member's compensation.

3. When setting compensation for any individual, the Board committee with jurisdiction over compensation matters shall set such compensation using the Rebuttable Presumption Checklist (Compensation).

4. No Board member is precluded from providing information to the Board of Directors or any committee of the Board regarding member compensation.

Annual Statements

Each Director and member of the Board shall annually sign the Conflict of Interest Disclosure Statement, which affirms that the Board member:

- has received a copy of the Conflict of Interest Policy,
- has read and understands the Policy,
- has agreed to comply with the Policy, and
- understands that the School is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

Periodic Review

The Board shall conduct periodic reviews to ensure that the School operates in a manner consistent with its charitable purposes and does not engage in activities that could jeopardize its status as an organization exempt from federal income tax.

The periodic reviews shall, at a minimum, address the following subjects:

- Whether compensation arrangements and benefits are reasonable and the result of arm's-length bargaining and do not result in inurement or impermissible private benefit.
- Whether partnership and joint venture arrangements and third party transactions conform to written policies, are properly recorded, reflect reasonable payments for goods and services, further the School's charitable purposes, and do not result in inurement or impermissible private benefit.
- Whether agreements with employees and third-party payers further the School's charitable purposes and do not result in inurement or impermissible private benefit.

In conducting the periodic reviews provided for above, the School may use outside advisors. The use of outside advisors does not relieve the Board of its responsibility for ensuring that periodic reviews are conducted.

Related Documents

Rebuttable Presumption Checklist (Property)
Rebuttable Presumption Checklist (Compensation)
Conflict of Interest Disclosure Statement
Bylaws

Rebuttable Presumption Checklist (Compensation)

1. *Interested Person:*

Name: _____

Title / Position Description: _____

2. Terms of compensation arrangement:

Salary: _____

Bonus: _____

Deferred compensation: _____

Fringe benefits (excluding IRC 132 fringes and expense reimbursements under an accountable plan):

Liability insurance premiums: _____

Foregone interest on loans: _____

Other: _____

3. Name of *authorized body*: _____

4. Date *authorized body* approved compensation arrangement: _____

5. Members of *authorized body* on date of approval:

A. _____

B. _____

C. _____

D. _____

E. _____

6. Titles / Positions:

A. _____

B. _____

C. _____

D. _____

E. _____

7. Background (education, experience, etc.):

A. _____

B. _____

C. _____

D. _____
E. _____

8. Conflict of interest as to compensation arrangement:

A. _____
B. _____
C. _____
D. _____
E. _____

9. Comparable Data:

A. Compensation paid by similar organizations for functionally comparable positions: _____

B. Availability of similar services in geographic area: _____

C. Current compensation surveys compiled by independent firms: _____

D. Actual written offers from similar institutions: _____

E. Compensation data paid by three comparable organizations in similar communities for similar services:

i. _____
ii. _____
iii. _____

10. Documentation:

Description of records: _____

Date records were prepared: _____

Date records were approved by *authorized body*: _____

Per records:

A. Terms of transaction approved: _____

B. Date reviewed and approved by *authorized body* as reasonable, accurate and complete: _____

C. Members of *authorized body* present during debate:

i. _____

- ii. _____
- iii. _____
- iv. _____
- v. _____

D. Members of *authorized body* who voted on transaction:

- i. _____
- ii. _____
- iii. _____
- iv. _____
- v. _____

E. Description of comparability data obtained and relied on by *authorized body*: _____

F. Description of how comparability data was obtained: _____

G. Description of any actions taken as to consideration of transaction by member of *authorized body* who had a conflict of interest: _____

H. If value determined differs from comparability data, basis for determination: _____

11. For a non-fixed payment subject to a cap:

A. Date authorized body obtained comparability data that a fixed payment would be reasonable compensation: _____

B. Amount of such fixed payment: _____

C. Maximum amount payable under contract (both fixed and non-fixed payments): _____

Rebuttable Presumption Checklist (Property)

1. Interested Person:

Name: _____

Title / Position Description: _____

2. Property to be transferred or used:

Description: _____

Location: _____

3. Name of *authorized body*: _____

4. Date *authorized body* approved property transfer: _____

5. Members of *authorized body* on date of approval:

A. _____

B. _____

C. _____

D. _____

E. _____

6. Conflict of interest as to property transfer:

A. _____

B. _____

C. _____

D. _____

E. _____

7. Comparable Data – Appraisals:

A. Appraiser(s) name and address _____

B. Appraiser(s) qualifications: _____

C. Date(s) of appraisal(s): _____

D. Fair market value per appraisal(s): _____

E. Appraisal method(s) used (e.g., sales comparison, income analysis, replacement costs, etc.): _____

8. Comparable Data – Offers received from open and competitive bidding: _____

9. Documentation:

Description of records: _____

Date records were prepared: _____

Date records were approved by *authorized body*: _____

Per records:

A. Terms of transaction approved: _____

B. Date reviewed and approved by *authorized body* as reasonable, accurate and complete: _____

C. Members of *authorized body* present during debate:

- i. _____
- ii. _____
- iii. _____
- iv. _____
- v. _____

D. Members of *authorized body* who voted on transaction:

- i. _____
- ii. _____
- iii. _____
- iv. _____
- v. _____

E. Description of any actions taken as to consideration of transaction by member of *authorized body* who had a conflict of interest: _____

F. If value determined differs from comparability data, basis for determination: _____

DISPUTE RESOLUTION

Date of Original Approval: March 9, 2010

Date Revised: April 27, 2011

Purpose

The Board meeting is the final forum under School procedures for resolving disputes between students, parents, staff, and others. This policy sets out the procedures for parties to follow in a dispute, which has not been satisfactorily resolved through the initial resolution procedures provided by the School, to ensure that all parties' rights are protected.

Policy

The Board places great importance on its role as the final authority under School procedures for any disputes brought forward by students, parents, staff, and other parties and strives to resolve disputes in a manner that protects the interests of all stakeholders. Individuals desiring to address the Board shall do so in compliance with the Public Comment Policy adopted by the Board. Individuals bringing a dispute before the Board may be held personally liable for any libel, slander, defamatory or other similar actions brought against the school and Board for any statements made or documents presented regarding other individuals.

Procedure

As set out in the School Handbook, students, parents and members of the public have standing to ask the Board to resolve issues that have not been satisfactorily resolved through the initial resolution procedures provided by the School.

Any individual may present a dispute to the Board at a regularly scheduled Board meeting, consistent with the terms of the Public Comment Policy and in accordance with the Open Meetings Law requirements for placing items on an agenda for deliberation, consideration, or taking any action. Parties to a dispute shall have the ability to have the hearing in a closed session where permitted by the state Open Meeting Laws and otherwise set out in the charter and state laws. Where held in open session, Parties will be reminded that the meeting is open to the public and any information disclosed will be a public record.

Once a dispute has been presented, and as allowable pursuant to Open Meeting Laws, the Board shall decide:

1. Whether the dispute presents an urgent matter that must be addressed as soon as possible,
2. Whether the dispute should be referred to School leadership or a Board committee for further steps, and
3. What other procedures the Board should follow to resolve the dispute.

The Board will revisit the dispute at subsequent meetings until the matter has been resolved.

The party presenting the dispute will have an opportunity to submit written submissions and documentation. If the dispute concerns a student, or if a student will provide personally identifiable information in the course of the dispute resolution, the parent or student, as applicable, must execute a Family Educational Rights and Privacy Act (FERPA) Rights Waiver Form acknowledging the potential disclosure of student records and/or personally identifiable information.

Related Documents

Family Educational Rights and Privacy Act (FERPA) Rights Waiver Form
Public Comment Policy
School Handbook

Authorization to Disclose Educational Records During Board of Directors' Meetings

The meeting of the Board of Directors ("Board") is a public forum and any information that is disclosed during a meeting of the Board is available to the meeting attendees, including Board members, guests, school staff, and members of the public. Board meetings may be recorded and meeting minutes are maintained. Meeting minutes, meeting recordings, and documents and information disclosed at meetings are public records that may be released to the public upon request.

The Family Educational Rights and Privacy Act (FERPA) prevents the disclosure of a student's educational records without the prior authorization from the student's parent(s)/legal guardian(s) or the student, if he or she is over 18 years of age, or an emancipated minor ("Eligible Student").

In order to discuss and disclose specific information found within a student's educational records during a Board meeting and to permit any further disclosure at future meetings, the student's parent(s)/legal guardian(s) or the student, if he or she is an Eligible Student, must complete, sign, and submit this form to the Board prior to addressing the Board at a meeting.

1. Student Information

Enter the name and school of the student whose educational records you are authorizing to disclose at Board of Directors' meetings.

Last Name

First Name

Middle Name

Name of Connections Academy School

Date of Meeting

Is the student an "Eligible Student," as defined above?

Yes No (If no, the parent/legal guardian of the student will need to complete and sign this form.)

2. Disclosed Educational Records

Select the FERPA-protected records for the above-listed student that you are authorizing to disclose at Board of Directors' meetings.

Check all that apply: Financial Aid Information (includes tuition, fee, scholarship, and award information)
 Academic/Attendance Information (includes grades, participation, and attendance information)
 Other (please specify): _____

3. Signature of Parent/Legal Guardian or Eligible Student

You must read and sign the following signature statement for this form to be valid.

By signing below, I authorize the above-listed records to be disclosed by my student (if you are the student's parent/legal guardian), myself (if you are an Eligible Student), and/or school staff or school representatives to the Board of Directors, guests, and members of the public during the above-dated meeting of the Board.

I understand that meetings of the Board are public forums, that these meetings may be recorded, that minutes are kept

*for these meetings, and that documents and information disclosed in these meetings may be released to the public.
I understand and agree to waive my or my student's rights (whichever applicable) to the protection of the above-listed records and the information contained within them.*

Name (Please print)

Signature

Date

Phone

EXPENSE REIMBURSEMENT AND COMPENSATION

Date of Original Approval: March 9, 2010

Date Revised: April 27, 2011

Purpose

This policy establishes procedures for reimbursement of expenses incurred by Board members on behalf of the School. These procedures will ensure that expenses are appropriately approved and Board members are reimbursed fairly for all reasonable expenses they incur.

Policy

The School will reimburse its Board members for any reasonable and authorized expenses incurred on behalf of the School or in the course of conducting School business. This policy covers expenses for travel to and from Board meetings, as well as lodging, meal, and other miscellaneous expenses incurred while conducting Board or School business. This reimbursement is for approved costs incurred by the Board member and is not considered a gift.

