

990 Polices applicable to
501(c)(3) public charities for
North Oakland Community Charter School
(NOCCS)



Last reviewed: 17 June 2021

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1. **Conflict of interest policy**

From the Bylaws of the NOCCS Board (last revised August 2020)

ARTICLE 15 CONFLICT OF INTEREST

Section 1. Prohibition Against Undisclosed Interests: No member of the Board shall be interested, directly or indirectly, in any contract relating to the operations conducted by the corporation, nor any contract for furnishing services or supplies to the corporation, unless such contract is authorized by a majority of the Board members at a meeting in which the presence of such interested Board member is not necessary for the purposes of a quorum or for the purposes of such majority, and the fact and nature of such interest is fully disclosed or known to the Board members present at the meeting at which such contract shall be authorized.

Section 2. Disclosed Interests: No member of the Board shall vote on any questions in which they have a financial interest, other than the common public interest, or on any question concerning their conduct, but on all other questions each member who is present shall vote. In instances where the Board member has interests other than the common public interest, the member shall disclose this interest to the Board. Any member refusing to vote, except when prohibited by this paragraph, shall be deemed delinquent in their duties. Application to abstain from voting must be made before the votes are cast. Upon application to abstain from voting, the Board member having briefly stated their reason to abstain, shall not be counted in determining either a quorum or a majority of the Board.

When discussing in private session, personnel or compensation issues related to a Board Member who is an officer or employee of the corporation or who is an interested party to the discussion, as defined in these Bylaws, that Board member shall temporarily leave the meeting unless a motion to let that person stay is proposed, seconded and voted on by the majority of the remainder of the board.

2. Code of ethics/whistle-blower policies

From the Employee Handbook (last Revised August 2019)

G. Whistleblower and Non-Retaliation Policy

1. Reporting

If an employee has knowledge of or a concern about illegal, dishonest or fraudulent activity, the employee is to contact the Head of School immediately. If the Head of School is the object of concern of the complaint, the employee should instead contact the Chair of the NOCCS Board of Directors.

Any investigation that arises out of a Whistleblower complaint is confidential and NOCCS will take every necessary precaution to keep complaints made under this policy and any resulting investigation confidential to the extent feasible.

2. Retaliation Protection

NOCCS will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as discharge, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he or she is being retaliated against should report the retaliation immediately to the Head of School or Board Chair.

The right of a whistleblower to protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated, including misrepresentation of the facts being reported.

3. Document retention

MISSING--This 990 policy is to demonstrate that the 501(c)(3) is keeping appropriate records for a defined amount of time.

The current informal practice at NOCCS is to keep all documents (related to the board, student records, special education, or other) for 5 years and then shred. Policies, Charter Renewal, and financial audits remain available indefinitely in a digital format.

4. Compensation setting procedure

From the Bylaws of the NOCCS Board (last revised August 2020)

Section 22. Compensation: Trustees shall serve without compensation except that they shall be allowed reasonable advancement or reimbursement of expenses incurred in the performance of their regular duties as specified in Section 19 of this Article. Trustees may not be compensated for rendering services to the corporation in any capacity other than Trustee unless such other compensation is reasonable and is allowable under the provisions of Section 4 of this Article.

ADDITIONAL INFORMATION NEEDED--a policy should exist to ensure that a procedure for setting compensation in which an independent portion of the board is using comparables and making a determination based on those comparables that compensation for officers and key employees is reasonable. Further, the determination that compensation is reasonable should be put in writing contemporaneously.

5. Charity care/debt collection

MISSING--This 990 policy is to demonstrate that the 501(c)(3) that the organization is indeed providing a charitable service worthy of the tax designation.

6. Spending policy

From the Bylaws of the NOCCS Board (last revised August 2020)

ARTICLE 9

THE EXECUTION OF INSTRUMENTS, DEPOSITS, AND FUNDS

Section 1. Execution of Instruments: The Board of Trustees, except as otherwise provided in these Bylaws, may by resolution authorize any officer or agent of the corporation to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances. Unless so authorized, no officer, agent, or employee shall have any power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable monetarily for any purpose or in any amount.

Section 2. Checks and Notes: Except as otherwise specifically determined by resolution of the Board of Trustees or as otherwise required by law, checks, drafts, promissory notes, orders for the payment of money, and other evidence of

indebtedness of the corporation shall be signed by the Treasurer and countersigned by the Chairperson of the corporation.

Section 3. Deposits: All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the Board of Trustees may select.

Section 4. Gifts: The Board of Trustees may accept on behalf of the corporation any contribution, gift, bequest, or devise for the charitable or public purposes of this corporation.

7. Investment policy

From the Bylaws of the NOCCS Board (last revised August 2020)

Section 20. Standard Of Care:

2. Investments: Except with respect to assets held for use or used directly in carrying out this corporation's charitable activities, in investing, reinvesting, purchasing or acquiring, exchanging, selling, and managing this corporation's investments, the Board shall avoid speculation, looking instead to the permanent disposition of the funds, considering the probable income as well as the probable safety of this corporation's capital. No investment violates this section where it conforms to provisions authorizing such investment contained in an instrument or agreement pursuant to which the assets were contributed to this corporation.

8. Gift acceptance

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9. Restricted gifts

MISSING- A charitable organization is required to use restricted gifts for the purposes for which they are given.