

**2023-24 Board Policy Manual**

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# Board Policy #: 1 SECTION 1 – BOARD GOVERNANCE – BOARD GOVERNANCE

Adopted/Ratified: March 28, 2021

Revision Date: July 31, 2021, May 21, 2022

SECTION 1 – BOARD GOVERNANCE – BOARD GOVERNANCE

**Role of the Governing Board**

**Mission Statement**

⮚ The Compass Charter Schools mission is to inspire and develop innovative, creative, self directed learners, one scholar at a time.

**Vision Statement**

⮚ The Compass Charter Schools vision is to create a collaborative virtual learning community, inspiring scholars to appreciate the ways in which arts and sciences nurture a curiosity for life-long learning, and prepare scholars to take responsibility for their future success.

**Duties of the Board Members**

⮚ Duty of Care: Each member of the Board must perform their duties in good faith, in a manner that is in the best interests of the Corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances.

⮚ Duty of Loyalty: Board members will have undivided allegiance to the welfare of Compass Charter Schools and not act in their own self-interest. The Board will adopt and follow a Conflict of Interest Code. Each member of the Board will ensure the Corporation’s compliance with state and federal laws.

⮚ Duty of Obedience: Board members will ensure that the mission of Compass Charter Schools is carried out by being faithful to the purposes and goals of the Corporation.

⮚ The Board shall comply with the Ralph M. Brown Act (“Brown Act”), Education Code Section 47604.1, Government Code Section 1090, *et seq*., the Political Reform Act, and the Public Records Act.

⮚ The Board will participate annually in training regarding board governance, the Brown Act, and conflicts of interest rules.

**Vision and Strategic Plan**

⮚ The Board drafts, modifies and approves the Compass Charter Schools Mission and reviews the Mission annually.

⮚ The Board reviews, provides input and approves Strategic Plans submitted by the Superintendent & CEO.

⮚ The Board adopts policies to successfully implement the Compass Charter Schools Mission and Strategic Plans.

⮚ The Board oversees the Superintendent & CEO to ensure that the Compass Charter Schools Mission and Strategic Plans are reflected in the day-to-day operations of the Corporation, including ensuring that the curriculum aligns with the Charter Schools Mission.

⮚ The Board will establish and from time-to-time review organizational values. ⮚ The Board shall from time-to-time review and update the Bylaws.

**Academic Performance Monitoring**

⮚ The Board, or a committee thereof, annually reviews scholar performance based on state mandated assessments and sets goals for scholar academic achievement at each Charter School.

⮚ The Board, or a committee thereof, periodically reviews scholar performance based on charter school assessments and sets goals for scholar academic achievement at each Charter School.

⮚ The Board reviews and adopts academic policies to achieve the scholar achievement goals at each Charter School.

⮚ The Board approves all academic performance reports to all federal, state, and local agencies as required by law.

⮚ The Board approves a Local Control Accountability Plan (“LCAP”) for each Charter School and annually reviews, updates, and approves it.

⮚ The Board, or a committee thereof, researches or develops scholar data collection systems and periodically reviews them to ensure their effectiveness.

**Staffing and Personnel**

⮚ The Board reviews and approves personnel policies and any amendments thereto.

⮚ The Board reviews and approves the Compass Charter Schools’ enrollment capacities for each school year at its September regular meeting.

⮚ The Board hires, evaluates, disciplines, and terminates the employment of the Superintendent & CEO.

⮚ The Board establishes performance goals for the Superintendent & CEO and communicates the goals to the Superintendent & CEO.

⮚ The Board annually reviews the Superintendent & CEO’s performance based on a shared matrix of goals.

⮚ The Board annually reviews/evaluates the Superintendent & CEO’s employment contract each Spring.

⮚ The Board establishes and annually reviews the Superintendent & CEO succession and recruitment plans.

⮚ The Board approves the salaries and compensation policies for all Compass Charter Schools personnel in compliance with any applicable state laws and collective bargaining procedures (if applicable).

**Parent, Scholar and Community Relations**

⮚ The Board, or an administrative panel selected by the Board, hears scholar suspension and expulsion matters.

⮚ The Board, following the suspension or expulsion, hearing or following the Administrative Panel’s recommendation, makes the final decision regarding suspension or expulsion. ,

⮚ The Board reviews and approves scholar and parent policies and any proposed amendments thereto.

⮚ As needed, the Board determines the best approach to communicating with the media and community at large on specific items, consistent with the Compass Charter Schools’ Mission.

**Finance and Budget**

⮚ The Board reviews and approves the fiscal management and internal controls policies and any proposed amendments thereto.

⮚ The Board approves Compass Charter Schools contracts over $100,000.

⮚ The Board approves all affirmative litigation involving Compass Charter Schools. ⮚ The Board will review and approve any authority given to legal counsel for any settlements regarding potential or actual litigation over $100,000.

⮚ The Board shall review all expenditures via approval of a check register which lists all checks written during a set period of time and includes check number, payee, date, and amount.

⮚ The Board reviews and approves the Compass Charter Schools’ annual academic calendars and class schedules.

⮚ The Board will receive the annual auditor’s report(s).

⮚ The Board reviews, adopts, and amends the annual budget for Compass Charter Schools with revenue being recognized in each individual Charter School and expenses being consolidated in Compass Charter Schools, then distributed to each individual Charter School based on ADA.

⮚ The Board reviews, adopts, and amends the interim and annual financial statements.

⮚ The Board will ensure the ending fund balances for each individual Charter School will include a reserve of no less than ten percent (10%).

⮚ The Boardreviews and approves the audit report.

⮚ The Board monitors the responses to the audit report and implementation thereof.

**Facilities**

⮚ The Board enters into financing, leasing, and building contracts.

⮚ The Board approves construction and remodeling of facilities.

⮚ The Board, or a committee thereof, researches school sites as needed, and funding and facilities options.

⮚ The Board, or a committee thereof, makes recommendations on facilities needs and policies.

**Board Internal Business**

⮚ The Board drafts, reviews and approves board policies and amendments thereto.

⮚ The Board and the Superintendent & CEO recruit and nominate prospective Board members.

⮚ The Board orients and assures proper training for new Board members.

⮚ The Board develops and implements a Board self-evaluation every other year. From time to time, the Board re-evaluates its self-evaluation process.

**Charter Performance and Renewal**

⮚ The Board annually reviews the school performance reports.

⮚ The Board, as needed, reviews charter school renewal proposals and reports.

⮚ The Board approves Charter Renewal Petitions to be submitted to any chartering authority.

**Delegation of Power to the Superintendent & CEO**

The Board delegates the following powers to the Superintendent & CEO, or his/her designee: **Vision and Strategic Plan**

⮚ The Superintendent & CEO provides input to the Board when it drafts, modifies and approves the Compass Charter Schools Mission and in each subsequent year when it reevaluates the Mission.

⮚ The Superintendent & CEO drafts and submits to the Board the Compass Charter Schools Strategic Plans.

⮚ The Superintendent & CEO implements the Board-adopted policies, the Compass Charter Schools Mission, and Strategic Plans, by among other things adopting appropriate procedures and training staff on the policies and procedures.

**Academic Performance Monitoring**

⮚ The Superintendent & CEO creates a report reflecting scholar performance based on state-mandated assessments, provides a copy to the Board, reviews the performance with the Board, or a committee thereof, and provides input to the Board when setting goals for scholar achievement on assessments. The Superintendent & CEO implements the goals for scholar achievement on such assessments.

⮚ The Superintendent & CEO quarterly creates a report reflecting scholar performance based on school level assessments, provides a copy to the Board, reviews the performance with the Board, or a committee thereof, and provides input to the Board when setting goals for scholar assessment. The Superintendent & CEO implements the goals for scholar achievement based on assessments.