All Board expenses other than those specifically mentioned and permitted above, and for amounts over one hundred (\$100) dollars will require Board approval.

Alcohol is not a reimbursable expense.

Other than reimbursement of expenses under this policy and permissible acceptance of gifts under the Gift Acceptance Policy, Board members may not receive any reimbursement or other compensation as a result of their position on the Board.

Procedure

1. Expense reports should be used to detail expenses. Expense reports should be submitted no later than one month after the expenses are incurred. A School designee will review and approve the expense report prior to submission for payment.
2. Expense reports must be completed with the following guidelines in mind:
 - Forms can be completed in ink or electronically
 - Incorrect information must be crossed off and changes written clearly and initialed. Reports with “white out” will not be accepted
 - For mileage - list date, destination, and mileage. Use of a Board member’s automobile will be reimbursed at the current applicable Internal Revenue Service mileage rate.
 - For Parking costs - substantiate by receipts, or indicate if parking meters are utilized.

- For hotel expenses - provide a paid, itemized hotel receipt. Only the room charges and any taxes paid should be indicated under the “hotel” expense heading. All other expenses listed on the hotel bill must be allocated to the appropriate expense heading.
 - For meal expenses - attach meal receipts to the expense report, in the order of occurrence, and total meal charges for each day.
 - Indicate if the expense is for a program (for example Board Training).
 - Attach all receipts
 - Signature of member requesting reimbursement (must contain signatures rather than initials to confirm authenticity).
3. Sufficient documentation, including receipts, is required for all expenses. Receipts must be attached to an 8 1/2 x 11” sheet of paper and numbered in the order of occurrence. If a tear-off check stub is used as a receipt, the stub must reflect the date, name of the business, and the amount charged. If no receipt is available, you must indicate “NR” on the expense report. If you use a personal check, a copy of the canceled check will serve as proof of payment.

Related Documents

Gift Acceptance Policy
Conflict of Interest Policy
Expense Reimbursement Form
Bylaws



FISCAL POLICIES AND PROCEDURES MANUAL

Date of Original Approval: 04/27/2011

Date Revised: 08/19/2013; 04/18/2018; 04/17/2019; 03/17/2020; 9/16/2020

Purpose

The Board believes in implementing and following fiscal management practices to ensure that the School's funds are appropriately managed in order to support the School's mission and avoid any liability that could be attributed to the Board resulting from mismanagement.

School funds will be budgeted, accounted for, expended, and maintained in an appropriate fashion and in accordance with Federal and State law. The UCA Board adopts the rules and procedures set forth in the Utah Procurement Code (Sections 63G-6a-101 et seq.) and the Utah Procurement Rules (Administrative Code R33-1 et seq.). The following procedures have been established to comply with associated requirements.

Procedure

A. Controls

The School will maintain the following principles in its ongoing fiscal management practices to ensure that:

- i. Expenditures are authorized by and in accordance with amounts specified in the board-adopted budget;
- ii. The School's funds are managed and held in a manner that provides a high degree of protection of the School's assets;
- iii. All transactions are recorded and documented in an appropriate manner.
- iv. All budget transactions are in accordance with applicable Utah law and regulations:

B. Budgets

Working with, its educational services provider, Connections Education LLC ("ESP"), the School's Treasurer will coordinate the preparation of an annual operating budget with estimated revenue and expenditures in the spring prior to May 1 for the following fiscal year, defined as the twelve-month period ending June 30, unless otherwise required by law or another contract. The Board shall plan to review and approve the budget prior to June 30th of each year. The educational services provider will prepare a fiscal year forecast based upon updated assumptions before the opening of the new School year. Approved annual operating budgets will be submitted to appropriate entities required by law in the format required by statute and/or regulation and by

required deadlines.

Approved budgets will be used to monitor the financial activities of the year via the monthly financial reports. In addition, the ESP, as necessary, will prepare cash flow analysis, and budget projections, and budget revisions, for upcoming fiscal years for review.

As part of the budget process, and/or at the time of hiring or increasing the compensation of the Principal of the School, the Board will review a comparison of salaries for chief executives (principal, director, administrator, etc.) at other similar schools and make a determination, to be recorded in the minutes of the Board, that the proposed compensation is reasonable.

C. Segregation of Duties

The School will develop and maintain simple check request and purchase order forms to document the authorization of non-payroll expenditures. These expenditures will primarily be those expenditures not covered under the monthly invoice from the ESP. The monthly invoices from the ESP will be approved and/or ratified by action of the Board. All proposed expenditures must be approved by the Principal, who will review to determine whether it is consistent with the Board-adopted budget and sign the check request form or approve the invoice. All checks, check requests and purchase orders over Two Thousand (\$2,000) Dollars must be co-signed by the Principal and a School Board member who has been approved as a signatory on the School's checking account. Payments for invoices for operational services contracted by the School, and previously approved by the Board, including those for services provided by the ESP do not need to be countersigned. Payments for invoices for operational services contracted by the School, and previously approved by the Board, to be paid via electronic funds transfer may be completed by an approved signatory on the School's checking account pursuant to the completion of the electronic funds transfer approval policy. For all funds transferred electronically, a confirmation will be performed by the signatory to validate the funds are in receipt by the vendor within 24 hours.

All transactions will be posted on an electronic general ledger by a bookkeeper. This ledger will be maintained either with a local contracted bookkeeper, or with the ESP. To ensure segregation of recording and authorization, the bookkeeper may not co-sign check requests or purchase orders.

D. Banking Arrangements/Reconciliation

The School will maintain its accounts at a federally insured commercial bank or credit union in the State of operation as approved by the Board in compliance with the respective state law. Funds will be deposited in non-speculative accounts including federally insured savings or checking accounts or invested in non-speculative federally backed instruments. For all funds, the Board must appoint and approve all individuals authorized to sign checks in accordance with these policies

Bank statements from private banking institutions will be sent directly to the School's bookkeeper for reconciliation. A report of the reconciliation will be provided to the Board Treasurer on a monthly basis.

E. Procurement and Cash Disbursement Procedures

This section applies to purchases made by the School, and does not apply to purchases made by the ESP pursuant to the Professional Services Agreement with the School. The Principal shall not approve purchase orders or check requests lacking such documentation and must comply with the School's Procurement and Cash Disbursement Policy, discussed below. Documentation shall be attached to all check and purchase order requests showing that at least two (2) vendors were contacted and such documentation shall be maintained for three (3) years. If specialty goods are not available through multiple vendors, documentation may include this information in lieu of a cost comparison. No public funds shall be expended for the purchase of alcoholic beverages.

The Principal or designee may purchase supplies, materials, equipment, and services up to the amounts specified in the approved budget or per an approved Board action, while ensuring the below procedures are followed.

F. Electronic Funds Transfer (EFT) for Vendors

For any new vendor requesting payment by outgoing transfer from the School's checking account, the vendor and corresponding invoice must be reviewed and approved by the Principal to validate the authenticity of the vendor and related service or product invoiced to the school. Once approved by the Principal, the vendor and electronic funds transfer (EFT) instructions must be reviewed and approved by the School Board Treasurer or Board Chair to validate the accuracy and authenticity of the vendor and EFT instructions prior to the wiring of any outgoing funds. For any pre-existing vendor receiving outgoing EFTs for invoice payment and requesting a change in EFT instructions (i.e., to a new bank account or banking institution), the new EFT instructions must be verbally confirmed with the vendor by the Treasurer. Once confirmed, the details will be reviewed and approved by both the Treasurer and Board Chair to validate the accuracy and authenticity of the EFT instructions prior to the wiring of any outgoing funds.

➤ **Procurement Policy**

A. Purpose

To establish a policy and procedure governing the initiation, authorization, and review of all expenditures of Utah Connections Academy ("UCA").

B. Scope

These policies, guidelines, and procedures are applicable without exception to all funds owned or administered by UCA. All expenditures are to be consistent with applicable state and federal laws and regulations; any restrictions, rules, or regulations placed on the use of the funds by donors and granting agencies; and prudent management practices. In addition, all expenditures must be reasonable and necessary for carrying out the programs and activities of UCA and are to be documented in a way which clearly substantiates such reasonableness and necessity. This policy applies to all administration, licensed educators, staff, students, organizations, and individuals that initiate, authorize, or process cash disbursements where UCA is a named contracting party. The scope includes all activities at UCA and in all locations where UCA activities and public funds are

expended. Nothing contained in this policy shall be applicable to procurement by the ESP regardless of whether such procurement benefits UCA in whole or in part, so long as UCA funds are not used to effect such procurement. Funds paid by UCA to the ESP as part of its Statement of Agreement and used in any such procurement are not considered UCA funds.

It is expected that in all dealings, UCA employees will act in an ethical manner that is consistent with the UCA's code of ethics and State procurement law.

Definitions

1. "Public funds" are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including UCA.
2. "Small purchase" is the procurement of goods or services for which the total cost is less than \$50,000 and the total individual procurement items cost less than \$1,000, professional services (including architectural or engineering) costing less than \$100,001, and small construction projects costing less than \$80,001.
3. Expenditures will follow the guidelines outlined in the State Procurement Code and federal purchasing laws.
4. Contracts must follow guidelines outlined in the State Procurement Code, specifically regarding the length of multi-year contracts
5. Construction and improvements must comply with the provisions of the State Procurement Code.
6. Exclusive contracts must comply with the guidelines outlined in the State Procurement Code, and the Utah Public Officers' and Employees' Ethics Act
7. Multi-year contracts must comply with the State Procurement Code.

A. UCA Procurement Thresholds

1. Small Purchases

- a. The "**individual procurement threshold**" for UCA is \$1,000. This is the maximum amount that the UCA can expend to obtain a single item/service from one vendor at one time without requiring competitive purchasing.
- b. The "**single procurement aggregate threshold**" for the UCA is \$5,000. This is the maximum amount that the UCA can expend to obtain any combination of individual procurement items/services costing less than \$1,001 from one vendor at one time up to \$5,000.
- c. The "**annual cumulative threshold**" for the UCA is \$50,000. This is the maximum total annual amount that the UCA can expend to obtain individual procurement item(s) costing less than \$1,001 purchased from the same vendor during the fiscal year (July 1-June 30) not to exceed \$50,000. If a purchase exceeds \$50,000, it is not considered a small purchase and shall be processed through a bidding process or a request for proposal (RFP) process.
- d. **Professional services**, such as architectural, engineering, accounting, legal, or consulting services less than \$100,001 shall be acquired using a competitive bidding or RFP process, or by selecting a provider from an approved potential vendor list created using an invitation for bids or an RFP under provisions in Utah.
- e. **Small construction projects:**

- i. Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met.
- ii. Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (1).
- iii. Costing more than \$80,000 are not considered small construction projects and must follow the requirements outlined in the Procurement Code.