⮚ The Superintendent & CEO implements Board adopted policies to achieve the scholar achievement goals, by among other things, adopting appropriate procedures and training staff on policies and procedures.

⮚ The Superintendent & CEO creates all academic performance reports required by all state and local agencies as required by law and provides them to the Board for approval.

⮚ The Superintendent & CEO consults with teachers, principals, administrators, other school personnel, parents, and pupils in developing the LCAP and annual update to the LCAP, which is approved by the Board annually.

⮚ The Superintendent & CEO develops the Compass Charter Schools calendar and class schedule and provides them to the Board for approval.

**Staffing and Personnel**

⮚ The Superintendent & CEO drafts all personnel policies and presents them to the Board for review and approval. The Superintendent & CEO also recommends any proposed amendments to the personnel policies and presents them to the Board for review and approval.

⮚ The Superintendent & CEO determines Compass Charter Schools’ enrollment capacities for each school year and provides them to the Board for approval at the Board’s September regular meeting.

⮚ The Superintendent & CEO is responsible for recruiting, hiring, evaluating, disciplining, and dismissing all Compass Charter Schools personnel.

⮚ The Superintendent & CEO recommends the salaries for all Compass Charter Schools personnel in compliance with any applicable state laws and collective bargaining procedures (if applicable) to the Board for final approval.

⮚ The Superintendent & CEO ensures that all Compass Charter Schools personnel are evaluated on a yearly basis and creates the process for such evaluation with input from administrators.

⮚ The Superintendent & CEO implements all personnel policies, including the Compass

Charter Schools internal complaint procedures.

**Parent, Scholar and Community Relations**

⮚ The Superintendent & CEO implements the policies and procedures adopted for scholar suspension, expulsion, or involuntary removal, and recommends scholar suspensions, expulsions, or voluntary removals to the Board or Administrative Panel, upon completion of the school-level procedures.

⮚ The Superintendent & CEO follows the policies and procedures adopted for scholar suspensions, expulsions, or involuntary removals.

⮚ The Superintendent & CEO drafts, and subsequently implements the Board adopted scholar and parent policies, by, among other things, adopting appropriate procedures and training staff on the policies and procedures. The Superintendent & CEO drafts amendments to the scholar and parent policies, and presents them to the Board for approval.

⮚ The Superintendent & CEO communicates with the media and community at large in a fashion that is consistent with the School’s Mission.

**Finance and Budget**

⮚ The Superintendent & CEO drafts and subsequently implements the Board-adopted fiscal policies, by, among other things, adopting appropriate procedures and training staff on the policies and procedures. The Superintendent & CEO drafts amendments to the fiscal policies, and presents them to the Board for approval.

⮚ The Superintendent & CEO approves all Compass Charter Schools contracts greater than $25,000 up to $100,000.

⮚ The Superintendent & CEO approves authority given to legal counsel for any settlements regarding potential or actual litigation up to $100,000.

⮚ The Superintendent & CEO drafts and submits to the Board, or a committee thereof, the quarterly and yearly budget drafts.

⮚ The Superintendent & CEO drafts and submits to the Board the final quarterly and yearly budgets and other required financial statements.

⮚ The Superintendent & CEO implements the responses to the audit report as instructed by the Board.

⮚ The Superintendent & CEO must follow Compass Charter Schools purchasing procedures, including:

□ All purchases over $50,000 must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services;

□ Documentation will be attached to all check and purchase order requests showing that at least three (3) vendors were contacted and such documentation shall be maintained for three (3) years.

**Facilities**

⮚ The Superintendent & CEO conducts needs assessments for each school site at the direction of the Board.

⮚ The Superintendent & CEO conducts capital campaigns as needed.

⮚ The Superintendent & CEO implements any facilities policies adopted by the Board.

**Charter Performance and Renewal**

⮚ The Superintendent & CEO annually drafts any required Compass Charter Schools performance reports for Board review.

⮚ The Superintendent & CEO is responsible for the drafting of charter renewal petitions

and material revisions of the charters.

⮚ The Superintendent & CEO will foster an amicable relationship between the individual Charter Schools and their chartering authority.

# Board Policy #: 2 SECTION 2 - BOARD GOVERNANCE – SCHOOL BOARD MEETINGS – BROWN ACT COMPLIANCE

Adopted/Ratified: October 3, 2019

Revision Date: July 26, 2022

SECTION 2 - BOARD GOVERNANCE – SCHOOL BOARD MEETINGS – BROWN ACT COMPLIANCE

All meetings of the Board of Directors (“Board”) of Compass Charter Schools (“CCS” or the “Charter School”) and its committees shall be called, noticed, and held in compliance with the provisions of the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code) as said chapter may be modified by subsequent legislation (“Brown Act”).

**Types of Meetings**

***Regular Meetings***

Regular meetings of the Board of Directors of Compass Charter Schools shall be held consistent with the calendar for such meetings as established by the Board each year during the Annual Board meeting.

If at any time any regular meeting falls on a holiday (Federal, State or local), such regular meeting shall be held on the next business day as noticed in accordance with the Brown Act.

***Special Meetings***

The Chair of the Board or a majority of the members of the Board may call special meetings on an as-needed basis, consistent with the requirements of the Brown Act.

**Notification of Meetings**

***Regular Meetings***

No later than 72 hours prior to a regular meeting, the Charter School shall post an agenda containing a brief general description of each item of business to be transacted or discussed at the meeting. The agenda will be posted in a location that is freely accessible to members of the public, and on the School’s website.

***Special Meetings***

No later than 24 hours prior to a special meeting the Charter School shall post an agenda containing a brief general description of each item of business to be transacted or discussed at the meeting.

The agenda will be posted in a location that is freely accessible to members of the public, and on the School’s website, not later than 24 hours prior to a special meeting.

***Emergency Meetings***

In the case of an emergency situation, as defined by the Brown Act, involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, notice to the Board will be provided as soon as is reasonably practicable under the circumstances. All media outlets that have requested notice of special meetings shall be notified one hour prior to the emergency meeting, or in the case of a dire emergency, at or near the time that the Board members are notified of the emergency meeting. The notice shall be given by telephone and all telephone numbers provided by the media outlet in the request for notice shall be exhausted. If telephones services are not functioning, the notice requirement is waived and the media shall be notified of the fact of the holding of the emergency meeting, the purpose of the meeting and any action taken at the meeting as soon after the meeting as possible.

***Teleconference Meetings***

Except as otherwise provided by Government Code Section 54953, if the Board elects to use teleconferencing, the Charter School shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the Board. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public.

***Request for Notice***

The agenda and agenda packet will be provided to all Board members and to all persons that have requested a copy of the agenda and/or the agenda packet in compliance with the Brown Act. It is the Superintendent & CEO’s, or designee’s, responsibility to distribute copies of the agenda and the agenda packet for all Board meetings. Any person who has requested a copy of the agenda and/or agenda packet in writing, will be mailed a copy of the requested materials at the time the agenda and/or agenda packet is posted or upon distribution to all, or a majority of all, of the members of the Board, whichever occurs first.

***Limited Exceptions During a State of Emergency or For Just Cause***

Notwithstanding the previous paragraphs, CCS may hold a teleconference meeting pursuant to the stringent requirements of Government Code Section 54953 in limited circumstances. Specifically, if the requirements of Section 54953 are satisfied the Corporation may use teleconferencing without posting agendas at all teleconference locations, identifying each teleconference location in the notice and agenda of the meeting or proceeding, and making each teleconference location accessible to the public. .

**Agendas**

***Preparation of Agenda and Process***

The Superintendent & CEO of Compass Charter Schools (“CCS”) or designee shall be responsible for preparing the agendas for all meetings of the Board.

The Superintendent & CEO shall include items on the agenda that are requested by Board members and that relate to school business. In addition, a member of the public may request that a topic directly related to school business be placed on the agenda. The Chair of the Board shall determine, in his/her discretion, whether the agenda item requested by a member of the public shall be placed on the agenda.

With the exception of agenda item requests for special and emergency meetings, requests for items to be included on the agenda shall be in writing and submitted to the Superintendent & CEO’s office no later than seven (7) business days prior to the next regularly scheduled Board meeting.

***Contents of the Agenda***

The agenda shall include the following information:

1) Time and location of the meeting, including, if applicable, any teleconferencing location(s);

2) A brief general description of all items of business to be transacted or discussed at the meeting, including those items to be discussed in closed session. Closed session items must be described in accordance with Government Code Section 54954.5;

3) An opportunity for members of the public to directly address the Board in accordance with the Brown Act and the Board’s public comment policy (addressed below); and

4) Information regarding how, to whom and when a request for disability related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting.

***Supporting Information Relating to Agenda Items***

The Superintendent & CEO or designee is responsible for preparing all supporting information that may accompany each agenda topic originating from the administration or the Board.

The purpose of preparing supporting information is to facilitate decision-making on the part of the Board members by having available to them in advance of Board meetings comprehensive information pertaining to each agenda topic. The supporting information shall, to the extent possible, accompany the agenda and be delivered to the Board members concurrently with the agenda.

If supporting materials are distributed to Board members during a public meeting, such materials will be made available for public inspection at the meeting if prepared by the Superintendent & CEO or other school staff. If such materials are prepared by some other person, they shall be made available after the meeting at which they were distributed. CCS may charge a fee or deposit for a copy of such materials pursuant to Government Code Section 7922.530.

These materials will be made available in appropriate alternative formats upon request by a person with a disability, as required by the Americans with Disabilities Act. No surcharge will be imposed on persons with disabilities in violation of the Americans with Disabilities Act.

Members of the public who request to have a topic placed on the agenda are encouraged to submit, in writing, supporting information detailing their reason for having the topic placed on

the agenda and what is being requested of the Board. In the event that the requested topic is placed on the agenda, the supporting information will provide background information for Board members to help expedite the Board’s handling of the topic at the Board meeting.

**Board Meetings**

***Open Session***

All meetings of the Board shall be open to the public and the media, except that the Board may hold closed sessions as authorized by the Brown Act.

***Public Participation at Meetings***

**Public comment generally:** At a regular meeting, any person may address the Board concerning any item on the agenda and any other matters within the Board’s subject matter jurisdiction. At a special meeting, any person may address the Board only concerning the items on the agenda. The total time devoted to presentations to the Board on all public comment (including agenda items

and non-agenda items at regular meetings) shall not exceed 15 minutes, unless additional time is granted by the Board. Members of the public may speak for up to two (2) minutes on agenda and/or non-agenda items. At the discretion of the Chair of the Board, the two (2) minute time limit may be extended to three (3) minutes.

Members of the public desiring Board action on an item are encouraged to seek placement of the issue on the Board agenda in accordance with this policy rather than presenting the matter during general public comment. This will facilitate discussion and expedite resolution since the Board cannot discuss items in a meeting that are not on the agenda. This policy is not intended to prevent the public from providing public comment in line with this policy.

**Willful interruption of Board meeting**: In the event that any meeting is willfully interrupted by a group(s) of persons so as to render the orderly conduct of such meeting unfeasible and order cannot be restored by the removal of individuals who are willfully interrupting the meeting, the Board may order the meeting room cleared and continue the session. Only matters appearing on the agenda may be considered in such a session. Representatives of the press or other media, if not participating in the disturbance, shall be allowed to attend any such session

**Time for public comment:** All public comment concerning all matters shall be heard prior to the Board’s consideration of the agenda items.

**Recording and/or broadcasting of meeting:** Persons attending an open meeting have the right to record or broadcast the proceedings with an audio or video recorder or a still or motion picture camera unless the Board reasonably finds that the recording or broadcast cannot continue without noise, illumination or obstruction of view that constitutes, or would constitute a persistent disruption of the proceedings.

**Requests to address the Board:** Prior to the beginning of the meeting, members of the public seeking to address the Board on agenda and/or non-agenda items may complete a “Speaker Request Card” (located in the Board Meeting Room), and give it to the Chair of the Board, Board Secretary, or either of their designees.

***Board Members at Meetings***

**Board discussion and action**: No action or discussion shall be taken on any item not appearing on the posted agenda. However, at a regular meeting, Board members or staff may briefly

respond to statements made or questions posed by persons during public comment. At regular meetings, a Board member may, on his/her own initiative or in response to a question posed by the public, ask a question for clarification, make a brief announcement or make a brief report on his/her own activities. Additionally, a Board member may provide a reference to staff or other resources for factual information, request staff to report back to the Board at a subsequent meeting concerning any matter, or take action to direct staff to place a matter of business on a future agenda.

**Exceptions in regular meetings:** In regular meetings, the Board may take action on items of business not appearing on the posted agenda if any of the following conditions apply: 1) A majority of the Board determines that an emergency situation exists as defined by the Brown Act; 2) A determination by a two-thirds vote of the Board members present at the meeting, or if less than two-thirds are present, a unanimous vote of those Board members present, that there is a need to take immediate action and that the need for action came to the attention of the Board after the agenda was posted; or 3) The item was properly posted for a prior meeting occurring not more than five (5) calendar days prior to the date action is taken on the item, and at the prior meeting, the item was continued to the meeting at which action is being taken. If items are discussed under these conditions, the Chair of the Board shall publicly identify the item(s).

**Closed session:** Prior to holding any closed session, the Board shall disclose, in open session of the meeting, the basis for holding a closed session pursuant to Government Code Section 54954.5. The disclosure may take the form of a reference to the item(s) as they are listed by number or letter on the agenda. In the closed session, the Board may only consider the disclosed closed session agenda items.

After any closed session, the Board shall reconvene into open session prior to adjournment and make a report of any action taken in closed session and the vote or abstention of every Board member present thereon in accordance with Government Code Section 54957.1.

***Minutes of Board Meetings***

**Open Session:** Board meeting minutes shall include the time and place that the meeting was held; whether the meeting was annual, regular, special, or emergency and, if special or emergency, how authorized; the notice given; the names of directors present at the meeting, state all motions made, document the names of Board members making and seconding motions, and state the vote or abstention of each Board member present for each action taken. The minutes pertaining to open session may also record the recommendations of the administration and the general substance of the Board’s discussion or the general substance of statements pertinent to Board’s business made by members of the staff or public.

**Closed Session:** Minutes will not be taken during Closed Session.

**Minutes for Emergency Meetings:** Any time an emergency meeting is held, the minutes must provide a list of persons who were notified or attempted to be notified, a copy of the roll call vote, and any actions taken at the meeting. The minutes will be posted for a minimum of 10 days in a public place as soon after the meeting as possible.

**Storing the minutes:** The official minutes of the Board shall be kept digitally. The following documents shall be bound with the official minutes and referred to in the text of the minutes to which they apply:

● Original copies of all resolutions unless required by other agencies, in which case photocopies of the originals may be substituted;

● Original copies of all budget transfers;

● Copies of any document determined by the Board to be attached to the official minutes; and

● Other documents which, in the opinion of the Secretary, are necessary to fully substantiate or record Board action.

In addition to the official minutes, an additional copy of all minutes and attached documents shall be maintained at the Central Office. This set of minutes shall be bound, indexed by those categories detailed above and by subject.

***Quorum Requirements***

A majority of the directors then in office shall constitute a quorum of the Board, which is necessary for the Board to transact business. All motions, in order to pass, need positive action by at least a majority of the directors present at a duly held meeting at which a quorum is present. Should there be less than a majority of the Board present at the inception of any meeting, the meeting shall be adjourned.