2. Recurring Purchases Over Annual Cumulative Threshold

- a. If purchases from the same vendor are ongoing, continuous, and regularly scheduled, and exceed the annual cumulative threshold of \$50,000 during the fiscal year, a contract shall be utilized if feasible.

3. Artificially dividing a purchase

- a. Utah Code 63G---6a---506 makes it unlawful to intentionally divide a procurement purchase into one or more smaller purchases to divide an invoice or purchase order into two or more invoices or purchase orders, or to make smaller purchases over a period of time.
 - i. This means that intentionally splitting a purchase of similar items that would typically be purchased at the same time from the same vendor to avoid requiring competitive quotes is unlawful (e.g., uniforms, club or athletic equipment, textbook orders, etc.). This includes dividing the purchases or invoices over a short period of time, or making separate purchases over a period of time.
 - ii. It may be determined after an order is placed or received that a large enough quantity was not ordered or the correct sizes were not obtained, and that additional items must be ordered. If this occurs, the employee initiating the purchase must include a written explanation of the purpose of the purchase and justification as to why it is not considered splitting a purchase. This should be retained with the vendor invoice.

4. Hospitality Gifts, Gratuities, Kickbacks, or Position or Influence

- a. **“Contract administration professional”** means a person who is not an employee of the procurement unit and who is directly under contract with a procurement unit or employed by a person under contract with a procurement unit, and has responsibility in developing a solicitation or grant, or conducting the procurement process or supervising or overseeing the administration or management of a contract or grant.
- b. **Procurement professional** means an employee, and not an independent contractor, of a procurement unit, and who, by title or primary responsibility has procurement decision making authority; and is assigned to be engaged in, or is engaged in the procurement process or the process of administering a contract, including enforcing contract compliance, approving contract payments, or approving contract change orders or amendments. A “procurement professional” excludes any individual who, by title or primary responsibility, does not have procurement decision making authority; a member of a governing body; the superintendent, business administrator, principal, or vice principal of a school district or charter school, or the chief assistant or deputy of

the superintendent, business administrator, principal, or vice principal; and other categories of individuals.

c. Hospitality Gifts

“Hospitality gift” means a token gift of minimal value, including a pen, pencil, stationery, toy, pin, trinket, snack, beverage, or appetizer, given for promotional or hospitality purposes. This does not include money, a meal, a ticket, admission to an event, entertainment for which a charge is normally made, travel, or lodging.

- i. Utah Code 63G---6a---2404 states it is not unlawful for a person to give or receive, or offer to give or receive, or promise or pledge to give or ask for a promise or pledge of, a hospitality gift if (a) the total value of the hospitality gift is less than \$10; and the aggregate value of all hospitality gifts from the person to the recipient in a calendar year is less than \$50.
- ii. Any gift exceeding the \$10 per occasion and \$50 in aggregate annual threshold is considered a gratuity, and the provisions below apply.

d. Gratuities

“Gratuity” means anything of value given without anything provided in exchange or in excess of the market value of that which is provided in exchange. It includes money, a gift or favor, a loan at an interest rate below the market rate or with terms that are more advantageous to the person receiving the loan than terms offered generally on the market, anything of value provided with an award, employment, admission to an event, a meal, lodging, or travel, entertainment for which a charge is normally made, or a raffle, drawing for a prize, or lottery (Utah Code 63G---6a---2402). It does not include (i) an item, including a meal in association with a training seminar that is included in a contract or grant or provided in the performance of a requirement of a contract or grant; (ii) an item requested to evaluate properly the award of a contract or grant; (iii) a rebate, coupon, discount, airline travel award, dividend, or other offering included in the price of a procurement item; (iv) a meal provided by an organization or association, (v) a product sample submitted to a public entity to assist the public entity to evaluate a solicitation; (vi) a political campaign contribution; (vii) an item generally available to the public; or (viii) anything of value that one public agency provides to another public agency.

- i. Utah Code 63G---6a---2404 makes it unlawful for a person who has or is seeking a contract with or a grant from a public entity to knowingly give, offer, promise or pledge to give a gratuity to the public entity, a “procurement professional” or “contract administration professional” or an individual who the person knows is a family member of such types of professional.

e. Kickback

“Kickback” means a negotiated bribe provided in connection with a procurement or the administration of a contract or grant. It does not include (i) an item, including a meal in association with a training seminar that is included in a contract or grant or provided in the performance of a requirement of a contract or grant; (ii) an item requested to evaluate properly the award of a contract or grant; (iii) a rebate, coupon, discount, airline travel award, dividend, or other offering included in the price of a procurement item; (iv) a meal provided by an organization or association, (v) a product sample submitted to a public entity to assist the public entity to evaluate a solicitation; (vi) a political campaign contribution; (vii) an item generally available to the public; or (viii) anything of value that one public agency

provides to another public agency. (Utah Code 63G---6a---2402).

- i. Utah Code 63G---6a---2304.5 makes it unlawful for a person who has or is seeking a contract with or a grant from a public entity to knowingly give, offer, promise or pledge to give a gratuity to the public entity, a “procurement professional” or “contract administration professional” or an individual who the person knows is a family member of such types of professional.

➤ **Cash Disbursement Procedures**

A. General Procedures

1. UCA has designated the State Procurement Code (Section 63G-6a-101 et seq.) and State Procurement Rules (Administrative Code R33-1 et seq.) as its purchasing policy.

B. Procurement Decision Tree

If using state contracts three quotes are not necessary. If not then follow these procedures.

If the total purchase is between:

1. \$0--\$1,000

The purchaser may select the best source without seeking competitive quotes. The signature of the authorized officer for the department or administration are required on the purchase order or check request form. If the purchase is made using a UCA credit card, the employee should follow the credit/purchase card policy below.

2. \$1,001--\$5,000

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote. Quotes must be attached to the purchase documentation and maintained as part of UCA’s records. The signature of the business administrator and director are required on the purchase order or check request form.

3. \$5,001--\$10,000

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of UCA’s records. The signature of the business administrator and director are required on the purchase order or check request form.

4. \$10,001--\$50,000

The purchaser shall obtain at least two (2) competitive quotes and purchase item/service from supplier offering the lowest quote meeting specifications. Quotes must be attached to the purchase documentation and maintained as part of UCA’s records. The signature of business administrator, director and two board members are required on the purchase order.

5. Greater than \$50,001

UCA shall enter into a competitive bid process or RFP in compliance with Utah Code 63G--6a sections 601---612 and 701---711, or use an approved vendor list with an invitation for bids or an RFP in compliance with Utah Code 63G---6a---403 and 404. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. Supporting documents must be retained and maintained as part of UCA’s records. The signature of business administrator, director and two board members are required for final approval. If the purchase is greater than \$99,999, the signature of UCA’s board is also required for final approval.

6. Less than \$100,001 for professional services

When acquiring professional services such as accounting, legal, consulting, architectural, or engineering goods or services valued less than \$100,001; UCA shall follow the policy in section e. above.

7. Small construction projects

- a. Costing less than \$25,001 may be procured by direct award without seeking competitive bids or quotes after documenting that all applicable building code approvals, licensing requirements, permitting and other construction related requirements are met. The signature of the business administrator, director and two board members are required for final approval.
- b. Costing between \$25,001 and \$80,000 may be procured by obtaining a minimum of two (2) competitive bids or quotes that include minimum specifications and be awarded to the contractor with the lowest bid or quote that meets the specification after documenting that the requirements are met from (1). The signature of the business administrator, director and two board members are required for final approval.
- c. Costing more than \$80,000 are not considered small construction projects and must follow the requirements outlined in Utah Code 53A---20, and the board shall advertise for bids at least 10 days before the bid due date. The signature of the business administrator, director of UCA, and UCA's board are required for final approval.

8. Greater than \$100,000 for professional services

UCA shall enter into a competitive bid process or RFP in compliance with Utah Code 63G---6a sections 601---612 and 701---711. The bid or RFP process shall be managed UCA's purchasing department. If a bid process is utilized, select the lowest responsive and responsible bidder that meets the objective criteria described in the invitation to bid. If an RFP process is utilized, select the responsive and responsible officer with the highest total score. Supporting documents must be retained and maintained as part of UCA's records. The signature of the business administrator, director, and UCA's board are required for the invitation to bid or RFP.

C. Sole Source or Other Award of Contract Without Engaging in a Standard Procurement Process

1. UCA adopts the rules and procedures set forth in the Utah Procurement Code (Section 63G-6a-101 et seq.) and the Utah Procurement Rules (Administrative Code R33-1 et seq.). An exception to the standard procurement process shall only be used if a product or service is unique and available from only one vendor (sole source), or if other circumstances exist that make awarding a contract through the standard procurement process impractical and not in the best interest of the procurement unit (Utah Code 63G-6a-802, Administrative Code R-33-8-101).
2. Awards of contracts without engaging in a standard procurement process for contracts estimated to be \$50,000 and above shall comply with the public notice requirements set forth in Utah Code 63G-6a-802 and Utah Administrative Code R33-8-101d, e.
3. An award of contract without engaging in a standard procurement process should be documented according to Utah Code 63G-6a-802 and be approved by UCA's Board of Directors.

D. Credit/Purchase Cards

1. All credit/purchase cards shall be kept secured and controlled by the Purchaser or designated holder. PIN numbers should be kept secured.
2. Card users shall follow school and state purchasing policies and comply with the Utah State Tax Commission's guidelines regarding the school's tax exempt status number.
3. All purchases exceeding \$1,000 made using the credit or purchase card should be pre-approved by the school leader or designee, using an expenditure authorization form, prior to making the purchase.
4. If a card is issued to the school as a whole, a log should be kept documenting which employee checked out the card and the period of time the card was checked out. Receipts shall be retained for all purchases and turned into the accounting/front office. Card reconciliations should be performed monthly to ensure all receipts are present and all purchases have been made in accordance with LEA and state policy.
5. If cards are assigned to specific employees, the card user shall retain all receipts for purchases made with public funds. The card user shall review and reconcile the card statement activity each month and attach all receipts to the card statement. The card user should sign their card statement certifying that all purchases have been made in accordance with LEA and state policy
6. Administration (or designee) must review each card holder's statement, along with all receipts, for approval. Approval should be documented.
7. An employee with oversight over the card user(s) should be responsible for providing authorization.
8. Individual expenditures made on purchase or credit cards shall be recorded in the school's accounting records according to approved NCES chart of accounts. The issuance of a check or an electronic funds transfer to pay the monthly card statement balance shall be documented and approved by administration prior to issuance.
9. ATM transactions, cash advances, or personal use are strictly prohibited.
10. Violation of purchase card policy, including not retaining documentation of purchases or making personal purchases, may result in card cancellation, disciplinary action, or criminal prosecution.
11. Transaction, daily, or monthly limits will be established based on purchasing authority.
12. Administration or employees designated by the school will develop an internal review plan to periodically select credit/purchase card statements to verify that LEA policies and procedures are being followed and that purchases are appropriate, documented, and coded to the proper funding sources.
13. If the card is lost or stolen, immediately contact the appropriate authority

➤ Travel Expense Reimbursement

A. Purpose

This policy establishes procedures for reimbursement of expenses incurred by Board members on behalf of the School. These procedures will ensure that expenses are appropriately approved and Board members are reimbursed fairly for all reasonable expenses they incur.

B. Policy

The School will reimburse its Board members for any reasonable and authorized expenses incurred on behalf of the School or in the course of conducting School business. This policy covers expenses for travel to and from Board meetings, as well as lodging, meal, and other miscellaneous expenses incurred while conducting Board or School business. This reimbursement is for approved costs incurred by a Board member and is not considered a gift.

- 1.** All Board expenses other than those specifically mentioned and permitted above, and for amounts over one hundred (\$100) dollars will require Board approval.
- 2.** Alcohol is not a reimbursable expense.
- 3.** Other than reimbursement of expenses under this policy and permissible acceptance of gifts under the Gift Acceptance Policy, Board members may not receive any reimbursement or other compensation as a result of their position on the Board.

C. Procedures

- 1.** Expense reports should be used to detail expenses. Expense reports should be submitted no later than one month after the expenses are incurred. A School designee will review and approve the expense report prior to submission for payment. Expense reports must be completed with the following guidelines in mind:
 - a.** Forms can be completed in ink or electronically. Incorrect information must be crossed off and changes written clearly and initialed
 - b.** Reports with “white out” will not be accepted
 - c.** Use of a Board member’s automobile will be reimbursed at the current applicable Internal Revenue Service mileage rate.
 - d.** For Parking costs - substantiate by receipts or indicate if parking meters are utilized.
 - e.** For hotel expenses - provide a paid, itemized hotel receipt. Only the room charges and any taxes paid should be indicated under the “hotel” expense heading. All other expenses listed on the hotel bill must be allocated to the appropriate expense heading.
 - f.** For meal expenses - attach meal receipts to the expense report, in the order of occurrence, and total meal charges for each day.
 - g.** Indicate if the expense is for a program (for example Board Training).
 - h.** Attach all receipts (must accompany amounts over \$5.00 or the expense will not be reimbursable).
 - i.** Signature of member requesting reimbursement (must contain signatures rather than initials to confirm authenticity).
 - j.** Sufficient documentation, including receipts, is required for all expenses. Receipts must be attached to an 8 1/2 x 11” sheet of paper and numbered in the order of occurrence. If a tear-off check stub is used as a receipt, the stub must reflect the date, name of the business, and the amount charged. If no receipt is available, you must indicate “NR” on the expense report. If you use a personal check, a copy of the canceled check will serve as proof of payment.

➤ Record Keeping

Transaction ledgers, invoices, receipts, canceled/duplicate checks, attendance and entitlement records, payroll records, and any other necessary fiscal documents will be maintained by a local contracted bookkeeper or by the ESP in accordance with state law and as required in the professional services agreement signed by the School in a secure location for at least seven (7) years as set out in the Records Retention policy, or as long as required by applicable law, whichever is longer. Appropriate backup copies of electronic and paper documentation, including financial and attendance accounting data, will be regularly prepared and stored in a secure off-site location, separate from the School.

A. Record Retention and Disposal

1. Records are maintained as follows:

- a. Books, records, documents, and other supporting evidence including paid, cancelled, or voided checks, accounts payable records, vendors' invoices, payroll sheets and registers of salaries and wages, tax withholding statements, employee timesheets and other public documents are retained according to state law and per the guidance of the Utah Division of Archives and Records Service.
- b. The following records supporting federal contracts, as required by U.S. Office of Management and Budget, are retained for the indicated minimum periods, consistent with state law or in accordance with the terms of professional services agreement signed by the school, whichever is longer:
- c. For three years after submission of the final report of expenditures: general ledger, trial balance, accounts payable and accounts receivable ledger, payroll register, and petty cash book, check register and checks, invoices. Except for:
- d. If any litigation, claim, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

2. Records for real property and equipment acquired with Federal funds shall be retained for 3 years after final disposition.

3. Permanently: Audit reports, annual corporate reports, charter, board minutes, tax and legal correspondence, labor contracts, insurance claims and policies, and retirement and pension records.

B. Government Records Access Management Act (GRAMA)

The school will provide access to school records if requested by a person or entity under the Government Records Access Management Act (GRAMA). Additionally, records will be available to the Utah State Office of Education (USOE), State Charter School Board or other governmental entity as needed.

➤ Fixed Assets

School personnel shall maintain and regularly update a list of all fixed assets. The Principal shall be

responsible to assure the list is maintained but may enlist the assistance of the locally contracted bookkeeper and any EMO. This list shall include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting the School's assets. The School shall maintain a segregated list of assets that were purchased with non-public funds, where applicable.

- A. Fixed Assets are defined as an item that retains its original shape and appearance with use, has a life expectancy of over one year and represents an investment of \$1000.00 or more. If an item meets the first part of the definition but because of volume purchase falls below the \$1000.00 threshold, it will still be considered a fixed asset.
- B. The following items are excepted from the definition of fixed asset: Audio visual equipment, camcorders, cameras, walkie talkies, computers, printers, scanners, copiers, typewriters, edgers, leaf blowers, lawn mowers, scrubbers/floor machines, snow blowers, vacuums, weed eaters/trimmers.

All equipment transferred from one location to another must be documented so as to keep the list up to date. Lost or stolen equipment shall be reported promptly. All fixed assets are to be disposed of by auction. No fixed asset may be discarded, destroyed or given away. No fixed asset may be donated to Utah Connections Academy without authorization from the Board.

➤ Cash Collections

- A. All checks received by the School should be made payable to the School and will be deposited by the School.
- B. At the School, the designated School Assistant will prepare bank deposits for all incoming checks, EFT deposits, or cash, which will include making copies of all checks being deposited and entering the information into the bank activity deposit log, and once the deposit is made, collecting and maintaining the bank receipt along with deposit copies.
- C. All checks will be restrictively endorsed promptly.
- D. Receipts will be issued upon request.
- E. When checks are taken or mailed for deposit, the person taking the checks will sign a separate log with the date and total amount taken for deposit.
- F. The following information should be retained for all deposits and should be stored by date, by month, and by school year:
- G. Bank receipt;
- H. Copies of checks deposited;
- I. Other supporting documentation;
- J. All cash and checks will be kept locked in the School or Fiscal Agent's office prior to deposit.
- K. Deposits should be made as soon as possible on receipt of checks and/or cash and with a target of within twenty-four (24) hours of receipt, if practicable, but no later than three banking days, in accordance with Utah Code 51-4-2(2).
- L. On a weekly or monthly basis, the bank activity deposit log and accumulated deposit documentation, as outlined above, will be provided to the ESP for comparison with the deposit record on the bank statements.
- M. Bank reconciliation will be prepared on a monthly basis by the ESP.

➤ Attendance Accounting

The Principal will establish and maintain an appropriate attendance accounting system to ensure the School receives appropriate attendance credit. The annual audit will review actual attendance accounting records and practices to ensure compliance. The attendance accounting practices will be in conformance with applicable state regulations.

➤ Annual Audit

The Board shall annually contract for the services of an independent public accountant to perform an annual fiscal audit in compliance with State law and in accordance with U.S. generally accepted auditing standards. The audit shall cover the business of the School during the full fiscal year; be a financial audit conducted in accordance with generally accepted auditing standards; and, include, but not be limited to:

1. An analysis of the School's compliance with applicable laws and regulations; Any recommendations for improvement by the School;
 2. Any other comments deemed pertinent by the auditor, including the auditor's opinion regarding the financial statements;
 3. An audit of the accuracy of the School's financial statements;
 4. An audit of the School's attendance accounting records;
 5. An audit of the School's internal controls practices.
- B.** If the School receives over Five Hundred Thousand (\$500,000) Dollars from federal sources, the audit shall be prepared in accordance with any relevant Office of Management and Budget audit circulars.
- C.** The audit shall be completed and submitted to the Board for review at a public meeting as soon as reasonably possible following the close of the fiscal year for which the audit is conducted and as mandated by state, charter or other law.
- D.** Copies of the Audit will also be forwarded to any entities or public agencies, as required by the respective state's Charter School law, the charter and state regulations.
- E.** The Audit engagement and review process may be conducted by the Board's Audit/Finance Committee on behalf of the Board.

➤ Financial Reporting

A. Monthly Reporting

1. All financial reporting will be prepared and presented in accordance with U.S. Generally Accepted Accounting Principles (GAAP). The following reports will be prepared for the School, maintained by the ESP on a monthly basis, and reported to the Board and/or its Treasurer:
 - a. Revenue and Expense Statement for the current fiscal year – showing actual results for the months already past and forecasts for future months.
 - b. Balance Sheet
 - c. Bank Reconciliation – listing all of the deposits and withdrawals for the period under review with descriptive headings.
 - d. Accounts Payable Detail – showing the vendor name, the invoice amount, who paid the invoice, and when; in addition, the Board Treasurer will receive a

- copy of all invoices on this schedule
- e. Payroll Registers if applicable
- f. ESP Invoices – showing the fees for the month, drawn off of the revenue and expense statement and the accounts payable detail report
- g. Enrollment & Attendance Reports – showing the demographic makeup of the students who have enrolled in the School as well as other related statistical data

B. Annual Reporting:

1. Corporate Tax Returns

- a. The Board will annually engage an audit firm to prepare and submit the annual tax returns (Form 990) for the corporation.
- b. The Board (and/or the Audit/Finance Committee of the Board) will annually review its policies and practices to be sure it is complying with any regulations or requirements of the Internal Revenue Service. Prior to submission of the tax returns, the financial consultants and/or staff of the school will review the tax returns for accuracy.
- c. Following completion of a final draft of the tax returns, the Board will review and approve the returns at a meeting prior to the submission deadline. Appropriate extensions may be filed when needed.
- d. Typically, an annual extension from the November deadline to February is expected if the annual audit has not been conducted prior to November 15.
- e. Other extensions may be filed if necessary, to allow for Board review of the tax returns prior to submission.