**Continuances and Adjournment**

***Continuances***

Items appearing on agendas for regular meeting may be continued to another meeting, to be held within five (5) calendar days from the date of the originally posted meeting, without triggering the requirement that the agenda item be re-posted with the requisite notice.

***Adjournment***

The Board may adjourn any regular or special meeting to a time and place specified in an order of adjournment. Less than a quorum may so adjourn from time to time. If all members are absent from any regular meeting, the Board Secretary may declare the meeting adjourned to a stated time and place and he/she shall cause a written notice of adjournment to be given. A copy of the notice of adjournment shall be conspicuously posted on or near the door of the place where the regular or special meeting was held within 24 hours after the time of adjournment. When a regular meeting is adjourned, the resulting adjourned regular meeting is a regular meeting for all purposes. When an order of adjournment fails to state the hour at which the adjourned meeting is to be held, it shall be held at the hour specified for regular meetings.

# Board Policy #: 3 SECTION 3 - BOARD GOVERNANCE – BOARD OPERATIONS

Adopted/Ratified: October 3, 2019

Revision Date:

SECTION 3 - BOARD GOVERNANCE – BOARD OPERATIONS

***Roberts Rules of Order***

Absent a policy to the contrary and to the extent consistent with the Brown Act, the business of the Board at its meetings will be conducted in accordance with Roberts Rules of Order. Any member may raise a point of order under these rules, which action shall take precedence over all other business before the Board.

***Voting by Board of Directors***

Voting on resolutions shall be executed through the public voting of Board members. Secret ballots and proxies are prohibited.

***Officers, Directors and School Liability Insurance***

The Charter School will maintain adequate insurance to cover all risks associated with school activities and operations.

***Appointment of Board Committees***

Consistent with the charters, Bylaws, and any other applicable provisions of contract or law, the Board may appoint committees for any purpose deemed appropriate by the Board. The resolution establishing the committee shall clearly define the range of the committee’s responsibility and authority, and shall specify whether the committee shall be a standing or limited-term committee. In meeting and carrying out designated purposes, any such committee shall comply with any applicable legal or contractual requirements.

***Board Appointment/Nomination Process***

The Board shall carry out its appointment and nomination process consistent with the requirements of its charters and Bylaws. Should the charters and Bylaws not address any issue which may arise, the Board may adopt policies or regulations which address such concerns. Should the Board wish to alter its appointment or nomination process, it must do so consistent with any requirements of its charters, unless the charters are revised.

# Board Policy #: 4 SECTION 4 - BOARD GOVERNANCE - PUBLIC RECORDS REQUESTS – PUBLIC RECORDS ACT COMPLIANCE

Adopted/Ratified: October 3, 2019

Revision Date:

SECTION 4 - BOARD GOVERNANCE - PUBLIC RECORDS REQUESTS – PUBLIC RECORDS ACT COMPLIANCE

**Public Records**

***Public Records Defined***

CCS provides the public with access to its public records in accordance with legal requirements. Public records are those writings containing information relating to the conduct of CCS’ business that are prepared, owned, used or retained by CCS regardless of physical form or characteristics. Certain public records, however, are exempt from disclosure by express provision of law. These records will not be disclosed to the public. CCS may not deny disclosure of public records based on the purpose for which the record is being requested.

***Records Exempt from Disclosure***

Public access shall not be given to records listed as exempt from public disclosure in the California Public Records Act or other applicable statutes. Some of the more common exemptions are:

⮚ Preliminary drafts, notes or inter/intra-school memoranda that are not retained by the Charter School in the ordinary course of business, when the public interest in withholding clearly outweighs the public interest in disclosure;

⮚ Records pertaining to pending litigation to which CCS is a party or to claims filed against the CCS, which were created in connection with the litigation or claims and were intended to be confidential, until the pending litigation or claim has been finally adjudicated or otherwise settled.;

⮚ Personnel, medical, or similar files, the disclosure of which would constitute an unwarranted invasion of personal privacy;

⮚ Test questions, scoring keys and other examination data used to administer an examination for employment or academic examination, unless specifically authorized by law.

⮚ The content of real estate appraisals or engineering or feasibility estimates and evaluations made for or by CCS relative to the acquisition of property, until all of the property has been acquired or all of the contract agreement obtained.

⮚ Records, the disclosure of which is exempted or prohibited pursuant to federal or state law, including, but not limited to, provisions of the Evidence Code relating to privilege. This includes scholar records protected from disclosure under the Family Educational Rights and Privacy Act (“FERPA”), a federal statute that protects the privacy interests of parents and scholars with regard to education records;

⮚ A document prepared by or for CCS that assesses its vulnerability to terrorist attack or other criminal acts intended to disrupt CCS operations and that is for distribution or consideration in a closed session.

⮚ Records where, on the facts of the particular case, the public interest served by not disclosing the record clearly outweighs the public interest served by disclosure of the record.

CCS may, in its discretion and as permitted by law, waive the applicable exemption to the records. In this case, the disclosure constitutes a waiver for all requestors of that public record and will be open to public inspection.

**Process for Requesting Public Records**

***Requests for Public Records***

Any person wishing to inspect CCS’ public records shall make the request, preferably in writing, to the**: Superintendent & CEO, CCS, 850 Hampshire Road Suite R, Thousand Oaks, CA 91361.** While a request need not be in writing, if the request is verbal, the requestor will be asked to reduce the request to writing so there is a written record of the records being requested. If the requestor chooses not to reduce the request to writing, the Superintendent & CEO or designee shall reduce the request to writing and confirm the request with the requestor. The request must reasonably describe an identifiable public record(s) and must be specific and focused.

To the extent reasonable under the circumstances, CCS will assist the requestor to make a focused and effective request by:

⮚ Assisting the requestor in identifying records and information that are responsive to the request or to the purpose of the request, if stated.

⮚ Describing the information technology and physical location in which the records exist.

⮚ Providing suggestions for overcoming any practical basis for denying access to the records or information sought.

If CCS is unable to identify the requested information after making a reasonable effort to elicit additional clarifying information from the requestor that will help identify the record(s), CCS will not provide further assistance to the requestor.

***Response to Public Records Request***

The Superintendent & CEO will, within 10 days of receipt of the request, provide a written response to the requester of public records. The written response shall contain the following information:

⮚ Notice informing the requestor whether the request, in whole or in part, seeks copies of disclosable public records in the possession of CCS and the reasons for the determination.

⮚ If the Charter School denies any request for records, in whole or in part, and the request was in writing, the notification of denial will set forth the names and titles or positions of each person responsible for the denial.

⮚ The estimated date and time when the records will be made available.

⮚ CCS may charge for copies of public records or other materials requested by individuals or groups. The charge, based on the direct cost of duplication, has been set by the Board of Directors at $0.25 cents per page. The direct cost of duplication includes the pro rata expense of the copying equipment used and the pro rata expense in terms of staff time required to produce the copy. It does not include the cost of locating, retrieving, or inspecting records.

⮚ If the requestor seeks copies in electronic format, CCS may charge the requestor the direct cost of producing a copy of the record in that format. If, in order to comply with these requirements relating to electronic formatted records described below, CCS is required to produce a copy of an electronic record and the record is one that is produced only at otherwise regularly scheduled intervals or the request would require data compilation, extraction or programming to produce the record, CCS may charge the requestor the cost to construct a record, the cost of programming and computer services necessary to produce the record.

⮚ In unusual circumstances, the Superintendent & CEO may extend the 10-day limit for up to 14 days by providing written notice to the requestor and setting forth the reasons for the extension and the date on which a determination is expected to be made. Unusual circumstances include, but only to the extent reasonably necessary to properly process the request, the following:

1) The need to search for and collect the requested records from field facilities or other locations that are separate from the office processing the request;

2) The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records that are demanded in a single request;

3) The need for consultation, which shall be conducted with all practicable speed, with another agency having a substantial interest in the determination of the request, or among two or more components of CCS having substantial subject matter interest therein;

4) The need to compile data, to write programming language or a computer program, or to construct a computer report to extract data.