➤ **Property and Liability Insurance**

The ESP shall ensure that the School retains appropriate property and liability insurance coverage in accordance with the respective state law. Board Directors and Officers liability insurance shall also be obtained. Insurance will be kept in force at all times with any minimum limits as outlined in the charter, state law, and professional services agreement between the School and the ESP.

➤ **Contract Signing Authority**

Unless otherwise authorized or designated by the Board, all contracts entered into by the School for a monetary amount over Five Thousand (\$5,000) Dollars shall require the signature of the President. Routine contracts for the operation of the School such as for field trips, state testing proctors and testing sites, janitorial services etc. in a monetary amount of less than Five Thousand (\$5,000) Dollars will be signed by the Principal or Assistant Principals. All orders for payment of money to a member of the Board may only be drawn for travel expenses, or subsistence allowances.

➤ **Security of Financial Data**

The school's accounting software will be maintained to ensure that adequate internal controls and security measures are established to minimize unauthorized access to school data (i.e., proper password protection). The system's accounting data shall be backed up periodically to ensure the recoverability of financial information in case of failure. The backup file(s) must be stored separately in a fire safe area and properly secured. All other financial data, petty cash box(es), check stock, etc.

will be secured from unauthorized access.

➤ **Petty Cash**

A petty cash fund, not to exceed Three Hundred (\$300) Dollars, may be established with an appropriate ledger to be reconciled monthly by the independent bookkeeper or financial consultant, who shall not be authorized to expend petty cash.

➤ **Communication**

Communications containing confidential information will be sent to Board Treasurer via an encrypted email process requiring unique login credentials.

➤ **Fundraising and Donations**

A. Purpose

The purpose of this policy is to establish procedures governing the initiation, authorization, and review of all fundraising activities of UCA, including the acceptance, valuation, and recognition of all types of donations, gifts, and sponsorships. This policy is intended to create practices that adequately safeguard public funds, provide for accountability, and ensure compliance with state and federal laws. The school is accountable for and must comply with all federal and state laws and rules, regardless of the source of funds.

B. Scope

This policy applies to all administrators, licensed educators, staff members, students, organizations, volunteers and individuals who initiate, authorize, or participate in fundraising events or activities for school sponsored events.

C. Definitions

1. “Public funds” are money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including LEAs or other public bodies [Utah Code 51-7-3(26)].
2. “School-Sponsored” means activities, fundraising events, clubs, camps, clinics, programs, sports, etc., or events, or activities that are authorized by the LEA or individual school(s) that support the LEA or authorized curricular school clubs, activities, sports, classes or programs and also satisfy one or more of the following criteria. The activity:
 - a. Is managed or supervised by an LEA or public school, or LEA or public school employee.

- b. Uses the LEA or public school's facilities, equipment, or other school resources.
 - c. Is supported or subsidized, more than inconsequently, by public funds, including the public school's activity funds or minimum school program dollars.
 - d. Does not include non-curricular clubs specifically authorized and meeting all criteria of Utah Code 53G-7-704 through 707.
3. "Contribution": means a voluntary gift or donation of money, service, or anything else of value, to a public entity for the public entity's use and not for the primary use of an individual employed by the public entity; a includes:
- a. A philanthropic donation;
 - b. Admission to a seminar, vendor fair, charitable event, fundraising event, or similar event that relates to the function of the public entity;
 - c. The purchase of a booth or other display space at an event sponsored by the public entity or a group of which the public entity is a member;
 - d. The sponsorship of an event that is organized by the public entity
 - e. "Hospitality gift" means a token gift of minimal value, including a pen, pencil, stationery, toy, pin, trinket, snack, beverage, or appetizer, given for promotional or hospitality purposes and does not include: money, a meal, admission to an event for which a charge is normally made, entertainment for which a charge is normally made, travel, or lodging.

D. General Policies

1. Monies raised through fundraising or received in the form of a donation are considered public funds. Such contributions must be made strictly on a voluntary basis, without coercion.
2. Students of the school shall not be assigned to or be held responsible for collecting any form of contributed funds.
3. Under no circumstances may such funds directly or indirectly compensate any teacher or employee of the school.
4. School fundraising activities or activities to solicit donations must be approved by the board and must be supervised by a designee for that purpose.
5. Activities requiring board approval include those that involve the use of the school's name, use of school faculty or employees while being paid by the school or the use of school property and resources.
6. Funds collected as a donation or through fundraising efforts must be deposited in an account under the direct control of the school and must be expended in a manner consistent with donor restrictions or the fundraising purpose.
7. The collection of money or expenditure of funds associated with raising fundraised or donated monies must comply with the school's cash collections policies.
8. The school recognizes that fundraising efforts, donations, and public support vary among schools. UCA is committed to appropriate distribution of unrestricted funds and the management of fundraising to ensure that the educational opportunities of all students are equal and fair.

9. The school is committed to principles of gender equity and compliance with Title IX guidance and commits to use all facilities, unrestricted gifts and other available funds according to these principles. The school reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. Fundraising opportunities should be equitable for all students, comply with Title IX, and be in conformity with Article X of the Utah Constitution.
10. Student fees may be charged in accordance with the school fee schedule authorized by the Board. The School may not charge fees in excess of these amounts. Parents of students who are unable to pay fees may complete a fee waiver application. It is at the discretion of the school's administration to accept or reject applications.
11. The school will comply with all applicable state and federal laws; the State procurement code (Utah Code 63G-6a); State Board of Education rules, including construction and improvements; IRS Publication 526 "Charitable Contributions"; and other applicable IRS regulations.
12. The collection of funds or assets associated with donations, gifts, or sponsorships will comply with the LEA cash receipting policies. The expenditure of any public funds associated with donations, gifts, or sponsorships will comply with the LEA cash disbursement policies.
13. Donations, whether in-kind, cash, or otherwise, shall be complete transfers of ownership, rights, privileges, and/or title in or to the donated goods or services and become exclusive property of the school upon delivery.
14. School employees may not direct operating expenditures to outside funding sources to avoid LEA procurement rules (operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.).
15. Employees must comply with LEA procurement policies and procedures, including complying with obtaining competitive quotes; bid splitting; and not accepting gifts, gratuities, or kickbacks from vendors or other interested parties
16. Donations and gifts should be accounted for at an individual contribution level.
17. Donations, gifts, and sponsorships shall be directed to the school and shall not be directed at specific employees, individual students, vendors, or brand name goods or services.
18. To avoid disruption of students' instructional activities, schools shall not be used for distribution of partisan, religious, or commercial advertisements, fliers, bulletins, newspapers, etc.; nor shall such items be placed on vehicles parked on school grounds
19. Students and employees of the LEA, including teachers and administrators, shall not act as agents for commercial agents during school hours or contract time.
20. An employee's participation in a private, but education-related, activity must be separate and distinguishable from the employee's public employment. School employees may purchase advertising space to promote private or non-school-sponsored events in the same manner as the general public. The advertisement must clearly state that the activity is not school sponsored. See R277-107 for specific direction.
21. Donations, gifts, and sponsorships given by vendors to specific programs (e.g.,

drama, sports teams) or school employees shall be evaluated for compliance with Utah Code 63G-6a-2404. As required by state law, donations will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. School employees are not permitted to accept personal payment or gratuities in any form from a vendor or potential vendor as a precondition for purchase of any product or service.

- 22.** Donations and gifts over \$250 will be provided with an acknowledgment of the contribution from the School for IRS purposes. The acknowledgment will be in the form of a receipt issued by the business administrator.
- 23.** All donations or gifts for construction, maintenance, facilities renovation or improvement, and other capital equipment purchases must be approved in writing by the business administrator, the superintendent, and the board. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the business administrator for evaluation and recommendation to the superintendent:
 - a.** Prospective construction, maintenance or renovation plans and estimated costs.
 - b.** Proposed naming opportunities.
 - c.** Proposed donation or gift timeline.
 - d.** Loans or financing agreements.
 - e.** Maintenance or upkeep requirements and costs.
 - f.** Assurances of compliance with Title IX.

E. Unlawful Conduct

- 1.** It is unlawful for a person who has or is seeking a contract with or a grant from a public entity knowingly to give, or offer, promise, or pledge to give, a gratuity or kickback to:
 - a.** The public entity;
 - b.** A procurement professional or contract administration professional; or
- 2.** An individual who the person knows is a family member of an individual described in this section.
- 3.** It is unlawful for a procurement professional or contract administration professional, or a family member of either, knowingly to receive or accept, offer or agree to receive or accept, or ask for a promise or pledge of, a gratuity or kickback from a person who has or is seeking a contract with or a grant from a public entity.
- 4.** A person is not guilty of unlawful conduct for giving, offering, promising, or pledging to give a contribution to a public entity, unless done with the intent to induce the public entity, in exchange, to:
 - a.** award a contract or grant;
 - b.** make a procurement decision; or
 - c.** take an action relating to the administration of a contract or grant;
- 5.** It is not unlawful for a person to give or receive, offer to give or receive, or promise or pledge to give or ask for a promise or pledge of, a hospitality gift, if:
 - a.** The total value of the hospitality gift is less than \$10; and
 - b.** The aggregate value of all hospitality gifts from the person to the recipient in

a calendar year is less than \$50.

GIFT SOLICITATION AND ACCEPTANCE

Date of Original Approval: March 9, 2010

Date Revised: April 27, 2011

Purpose

The Board is committed to high standards of ethical conduct. The acceptance of personal gifts of significant value by Board members could expose the Board to a Conflict of Interest. The purpose of this policy is to protect the Board from any possible Conflict of Interest or appearance of impropriety by prohibiting Board members from soliciting or accepting personal gifts of significant value.

Policy

Board members and their immediate family members (as defined in Conflict of Interest Policy) are prohibited from soliciting or accepting any substantial personal gift offered as a result of the member's position on the Board. Unless otherwise prohibited by law, a Board member may accept a personal gift if the value of the gift does not exceed fifty (\$50) dollars. Multiple gifts from a single source in any calendar year are prohibited if their aggregate value exceeds fifty (\$50) dollars.

Procedure

Board

Unless prohibited by law, Board members and their immediate family members may accept a personal gift where the value of the gift does not exceed fifty (\$50) dollars. Multiple gifts from a single source in any calendar year are prohibited.

Before a Board member or their immediate family member may accept any personal gift that exceeds the fifty (\$50) dollars set amount, the Board member must submit the matter to Board counsel for review. Acceptance of such gift shall require Board approval and may also require additional disclosures to other state entities based on Board counsel's advice⁴.

Violations of the Policy

If the Board obtains information that a Board member has violated this policy, the Board shall inform the member and afford the Board member an opportunity to explain the alleged violation.

⁴ For California Schools - Pursuant to the Political Reform Act, California Government Code section 81000 et seq., generally Board members may not accept honoraria. Further, Board members may not accept gifts from a single source in any calendar year with a total value of more than \$420. The gift limit is adjusted biennially, and it has been set at \$420 through December 31, 2010.

If the Board determines that the member has violated this policy, the Board shall take appropriate corrective action, which may include but is not limited to return or repayment of the gift, and depending on the circumstances, potentially removal from the Board.

Related Documents

Conflict of Interest Policy

PROCUREMENT WITH FEDERAL GRANT FUNDS

Date of Approval: April 27, 2011

Purpose

The Policy sets forth the rules, regulations and procedures governing the financial management systems and procurement in connection with the expenditure of the proceeds of federal grants (“Grant Proceeds”) under the Public Charter Schools Grant Program (“Grant(s)”) for goods and services procured by the School.

Policy

It is the Board’s policy that all Grant Proceeds under the Public Charter Schools Grant Program shall be accounted for, and all goods and services using the proceeds thereof shall be purchased, in accordance with a written procurement and contracts administration system that complies with the federal regulations that govern contracts and procurement, otherwise known as 34 Code of Federal Regulations 80.36, attached hereto and incorporated by reference.

Procedure

As part of its procurement and contract standards, the School shall:

- Maintain a copy of a signed contract, agreement, or purchase order for services to be performed.
- Describe the conditions under which the contract or agreement may be terminated, including the basis for settlement, for all contracts in excess of \$10,000.
- Document the rationale and procedure used for selecting the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price, e.g. in the Board meetings’ minutes. Rationale shall include, but not be limited to, consideration of the following factors in selecting contractors and consultants: ability to perform successfully under the terms and conditions of the proposed contract, demonstrated competence, qualifications, experience, and reasonableness of costs, integrity, compliance with public policy, record of past performance, and financial and technical resources.
- Use price as the primary criterion for purchasing all goods and services, when all other factors are equal.
- Contract only with individuals not employed by the School unless otherwise approved by the Board.

- Require that no employee, officer or agent of the School shall participate in the selection, award or administration of a contract where conflicts of interest, real or apparent, are involved.
- Maintain records on the services performed, including but not limited to, the date the service was performed and the purpose of the service, and ensure that the services are consistent and satisfactory with those described in the signed contract/purchase order.
- Make payments only after the service is performed, unless any other payment structure is necessary, and prior approval is obtained from the Board.

Related Documents

Financial Management Systems and Procurement Policies for Federal Grants – Public Charter Schools Grant Program -34 Code of Federal Regulations 80.36

FINANCIAL MANAGEMENT SYSTEMS AND PROCUREMENT POLICIES FOR FEDERAL GRANTS – PUBLIC CHARTER SCHOOLS GRANT PROGRAM

The School shall establish such fiscal control and accounting procedures with respect to the Grant Proceeds that are sufficient to:

(1) Permit preparation of reports required by this Policy and by the statutes authorizing the Grant; and

(2) Permit the tracing of Grant Proceeds to a level of expenditure adequate to establish that the Grant Proceeds were not used in violation of this Policy, the terms of the Grants or the restrictions and prohibitions of statutes that apply to the Grants.

(b) The School's financial management systems must meet the following standards:

(1) *Financial reporting.* Accurate, current and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the Grant.

(2) *Accounting records.* The School must maintain records that adequately identify the source and application of the Grant Funds provided for financially-assisted activities. These records must contain information pertaining to all Grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.

(3) *Internal control.* Effective control and accountability must be maintained for all Grant Proceeds, including all real and personal property, and other assets. The School must adequately safeguard all such property and must assure that it is used solely for authorized purposes under the Grant.

(4) *Budget control.* Actual expenditures or outlays must be compared with budgeted amounts for each Grant. Financial information must be related to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the Grant agreement. If unit cost data are required, estimates based on available documentation will be accepted whenever possible.

(5) *Allowable cost.* Applicable OMB cost principles (found in OMB Circular A-21), agency program regulations, and the terms of Grant agreements will be followed in determining the reasonableness, allowability, and allocability of costs.

(6) *Source documentation.* Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and any subgrant award documents, etc.

(7) *Cash management.* Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by the School must be followed

whenever advance payment procedures are used. The School shall comply with the procedures established by the respective State Department of Education (“Department”) (i) to ensure the receipt of reports on the School’s cash balances and cash disbursements in sufficient time to enable the Department to prepare complete and accurate cash transactions reports to the awarding agency, (ii) allow the Department to make drawdowns as close as possible to the time of making disbursements, in cases when advances are made by letter-of-credit or electronic transfer of funds methods, and (iii) to allow the Department to monitor cash drawdowns by the School to assure that they conform substantially to the same standards of timing and amount as apply to advances to the Department.

(c) An awarding agency may review the adequacy of the School’s financial management system of as part of a pre-award review or at any time subsequent to award.

1. Equipment

(a) *Title.* Subject to the obligations and conditions set forth in this section, title to equipment acquired under the Grant vests upon acquisition in the School.

(b) *School Obligations.* The School will use, manage, and dispose of equipment acquired under the Grant in accordance with the following paragraphs (c) through (e).

(c) *Use.*

(1) Equipment shall be used by the School in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a Federal agency.

(2) The School shall also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, providing such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use shall be given to other programs or projects supported by the awarding agency. User fees should be considered if appropriate.

(3) The School must not use equipment acquired with Grant Proceeds to provide services for a fee to compete unfairly with private companies that provide equivalent services, unless specifically permitted or contemplated by Federal statute.

(4) When acquiring replacement equipment, the School may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property, subject to the approval of the awarding agency.

(d) *Management requirements.* The School shall establish procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with Grant Proceeds, until disposition takes place, that will, as a minimum, meet the following requirements:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two (2) years.

(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.

(4) Adequate maintenance procedures must be developed to keep the property in good condition.

(5) If the School is authorized or required to sell the equipment/property, proper sales procedures must be established to ensure the highest possible return.

(e) *Disposition.* When original or replacement equipment acquired under the Grant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:

(1) Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.

(2) Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.

(3) If the School fails to take appropriate disposition actions, the awarding agency may direct the Department or the School to take excess and disposition actions.

(f) *Federal equipment.* If the School is provided federally-owned equipment:

(1) Title will remain vested in the Federal Government.

(2) The School will manage the equipment in accordance with Federal agency rules and procedures, and submit an annual inventory listing.

(3) When the equipment is no longer needed, the School will request disposition instructions from the Federal agency.

(g) *Right to transfer title.* The Federal awarding agency may reserve the right to transfer title to the Federal Government or a third party named by the awarding agency when such a third party is otherwise eligible under existing statutes. If such a transfer is made, it is subject to the following standards:

(1) The property shall be identified in the Grant or otherwise made known to the Department in writing.

(2) The Federal awarding agency shall issue disposition instruction within 120 calendar days after the end of the Federal support of the project for which it was acquired. If the Federal awarding agency fails to issue disposition instructions within the 120 calendar-day period the grantee shall follow the requirements of Section (e) above.

(3) When title to equipment is transferred, the Department shall be paid an amount calculated by applying the percentage of participation in the purchase to the current fair market value of the property.

2. Supplies

(a) *Title.* Title to supplies acquired under the Grant will vest, upon acquisition, in the School.

(b) *Disposition.* If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the award, and if the supplies are not needed for any other federally sponsored programs or projects, the School shall compensate the awarding agency for its share.

3. Procurement

(a) *School Obligations.* When procuring property and services under the Grant, the School will follow paragraphs (b) through (i) in this section 3.

(b) *Procurement standards.*

(1) The School will use their own procurement procedures which reflect State and local laws and regulations applicable to the School, provided that the procurements conform to applicable Federal law and the standards identified in this section 3.

(2) The School will maintain a contract administration system, which ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

(3) The School will maintain a written code of standards of conduct governing the performance of their employees engaged in the award and administration of contracts. No employee, officer or agent of the School shall participate in selection, or in the award or administration of a contract supported by Federal funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when:

(i) the employee, officer or agent, (ii) any member of his immediate family, (iii) his or her partner, or (iv) an organization which employs, or is about to employ, any of the foregoing, has a financial or other interest in the firm selected for award. The School's officers, employees or agents will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to subagreements. The School may set

minimum rules where the financial interest is not substantial or the gift is an unsolicited item of nominal intrinsic value. To the extent permitted by State or local law or regulations, such standards or conduct will provide for penalties, sanctions, or other disciplinary actions for violations of such standards by the School's employees, or agents, or by contractors or their agents. The awarding agency may in regulation provide additional prohibitions relative to real, apparent, or potential conflicts of interest.

(4) The School shall review all proposed procurements to avoid purchase of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

(5) To foster greater economy and efficiency, the School will, when reasonably appropriate, enter into State and local intergovernmental agreements for procurement or use of common goods and services.

(6) The School will use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

(7) The School will, when reasonably appropriate, use value engineering clauses in contracts or construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.

(8) The School will make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

(9) The School will maintain records sufficient to detail the significant history of a procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

(10) The School will use time and material type contracts only (i) after a determination that no other contract is suitable, and (ii) if the contract includes a ceiling price that the contractor exceeds at its own risk.

(11) The School alone will be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the School of any contractual responsibilities under its contracts. Federal agencies will not substitute their judgment for that of the School unless the matter is primarily a Federal concern, and violations of law will be referred to the local, State, or Federal authority having proper jurisdiction.

(12) The School will have protest procedures to handle and resolve disputes relating to their procurements and shall in all instances disclose information regarding the protest to the awarding agency. A protestor must exhaust all administrative remedies with the School (and the State, if applicable) before pursuing a protest with the Federal agency. Reviews of protests by the Federal agency are limited to (i) violations of Federal law or regulations and the standards of this section (violations of State or local law will be under the jurisdiction of State or local authorities), and (ii) violations of the School's protest procedures for failure to review a complaint or protest. Protests received by the Federal agency other than those specified above will be referred to the School.