If an inspection is requested, any person shall have reasonable access, during normal business hours, to the public records of CCS within the requirements of state law. However, if records are not readily available, or if portions of the records to be inspected must be redacted to protect exempt material, then CCS must be given a reasonable period of time to perform these functions prior to inspection. Such records shall be examined in the presence of the staff member regularly responsible for their maintenance.

***Records Inspections or Copies***

**Time and Place of Inspection**: A person who has made a public records request may inspect the records after the date and time identified in the response to the request. Generally, records inspections may take place at **850 Hampshire Road Suite R, Thousand Oaks, CA 91361** during office hours of the Charter School, which are **8:00A.M. to 5:00 P.M**.

**Electronic Formatted Records**: If CCS has information that constitutes an identifiable public record not exempt from disclosure that is in an electronic format, and it has been requested in an electronic format, CCS will make that information available in an electronic format. CCS will make the information available for inspection in any electronic format in which it holds the information. If the requested format is one that CCS uses to create copies for its own use or for provision to other agencies, CCS will provide a copy of the electronic record. CCS will not,

however, provide electronic records in the electronic form in which it is held by CCS if its release jeopardizes or compromises the security or integrity of the original record or of any proprietary software in which it is maintained.

If CCS no longer has the record in electronic format, CCS will not reconstruct the record in electronic format.

**Partial Disclosure**: If the requested records are only partially disclosable as a portion of the record is exempt from disclosure, the reasonably segregable disclosable portion of the record(s) will be made available for inspection.

# Board Policy #: 5 SECTION 5 – BOARD GOVERNANCE – RETENTION AND MANAGEMENT OF FILES AND RECORDS

Adopted/Ratified: October 3, 2019

Revision Date:

SECTION 5 – BOARD GOVERNANCE – RETENTION AND MANAGEMENT OF FILES AND RECORDS

Compass Charter Schools recognizes it is important to have procedures regarding retention of files and records, including which records should be kept and which can be destroyed.

**Filing System, Record Class, Email, and Other Electronic Records**

Unless necessary, records shall be kept by their originator or sender, not by the receiver; this helps avoid duplicate filing systems. Additionally, Compass Charter Schools shall:

● Keep all documentation and records for each year separate from those for other years.

● Label folders and use separate folders for different types of documents (e.g., keep invoices separate from bank reconciliation worksheets, and keep income tax returns separate from cash receipts).

**Document Protection**

Documents (hardcopy, online or other media) directly tied to a student record will be securely stored at individual school campuses during the duration of the student’s attendance at the school and can be transferred to off-site storage upon the student’s graduation or disenrollment.

**Document Destruction**

Hardcopy of documents will be destroyed by shredding after they have been retained until the end of the Document Retention Schedule as noted herein. Electronic copies will be destroyed by proven means to destroy such media after they have been retained at least until the end of the Document Retention Schedule as noted herein, unless the Charter School elects to maintain them or causes them to be maintained for a longer time period.

**Provision of Documentation for Investigations or Litigation**

Documents requested and subpoenaed by legally authorized personnel will be provided in the timeframes outlined in law. The Chair and Executive Director will authorize provision of records in consultation with legal counsel. No documents will be concealed, altered or destroyed with the intent to obstruct the investigation or litigation. In the event of a threatened or pending lawsuit, the Charter School may be required by law to retain records, including emails, beyond the established retention period so that they remain subject to legal discovery..

**Document Retention Schedule**

The following types of documents will be retained for the following periods of time. At least one copy of each document will be retained according to the following schedule:

## CORPORATE RECORDS

|  |  |
| --- | --- |
| **Document** | **Time Period** |
| Articles of Incorporation | Permanent |
| Corporate Bylaws | Permanent |
| IRS Form 1023 to file for tax-exempt and/or charitable status | Permanent |
| IRS Letter of Determination granting tax exempt status | Permanent |
| State Application for Tax Exempt Status (Form 3500) | Permanent |
| State Determination Letter granting tax exempt status | Permanent |
| Board Policies/Resolutions | Permanent |
| Board and Committee Meeting agendas and minutes | Permanent |
| Sales Tax Exemption Documents | Permanent |
| Tax ID Number Designations | Permanent |
| Annual Corporate Filings | Permanent |

## FINANCIAL RECORDS

|  |  |
| --- | --- |
| **Document** | **Time Period** |
| Chart of Accounts | Permanent |
| Fiscal Policies and Procedures | Permanent |
| Audits | Permanent |
| Financial Statements | Permanent |
| General Ledger | Permanent |
| Check Registers/Books | 7 years |
| Business Expenses Documents | 7 years |
| Bank Deposit Slips | 7 years |
| Cancelled Checks | 7 years |
| Invoices | 7 years |
| Investment Records (deposit, earning, withdrawals) | 7 years |
| Property and Asset inventories | 7 years |
| Petty cash receipts /documents | 7 years |
| Credit card receipts | 7 years |

## TAX RECORDS

|  |  |
| --- | --- |
| **Document** | **Time Period** |
| IRS Annual Tax Filing Form 990 | Permanent |
| FTB Annual Form 199 | Permanent |
| Payroll Registers | Permanent |
| IRS Form 1099 Filings | 7 years |
| Payroll tax returns and withholding returns | 7 years |
| Earnings records | 7 years |
| W-2 statements | 7 years |

## PERSONNEL RECORDS

|  |  |
| --- | --- |
| **Document** | **Time Period** |
| Recruitment, Hiring and Job Placement Records   * Job applications * Resumes * Letters of recommendation * Other job inquiries sent to the Charter School * Job advertisements/postings * Results of non-medical pre-employment tests * Offers of employment * Employment agreements * Signed pre-employment disclosures (employee handbook acknowledgment, complaint procedures, etc.) * Employee training (harassment prevention, mandated reporting, etc.) * Employee certificates, credentials, licenses, and other evidence of qualifications * Certificate of criminal background check clearance (or failure) | 3 years after separation, or for the duration of any claim or litigation regarding hiring practices |
| Employee Performance and Other Personnel Records   * Job descriptions * Training and testing * Performance goals * Performance evaluations * Written feedback and commendations * Promotions and demotions * Letters of reprimand and discipline * Performance Improvement Plans * Termination, resignation, lay-offs, etc. * Notices and letters | 3 years after separation |
| Employee Medical Leave Records (PDL, FMLA, CFRA, etc.) \*   * Requests for leave * Health care provider notes * Leave calculations * Records of disputes regarding leave * Employee benefits related to leave * Leave policies | 3 years after separation  \* Records that contain employee confidential medical information should be retained in a separate, secure file. |
| Employee Wage Records   * Employment agreements * Wage rates and calculations * Shift schedules (hours and days) * Time cards * Individual calculations for absences, sick days, vacation days, etc. * Itemized wage statements/pay stubs | 3 years after separation  Note: If a record is both a *wage record* and a *payroll record*, follow the longer retention period. |
| Employee Payroll Records   * Employee name, address, age, and occupation * Individual wage records * Regularly hourly rate * Hours worked (daily/weekly) * Weekly overtime earnings * Daily and weekly straight time earnings * Deductions from or additions to wages * Wages paid each pay period * Pay dates and pay periods * Unemployment Insurance Records | 4 years, generally |
| Employment Eligibility (I-9 Forms) | The later of (a) 1 year after separation, or (b) 3 years from date of hire. |
| Employee Health Records\*   * First-aid records * Job injuries (causing loss of work time) * Drug and alcohol test records | 5 years after separation  \* Records that contain employee confidential medical information should be retained in a separate, secure file. |
| Employee Workers’ Compensation Records   * Copies of claim forms * Reports of occupational injury or illness * Letters of denial of benefits * Reports to the Division of Workers’ Compensation * Benefits paid * Estimates of future benefits * Applications to the Workers’ Compensation Appeals Board * Orders and Awards of the Workers’ Compensation Appeals Board | 5 years after date of injury and 2 years after claim has been closed.    \* Records that contain employee confidential medical information should be retained in a separate, secure file. |
| Employee Benefit Records   * Benefits elections * Beneficiary designations * Eligibility determinations * COBRA notices * Summary plan descriptions * Other welfare benefit plan information (life, health, disability, long-term care, post-retirement medical) | 6 years after separation, but not less than 1 year following a plan termination.  \* Records required to determine retirement benefits, including 401(k) and similar plans, must be kept indefinitely. |
| Chemical Safety and Toxic Exposure Records | 30 years after separation (medical records of employees who have worked for less than (1) year for the employer need not be retained beyond the term of employment if they are provided to the employee upon the termination of employment) |
| Note: For simplicity, the Charter School may choose to keep the majority of an employee’s personnel file and other records ***for the duration of employment*** ***plus four (4) years***. This time period covers nearly every law, with the exception of three (3) types of records, as outlined above, that must be removed from a file before it is disposed of and retained for a longer duration:   * Pension and welfare plan information (6 years) * First aid records of job injuries causing loss of work time (5 years) * Safety and toxic or chemical exposure records, including safety data sheets (30 years) | |