(c) *Competition.*

(1) All procurement transactions will be conducted in a manner providing full and open competition consistent with the standards set forth in this Section 3. Some of the situations considered to be restrictive of competition include but are not limited to:

- (i) Placing unreasonable requirements on firms in order for them to qualify to do business,
- (ii) Requiring unnecessary experience and excessive bonding,
- (iii) Noncompetitive pricing practices between firms or between affiliated companies,
- (iv) Noncompetitive awards to consultants that are on retainer contracts,
- (v) Organizational conflicts of interest,
- (vi) Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance of other relevant requirements of the procurement, and
- (vii) Any arbitrary action in the procurement process.

(2) The School will conduct procurements in a manner that prohibits the use of statutorily or administratively imposed in-State or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts State licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criteria, provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

(3) The School will have written selection procedures for procurement transactions. These procedures will ensure that all solicitations:

- (i) Incorporate a clear and accurate description of the technical requirements for the material product, or service to be procured. Such description shall not, in competitive

procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured, and when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equal” description may be used as a means to define the performance or other salient requirements of a procurement. The specific features of the named brand which must be met by offerors shall be clearly stated; and

(ii) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

(4) The School will ensure that all pre-qualified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the School will not preclude potential bidders from qualifying during the solicitation period.

(d) *Methods of procurement to be followed:*

(1) *Procurement by small purchase procedures.* Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the simplified acquisition threshold fixed at 41 U.S.C. 403(11) (currently set at \$100,000). If small purchase procedures are used, price or rate quotations shall be obtained from an adequate number of qualified sources.

(2) *Procurement by sealed bids (formal advertising).* Bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in Section 3(d)(2)(i) below apply.

(i) In order for sealed bidding to be feasible, the following conditions should be present:

(A) A complete, adequate, and realistic specification or purchase description is available;

(B) Two or more responsible bidders are willing and able to compete effectively and for the business; and

(C) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally based on price.

(ii) If sealed bids are used, the following requirements apply

(A) The invitation for bids will be publicly advertised and bids shall be solicited from an adequate number of known suppliers, providing them sufficient time prior to the date set for opening the bids;

(B) The invitation for bids, which will include any specifications and pertinent attachments, shall define the items or services in order for the bidder to properly respond;

(C) All bids will be publicly opened at the time and place prescribed in the invitation for bids;

(D) A firm fixed-price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and

(E) Any or all bids may be rejected if there is a sound documented reason.

(3) *Procurement by competitive proposals.* The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

(i) Requests for proposals will be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals shall be honored to the maximum extent practical;

(ii) Proposals will be solicited from an adequate number of qualified sources;

(iii) The School will have a method for conducting technical evaluations of the proposals received and for selecting awardees;

(iv) Awards will be made to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and

(v) The School may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

(4) Procurement by *noncompetitive proposals* is procurement through solicitation of a proposal from only one source, or after solicitation of a number of sources, competition is determined inadequate.

(i) Procurement by noncompetitive proposals may be used only when the award of a contract is infeasible under small purchase procedures, sealed bids or competitive proposals and one of the following circumstances applies:

(A) The item is available only from a single source;

(B) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

(C) The awarding agency authorizes noncompetitive proposals; or

(D) After solicitation of a number of sources, competition is determined inadequate.

(ii) Cost analysis, i.e., verifying the proposed cost data, the projections of the data, and the evaluation of the specific elements of costs and profits, is required.

(iii) The School may be required to submit the proposed procurement to the awarding agency for preaward review in accordance with Section (g) below.

(e) *Contracting with small and minority firms, women's business enterprise and labor surplus area firms.*

(1) The School will take all necessary affirmative steps to assure that minority firms, women's business enterprises, and labor surplus area firms are used when possible.

(2) Affirmative steps shall include:

(i) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

(ii) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;

(iii) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business, and women's business enterprises;

(iv) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority business, and women's business enterprises;

(v) Using the services and assistance of the Small Business Administration, and the Minority Business Development Agency of the Department of Commerce; and

(vi) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in Section 3(e)(2) (i) through (v) above.

(f) *Contract cost and price.*

(1) The School must perform a cost or price analysis in connection with every procurement action including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the School must make independent estimates before receiving bids or proposals. A cost analysis must be performed when the offeror is required to submit the elements of his estimated cost, e.g., under professional, consulting, and architectural engineering services contracts. A cost analysis will be necessary when adequate price competition is lacking, and for sole source procurements, including contract modifications or change orders, unless price reasonableness can be established on the basis of a catalog or market price of a commercial product sold in substantial quantities to the general public or based on prices set by law or regulation. A price analysis will be used in all other instances to determine the reasonableness of the proposed contract price.

(2) The School will negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration will be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

(3) Costs or prices based on estimated costs for contracts under the Grant will be allowable only to the extent that costs incurred or cost estimates included in negotiated prices are consistent with Federal cost principles (see 34 CFR § 80.22 attached). The School may reference its own cost principles that comply with the applicable Federal cost principles.

(4) The "cost plus a percentage of cost" and "percentage of construction" cost methods of contracting shall not be used.

(g) *Awarding agency review.*

(1) The School must make available, upon request of the awarding agency, technical specifications on proposed procurements where the awarding agency believes such review is needed to ensure that the item and/or service specified is the one being proposed for purchase. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if the School desires to have the review accomplished after a solicitation has been developed, the awarding agency may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.

(2) The School must, on request, make available for awarding agency pre-award review procurement documents, such as requests for proposals or invitations for bids, independent cost estimates, etc. when:

(i) The School’s procurement procedures or operation fails to comply with the procurement standards in this Section 3; or

(ii) The procurement is expected to exceed the simplified acquisition threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation; or

(iii) The procurement, which is expected to exceed the simplified acquisition threshold, specifies a “brand name” product; or

(iv) The proposed award is more than the simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or

(v) A proposed contract modification changes the scope of a contract or increases the contract amount by more than the simplified acquisition threshold.

(3) The School will be exempt from the pre-award review in Section 3(g)(2) if the awarding agency determines that its procurement systems comply with the standards of this section.

(i) The School may request that its procurement system be reviewed by the awarding agency to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews shall occur where there is a continuous high-dollar funding, and third-party contracts are awarded on a regular basis.

(ii) The School may self-certify its procurement system. Such self-certification shall not limit the awarding agency’s right to survey the system. Under a self-certification procedure, awarding agencies may wish to rely on written assurances from the School that it is complying with these standards. The School will cite specific procedures, regulations, standards, etc., as being in compliance with these requirements and have its system available for review.

(h) *Bonding requirements.* For construction or facility improvement contracts or subcontracts exceeding the simplified acquisition threshold (i.e., \$100,000), the awarding agency may accept the bonding policy and requirements of the School provided the awarding agency has made a determination that the awarding agency’s interest is adequately protected. If such a determination has not been made, the minimum requirements shall be as follows:

(1) *A bid guarantees from each bidder equivalent to five percent of the bid price.* The “bid guarantee” shall consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of his bid, execute such contractual documents as may be required within the time specified.

(2) *A performance bond on the part of the contractor for 100 percent of the contract price.* A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor’s obligations under such contract

(3) *A payment bond on the part of the contractor for 100 percent of the contract price.* A “payment bond” is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

(i) *Contract provisions.* *The School’s contracts must contain provisions in this Section 3(i).* Federal agencies are permitted to require changes, remedies, changed conditions, access and records retention, suspension of work, and other clauses approved by the Office of Federal Procurement Policy.

(1) Administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as may be appropriate. (Contracts more than the simplified acquisition threshold, i.e., in excess of \$100,000).

(2) Termination for cause and for convenience by the School, including the manner by which it will be effected and the basis for settlement. (All contracts in excess of \$10,000).

(3) Compliance with Executive Order 11246 of September 24, 1965, entitled “Equal Employment Opportunity,” as amended by Executive Order 11375 of October 13, 1967, and as supplemented in Department of Labor regulations (41 CFR chapter 60). (All construction contracts awarded in excess of \$10,000 by the School and its contractors).

(4) Compliance with the Copeland “Anti-Kickback” Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR part 3). (All contracts and subgrants for construction or repair).

(5) Compliance with the Davis-Bacon Act (40 U.S.C. 276a to 276a-7) as supplemented by Department of Labor regulations (29 CFR part 5). (Construction contracts in excess of \$2000 awarded by the School when required by Federal grant program legislation).

(6) Compliance with sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-330) as supplemented by Department of Labor regulations (29 CFR part 5). (Construction contracts awarded by the School in excess of \$2000, and in excess of \$2500 for other contracts which involve the employment of mechanics or laborers).

(7) Notice of awarding agency requirements and regulations pertaining to reporting.

(8) Notice of awarding agency requirements and regulations pertaining to patent rights with respect to any discovery or invention which arises or is developed in the course of or under such contract.

(9) Awarding agency requirements and regulations pertaining to copyrights and rights in data.

(10) Access by the Department, the School, the Federal grantor agency, the Comptroller General of the United States, or any of their duly authorized representatives to any

books, documents, papers, and records of the contractor which are directly pertinent to that specific contract for the purpose of making audit, examination, excerpts, and transcriptions.

(11) Retention of all required records for three years after the School make final payments and all other pending matters are closed.

(12) Compliance with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 U.S.C. 1857(h)), section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR part 15). (Contracts, subcontracts, and subgrants of amounts in excess of \$100,000).

(13) Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94-163, 89 Stat. 871).

(j) *Contracting with faith-based organizations.*

(1) (i) A faith-based organization is eligible to contract with the School on the same basis as any other private organization, with respect to contracts for which such other organizations are eligible.

(ii) In the selection of goods and services providers the School shall not discriminate for or against a private organization on the basis of the organization's religious character or affiliation.

(2) The provisions of 34 CFR §§ 75.532 and 76.532 (attached) applicable to the School apply to a faith-based organization that contracts with the School, unless the faith-based organization is selected as a result of the genuine and independent private choices of individual beneficiaries of the program and provided the organization otherwise satisfies the requirements of the program.

(3) A private organization that engages in inherently religious activities, such as religious worship, instruction, or proselytization, must offer those services separately in the time or location from any programs or services supported by a contract with the School and participation in any such inherently religious activities by beneficiaries of the programs supported by the contract must be voluntary, unless the organization is selected as a result of the genuine and independent private choices of individual beneficiaries of the program and provided the organization otherwise satisfies the requirements of the program.

(4) (i) A faith-based organization that contracts with the School may retain its independence, autonomy, right of expression, religious character, and authority over its governance.

(ii) A faith-based organization may, among other things:

(A) Retain religious terms in its name

(B) Continue to carry out its mission, including the definition, development, practice, and expression of its religious beliefs;

(C) Use its facilities to provide services without removing or altering religious art, icons, scriptures, or other symbols from these facilities;

(D) Select its board members and otherwise govern itself on a religious basis; and

(E) Include religious references in its mission statement and other chartering or governing documents.

(5) A private organization that contracts with the School shall not discriminate against a beneficiary or prospective beneficiary in the provision of program services on the basis of religion or religious belief.

(6) A religious organization's exemption from the Federal prohibition on employment discrimination on the basis of religion, in section 702(a) of the Civil Rights Act of 1964, 42 U.S.C. 2000e-1, is not forfeited when the organization contracts with the School.

PUBLIC COMMENT

Date of Original Approval: March 9, 2010

Date Revised: April 27, 2011

Purpose

The Board welcomes public comment at its meetings and is committed to providing meaningful opportunities for members of the public to participate. Given the nature of the School being virtual, the purpose of this policy is to take into account the special logistics of the Board meetings and address telephone access.

Policy

The Board encourages members of the public to offer comments and express opinions on both specific actions to be taken by the Board, as well as any other issue directly related to the operation of the School. In accordance with this policy, any individual may address the Board on agenda or non-agenda items during the public comment period as long as they meet any legal provisions governing participation at public meetings. Individuals may present either in-person or by telephone.

Procedure

Individuals are strongly encouraged to discuss their comments and concerns with appropriate school staff members, administrators, and/or Board members before directing such comments to the entire Board during a meeting.

Each Board meeting agenda shall have a time designated for “public comment.”

In-person participants

To be recognized by the Chair, an individual must provide their name and a short description of the agenda item they wish to comment on to the Chair, along with any materials they want to have distributed to Board members, before the scheduled start of the meeting. The Chair will then announce the individual’s name at the appropriate time during the meeting. Each individual will be granted up to three (3) minutes to make his or her presentation. If requested, the Chair may grant additional time to individuals, circumstances permitting. After completion of any such presentation, the Chair shall ask whether there is any further public comment on the item at which time any member of the public present may come forward and make his or her presentation (which may be limited to three (3) minutes at the Chair’s discretion).

Individuals desiring to make a formal presentation to the Board on an item not on the agenda but desiring it be placed on the agenda must provide notice and written submissions detailing the subject of the presentation to the School Principal at least fourteen (14) days prior to the meeting. Any such presentations shall not exceed fifteen (15) minutes in duration, unless otherwise permitted by the Chair. In addition, an individual may raise the issue during public comment and

request that it be placed on a future agenda. No action can be taken by the Board until such item has been included on an agenda in accordance with the Open Meeting Laws.

Teleconference participants

Individuals who wish to address the Board telephonically should contact the School Principal by phone or by email at least twenty four (24) hours before the scheduled start of the Board meeting. The individual shall provide his/her name, a phone number where he/she may be reached during the meeting, and a short description of the topic he/she wishes to address. If the individual wants to provide any written materials to the Board, these should be emailed to the School Principal at least twenty four (24) hours before the scheduled start of the meeting. The School Principal will list these requests in the order in which they are received and provide them, along with copies of any materials submitted to the Board's Chair before the start of the meeting. Individuals who wish to participate will be called at the number they provided in the order in which they contacted the school, and will be granted up to three (3) minutes to make the presentation. If requested, the Chairperson may grant additional time to individuals, circumstances permitting. After completion of such presentations, the Chair shall ask whether there is any further public comment on the item at which time any member of the public present (telephonically or otherwise) may make his or her presentation (which may be limited to three minutes at the Chair's discretion).

Telephonic participants should be aware that there is no established time when they may be contacted to speak except that they will be called after the scheduled start of the meeting and before the Board considers the items the participant wishes to address. The total time for any individual to present, either in person or via telephone, shall not exceed three (3) minutes (depending upon the number of speakers), unless the Board grants additional time. Individuals who are attending the meeting in person may be given the first preference in speaking and for the duration requested.

In addition to the above, any Board member may ask a member of the public present to answer brief questions or make comments on an agenda item under discussion in order to gather information before deliberating on a decision.

Members of the public who require special accommodations to be able to attend the Board meeting should contact the School Principal or the specific contact person designated on the agenda for that meeting, at least twenty four (24) hours prior to the meeting to make appropriate arrangements for attending the meeting.

Related Documents

None

RECORD RETENTION

Date of Original Approval: March 9, 2010

Date Revised: April 27, 2011

Purpose

The orderly acquisition, storage, and retention of school records are essential for the overall efficient and effective operation of the school. The Board adopts this policy to ensure that the School's records and documents are appropriately retained and only destroyed in accordance with appropriate legal retention periods.

Policy

School documents and records will be maintained and destroyed in accordance with a document retention schedule. The School's Records Custodian will ensure that the policy is followed and retention schedules are adhered to at the School. The Board shall maintain and destroy records according to the same policy as the School.

Procedure

All original documents in possession of the Board are the property of the School and are not to be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law, or under the rules adopted by the Board.

Outgoing Board members must deliver any records in their possession to their successors and may not remove, transfer, or destroy any records to which they had access.

A retention schedule will be created to safeguard the various categories of School documents, which include but are not limited to, Board minutes and packages, personnel files, audit reports, student records, attendance records, and financial records. These will be added to this policy as they are developed. The Records Custodian shall maintain a copy of the School's record retention schedule and develop procedures to implement and monitor the policy. The Records Custodian will ensure that the School follows the policy and adheres to the retention schedules.

Additionally, the Records Custodian shall complete a records disposal form that provides notice as to when records are to be disposed of according to the pre-approved record retention schedule ("Certificate of Records Disposal Form").

A copy of each completed Certificate of Records Disposal Form shall be retained by the Records Custodian.

Related Documents

Records Retention Schedule – Financial Records
Certificate of Records Disposal Form

DOCUMENT RETENTION – FINANCIAL RECORDS

FINANCIAL DOCUMENTS	MINIMUM RETENTION REQUIREMENT
Accounts Payable Ledgers and Schedules	7 years
Audit Reports	Permanently
Bank Reconciliations and Statements	7 years and/or until all federal and state audit requirements have been met.
Checks (for important payments and purchases)	7 years or after item purchased is no longer owned.
Correspondence – customers/vendors	Depends on issue in correspondence and whether there is a contract; if potential litigation - until threat of litigation has passed; if contract claim is possible, 4 years or until potential claim or legal statute of limitations has dissipated.
Depreciation Schedules	While active + 3 years
Expenses and Purchases – Documentation can include: cash register tapes, account statements, canceled checks, invoices, credit card sales slips. Separate deductible expenses in the event organization pays unrelated business income tax.	7 years
Gross Receipts -amounts received from all sources. Documents that support gross receipts include: cash register tapes, bank deposit slips, receipt books, invoices, credit card charge slips, and Form 1099-MISC	7 years
Year-end financial statements	If Audit Report is generated by organization- 7 years; if no audit is conducted and year-end financial report is used in place of audit – permanently.

Reporting

Date of Approval: April 20, 2016

Reporting

The background checks will be valid for five (5) years. In the interim between checks, each Board member has an affirmative obligation to inform the Board chair of any incident that would compromise a clean background check and/or would indicate that the Board member does not meet the qualifications set forth for members of the Board.

Board members who are arrested for or convicted of any felony or misdemeanor offense have a legal duty to report the offense within one business day to the Board Chair. If the Board Chair receives notice of an arrest or conviction of a misdemeanor or felony of a Board member, the Board Chair will provide the information directly to Board Counsel to determine whether the Board member may continue service on the Board. If Board Counsel determines that the Board member is disqualified from serving on the Board, the Board member's position on the Board will be declared vacant.

Arrest and conviction records shall be maintained with Board Counsel in accordance with Board Counsel's record retention policy.

Related Documents

None

SOCIAL MEDIA POLICY

Date of Original Approval: March 9, 2010

Date Revised: April 27, 2011

Purpose

The Board believes in utilizing online social media sites to foster collaboration and share information about the School, but recognizes the importance of the responsible use of such sites. The purpose of this policy is to provide standards for both professional and personal use of online social media such as blogs, wikis, social networks (Facebook, MySpace, Twitter), virtual worlds, user-generated audio and video (YouTube), or other social media that could impact the School (collectively referred to as “Social Media”).

Policy

The Board encourages the use of Social Media sites by its members to engage in, learn from, and contribute to the worldwide online dialogue about education. Any such use of Social Media must be responsible, and in accordance with the following procedures.

Procedure

General Guidelines

- Individuals should write about what they know. Any statements should be accurate and factual. It is good to be exciting and creative when talking about the School and its program offering, but not to exaggerate or guess. Refer questions to an expert at the School.
- Individuals should always present themselves in a manner consistent with how they want the School to be viewed. Posts are published to the world, and can be seen by colleagues, the School’s students and their parents. Social Media sites tend to blur the lines between personal and professional lives, and public and private information. Communications should be framed accordingly.
- Individuals should restrict access to postings by using privacy settings as appropriate. Because boundaries can be blurred, professional contacts may have access to personal information that is posted if proper filters are not in place.
- Individuals should present the School and its vendors well. Online postings create perceptions about the School, its vendors and its affiliated schools. Any content associated with the School and its vendors should be consistent with the School and vendors’ values and standards of conduct.
- Individuals should be respectful of others. Debate is healthy; disparaging others (including competitors) is not. Outside parties CAN pursue legal action based on content in Social Media.

- Mistakes should be corrected and proper disclosure made of any modifications to postings.
- Individuals should identify themselves by disclosing their role and status. Individuals should clearly state they are speaking for themselves and not on behalf of the School or any of its vendors. Only individuals that have been officially designated by the School or its vendors have the authority to speak on behalf of the School or its vendors.
- Some individuals may have obligations under state law to report child abuse and neglect. Individuals should understand and be aware of any such obligations as they relate to activities related to Social Media.

Prohibited Activities

- The School and its vendors' proprietary and confidential information must be protected and cannot be disclosed. School and vendor financial information, trade secrets, customer information and confidential and personally identifiable information about students shall not be posted.
- Individuals may not violate laws governing copyright and fair use of copyrighted material owned by the School, its vendors or others.
- Official School business should not be conducted on a Social Media site. Board communications should be conducted in accordance with the Open Meeting Laws and Board's policies and practices.
- Individuals should maintain a supervisory, professional, and respectful relationship with all members of the School community.
- Information about students must not be published online. Board members may be privy to student records however need to comply with the Family Rights and Education Privacy Act (FERPA) and cannot disclose such information online.
- Personally identifiable information about colleagues, including photos, must not be posted without their consent.

Related Documents

Confidentiality Policy