## INSURANCE RECORDS

|  |  |
| --- | --- |
| **Document** | **Time Period** |
| Property Insurance Policy | Permanent |
| Directors and Officers Insurance Policy | Permanent |
| Workers’ Compensation Insurance Policy | Permanent |
| General Liability Insurance Policy | Permanent |
| Insurance Claims Applications | Permanent |
| Insurance Disbursements/Denials | Permanent |

## CONTRACTS

|  |  |
| --- | --- |
| **Document** | **Time Period** |
| All insurance Contracts | Permanent |
| Employment Contracts | 7 years after termination |
| Construction Contracts | Permanent |
| Legal Correspondence | Permanent |
| Loan/Mortgage and Real Estate Documents | Permanent |
| Leases/Deeds | Permanent |
| Vendor Contracts | 7 years |
| General and all other Contracts | 7 years |

**DONATIONS/FUNDRAISING RECORDS**

|  |  |
| --- | --- |
| **Document** | **Time Period** |
| Grant Dispersal Contract | Permanent |
| Donor Lists | 7 years |
| Grant Applications | 7 years |
| Donor Acknowledgments | 7 years |

## MANAGEMENT PLANS AND PROCEDURES

|  |  |
| --- | --- |
| **Document** | **Time Period** |
| Strategic Plan | 7 years |
| Staffing, programs, marketing, finance, fundraising and evaluation plans | 7 years |
| Vendor Contracts | 7 years |
| Disaster Recovery Plan | 7 years |

## STUDENT RECORDS

|  |  |
| --- | --- |
| **Document** | **Time Period** |
| **Mandatory Permanent (Original or copy)** | Permanent (even after student leaves the charter school) |
| * + - 1. Legal name of student |
| * + - 1. Date of Birth |
| * + - 1. Method of verification of birth date |
| * + - 1. Sex of student |
| * + - 1. Place of birth |
| * + - 1. Name and address of parent of minor student |
| * Address of minor student if different than above. |
| * An annual verification of the name and address of the parent and the residence of the student. |
| * + - 1. Entering and leaving date of each school year and for any summer session or other extra session. |
| * + - 1. Subjects taken during each year, half-year, summer session, or quarter. |
| * + - 1. If marks or credit are given, the mark or number of credits toward graduation allows for work taken. |
| * + - 1. Verification of or exemption from required immunizations. |
| * + - 1. Related Master Plan student documents. |
| * + - 1. Date of high school graduation or equivalent. |  |
| **Mandatory Interim (Original or copy)** | At least 3 school years after the student leaves the charter school or usefulness ceases. Records that are part of any legally required audit cannot be destroyed until after the third July 1 succeeding completion of the audit. (4 CCR §16020.) |
| 1. A log or record identifying those persons (except authorized school personnel) or organizations requesting or receiving information from the record. The log or record shall be accessible only to the legal parent or guardian or the eligible pupil, or a dependent adult pupil, or an adult pupil, or the custodian of records. |
| 1. Health information, including Child Health Developmental Disabilities Prevention Program verification or waiver. |
| 1. Participation in special education programs including required tests, case studies, authorizations, and actions necessary to establish eligibility for admission or discharge. |
| 1. Language training records. |
| 1. Progress slips and/or notices as required by Education Code Sections 49066 and 49067. |
| 1. Parental restrictions regarding access to directory information or related stipulations. |
| 1. Parent or adult pupil rejoinders to challenged records and to disciplinary action. |
| 1. Parental authorizations or prohibitions of pupil participation in specific programs. |
| 1. Results of standardized tests administered within the preceding three years. |
| **Permitted Records (Original or copy)** | At least 6 months after the student’s completion of or withdrawal from the charter school or usefulness ceases. |
| 1. Objective counselor and/or teacher ratings. |
| 1. Standardized test results older than three years. |
| 1. Routine discipline data. |
| 1. Verified reports of relevant behavioral patterns. |
| 1. All disciplinary notices. |
| 1. Attendance records not used for apportionment or compulsory education (not covered in Administrative Code Section 400). |
| **Miscellaneous** |  |
| Individual student injury record for which a claim was filed | 1 year after the claim has been settled or after the statute of limitations has run out. |
| Emails | If an email falls into one of the above categories for mandatory permanent, mandatory interim, or permitted records, it shall be printed, placed in the student’s file, and maintained consistent with the time periods above. |

**Federal Funds**

United States Code, Title 20, Section 1232f (a) states:

Each recipient of federal funds under any applicable program through any grant, subgrant, cooperative agreement, loan, or other arrangement shall keep records which fully disclose the amount and disposition by the recipient, of those funds, the total cost of the activity for which the funds are used, the share of that cost provided from other sources, and other records as will facilitate an effective financial or programmatic audit. The recipient shall maintain such records for three years after the completion of the activities for which the funds are used.

Title 20, Section 1232f (b) states,

The Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access, for the purpose of audit examination, to any records maintained by a recipient that may be related, or pertinent to, grants, subgrants, cooperative agreements, loans, or other arrangements to which reference is made in subsection (a) of this section, or which may relate to the compliance of the recipient with any requirement of any applicable program.

**Electronic Records**

For purposes of this policy, an electronic record is defined as a computer-generated record. This means an email, pdf, Microsoft Excel, Word, or PowerPoint file, JPEG, WAV, or other file created using computer software or hardware and stored in any electronic medium including but not limited to magnetic, tape, disc, or other type of drive device, or cloud-based storage. A paper

printout of an electronic record is not considered an electronic record.

**Records Not Subject to Records Retention**

The following are not considered records and therefore are not covered by the records retention policy and may be destroyed at any time by any member of the Charter School:

∙ Preliminary drafts and informal notes that have no further value to the Charter School.

∙ Personal notes and personal correspondence, including personal email correspondence, even if it is created or sent using a Charter School computer or on the Charter School’s premises.

∙ Personal financial or tax information, or any other information of a purely personal nature, even if those records are kept on the Charter School’s premises or on its computers.

∙ Advertisements, spam or junk email of any kind received by the Charter School or any Charter School employee or computer.

∙ Library books, magazines, and pamphlets not prepared by or for the Charter School. ∙ Textbooks, maps used for instruction, and other instructional materials. ∙ Any other document (paper or electronic, including email) that has nothing to do with the Charter School’s business or with its scholars, teachers, management, other employees, or contractors.

# Board Policy #: 6 SECTION 6 - FISCAL – CONTROLS

Adopted/Ratified: October 3, 2019

Revision Date: July 26, 2022

SECTION 6 - FISCAL – CONTROLS

The Board of Compass Charter Schools has reviewed and adopted the following policies and procedures to ensure the most effective use of the funds of CCS to support the mission and to ensure that the funds are budgeted, accounted for, expended, and maintained appropriately. CCS will develop and monitor its budget in accord with the annual budget development and monitoring calendar as specified below:

**January – February**

∙ The Board will work with the Superintendent & CEO, with the assistance of the Charter School’s back office services provider, to review the Governor’s proposed state budget for the upcoming fiscal year, and identify the likely range of revenues for the school’s upcoming fiscal year (July 1-June 30).

∙ The Superintendent & CEO, with the assistance of the Charter School’s back office services provider, reviews/prepares a set of proposed budget development principles for board review and approval.

∙ Develop rough planning budget for the upcoming fiscal year, including projected enrollment and any proposed staffing changes.

∙ Develop five-year budget projection in accord with the schools’ established strategic and growth plans.

∙ Ongoing monitoring and revision of current year budget.

**March – April**

∙ The Superintendent & CEO, working in conjunction with the Charter School’s back office services provider, staff, Board members, and the Chief Operations Officer, prepares a formal budget plan for the upcoming fiscal year. The plan is reviewed by the Board.

∙ Ongoing monitoring and revision of current year budget.

**May – June**

∙ Superintendent & CEO, with the assistance of the Charter School’s back office services provider, reviews revenue projections subsequent to the Governor’s annual “May Revise” budget figures, fine-tunes the upcoming fiscal year budget to accommodate any changes. This budget will include monthly cash flow projections.

∙ The Board reviews and formally adopts a budget for the upcoming fiscal year before June 30. A copy of the final budget is provided to the charter-granting agency.

∙ Ongoing monitoring and revision of current year budget.

**July – August**

∙ Books for the prior fiscal year are closed, all transactions are posted, and records are assembled for audit.

∙ Budget is reviewed subsequent to the adoption of the State Budget Act and necessary adjustments are made. A copy of the revised final budget is provided to the charter granting agency.

∙ Independent auditor performs audit of the just-closed fiscal year and prepares audit report for submission to the Board.

**September – December**

∙ At the end of the first full week of school, the Superintendent & CEO, with the assistance of the Charter School’s back office services provider, reviews CCS’s actual attendance figures and notifies the Board if actual attendance is below budget projections. If needed, the school’s budget is again revised to match likely revenues.

∙ At its September regular meeting, the Board reviews and approves the Compass Charter Schools’ enrollment capacity for the school year.

∙ The Board reviews a copy of the audit. The Superintendent & CEO and Finance Committee, with the assistance of the Charter School’s back office services provider, address any audit exceptions or adverse findings. Audit report and any follow-up plans are submitted to the charter authorizer and other entities, as required by law.

∙ The Superintendent & CEO, with the assistance of the Charter School’s back office services provider, reviews current year actual versus budgeted revenues and expenditures after the second and fifth months of the school year and reports to the Finance Committee. The Board approves any needed changes to the annual budget.

**Controls, Budget, and Fiscal Management:** CCS will maintain in effect the following principles in its ongoing fiscal management practices to ensure that, (1) expenditures are authorized by and in accordance with amounts specified in the board-adopted budget, (2) the schools’ funds are managed and held in a manner that provides a high degree of protection of the schools’ assets, and (3) all transactions are recorded and documented in an appropriate manner.

**Segregation of Duties**: CCS will develop and maintain simple check request and purchase order forms to document the authorization of all non-payroll expenditures. All proposed expenditures must be approved by the Superintendent & CEO, or his/her designee, who will review the proposed expenditure to determine whether it is consistent with the Board-adopted budget and sign the payment request form. All transactions will be posted in a general ledger. The transactions will be posted on the ledger by the Chief Operations Officer or his/her assistant at the School site or as outsourced to a Board-approved back office provider or its outside accounting firm. To ensure segregation of recording and authorization, the Finance Coordinator may not co-sign check requests for purchase orders or checks for payment.

**Banking Arrangements**: CCS will maintain its accounts either in the County Treasury or at a federally insured commercial bank or credit union. Funds will be deposited in non-speculative accounts including federally-insured savings or checking accounts or invested in non-speculative federally-backed instruments or in the County’s Pooled Money Investment Fund. If funds are held in accounts outside of the County Treasury, the Board must appoint and approve all individuals authorized to sign checks or warrants in accord with these policies. All checks must have the additional signature of the Superintendent & CEO. An approved vendor will reconcile the school’s ledger(s) with its bank accounts or accounts in the county treasury on a monthly basis and prepare (1) a balance sheet, (2) a comparison of budgeted to actual revenues and expenditures to date, and (3) a cash flow statement. The Superintendent & CEO and the Board will regularly review these statements. The School will deposit all funds received as soon as practical upon receipt. All funds received shall be deposited or transferred into the school’s

accounts at the earliest possible convenience and in no event later than 48 hours after receipt.

**Purchasing Procedures**: When state and federal law do not provide for more stringent requirements, it is the policy of the Board that all purchases over $50,000 must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services. The Superintendent & CEO or his/her designee shall not approve purchase orders or check requests lacking such documentation. Documentation shall be attached to all check and purchase order requests showing that at least three (3) vendors were contacted and such documentation shall be maintained for three (3) years.

● The Superintendent & CEO may authorize expenditures and may sign related contracts within the approved budget. The Governing Board must review all expenditures. This will be done via approval of a check register which lists all checks written during a set period of time and includes check #, payee, date, and amount. The Governing Board must also approve contracts over $100,000.

● The Chief Operations Officer must approve all purchases. Purchase requisitions, authorizing the purchase of items greater than $25,000, must be signed by the Superintendent & CEO and submitted with the related invoice.

● When approving purchases, the Chief Operations Officer must:

o Determine if the expenditure is budgeted

o Determine if funds are currently available for expenditures (i.e. cash flow)

o Determine if the expenditure is allowable under the appropriate revenue source o Determine if the expenditure is appropriate and consistent with the vision,

approved charter, school policies and procedures, and any related laws or applicable regulations

o Determine if the price is competitive and prudent. All purchases over $50,000 must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services

● Any individual making an authorized purchase on behalf of the Charter School must provide appropriate documentation of the purchase.

● Individuals other than those specified above are not authorized to make purchases without pre-approval.

● Individuals who use personal funds to make unauthorized purchases will not be reimbursed. Authorized purchases will be promptly reimbursed by a payroll reimbursement upon receipt of a reimbursement form and original receipt documenting the purchase.

● The Superintendent & CEO may authorize an individual to use a school credit card to make an authorized purchase on behalf of the Charter School, consistent with the guidelines and limitations provided by the Superintendent & CEO and/or Board.

o Individuals who receive a school credit card must ensure the card is kept in a safe location.

o If receipts are not available or are “missing,” the individual making the charge may submit an “Affidavit for a Lost Receipt” Form, otherwise they will be held personally responsible for payment.

o Credit cards will bear the names of both CHARTER SCHOOL and the individual user.

o Debit cards are not allowed.

o All purchases must also comply with the Procurement and Contract Bidding Policy.

**Petty Cash**

● The Chief Operations Officer will manage the petty cash fund.

● The petty cash fund will be capped at $1,000.

● All petty cash will be kept in a locked petty cash box in a locked drawer or file cabinet. Only the Chief Operations Officer and Superintendent & CEO will have keys to the petty cash box and drawer or file cabinet.

● All disbursements will require a completed and signed petty cash slip. A register receipt for all purchases must be attached to the petty cash slip.

● The Chief Operations Officer will ensure that the petty cash slip is properly completed and that a proper receipt is attached.

● At all times the petty cash box will contain receipts and cash totaling $1,000. A register receipt must support the petty cash slip. The individual using the petty cash to make a purchase is responsible for submitting the receipt for the petty cash slip to the Chief Operations Officer within 24 hours of withdrawing the petty cash.

● When expenditures total $200, the Chief Operations Officer will total the disbursements, complete a petty cash reimbursement form, and obtain the approval of the Superintendent & CEO. This should be done on at least a quarterly basis. The petty cash slips and supporting receipts will be attached to the reimbursement request form and forwarded to the back office provider.

● Petty cash fund reimbursement checks will be made payable to the Chief Operations Officer. The reimbursement check will be immediately cashed and the money returned to the petty cash fund.

● Any irregularities in the petty cash fund will be immediately reported in writing to the Superintendent & CEO.

● Loans will not be made from the petty cash fund.

● The Superintendent & CEO will conduct unscheduled counts of the petty cash fund.

**Record Keeping:** Transaction ledgers, canceled/duplicate checks, attendance and entitlement records, payroll records, and any other necessary fiscal documents will be maintained by Charter School staff in a secure cloud-based server for at least three years, or as long as required by applicable law, whichever is longer.

Appropriate back-up copies of electronic and paper documentation, including financial and attendance accounting data, will be regularly prepared and stored in a secure cloud-based server separate from the Charter School Property Inventory.

The Superintendent & CEO, or his/her designee, shall establish and maintain an inventory of all non-consumable goods and equipment worth over $2,500. This inventory shall include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting the school’s assets. This property will be inventoried on an annual basis and lists of any missing property shall be presented to the Board. All non-consumable school property lent to scholars shall be returned to the school no later than five (5) working days after the end of the school year. Any excess or surplus property owned by the school may be sold or auctioned by the Superintendent & CEO, or his/her designee, provided he/she engages in due diligence to maximize the value of the sale or auction to the school. The sale or auction of property owned by the school with a fair market value in excess of $25,000 shall be approved in advance by the Board.

**Payroll Services:** CCS will contract with a reputable, bonded, and insured payroll contractor to prepare payroll checks, tax and retirement withholdings, tax statements, and to perform other payroll support functions. The Superintendent & CEO, or his/her designee, will establish and oversee a system to prepare time and attendance reports and submit payroll check requests.

The Superintendent & CEO and Board will review payroll statements annually to ensure that (1) the salaries are consistent with staff contracts and personnel policies and (2) the proper tax, retirement, disability, and other withholdings have been deducted and forwarded to the appropriate authority. All staff expense reimbursements will be on payroll checks. Upon hiring of staff, a personnel file will be established with all appropriate payroll-related documentation including a federal I-9 form, tax withholding forms, retirement date, and an accounting of the use of sick leave.

**Negotiating Funding Entitlements**: The Superintendent & CEO shall prepare a set of negotiating principles for Board approval prior to engaging in negotiations over funding entitlements with the charter granting agency and state. Superintendent & CEO will take lead responsibility for negotiating all revenue arrangements with the charter granting agency and appropriate state education agency staff. These arrangements will be documented in appropriate and detailed Memoranda of Understanding for approval by the Board.

**Required Budget and Other Fiscal Reports:** The Superintendent & CEO, working in conjunction with the Chief Operations Officer, will produce and submit to authorizers any and all required fiscal reports as may be required by state or federal law, or mandated by the terms of the school’s charter. These include, but are not limited to, attendance reports, enrollment and other data reports required by the California Basic Educational Data System, and other related data.

**Fundraising, Grant Solicitation, and Donation Recognition:** All fundraising or grant solicitation activities on behalf of the Charter School must be approved in advance by the Board. The Board shall be informed of any conditions, restrictions, or compliance requirements associated with the receipt of such funds, including grants or categorical programs sponsored by the state or federal government. The Board shall be notified no later than the next regular board meeting of the award or receipt of any funds and shall approve the receipt of any grants, donations, or receipts of fundraising proceeds prior to their deposit in the school’s accounts.

**Annual Financial Audit**

● The Board will annually appoint a finance committee by January 1 to select an auditor by March 1 prior to year-end (June 30th).

● Any persons with expenditure authorization or recording responsibilities within the Charter School may not serve on the committee.

● The committee will annually contract for the services of an independent certified public accountant to perform an annual fiscal audit.

● The audit shall include, but not be limited to:

o An audit of the accuracy of the financial statements

o An audit of the attendance accounting and revenue accuracy practices

**Contracts:**

● Consideration will be made of in-house capabilities to accomplish services before contracting for them.

● Office staff will keep and maintain a contract file evidencing the competitive bids obtained (if any) and the justification of need for any contracts over $50,000.

o Competitive bids will be obtained where required by law or otherwise deemed appropriate and in the best interests of the Charter School.

● Written contracts clearly defining work to be performed will be maintained for all contract service providers (e.g. consultants, independent contractors, subcontractors).

● Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and worker’s compensation insurance currently in effect. The Superintendent & CEO may also require that contract service providers list the Charter School as an additional insured.

● If the contract service provider is a sole proprietor or a partnership (including LP, and LLP), the Chief Operations Officer will obtain a W-9 from the contract service provider prior to submitting any requests for payments.

● The Superintendent & CEO will approve proposed contracts and modifications in writing.

● Contract service providers will be paid in accordance with approved contracts as work is performed.

● The Superintendent & CEO and/or his designee will be responsible for ensuring the terms of the contracts are fulfilled.

● If a conflict of interest exists, the Board shall comply with Government Code Section 1090 et seq., the Political Reform Act, and Corporations Code 5233.

● All contracts must also comply with the Procurement and Contract Bidding Policy.

**Accounts Payable:**

● All original invoices will immediately be forwarded to the Finance Department

● The Finance Department will carefully review each invoice, attach all supporting documentation, and verify that the specified services and/or goods were received. When receiving tangible goods from a vendor, the person designated to receive deliveries should trace the merchandise to the packing list and notify the Finance Coordinator of any items that were not in the shipment;

● The Finance Coordinator will complete the required information, including noting the specific account code and restrictor code (if applicable) for the item that is to be charged for the specified expenditures. This information will be entered into a weekly payment allocation form which is sent to the Chief Operations Officer for review and approval;

● Once approved by the Chief Operations Officer, he/she will stamp an approval on the invoice and forward the invoices to the Finance Coordinator;

● The invoice and supporting documentation will be sent to the back office provider on at least a weekly basis. The back office provider will then process the invoices with sufficient supporting documentation;

● The Chief Operations Officer may authorize the back office provider to pay recurring expenses (e.g. rent) with the Superintendent & CEO’s formal approval (signature) on the invoice when dollar amounts fall within a predetermined range. A list of the vendors and the dollar range for each vendor must be provided to the back office provider in writing and updated on an annual basis.

**Bank Checks**

● The Board will approve, in advance, the list of authorized signers on the school account. The Superintendent & CEO, the Chief Operations Officer, and any other employee authorized by the Board may sign bank checks within established limitations.

● The Superintendent & CEO, with advance Board approval, is authorized to open and close bank accounts.

● The Chief Operations Officer, the Superintendent & CEO and the back office provider will be responsible for all blank checks and will keep them under lock and key. ● When there is a need to generate a bank check, the Chief Operations Officer will send appropriate approved documentation to the back office provider.

● Once approved by the Superintendent & CEO and the Chief Operations Officer, the back office provider issues the check based on the check authorization prior to obtaining the appropriate signature(s).

● The Superintendent & CEO and the Chief Operations Officer will co-sign all checks.

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